

**Guadalupe County**  
**Fiscal Year 2022-2023**  
**Notice of Increase in Property Taxes**  
**September 6, 2022**

Required notice pursuant to Local Government Code §111.008; as amended by Senate Bill 656, 83<sup>rd</sup> Texas Legislature Regular Session.

**NOTICE**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,908,852, which is a 6.74 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 \$2,499,391.

The members of the governing body voted to adopt the attached budget as follows:

**FOR:** Kyle Kutscher, Greg Seidenberger, Drew Engelke,  
Michael Carpenter, Judy Cope

**AGAINST:** none

**PRESENT and not voting:** none

**ABSENT:** none

FILED FOR RECORD  
2023 JAN 17 PM 4:13  
TERESA KIEL  
GUADALUPE COUNTY CLERK  
BY: *Ajreen*

<u>Property Tax Rate Comparison</u>	<u>2022-2023</u>	<u>2021-2022</u>
<b>Property Tax Rate:</b>	<b>\$0.3439/100</b>	<b>\$0.3799/100</b>
Maintenance & Operations	\$0.2795/100	
Debt Service	\$0.0144/100	
Lateral Road	<u>\$0.0500/100</u>	
Total Rate	\$0.3439/100	
<b>No-New-Revenue Tax Rate:</b>	<b>\$0.3372/100</b>	<b>\$0.3731/100</b>
<b>No-New-Revenue Maintenance &amp; Operations*</b>	<b>\$0.2872/100</b>	<b>\$0.3055/100</b>
<b>Voter-Approval Tax Rate:</b>	<b>\$0.4240/100</b>	<b>\$0.4128/100</b>
<b>Lateral Road Tax Rate</b>	<b>\$0.0500/100</b>	<b>\$0.0500/100</b>
<b>Debt Rate:</b>	<b>\$0.0144/100</b>	<b>\$0.0170/100</b>

\* Excludes R&B Lateral Road Tax

**Total Debt Obligations for Guadalupe County secured by property taxes**  
**as of 10/01/2022: \$ 13,145,000**

**GUADALUPE COUNTY, TEXAS  
ADOPTED BUDGET  
FOR  
OCTOBER 1, 2022 - SEPTEMBER 30, 2023**



**KYLE KUTSCHER  
COUNTY JUDGE**

**GREG SEIDENBERGER  
COMMISSIONER, PRECINCT 1**

**DREW ENGELKE  
COMMISSIONER, PRECINCT 2**

**MICHAEL CARPENTER  
COMMISSIONER, PRECINCT 3**

**JUDY COPE  
COMMISSIONER, PRECINCT 4**

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**KRISTEN KLEIN, CPA  
COUNTY AUDITOR**

**LINDA DOUGLASS  
COUNTY TREASURER**

**TERESA KIEL  
COUNTY CLERK**

**DARYL JOHN  
TAX ASSESSOR/COLLECTOR**

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# COMMISSIONERS COURT

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## GUADALUPE COUNTY

GUADALUPE COUNTY COURTHOUSE • 101 EAST COURT STREET • SEGUIN, TEXAS 78155

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### Re: Guadalupe County's Fiscal Year 2022-2023 Budget Adopted: September 6, 2022

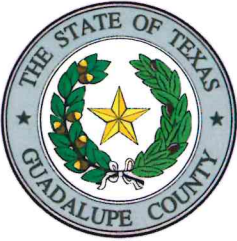
Guadalupe County remains financially strong because of conservative decision-making and a well-planned consistent approach to budgeting taxpayer dollars. We have a strong fund balance, low debt and a conservative tax rate that reflects our continued responsibility to the public. It truly is our honor to work serving the taxpayers of Guadalupe County.

The proposed tax rate was approved at \$.3439 per hundred-dollar valuation, which was below last year's tax rate of \$.3799 and above the no-new revenue tax rate of \$.3372 per hundred-dollar valuation. The revenue generated by the 2022 tax rate is adequate to meet this budget.

This budget includes supporting and expanding emergency services, continuing our proactive approach to capital improvement projects, increasing our capacity for roadway construction and prioritizing ARPA funding for public benefit. Initial steps have been taken to implement a compensation structure based on our preliminary salary study and planning dollars are allocated to preserve and protect right-of-ways by completing a major thoroughfare plan update.

In fiscal year 2022, we completed the new building for the Justice of the Peace, Precinct 1, replacement of computer equipment technology upgrades throughout the county, as well as the construction and improvements on miles of roadways. We have started on the new Development Services Center being constructed along IH-10, and the new Veterans Center; formerly the old hospital on Weinert Street, and a new drive-through at the tax office's main location on Court Street.

This budget also includes allocating matching funds major transportation projects on county and state roads. We intend to continue planning and prioritizing capital projects to serve our growing population in the county. Current census data in



2021, indicates Guadalupe County had a population of approximately 177,000 people; having increased in growth by 4,000 people in the last year.

We work hard to prepare a budget that is fiscally conservative, which still meets the needs of the most important people that we serve, the taxpayers.

Respectfully submitted,  
Guadalupe County Commissioners Court

A blue ink signature of Kyle Kutscher, written over a horizontal line.

**Kyle Kutscher**  
County Judge  
County Commissioner

A blue ink signature of Greg Seidenberger, written over a horizontal line.

**Greg Seidenberger**  
Precinct 1  
County Commissioner

A blue ink signature of Drew Engelke, written over a horizontal line.

**Drew Engelke**  
Precinct 2  
County Commissioner

A blue ink signature of Michael Carpenter, written over a horizontal line.

**Michael Carpenter**  
Precinct 3  
County Commissioner

A blue ink signature of Judy Cope, written over a horizontal line.

**Judy Cope**  
Precinct 4  
County Commissioner



# BUDGET CERTIFICATE

FISCAL YEAR: OCTOBER 1, 2022 - SEPTEMBER 30, 2023

THE STATE OF TEXAS §  
COUNTY OF GUADALUPE §

I, Kyle Kutscher, County Judge, do hereby certify that the attached budget is a true and correct copy of the budget for Guadalupe County, Texas that was adopted on September 6, 2022.

The budget was adopted by expenditure categories and the detail provided in the informational part of this document is considered to be supplemental information.

It is further ordered that all personnel changes, controlled assets, and capital outlay expenditures changes require approval by the Commissioners' Court. Controlled Assets and Capital Outlay items must be specifically listed in the budget, and changes to this list must be approved by the Commissioners Court.

This budget has been adopted on a basis consistent with Generally Accepted Accounting Principles.

Salary increase: An across the board pay increase of 4% is included in this budget. In addition to various pay adjustments, certain classes of employees received additional pay increases as follows:

Law Enforcement (Peace Officers) – received the 4% increase + \$1 per hour

Dispatchers – received the 4% increase + \$1 per hour

Detention Officers – received the 4% increase + \$1 per hour

Longevity was increased to a \$1,000 base for all full-time employees and \$500 base for regular part-time employees (who work an average of 24 hours per pay period over the previous year), both full-time and part-time must have one year of continuous service as of October 1<sup>st</sup> (Ref: County's Personnel Policy).

The budget was passed and approved by the Commissioners' Court of Guadalupe County on the 6<sup>th</sup> day of September 2022, as the same appears on file in the office of the County Clerk of said county.



Kyle Kutscher, County Judge

ATTEST:



Teresa Kiel, County Clerk



# BUDGET OVERVIEW

This *Guadalupe County Operating Budget for Fiscal Year 2023* was adopted by the Commissioners' Court on Tuesday, September 6, 2022 and will be used as the management control device of Guadalupe County from October 1, 2022 through September 30, 2023.

Development of the annual budget is a team effort relying on the knowledge and expertise of individuals throughout county government and valuable input from the public. Priorities included the tax rate and protecting our ability and capacity to operate in future years while meeting the demands for essential and required services for Guadalupe County citizens in an economical fashion during a time of economic uncertainty. Despite all the challenges that were faced during the budget process, the Commissioners Court approved a tax rate of .3439/100 (per \$100 valuation).

The County continues to maintain a very conservative philosophy that is reflected in the low debt service rate, low tax rate, and fiscal health of the General Fund's fund balance, which culminates from the overall budget and financial policies.

## Revenues

County governments in Texas are limited in how they can raise revenue. The main sources of funding for the County are taxes, primarily ad valorem taxes (property taxes) and sales tax. In the General Fund, current property taxes represent approximately 43.6% of all revenue received, however, without the \$29.5 million budgeted in FY23 for the American Rescue Grant Funds the percent is 55.2%. Ad valorem taxes are set every year based on the State's Truth-in-Taxation laws, which requires certain publications and public hearings.

After an election in the County, held in accordance with Texas Tax Code, Chapter 323 County Sales and Use Tax Act, the County adopted a 0.5% (.005) sales tax rate, which became effective January 1, 1988. All sales tax is remitted directly to the State of Texas, and then the following month the State sends the County its portion.

## Revenue Changes

Various revenue line items changed, the most significant increase being property taxes. Overall estimated property tax revenue (which includes General Fund, Road and Bridge Fund, and Debt Service Fund) increased by \$3.9 million over the prior fiscal year.

Sales tax rose strongly from 2011 to 2014 and remained level, with small increases and decreases on an annual basis, from 2015 through 2017. Sales tax began increasing in 2018 and 2019. Even with COVID-19, sales tax increased from 2019 to 2022, and for 2023 was budgeted at \$11.4 million. More information on Sales Tax is noted below.

## Ad Valorem Taxes

The notice from the Tax Assessor Collector shows that adopting the rate of .3439 (per \$100 valuation) was an increase of 1.99% over the No-New-Revenue tax rate of .3372/100, the FY23 Budget will raise more revenue from property taxes by an amount of \$3,908,852, which is a 6.74% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,499,391.

The total tax rate adopted .3439/100 is made up of the Maintenance and Operation (M&O) Rate of .2795/100, the Lateral Road Rate of .0500/100, and the Debt Service/Interest & Sinking Rate of .0144/100.

## Sales Tax

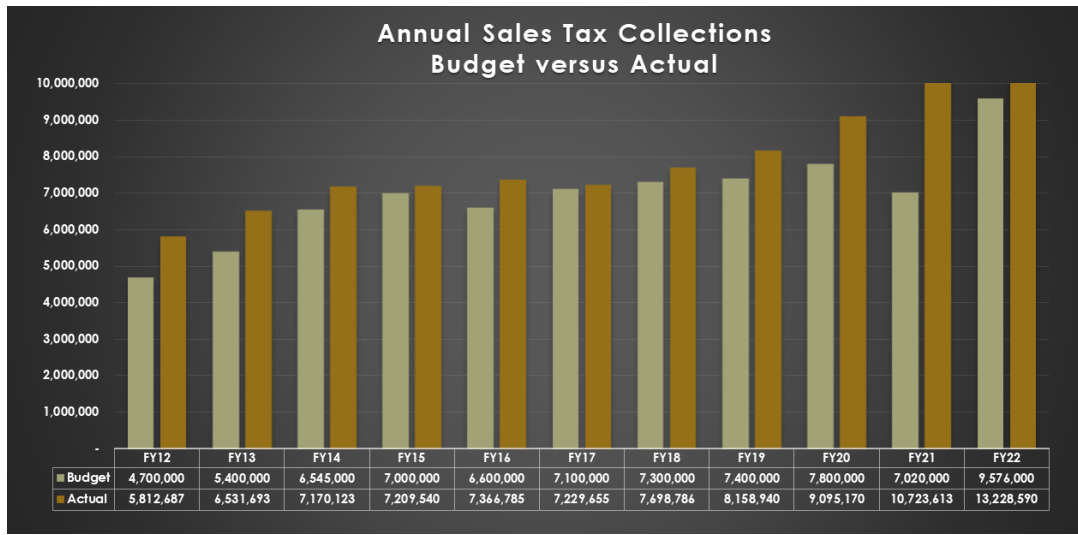
From 2004 through 2007, there was double-digit growth in sales tax revenue then from 2008 to 2010 sales tax remained flat. There was significant growth, increases from 8% to 13% annually, from 2011 through 2014. This growth, from 2011 through 2014, was attributed to major new businesses in Guadalupe County such as Amazon and Caterpillar combined with the impact of the oil boom in the Eagle Ford Shale, which is located south and east of Guadalupe County. The decrease in oil prices, starting in August 2014 began affecting Guadalupe County with sales tax transactions in April 2015 (sales from February 2015).

During fiscal year 2015, sales tax collections compared to prior years was much less stable, seeing month to month both increases over the prior year of up to 10.9% and decreases from the prior year of up to 12.3%. While still having some variation in increase and decrease from the previous year, overall FY16 sales tax increased 2.2%. Sales tax collections then decreased by 1.9% for FY17 and then increased by 6.5% for FY18 and 6.0% for FY19. Due to the pandemic, sales tax was expected to decrease, however, that projection was incorrect and sales tax has increased during the pandemic and continues to increase each year.

Below are the annual graph and the monthly sales tax receipt chart showing the sales tax history:







### Sales Tax History by Month Remitted to County

Month Collected / Month Remitted	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
OCT / DEC	\$ 439,045	\$ 493,420	\$ 538,296	\$ 607,447	\$ 630,243	\$ 587,086	\$ 574,347	\$ 653,451	\$ 702,868	\$ 753,002	\$ 878,902
NOV / JAN	430,643	494,588	481,516	505,915	547,227	602,072	608,342	583,109	677,383	753,557	1,013,843
DEC / FEB	488,604	680,186	726,937	748,195	789,474	627,063	762,858	807,211	926,412	1,026,147	1,287,019
JAN / MAR	396,963	448,163	501,161	507,457	530,642	582,195	322,758	627,327	695,334	774,772	959,015
FEB / APR	388,922	468,814	561,845	494,746	464,505	488,896	561,696	657,029	627,819	637,177	857,736
MAR / MAY	583,289	627,676	700,788	671,603	691,424	654,166	789,051	728,004	791,319	1,018,853	1,206,614
APR / JUN	466,522	540,830	671,146	588,818	563,016	562,148	628,901	646,564	720,529	882,335	1,042,017
MAY / JUL	491,571	525,020	530,660	548,496	570,375	576,814	636,345	662,830	759,148	853,432	1,233,986
JUN / AUG	538,575	576,638	654,060	725,442	710,861	723,462	737,492	730,670	897,241	1,092,076	1,295,150
JUL / SEP	530,894	535,094	604,227	602,532	651,228	583,853	641,015	690,057	740,239	889,459	1,084,712
AUG / OCT	534,330	543,168	575,744	537,920	570,706	585,450	697,312	663,725	700,718	950,573	1,188,387
SEP / NOV	523,329	598,095	623,744	670,970	647,085	656,452	738,668	708,962	856,161	1,092,229	1,181,209
<b>TOTAL</b>	<b>5,812,687</b>	<b>6,531,693</b>	<b>7,170,123</b>	<b>7,209,540</b>	<b>7,366,785</b>	<b>7,229,655</b>	<b>7,698,786</b>	<b>8,158,940</b>	<b>9,095,170</b>	<b>10,723,613</b>	<b>13,228,590</b>

\*Note: February 2017 included audit collections of (\$137,348). Without the audit collections the decrease from the prior year would be (3.2%) March 2018 includes a refund for a State of Texas overpayment of \$258,089

### Inmate Board Bills

The revenue estimate for Inmate Board Bills, which is revenue received from other governmental entities for housing their inmates, was estimated at \$50,000 for the FY23 Budget (down significantly from previous years). The Jail has housed both federal inmates from U.S. Immigration and Customs Enforcement (ICE) and the U.S. Marshal's Service, as well as other smaller agencies. Revenue received for paying inmates fluctuates depending on the needs and funds available of each agency. Bed space available in the facility for paying inmates has reduced significantly since 2020. Based on information from the Sheriff, there will not be available bed space or staffing available in the new fiscal year to house out of county inmates.

### Internal Transfer of Funds

#### *General Fund to Capital Projects*

The FY23 Adopted Budget includes \$16,650,000 to be transferred to the Capital Projects Fund. Of this amount, \$12,860,000 is from General Fund unassigned fund balance, \$3,140,000 is from the balance of the CPS Settlement Funds, and \$650,000 is from the annual Waste Management contract are designated for current capital projects.

#### *General Fund to Debt Service Fund*

In the FY23 Budget, there is no transfer to the Debt Service (Interest & Sinking) Fund. Transfers in prior years were necessary to maintain a level debt service tax rate.



Year	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Amount Transferred from General Fund	\$250,000	\$500,000	\$149,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Rate (Per \$100 valuation)	\$.0195	\$.0195	\$.0195	\$.0195	\$.0185	\$.0175	\$.0170	\$.0174	\$.0170	\$.0170	\$.0144

**Expenditure Changes – General Fund**

The General Fund budget for FY23 is \$92,602,009; of this 23.9% increase is \$16,650,000 from existing reserves to fund current capital projects. The balance of the increase of 9.0%, represents a fairly evenly split between personnel, operations, and capital outlay. Personnel includes twenty-four (24) newly added positions, as well as a reduction of eight (8) detention office positions (that had not been filled) a net of sixteen (16) new positions, a 4% cost of living increase, and many additional pay adjustments for various categories of personnel. Operations increased through all sectors, with higher increases in building repairs, software maintenance/license costs, and supplies. Capital Outlay in the General Fund includes major purchases for both vehicles and equipment.

**Financial Stability**

The estimated reserve funds are deemed adequate to fund expenditures for the first three months of the fiscal year since property tax revenues are not considered delinquent until after January 31st. Throughout the year additional reserve funds are used only for one-time expenditures in the case of grave public necessity to meet an unusual or unforeseen condition that could not have been included in the original budget.

**Budget in Brief – An Overview**

The 2023 Budget continues to hold to the established principles in Guadalupe County of conservative fiscal planning. The challenges faced by Guadalupe County in preparing the 2023 budget include the continued funding of programs mandated by the State of Texas, funding additional personnel to meet the needs of a growing population, and funding the general increases in insurance and operations while trying to reduce the tax rate.

The Budget also provides for targeted investments in Commissioners Court priority areas. These initiatives are included in the Budget.

- Providing an adequate workforce to ensure county functions are able to meet the needs of the growing population
- Ensuring competitive salaries for county workers
- Improving and replacing existing county technology infrastructure and replacing/upgrading computers and servers

The addition of sixteen (16) new positions are as follows:

<u>Number of Positions</u>	<u>Department</u>	<u>Position Title</u>
2	Bond Office/Magistrate	Magistrate Clerk
1	Veterans' Service Office	Clerk (effective 04/01/2023)
1	County Engineer	Assistant Engineer (effective 04/01/2023)
1	Justice of the Peace, Pct 1	Clerk
1	County Attorney	Civil / Commissioners Court Attorney
1	County Auditor	Grant / Capital Projects Accountant
1	Purchasing	Buyer
1	Tax Assessor Collector	Clerk
7	Fire Department	Fire Chief Fire Fighter Fire Apparatus Operator / Fire Fighter Fire Apparatus Operator / Fire Fighter Lieutenant Lieutenant Lieutenant
6	Sheriff's Office	Chief Deputy Investigator Patrol Deputy



Patrol Deputy  
Patrol Deputy  
Patrol Deputy  
*(Note: the unfilled IT Technician in the Sheriff's office was moved to MIS)*

1	Environmental Health	Permit Technician
1	DPS – Commercial Vehicle Enforcement	Clerk
(8)	Adult Detention	Detention Officers (4) and Detention Officers / Bonding Unit (4)

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The total 2023 Budget adopted by the Commissioners Court totaled \$171,975,386. The 2023 budget is more than the 2022 by \$58.8 million, of this increase, \$29.5 million is the American Rescue Plan Act (ARPA) grant.

#### Long Term Financial Plan

In the last six (6) years, the County has recently completed a number of major capital projects. Completed projects include:

- (2022) Law Enforcement Center Addition and Remodel
- (2021) LCRA Emergency Radio Communication System and Radio Replacement
- (2020) Schertz Service Center (Riedel Building), DPS Weigh Station Scale Replace (East Bound)
- (2018) Roof replacements: Juvenile Detention/Old Jail (N. Guadalupe Street, Seguin) and Riedel Building (FM 78, Schertz)
- (2018) Road and Bridge Shop Renovation Project
- (2016) Renovation of the historic County Courthouse
- (2016) Construction of a Lube Center for the Road & Bridge Department

Currently, the Justice of the Peace, Precinct 1 Addition/Remodel is almost complete. Construction is underway for the Development Services Center (Permits and Road & Bridge) and the Veterans Center. A major transportation project is planned, in collaboration with the City of Seguin and Alamo Area Metropolitan Planning Organization (AAMPO), for improvements to Cordova Road. The Court has been working toward developing new long-term goals and a new capital projects schedule. The Commissioners Court is committed to financial stability and a very conservative approach to borrowing funds, preferring when possible to pay cash rather than burden the taxpayers with additional tax levies.

#### Summary

Considerable time was spent by the Commissioners Court in reviewing budget requests for compliance with the overall goals of the County. This is a solid budget and one that meets the demands of the growing County. Even though many departmental budget requests were not granted, officials are prepared to make careful expenditure decisions while controlling their costs and will continue to operate with efficiency and financial responsibility while meeting the public's demand for services. The summaries that follow provide a very thorough and detailed view of the various changes in revenues and expenditures. Guadalupe County continues to strive to look forward in planning for both short-term and long-term objectives. This FY 2023 Adopted Budget complies with this vision.

Respectfully submitted,



Kristen Klein  
County Auditor



# Budget Calendar



# Fiscal Year 2023

## May 2022

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

## June 2022

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

## July 2022

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## August 2022

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## September 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

April 5	Approve the budget calendar for Fiscal Year 2022-2023 (FY23)
May 3	Request forms due to Building Maintenance and MIS
May 12	Deadline for budget requests to be submitted (LGC §111.005)
May 17	Commissioners Court Workshop to discuss priorities for budget
May 24	Distribute Requested Budget to Commissioners Court
May 31 – June 7	County Judge meets with Elected Officials / Department Heads to review budget
June 7	Determine Salary Grievance Committee (LGC §152.014), and request Grand Jury listing from the District Clerk
June 21	Select Grievance Committee and notify members of committee (LGC §152.015) Commissioners Court Workshop—review capital projects, major expenditures, priorities
July 25	Chief Appraiser to certify appraisal rolls (Tax §26.01)
August 4	County Judge's Proposed Budget provided to Commissioners
August 5	Post calculated tax rates on homepage of County website (Tax §26.04(e)) <i>Note: Posted "By August 7th or as soon thereafter as practicable".</i>
August 8-10	WORKSHOPS to review FY23 Budget with Commissioners Court
August 9	Approve publication of proposed increases of salaries, expenses or allowances for elected county or precinct officials and approves publication
August 14	<i>Publish in a newspaper of general circulation in the county a notice of any elected county or precinct officials salaries, expenses or allowances that are proposed to be increased; and the amount of the proposed increase (LGC §152.013) Note: Must be published 10 days prior to meeting.</i>
August 15	County Judge file Proposed Budget with the County Clerk <i>Not later than August 15, the county judge shall file a copy of the proposed budget with the county clerk. (LGC §111.006)</i>
August 16	Record Proposed Budget with Commissioners Court Set Proposed Tax Rate, post Notice on homepage of County's website (Tax §26.065)
August 21	<i>Publish "Notice of Public Hearing on FY23 Budget" 10-30 days before the hearings (Public Hearing 9/06/2022) (LGC §111.0075)</i> <i>Publish "Notice of Public Hearing on Tax Rate Increase" if necessary (Public Hearing 9/06/2022) (Tax §26.06)</i>
August 22	Date by which Proposed Tax Rate must be adopted if it exceeds "Voter-Approval Rate" (3.5% over "No-New Revenue Rate") TAX §26.05(a) and notify Elections to place on General Election Ballot (Elections §201.054) <i>Note: Must be done 78 days before November 2nd election—November 8, 2022</i>
August 30	Set salaries, expenses, and allowances of the elected county and precinct officers (Notify elected officials of salary; protests must be received by the County Judge within 9 days) (LGC §152.013)
September 6	Ratify the increase, in the county's FY23 Budget, in revenue from property taxes which will be more than the previous year (LGC §111.008c) PUBLIC HEARING on FY23 Budget; at conclusion adopt FY23 Budget (LGC §111.007, §111.008) PUBLIC HEARING (if needed) on the 2022 Tax Rate (Tax §26.06 Notice must be published 5 days prior to the meeting) VOTE to adopt tax rate

*Note: LGC refers to the Texas Local Government Code*



# BUDGET POLICY & PROCEDURES

The FY23 Adopted Budget covers a twelve-month period beginning October 1, 2022 through September 30, 2023. The overall goal of the County's budget policy and procedures are to establish and maintain effective management of the County's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies and procedures used in guiding the preparation and management of the County's overall budget and the major objectives to be accomplished.

The budget should be clearly understandable by citizens of the County, elected officials, and employees and should be a policy document which defines issues in such a manner that the Commissioners Court can make sound business decisions regarding county programs and finances. The Commissioners Court must be given enough information to make funding choices between alternative programs and priorities.

The funding provided by the Commissioners Court should allow offices and departments to carry out their mission.

Finally, the budget should serve as an important reference document that provides extensive information on the nature and scope of county operations and services.

## ***Budget Guidelines***

### Authority

The Commissioners Court has sole authority to adopt and to amend the County's budget and these policies. Commissioners Court must approve any budget amendment that increases the total county budget, transfer funds between departments, changes to controlled assets, capital outlay or personnel expenditures.

Annual budgets are legally adopted for the General Fund, Debt Service Fund, Capital Projects, and for Special Revenue Funds.

### General Policy Statement

The Commissioners Court must adopt an annual operating budget by a majority vote of the Commissioner's Court. In accordance with Senate Bill 1357, passed in 2021 during the 87<sup>th</sup> Legislative Session, the commissioners court shall hold the hearing not later than the 25th day after the day the proposed budget is filed under Section 111.006 but before the commissioners court adopts the county's ad valorem tax rate for the current tax year. (The proposed budget must be filed with the County Clerk no later than August 15.)

The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations. Accountability is then required for operations to remain within available resources.

The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided to the citizens of Guadalupe County based on the established budget policy.

Financial information systems will be maintained to monitor operations of the County on an ongoing basis. Also, the accounting and financial reporting systems will be maintained in compliance with current generally accepted accounting principles.

Commissioners Court and all Departments have access to the County's financial system and are able to run financial reports, monthly budget reports comparing actual versus budgeted revenue and expense activity at any time. Additionally, the Auditor's Office will run reports for any department or official when requested.

Total expenditures cannot exceed the final appropriation once the budget has been adopted. Commissioners Court can amend the total appropriations for an individual department. To comply with expenditure limitations, when one department's total appropriation is increased, another department's appropriation must be reduced by an equal amount. Commissioners' Court may also approve the transfer of appropriations within funds. All such amendments require Commissioners' Court approval.

The County uses funds to report its financial position and results of its operations. Funds for budget purposes are classified as Governmental and Fiduciary. Governmental Funds are used to account for the majority of the County's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds), the acquisition or construction of general fixed assets (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Funds). The General Fund is used to account for all activities of the County not accounted for in any other fund. Proprietary



Funds are used to account for activities similar to those found in the private sector (Enterprise Funds), where the determination of net income (loss) is necessary and/or useful to sound financial management.

#### Expenditures Categories

The budget was adopted by expenditure categories and the detail provided in the informational part of this document is considered to be supplemental information. All personnel changes, controlled assets, capital outlay expenditures, and any changes to positions (title or pay) or equipment, require approval by the Commissioners Court.

#### Balanced Budget

The budget will be structurally balanced; total expenditures do not exceed total resources, or total estimated revenues plus reserves. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.

#### Capital/Improvement Policies

The budget will provide for adequate maintenance of capital, infrastructure, equipment, and for their logical replacement. No "carryover" capital outlay will be budgeted unless specifically approved by Commissioners Court during the current year's budget hearings. The County will establish an appropriate mix of general fund transfers and general obligation debt in the funding of capital projects.

#### Debt Management Policies

The County will confine long-term debt to capital improvements or projects that cannot be financed from current revenues. The County will not use long-term debt for current operations.

The County will strive to have the final maturity of general obligation bonds at, or below twenty years, and within a period not to exceed the estimated useful life of the project.

#### Fund Balance Policies

The County will strive to maintain an unreserved, available fund balance of greater than 20% of budgeted expenditures for the General Fund. Fund balance for Debt Service funds will be less than 10% of the principal and interest payments in order to avoid arbitrate rebate charges. Fund balance for Special Revenue funds will be maintained to ensure a positive fund balance for the individual funds.

It is the intent of the County to use excess available fund balances above the 20% to help fund capital replacement and capital projects in order to reduce the need for future debt.

#### Investment Policies

These Investment Policies apply to the investment of short-term operating funds of the County in excess of those funds required to meet current expenditures. Topics included in the investment policy are quite detailed and include information of Strategy, Scope, Objectives and Priorities, Responsibility and Control, Reporting, Institutions, Instruments, Procedures, Collateral and Safekeeping, and Policy Review and Amendments. The complete policy can be reviewed in the separate Investment Policy Manual maintained by the Treasurer's office and is available on the County's website:

[https://www.co.guadalupe.tx.us/treas/pdfs/Investment\\_Policy.pdf](https://www.co.guadalupe.tx.us/treas/pdfs/Investment_Policy.pdf)

#### Controlled Asset Procedures

Controlled assets include equipment, weapons, computers, other items, and theft sensitive items. Guadalupe County's monetary criteria for these items is from \$500 to \$4,999.99, however, it may include items of less value in certain categories (i.e. weapons and theft sensitive items) and with a useful life of more than two years. Once purchased, all controlled assets are maintained in the physical inventory until disposed.

#### Capital Asset Procedures

Capital assets include buildings, roads, bridges, equipment, computers, and vehicles. Guadalupe County's monetary criteria is \$5,000 or more and with a useful life of more than two years. Once purchased, all capital assets are maintained in the physical inventory until disposed.

#### **Budget Procedures**

The County followed the process below in establishing the FY23 Adopted Budget:





### Initiation of Budget

The FY23 budget process began in April, with the Judge's memo to all offices noting that the new budget year would be challenging and requesting that departments specifically note new projects and new legislative requirements or statutory changes in responsibilities to better help the Commissioners Court understand the budget requests.

### Departmental Requests

Departments enter their own budgets into the financial accounting system, assisted by the County Auditor when needed. The County Judge met with the departments in June and July, to review the departments' requests.

In conjunction with compiling departmental budget requests, the County Auditor prepares an estimate of available resources in each fund for the upcoming fiscal year. Expenditures budgeted in the various funds may not exceed the fund balances as of the first day of the fiscal year plus the anticipated revenue for the year as estimated by the County Auditor.

### County Judge's Recommended Budget

The County Judge reviews the expenditure requests from all departments, and using revenue estimates, prepares a recommended budget for the Commissioners Court. After considering all the requests, the County Judge met with the departments in July, and presented his recommended budget to the Commissioners Court on August 5, 2022 for their review.

### Commissioners Court Workshops

After receiving the County Judge's Recommended Budget, the Commissioners Court met to review and recommend changes to the budget prepared by the County Judge. For the FY23 Budget, the Commissioners Court held a workshop on August 8, 2022 that was posted in accordance with the Open Meetings Act. After the workshop, the Commissioners Court made a couple of minor changes and came to a consensus on the FY23 Proposed Budget.

### File Proposed Budget

The proposed budget that was developed during the budget workshops was filed with the County Clerk on August 11, 2022 for public inspection and review. Texas Local Government Code §111.006 requires that the budget be available in the County Clerk's office and posted on the County's website.

### Public Hearing on the Proposed Budget

The notice of public hearing was published in the Seguin Gazette on August 21, 2022 which was in accordance with Texas Local Government Code §111.0075 that requires the publication to be published "not earlier than the 30<sup>th</sup> or later than the 10<sup>th</sup> day before the date of the hearing." The notice was also posted on the County's website.

Texas Local Government Code §111.008, allows the Commissioners Court to make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

On September 6, 2022, the Commissioners Court held a public hearing on the FY23 Proposed Budget in accordance with Texas Local Government Code §111.007 in which any person may attend and participate in the hearing. Some changes were made to the proposed budget, and the budget was adopted with those changes.



# FINANCIAL POLICIES

Guadalupe County's budget and financial policies serve as the basis for overall fiscal management of the county's resources. These policies are designed to guide the governing body in the decision making process for maintaining fiscal stability. Goals and objectives are incorporated into policy statements and policies are continually reevaluated to provide the necessary structure for achieving these goals.

## BUDGET, ACCOUNTING, AUDITING, AND FINANCIAL POLICIES:

- 1) A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year. This policy is in accordance with Texas Local Government Code §111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.
- 2) The annual budget document will be prepared in a manner understandable to the general public and the governing body. The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.
- 3) A balanced budget means the operating budget will be balanced with current revenues which may include beginning fund balances, less required reserves as established by the Commissioners Court, which is greater than appropriated expenditures.
- 4) The Commissioners Court will appropriate funds for an external annual audit.
- 5) Long range forecast shall be made for major operating funds as necessary for financial planning.
- 6) A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis.
- 7) All unexpended appropriations will revert to fund balance at year end unless lawfully encumbered.
- 8) Government-wide financial statements are reported using economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of time of related cash flows. Property taxes are recognized as revenue in the year for which they are levied.
- 9) Governmental fund financial statements are reported as using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available and is considered to be available when it is collectible within the current period. Expenditures generally are recorded when a liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received.
- 10) All transactions affecting the acquisition and disposition of anything of value by the County are recorded in detail in the accounting system adopted by the Guadalupe County Auditor.
- 11) The budgets of general government type funds (i.e. General Fund and Special Revenue Funds) are prepared on the modified accrual basis. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available.
- 12) Encumbrance accounting is used for all funds. Encumbrance accounting means that an estimated cost is recorded on the books at the time of an order of goods and services so that all obligations are booked. When the actual cost is known, it is booked, and the encumbrance is reversed. All encumbrances lapse at year-end for all budgeted funds.
- 13) The Annual Comprehensive Financial Report (ACFR) shows the status of the County's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). The ACFR and the budget are prepared on a basis consistent with GAAP using the modified accrual basis.



## **CASH MANAGEMENT: INVESTMENTS & RESERVES:**

Guadalupe County Commissioners adopted a General Fund Reserve Policy that designates a reserve fund balance at a minimum level of 20% of budgeted expenditures in general fund. The reserve policy further dictates that fiscal year appropriations will not be greater than anticipated revenues for the current year with limited exceptions.

The County maintains an aggressive investment policy on all funds. The County Treasurer is the designated investment officer of the County and is assisted by a six member investment committee. Investments shall be managed in accordance with the Guadalupe County Investment Policy. The portfolio shall have sufficient liquidity as to meet the county's obligations as they become due. Outlined are excerpts from the Guadalupe County Investment Policy. A complete copy of the Guadalupe County Investment Policy is available upon request. The investment policy applies to the investment activities of the Government of the County of Guadalupe. The policy serves to satisfy the statutory requirement of Texas Government Code Title 10, Chapter 2256.005(d) (The Public Fund Investment Act). The policy must be reviewed and adopted by the governing body once a year, even if there are no changes. In the event any portion of this Policy conflicts with state statutes, the Public Funds Investment Act will govern. Primary objectives of the investment policy are:

**Safety** - The primary objective of the County's investment activity is the preservation of capital in the overall portfolio. Each investment transaction will seek first to ensure that capital losses are avoided, whether they are from security defaults or erosion of market value.

**Liquidity** - The County's investment portfolio will remain sufficiently liquid to enable the County to meet operating requirements that might be reasonably anticipated. Liquidity will be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

**Yield** - The County's cash management portfolio will be designed with the objective of regularly exceeding the average rate of return on three month U.S. Treasury Bills. The investment program will seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles. The Treasurer, Auditor, County Judge and Commissioners shall establish a system of internal controls which shall be reviewed by an independent auditor in accordance with Texas Government Code, Chapter 2256 (The Public Funds Investment Act.) As part of the annual audit, the independent auditors test management controls and adherence to the investment policy. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

## **CAPITAL ASSET POLICY & GUIDE SUMMARY:**

On October 1, 2002, Guadalupe County was required to implement Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Two key implementation challenges presented by the new reporting model were infrastructure reporting and depreciation accounting.

### **Capital Asset Definitions and Guidelines**

(a) Capital assets are real or personal property that has a value equal to or greater than the capitalization threshold for the particular category of the asset and have an estimated useful life of greater than two years.

(b) The County has invested in a broad range of capital assets that are used in the County's operations, which include the following major categories:

- (1) Land
- (2) Infrastructure – roads
- (3) Infrastructure – bridges
- (4) Parking Lots
- (5) Buildings and other improvements
- (6) Furniture, vehicles, and equipment
- (7) Construction in progress

### **Capital Asset Classification**

Assets purchased, constructed, or donated that meet or exceed the County's established capitalization thresholds and useful life requirements must be uniformly classified utilizing the County Auditor's account structure and the corresponding capital asset code structure.



## **Classification Guidelines**

All costs associated with the purchase or construction should be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributed to asset acquisition. Specific threshold requirements for fixed assets and for capital assets are described below.

Ordinary Repairs – Repairs made to keep an asset in good working condition, regardless of cost, are ordinary repairs and shall not be recorded in the Fixed Asset Module. Ordinary repairs for a building include such things as re-painting, re-carpeting, and repairing a roof. Ordinary repairs for equipment and vehicles include replacing small parts or other maintenance items.

Extraordinary Repairs - Major repairs made not just to keep an asset in good working condition, but also to extend its useful life beyond that originally estimated, are extraordinary repairs and shall be recorded in the Fixed Asset Module. In theory, an improvement to an asset would result in added value to the original asset at original cost plus the cost of the improvement. If an asset has repair or maintenance that significantly extends the useful life, that cost is added to the original cost of the asset. The following criteria distinguish cost as extraordinary repairs versus ordinary repairs:

- The estimated life of the asset is extended by more than 25%, or
- The cost results in an increase in the capacity of the asset, or
- The efficiency of the asset is increased by more than 10%, or
- Significantly changes the character of the asset.

Otherwise, the cost should be expensed as repair and maintenance and the cost should not be added to the cost of the asset.

Component Units - For purposes of fixed assets, the threshold will generally not be applied to components of assets. For example, a keyboard or central processing unit purchased, as components for a computer system, will not be evaluated individually against the fixed asset threshold. The entire computer system would be treated as a single fixed asset.

Items Purchased in Bulk Quantity – Will be classified according to the smallest useable unit, (Example ten (10) chairs purchased for \$100. Although the invoice will be for \$1,000, these items will not be recorded in the Fixed Asset Module, since the unit value is less than \$500).

Software – Will not be included in the County's Fixed Asset Module. Purchase of Software will be expensed and should be included in the budget in the operating expense category.

## **Capitalization Threshold**

An asset, which has an acquisition cost of \$5,000 or greater, other than software, and useful life of at least two years. This includes all land, buildings, vehicles, equipment and computer equipment. These items will be depreciated using straight-line depreciation based on the estimated useful life of the asset.

The County Auditor sets all uniform life and residual value standards for each class of assets, and where appropriate, for subclasses of assets. Fixed assets shall be safeguarded by properly tagging, recording, and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location, and inventory tag number. Periodic inspections of inventory shall be conducted.

## **Capital Improvement Projects**

**Capital Project** – a set of activities with related expenditures and schedules that include one or more of the following:

- Delivery of a distinct asset or improvement to an existing asset which will become the property of Guadalupe County and be recorded as a capital asset according to GAAP in the financial records.
- Any capital improvement contribution by Guadalupe County to another government or not-for-profit entity including those contributions that do not become assets of Guadalupe County.
- Any engineering study or master plan that is necessary for the delivery of a capital project.
- Major repairs, renovations, or replacement of existing facilities.

**Major Repair, Renovation, or Replacement Capital Project** – a project that is primarily intended to preserve or enhance the operational condition of the existing facility and may increase the capacity of the facility. Facilities undergoing major repair and replacement may include existing buildings and roads for resurfacing purposes.



**Project Costs** represent the purchase price or construction costs of a project, including other capitalized costs incurred such as feasibility studies, cost-benefit analysis, site acquisition, legal and title costs, appraisal and surveying fees, architect and accounting fees, design and engineering services, initial fixtures and equipment and any transportation charges necessary to place the completed asset in its intended location and condition for use.

All projects included for funding should include information on the potential impacts on maintenance, as well as any cost of operating the project. Such information will include any savings resulting from the project as well as any new costs. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably assumed to be available when needed.

**DEBT MANAGEMENT:**

Prior to the issuance of any certificates of obligation (CO) or general obligation (GO) debt, consideration shall be given to the tax rate requirements for the new issuance and the overall county debt.

The finance period for capital projects through the issuance of bonds shall not exceed useful life of the asset. Guadalupe County will not use short-term debt for operating purposes.

Each year during the budget process, the Commissioners Court shall work with the County Tax Assessor-Collector to maintain, if possible, a level debt service property tax rate. The Commissioners Court shall review existing resources, such as unassigned fund balance in the General Fund, to supplement the revenue by transferring in funds from the General Fund to the Debt Service Fund to accomplish this goal.

***Legal Debt Limitations –***

Article VIII, Section 9(a) of the Texas Constitution imposes a limit \$.80 per \$100 of assessed valuation for all purposes of General Fund, Permanent Improvement Fund, Road & Bridge Fund, and Jury Fund, including debt service on bonds, warrants or notes in any one year.

Article VIII, Section 9(c) of the Texas Constitution imposes a limit \$.15 per \$100 for the maintenance of public roads, which is commonly referred to as the Special Road and Bridge Fund / lateral road tax.



# PROFILE OF GUADALUPE COUNTY

**Geographic Information.** Guadalupe County is located approximately one hundred miles inland from the Gulf of Mexico in south central Texas and is bounded by Comal, Hays, Caldwell, Gonzales, Wilson, and Bexar counties and is a component of the “San Antonio Area Metropolitan Statistical Area” (MSA) by the Texas Comptroller of Public Accounts. The County covers 715 square miles of flat to rolling terrain with local depressions and escarpments, and its elevation ranges from 450 to 800 feet above sea level. The area has a mild subtropical climate, with temperatures ranging from an average high of 96° in July and an average low of 42° in January.



**History.** The central Texas region, including Guadalupe County, has supported human habitation for several thousand years. Archaeologists believe some of the artifacts found in the area to be from the Archaic Period (ca. 5000 B.C. to 500 A.D.); other pieces are more recent, dating from 1200 to 1500 A.D. Indian tribes in the area included the Karankawas, Tonkawas, Comanches, and Lipan Apaches.

In 1838 a group of former Texas Rangers and other settlers founded the community of Walnut Springs, which changed its name to Seguin in 1839 to honor Juan Nepumocemo Seguin, a hero in the Texas Revolution, who had served as mayor of San Antonio and had been a senator for the Republic of Texas. In 1846, the year that the Republic of Texas became the State of Texas, Guadalupe County was formed with Seguin as its county seat. On March 30, 1846, the Texas Legislature approved the act creating Guadalupe County. Guadalupe County was created from Gonzales and Bexar counties and was organized on July 13, 1846. Guadalupe County takes its name from the Guadalupe River, which Alonso de Leon named in 1689 in honor of the Lady of Guadalupe depicted on his standard.

**Population.** The County population has grown significantly since 1850. In 1850 the U.S. Census Bureau shows the County population at 1511, by 1900 the population had grown to 21,835, and in 2000 the population was 89,023 and population in 2010 of 131,533. The increased growth is evident in the increased demand for service at the county level. According to the U.S. Census Bureau, the 2020 population for Guadalupe County was 172,706.

**Highway System.** The County is traversed, along its northwestern border, by Interstate Highway 35 and bisected centrally by Interstate Highway 10 (east to west). US highway 90 and US Highway 90A both branch off Interstate Highway 10 in Seguin and continue eastward to the county line toward Luling and Gonzales, respectively. Additionally, the County has two major state highways (State Highway 46 and State Highway 123) that both bisect the County (north to south). State Highway 130, a toll road, was constructed to divert traffic off Interstate Highway 35 to go around Austin. State Highway 130 begins in Georgetown and travels east of Austin, coming into Guadalupe County on the northeast boundary and connecting to Interstate Highway 10, east of Seguin.

**Governmental Entity – County Structure.** Guadalupe County is a public corporation and political subdivision of the State of Texas. The county seat is the city of Seguin. The general governing body of the County is an elected five-member Commissioners’ Court (Court) in accordance with Article 5, Paragraph 18 of the Texas Constitution. The Court is comprised of the County Judge, who is the presiding officer, and four Commissioners. The County Judge is elected at large to serve a four-year term. Commissioners serve four-year staggered terms, two members elected every two years.

The Court, which generally meets three to four times per month, sets the calendar for regularly scheduled Commissioners Court dates on an annual basis. This calendar is available from the County Judge’s office, the County Clerk’s office or on-line at the County’s website.





The Court sets the tax rate, approves contracts for the County, and adopts the County budget within the resources as estimated by the County Auditor. The Court is also responsible for development of policies, approves financial commitments, and makes appointments of various department heads. The management and leadership provided by members of the Court, and elected and appointed officials of other departments, is crucial to the success of the County's financial management and growth.

The County Auditor has responsibilities for prescribing the systems and procedures for handling the finances of the County and "examining, auditing and approving" all disbursements from County funds prior to their submission to the Commissioners Court for approval. The District Judges of Guadalupe County appoint the County Auditor for a two-year term.

The County serves a population, based on the 2020 U.S. Census, of 172,706 and provides many varied services for the public it serves. These services include, but are not limited to, the operation of the district, county and justices of the peace judicial systems, voting operations for national, state and some local elections, maintenance on and construction of county owned roads and bridges, recording functions relating to property rights and vital statistics, operation of law enforcement agencies (sheriff and constables), operation of the county jail, property tax collections for multiple agencies and general governmental administration. The County has established a new County Fire Department to assist with calls in the unincorporated areas of the County. The County provides funding for Emergency Medical Services (EMS), Volunteer Fire Departments, and Libraries.

The annual budget serves as the foundation for the County's financial planning and control. All departments of the County are required to submit requests for appropriation to the County Judge during May each year. The County Judge, whom is the budget officer for the County, then uses these requests as the starting point for developing the County Judge's Recommended Budget. This budget is presented to the County Commissioners for their review. From the County Judge's Recommended Budget, the County Commissioners and the County Judge prepare the proposed budget which is filed with the County Clerk. The Court then holds a public hearing on the proposed budget. The County is required to adopt a final budget by the first day of the new fiscal year. The appropriated budget is prepared by fund, department, and budget summary (personnel, operations, controlled assets, and capital outlay). The Court approves the budget on a summary line basis with any changes in amount, positions or equipment, in the categories personnel, controlled assets, or capital outlay required to be approved by commissioners' court. A more detailed, line item, budget is included with the adopted budget for informational purposes.

Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. For the general fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the general fund, with appropriated annual budgets, these comparisons are presented for each special revenue fund.

### ***Factors Affecting Financial Condition***

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Guadalupe County operates.

**Local economy.** The County is transitioning from a primarily rural community to a suburban community servicing the San Antonio/Austin corridor. The population has grown by an estimated 36% since the 2000 census and by 87% since the 1990 census. Most of the large-scale growth has been in the northwestern region of the County, primarily in the cities of Schertz and Cibolo. The 2020 of 172,706 exceeded the 2010 population by 31.3%.

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID19 outbreak as a pandemic, based on the rapid increase in exposure globally. Overall revenues were not negatively affected for FY22, unemployment is low and has returned to pre-pandemic rates.

Guadalupe County has historically had a lower unemployment rate as compared to the State of Texas and to the national average, COVID-19 did impact unemployment rates in 2020. However, September 2022, Guadalupe County had an unemployment rate of 3.2% compared to the national rate of 3.5% and State of Texas rate of 4.0%. As of September 2022, the labor force figure for the County, as established by the Texas Workforce Commission, was at 84,185 of which 81,520 were currently employed. Residential homebuilding continues to grow at a moderate pace and



business growth, such as Caterpillar, Niagara Water, Guadalupe Regional Medical Center, Amazon, AW Texas and others have significantly contributed to the lower unemployment rate.

Through 2014, the County had seen a significant increase in employment and sales tax attributed to residual activity from the Eagle Ford Shale oil development in areas south of Guadalupe County. The Eagle Ford Shale gas formation was discovered in 2008 and is unlike many other shale formations because it has both oil and natural gas resources. Located in Southwest Texas from the Mexican border to areas in east Texas, all south of Guadalupe County, the Eagle Ford Shale is estimated to have 20.81 trillion cubic feet of natural gas and 3.351 billion barrels of oil. The formation ranges in depth from 4,000 to 14,000 feet and covers over 3,000 square miles. The drop in oil prices starting in August 2014 slowed some of the Eagle Ford Shale business. This was reflected in sales tax at the beginning of 2015.

The trend of solid gains in the tax base from 2003 to 2008 reversed in 2009. Freeze adjusted taxable value decreased from \$7.05 billion in 2008 to \$6.81 billion in 2009, however the new construction as well as values have steadily increased since 2009.

*Freeze Adjusted Taxable Value (in billions) by Year - Appraisal Review Board Totals as of Certification (July)*

2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
15.52	13.29	12.10	11.52	10.95	10.33	\$9.30	\$8.93	\$8.33	\$7.86	\$7.71

In April 2012, CPS Energy acquired the Rio Nogales electric power plant in Seguin. Rio Nogales is an 800-megawatt combined cycle gas plant. CPS Energy is a utility owned by the city of San Antonio, and because the Texas Constitution prohibits one government entity from taxing another government entity, CPS Energy is exempt from property taxes. Rio Nogales was the County's second highest taxpayer in fiscal year 2011, with a total assessed value from all accounts of \$171 million which accounted for 1.5% of the total assessed value. The change in the status of this property, from taxable to tax exempt, was included in the effective tax rate calculation for fiscal year budget beginning October 1, 2012 (Fiscal Year 2012-2013).

The CPS Energy agreed to make a tax exemption settlement payment of \$7,667,000 to the County. This complex legal agreement was an agreement by each of the Taxing Authorities to release in full and to covenants not sue, CPS Energy and the City of San Antonio as to the qualification of the Subject Property for an exemption from ad valorem taxes throughout the term of this Agreement in order to avoid the uncertainties and the expense of litigation through the term of this contract which terminates December 31, 2041. For the exemption period, if this property becomes taxable, then the payment from CPS Energy shall be credited against ad valorem taxes as prepayment of and credit against any tax liability until such credit is fully exhausted.

The economic outlook for Guadalupe County remains optimistic for the near future. In 2020 AW Texas completed construction of an automatic transmission plant that will employ 900 workers by 2023.

The continued growth in population, while having a positive impact on the local economic community as a whole, will continue to present real challenges for County government. If the County is to continue to provide the level of service it has established, it will need to explore all avenues of increasing revenues as well as finding more efficient ways to operate and to keep up with demands imposed by the constituents. Currently, Guadalupe County has one of the lower tax rates of the 254 Texas counties.

**Major Initiatives and Capital Planning.** For the last decade, Guadalupe County has had a progressive, and much needed, infrastructure improvement program which included the renovation of the 2<sup>nd</sup> floor of the Justice Center which now houses the District Courts, District Clerk, and County Attorney and the replacement of the Adult Detention Center (County Jail) heating and air conditioning system (HVAC) with a chiller system completed in 2014. During 2015, the County completed the renovation of the Agriculture Extension (Agri-life) Building and in 2016, completed construction of both a lube center for the Road and Bridge Department and the renovation and remodel of the historic County Courthouse. In 2020 the County completed the remodeling of the newly purchased Schertz Annex (Reidel Building) on Highway 78 in Schertz, Texas and in 2022 completed an addition to the Law Enforcement Center. The County is in the final construction phase of an addition/remodeling of the Justice of the Peace, Precinct 1 building, with construction to be completed in late 2022. Additional capital projects include a new permits building which would provide new offices for the Road and Bridge Department, Environmental Health, Engineering Department and Fire Marshal and also a new Veterans' Service Center.



**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Guadalupe County for the Annual Comprehensive Financial Report for the fiscal year ended September 30, 2020, received for the eleventh consecutive year.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

**Request for information.** The budget is a legal document that is designated to provide fiscal oversight of the County's finances. Questions concerning any of the data provided in this report, or requests for additional financial information, should be addressed to the Guadalupe County Auditor, 307 W. Court, Suite 205, Seguin, Texas 78155.



# **GUADALUPE COUNTY COURTHOUSE**

## **AN INTERESTING HISTORY**

### **A Brief History of the Guadalupe County Courthouse**

Before there was a Guadalupe County, and before the Courthouse was built, the first court trials were held under trees, when the weather permitted, and in private homes. The trees at the Central Park - Northwest corner were named the Jury Trees. According to Commissioners' Court minutes, in 1847 the county began plans to build a Courthouse on the site of the Public Square in the town of Seguin. E.M. Cox and William Lancer were given the contract to build the Courthouse for \$1,056. Some additions brought the contract to \$1,400. Thomas D. Spain and Peyton Medlin were the builders. The Courthouse was a two-story lumber structure. Its dimensions were 30 feet by 40 feet. The upper floor was used for Courtrooms. The lower floor was divided into four rooms for county offices.

After eight years, the 1847 wood framed Courthouse was bulging, and in 1856 the contract for a new two-story concrete affair with gilded cupola was authorized. The contract for the second Courthouse was given to Ezra Keyser, May 21, 1856, for the sum of \$10,000. It was built on the town square. This necessitated the removal of the old courthouse. In August of 1858, the second courthouse, a two-story structure, 64 feet by 40 feet, built of concrete finished with stucco, each story 12 feet high, was completed. Changes and additions were made to the original design and the total cost of the Courthouse was \$11,080. During the years from 1870 to 1880, the population of Guadalupe County increased from 7,263 to 12,202. The Courthouse became too small for the increasing volume of business, and in May 1883, Steve White was given a contract for additions and improvements to the existing courthouse. The contract with White required the raising of the old courthouse four feet; to build the roof self-supporting; to put new frame and casings in some windows; and an addition. Because of these major renovations, this was in essence the third courthouse for Guadalupe County.

By 1934 plans were made for a new Courthouse. The old building was sold to George J. Sowell. L.M. Wirtz of Austin, Texas was employed as architect, and A.W. Harris was the consulting architect. In March of 1935, the County accepted a bid from K.B. Key of San Antonio, Texas for the sum of \$139,062.75 to build the fourth Courthouse for Guadalupe County. The building was to be built of steel, concrete, tile, and stone.

The Courthouse as we see it today was completed and occupied in April 1936. Many modern conveniences, such as an elevator in 1989, have been added to the building during the years. Because of the growing population in Guadalupe County and the resulting additional services there is still, to this day, a need for additional storage and office space.

*The information on the courthouse was summarized from an article titled "Guadalupe County Courthouses 1847 - 1856 - 1883 - 1936" that was found in the archives of the County Judge's Office, author unknown.*



# GUADALUPE COUNTY OFFICIALS

## Commissioners' Court

Kyle Kutscher	County Judge
Greg Seidenberger	County Commissioner, Precinct 1
Drew Engelke	County Commissioner, Precinct 2
Michael Carpenter	County Commissioner, Precinct 3
Judy Cope	County Commissioner, Precinct 4

## District Court

William D. Old, III	District Judge, 25th Judicial District
Jessica Crawford	District Judge, 2nd 25th Judicial District
Gary Steel	District Judge, 274th Judicial District
Heather H. Wright	District Judge, 456 <sup>th</sup> Judicial District

## Elected County and Precinct Officials

Bill Squires	Judge, County Court at Law
Kirsten Legore	Judge, County Court at Law No. 2
Darrell Hunter	Justice of the Peace, Precinct 1
Sheryl Sachtleben	Justice of the Peace, Precinct 2
John Terry	Justice of the Peace, Precinct 3
<i>Open</i>	Justice of the Peace, Precinct 4
Linda Douglass	County Treasurer
Daryl John	Tax Assessor / Collector
Teresa Kiel	County Clerk
Dave Willborn	County Attorney
Linda Balk	District Clerk
Arnold Zwicke	Sheriff
James Springer	Constable, Precinct 1
Mark Reyes	Constable, Precinct 2
Michael Skrobarcek	Constable, Precinct 3
Harvey Faulkner	Constable, Precinct 4

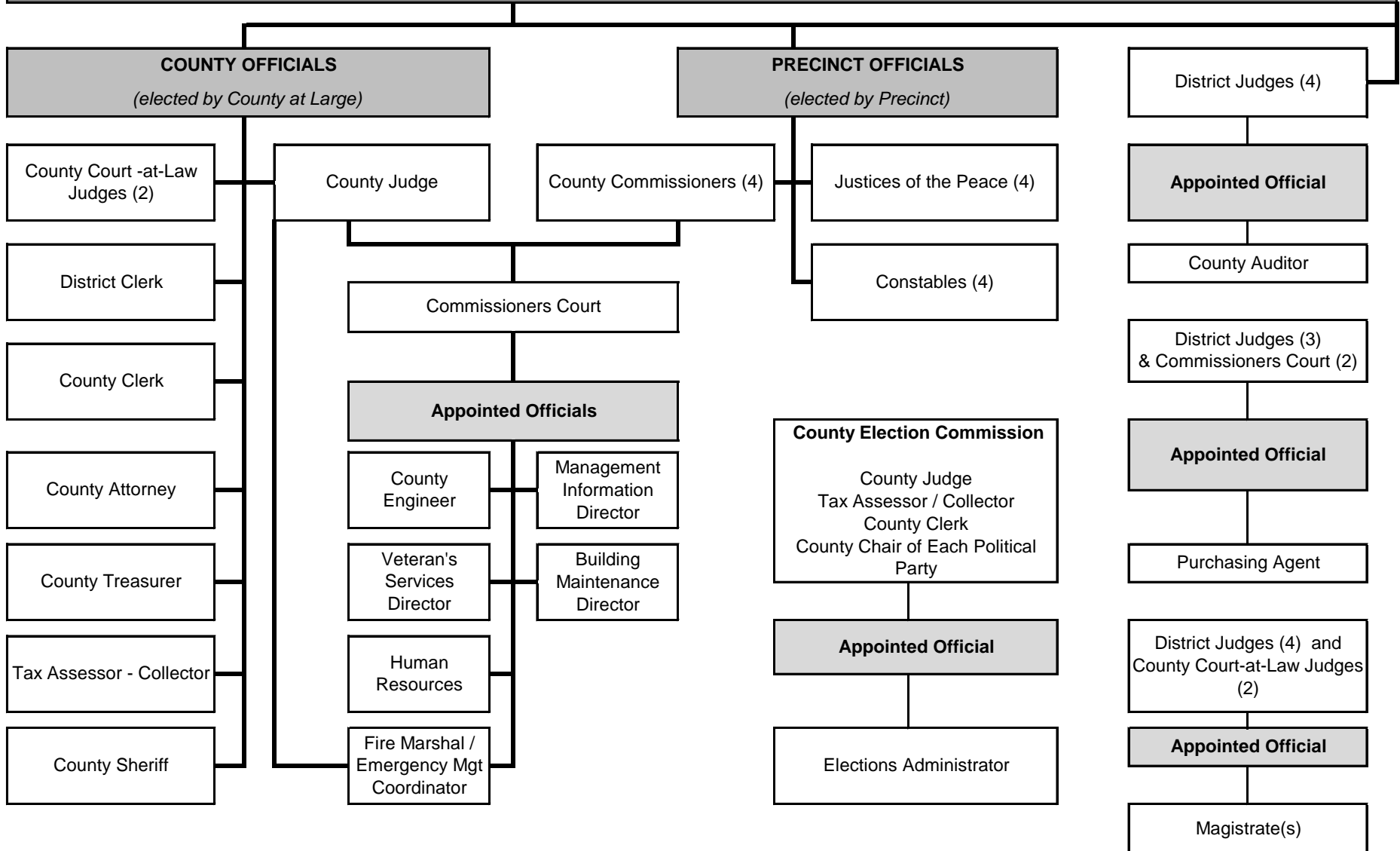
## Appointed County Officials

Jim Bennett	Chief Adult Probation
Nicholas Reininger	Chief Juvenile Probation Officer
Lisa Hayes	Elections Administrator
Kristen Klein	County Auditor
Chris Kubala	Management Information Systems Director
Teresa Sazedj	Human Resources Director
Richard Vasquez	Building Maintenance Director
Travis Franke	County Extension Agent
Patrick Pinder	Emergency Management Coordinator / Fire Marshal
Mark Green	Road and Bridge Administrator
Clay Forister	County Engineer
Shelly Jackson	Environmental Health Director
Jeff Coleman	Purchasing Agent
Nancy Russell	Veterans Service Officer
Melroy Koehler	Magistrate (part-time)



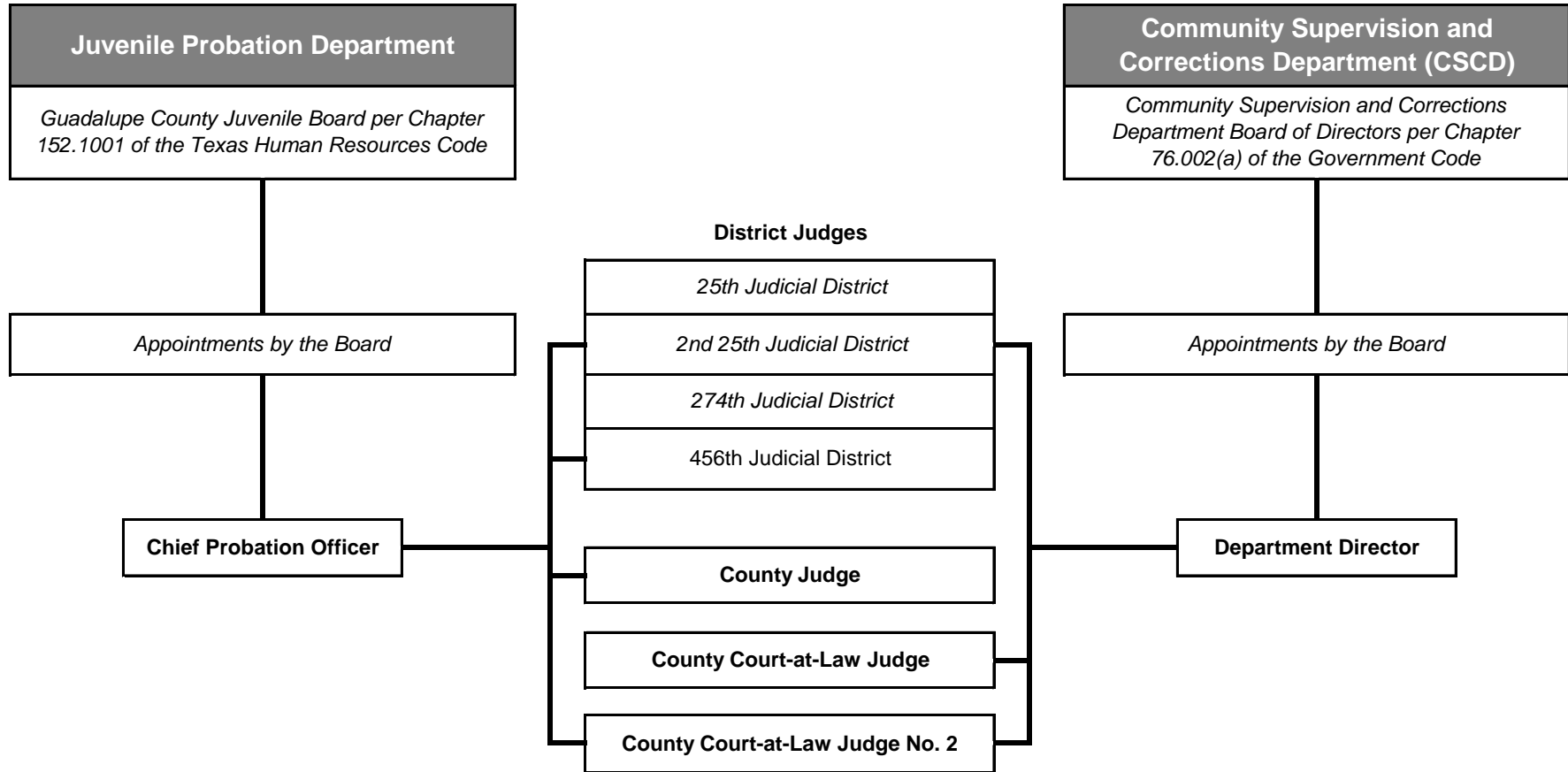
# GUADALUPE COUNTY ORGANIZATIONAL CHART

## VOTERS OF GUADALUPE COUNTY

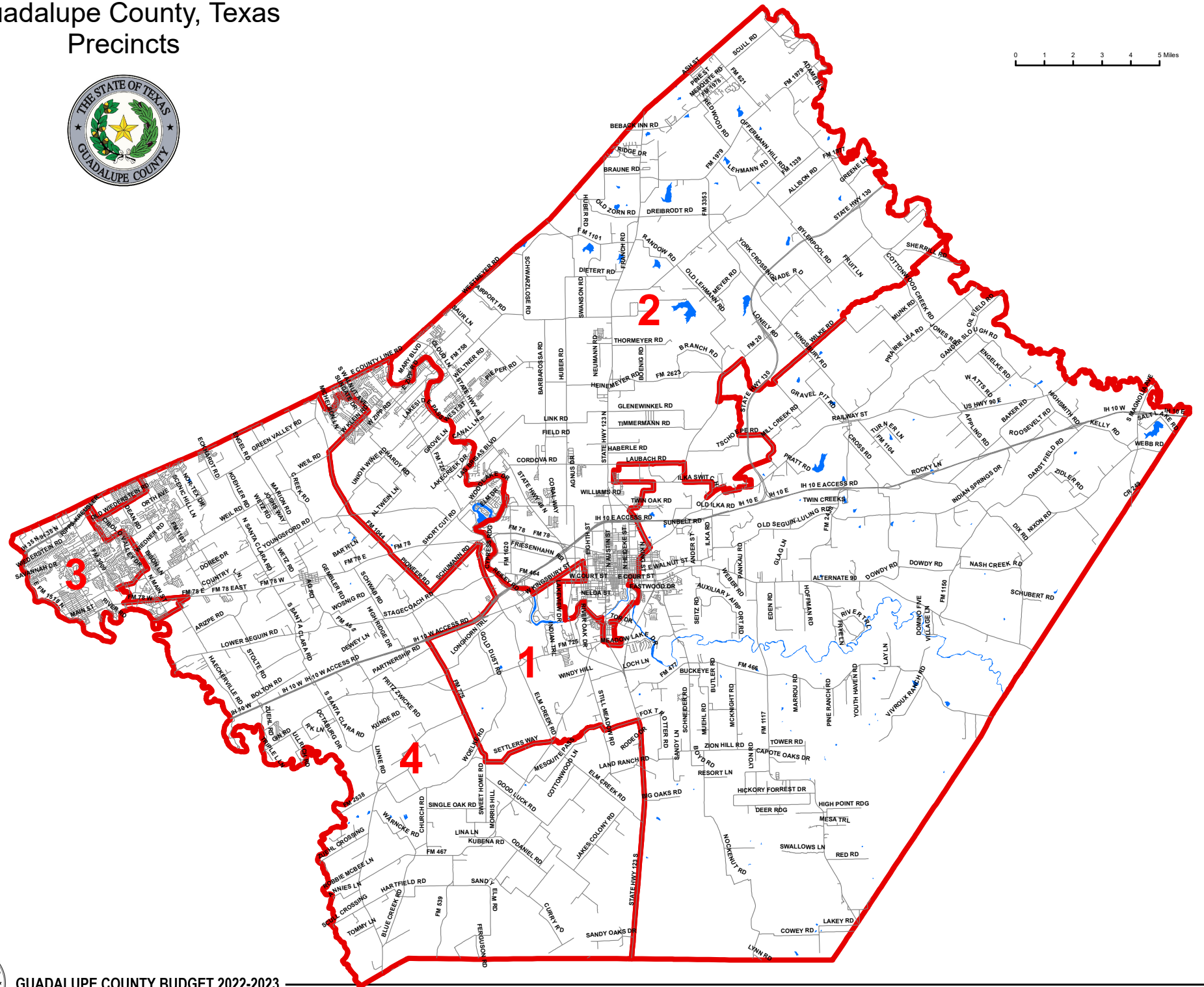




# SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



# Guadalupe County, Texas Precincts



## FINANCIAL POSITION BY FUND FY 2022 - 2023 BUDGET

Fund	Estimated Balance 10/1/2022	Revenues	Expenditures	Change in Fund Balance (Reserves)	Estimated Ending Balance 9/30/2023
100 - GENERAL FUND	\$ 38,000,000	\$ 73,534,409	\$ 92,602,009	\$ (19,067,600) <sup>1</sup>	\$ 18,932,400
200 - ROAD & BRIDGE FUND	7,000,000	11,591,000	15,029,000	(3,438,000) <sup>2</sup>	3,562,000
400 - LAW LIBRARY FUND	340,000	72,000	30,200	41,800	381,800
401 - COUNTY JURY FUND (new)	8,000	18,000	18,000	-	8,000
408 - FIRE CODE INSPECTION FEE FUND	320,000	150,000	179,203	(29,203)	290,797
409 - SHERIFF'S DONATION FUND	10,000	-	8,168	(8,168)	1,832
410 - COUNTY CLERK RECORDS MGMT FUND	1,187,000	415,000	873,400	(458,400)	728,600
411 - CO. CLERK RECORDS ARCHIVE-GF	638,000	415,000	500,000	(85,000)	553,000
412 - COUNTY RECORDS MANAGEMENT	115,000	18,000	57,750	(39,750)	75,250
413 - VITAL STATISTICS PRESERVATION-GF	20,000	7,500	12,000	(4,500)	15,500
414 - COURTHOUSE SECURITY	159,000	102,000	73,815	28,185	187,185
415 - DISTRICT CLERK RECORDS MGMT	22,000	1,000	-	1,000	23,000
416 - JUSTICE COURT TECHNOLOGY	115,000	24,200	42,800	(18,600)	96,400
417 - CO & DIST COURT TECHNOLOGY FUND	29,000	2,500	5,000	(2,500)	26,500
418 - JUSTICE COURT SECURITY	14,000	600	6,000	(5,400)	8,600
419 - JUSTICE COURT SUPPORT FUND (new)	25,000	50,000	-	50,000	75,000
420 - SURPLUS FUNDS-ELECTION CONTRACTS	130,000	-	28,500	(28,500)	101,500
427 - COUNTY CLERK OF THE COURT FUND (new)	10,000	25,000	-	25,000	35,000
429 - DISTRICT CLERK OF THE COURT FUND (new)	30,000	65,000	-	65,000	95,000
430 - COURT REPORTER FEE (GC 51.601)	49,000	55,000	55,000	-	49,000
431 - FAMILY PROTECTION FEE FUND	89,000	100	5,000	(4,900)	84,100
432 - DIST CLK RECORDS ARCHIVE -GF	38,000	2,000	35,000	(33,000)	5,000
433 - COURT RECORDS PRESERVATION-GF	92,000	2,000	50,000	(48,000)	44,000
434 - JUDICIAL PROBATE EDUCATION FUND (new)	1,000	2,000	2,400	(400)	600
435 - ALTERNATIVE DISPUTE RESOLUTION	360,000	36,000	40,000	(4,000)	356,000
436 - COURT-INITIATED GUARDIANSHIPS	37,000	15,000	25,000	(10,000)	27,000
437 - CHILD SAFETY FEE FUND	225,000	65,000	70,000	(5,000)	220,000
438 - LANGUAGE ACCESS FUND (new)	7,000	15,000	15,000	-	7,000
440 - COUNTY DRUG COURTS FUND-GF	60,000	16,500	52,750	(36,250)	23,750
441 - TRUANCY PREVENTION/DIVERSION FUND	40,000	28,000	-	28,000	68,000
443 - COURT FACILITY FEE FUND (new)	15,000	40,000	-	40,000	55,000
445 - COUNTY ATTORNEY PRE-TRIAL INTERVENTION PROGRA	3,000	20,000	20,000	-	3,000
480 - HOTEL OCCUPANCY TAX FUND	683,000	400,000	-	400,000	1,083,000
487 - COUNTY COURT RECORDS MANAGEMENT FUND (new)	5,000	12,000	-	12,000	17,000
489 - DISTRICT COURT RECORDS MANAGEMENT FUND (new)	18,000	45,000	-	45,000	63,000
498 - BAIL BOND SECURITY FUND	26,000	1,100	3,700	(2,600)	23,400
499 - EMPLOYEE FUND-GF	14,000	250	10,200	(9,950)	4,050
505 - LAW ENFORCEMENT TRAINING FEE FUND	-	-	-	-	-
600 - DEBT SERVICE	110,000	2,670,491	2,670,491	-	110,000
700 - CAPITAL PROJECT FUND	7,250,000	16,650,000	21,820,000	(5,170,000)	2,080,000
701 - TAX NOTES, SERIES 2020	-	-	-	-	-
714 - RECOVERY FUND, AMERICAN RESCUE PLAN	-	29,515,000	29,515,000	-	-
800 - JAIL COMMISSARY FUND	375,000	260,000	362,000	(102,000)	273,000
850 - EMPLOYEE HEALTH BENEFITS	5,700,000	7,230,100	7,318,000	(87,900)	5,612,100
855 - WORKERS' COMPENSATION FUND	210,000	354,950	350,000	4,950	214,950
899 - SHORT TERM GRANTS	-	90,000	90,000	-	-
	<u>\$ 63,579,000</u>	<u>\$ 144,016,700</u>	<u>\$ 171,975,386</u>	<u>\$ (27,958,686)</u>	<u>\$ 35,620,314</u>

<sup>1</sup> General Fund Expenditures includes capital projects funded from fund balance (reserves) \$16,650,000 plus \$1,200,000 for vehicles ordered, but not received, in FY22.

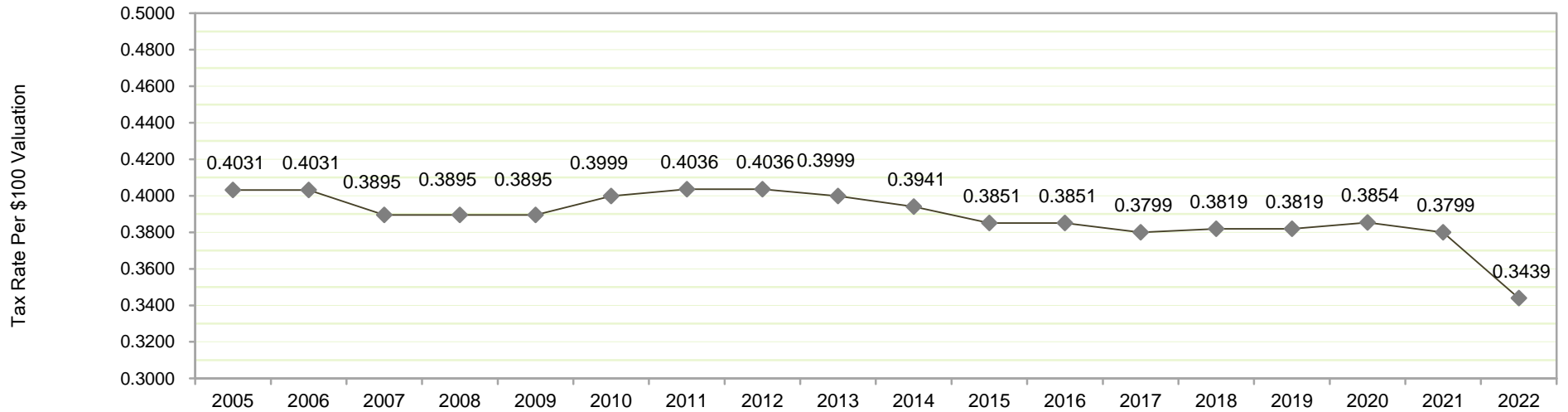
<sup>2</sup> Road and Bridge portion of new building costs \$1,000,000, capital equipment \$1,184,000, plus contracted road maintenance \$1,060,000.



# TAX RATE HISTORY (FISCAL YEARS 2006 - 2023)

BUDGET YEAR	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
<b>TAX RATE YEAR</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>
Maintenance & Operations:	0.3276	0.3269	0.3145	0.3128	0.3178	0.3282	0.3261	0.3261	0.3224	0.3166	0.3116	0.3126	0.3094	0.3139	0.3145	0.3184	0.3129	<b>0.2795</b>
Debt Service Rate:	0.0255	0.0212	0.0150	0.0167	0.0167	0.0167	0.0195	0.0195	0.0195	0.0195	0.0195	0.0185	0.0175	0.0170	0.0174	0.0170	0.0170	<b>0.0144</b>
Lateral Road Rate:	<u>0.0500</u>	<u>0.0550</u>	<u>0.0600</u>	<u>0.0600</u>	<u>0.0550</u>	<u>0.0550</u>	<u>0.0580</u>	<u>0.0580</u>	<u>0.0580</u>	<u>0.0580</u>	<u>0.0540</u>	<u>0.0540</u>	<u>0.0530</u>	<u>0.0510</u>	<u>0.0500</u>	<u>0.0500</u>	<u>0.0500</u>	<b>0.0500</b>
Total Guadalupe County Rate:	<u>0.4031</u>	<u>0.4031</u>	<u>0.3895</u>	<u>0.3895</u>	<u>0.3895</u>	<u>0.3999</u>	<u>0.4036</u>	<u>0.4036</u>	<u>0.3999</u>	<u>0.3941</u>	<u>0.3851</u>	<u>0.3851</u>	<u>0.3799</u>	<u>0.3819</u>	<u>0.3819</u>	<u>0.3854</u>	<u>0.3799</u>	<b>0.3439</b>

**TOTAL TAX RATE BY YEAR**



# 2022 CERTIFIED TOTALS

GUADALUPE County  
Property Cour 92,300

**GCO - GUADALUPE COUNTY**  
Not Under ARB Review Totals

As of Certification  
7/23/2022 1:58:10PM

Land		Value			
Homesite:		2,148,482,310			
Non Homesite:		2,345,397,488			
Ag Market:		3,615,101,164			
Timber Market:		0	<b>Total Land</b>	(+)	8,108,980,962
Improvement		Value			
Homesite:		10,243,173,808			
Non Homesite:		7,017,723,869	<b>Total Improvements</b>	(+)	17,260,897,677
Non Real		Count	Value		
Personal Property:	4,816		2,548,129,791		
Mineral Property:	2,864		102,584,603		
Autos:	0		0	<b>Total Non Real</b>	(+)
				<b>Market Value</b>	=
					28,020,593,033
Ag		Non Exempt	Exempt		
Total Productivity Market:		3,612,153,429	2,947,735		
Ag Use:		46,054,068	23,967	<b>Productivity Loss</b>	(-)
Timber Use:		0	0	<b>Appraised Value</b>	=
Property Loss:		3,566,099,361	2,923,768		24,454,493,672
				<b>Homestead Cap</b>	(-)
				<b>Assessed Value</b>	=
					2,018,784,361
					22,435,709,311

Exemption	Count	Local	State	Total		
AB	9	297,344,625	0	297,344,625		
CHODO	1	1,132,500	0	1,132,500		
DP	1,713	0	0	0		
DPS	103	0	0	0		
DSTR	4	436,916	0	436,916		
DV1	448	0	2,539,720	2,539,720		
DV1S	65	0	255,000	255,000		
DV2	463	0	3,454,225	3,454,225		
DV2S	30	0	178,125	178,125		
DV3	725	0	6,846,460	6,846,460		
DV3S	47	0	357,500	357,500		
DV4	5,842	0	37,918,509	37,918,509		
DV4S	540	0	3,389,990	3,389,990		
DVHS	3,988	0	1,340,241,327	1,340,241,327		
DVHSS	203	0	52,191,328	52,191,328		
EX-XA	1	0	3,013	3,013		
EX-XD	5	0	413,995	413,995		
EX-XD (prorated)	2	0	26,080	26,080		
EX-XG	19	0	3,578,721	3,578,721		
EX-XJ	57	0	11,953,731	11,953,731		
EX-XL	7	0	1,210,512	1,210,512		
EX-XN	128	0	39,174,674	39,174,674		
EX-XR	38	0	103,629,728	103,629,728		
EX-XU	23	0	2,730,186	2,730,186		
EX-XV	1,751	0	1,477,890,868	1,477,890,868		
EX-XV (prorated)	5	0	682,508	682,508		
EX366	308	0	314,489	314,489		
FR	66	471,050,010	0	471,050,010		
FRSS	2	0	535,823	535,823		
HS	39,940	175,498,315	0	175,498,315		
LIH	3	0	6,215,292	6,215,292		
MASSS	8	0	2,238,806	2,238,806		
OV65	13,135	115,742,503	0	115,742,503		
OV65S	973	8,283,666	0	8,283,666		
PC	22	188,231,804	0	188,231,804		
SO	145	3,422,801	0	3,422,801		
					<b>Total Exemptions</b>	(-)
						=
						4,359,113,750
						18,076,595,561

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	261,698,629	227,992,624	474,540.20	513,645.70	1,440			
DPS	16,463,856	15,062,651	29,775.75	30,502.91	86			
OV65	2,711,316,027	2,307,641,803	4,929,310.52	5,119,786.99	11,315			
<b>Total</b>	<b>2,989,478,512</b>	<b>2,550,697,078</b>	<b>5,433,626.47</b>	<b>5,663,935.60</b>	<b>12,841</b>	<b>Freeze Taxable</b>	(-)	
Tax Rate	0.329900							2,550,697,078

Transfer	Assessed	Taxable	Post %Taxable	Adjustment	Count		
DP	290,220	260,220	113,614	146,606	2		
OV65	16,694,826	14,197,694	97,706,747	4,490,947	47	<b>Transfer Adjustment</b>	(-)
<b>Total</b>	<b>16,985,046</b>	<b>14,457,914</b>	<b>97,820,361</b>	<b>4,637,553</b>	<b>49</b>		4,637,553
						<b>Freeze Adjusted Taxable</b>	15,521,260,930



# 2022 CERTIFIED TOTALS

GUADALUPE County  
Property Cour 92,299

LTR - LATERAL ROAD  
Not Under ARB Review Totals

As of Certification  
7/23/2022 1:58:10PM

Land		Value			
Homesite:		2,148,482,310			
Non Homesite:		2,345,397,488			
Ag Market:		3,615,101,164			
Timber Market:		0	Total Land	(+)	
				8,108,980,962	
Improvement		Value			
Homesite:		10,243,173,808			
Non Homesite:		7,017,723,869	Total Improvements	(+)	
				17,260,897,677	
Non Real		Count	Value		
Personal Property:		4,815	2,548,124,231		
Mineral Property:		2,864	102,584,603		
Autos:		0	0	Total Non Real	(+)
					2,650,708,834
				Market Value	=
					28,020,587,473
Ag		Non Exempt	Exempt		
Total Productivity Market:		3,612,153,429	2,947,735		
Ag Use:		46,054,068	23,967	Productivity Loss	(-)
Timber Use:		0	0	Appraised Value	=
Property Loss:		3,566,099,361	2,923,768		24,454,488,112
				Homestead Cap	(-)
				Assessed Value	=
					2,018,784,361
					22,435,703,751

Exemption	Count	Local	State	Total		
CHODO	1	1,132,500	0	1,132,500		
DP	1,504	0	0	0		
DPS	33	0	0	0		
DSTR	4	436,916	0	436,916		
DV1	448	0	2,537,425	2,537,425		
DV1S	65	0	255,000	255,000		
DV2	463	0	3,450,000	3,450,000		
DV2S	30	0	178,125	178,125		
DV3	725	0	6,846,460	6,846,460		
DV3S	47	0	357,500	357,500		
DV4	5,842	0	37,837,177	37,837,177		
DV4S	540	0	3,389,946	3,389,946		
DVHS	3,988	0	1,303,954,242	1,303,954,242		
DVHSS	203	0	49,756,788	49,756,788		
EX-XA	1	0	3,013	3,013		
EX-XD	5	0	413,995	413,995		
EX-XD (Prorated)	2	0	26,080	26,080		
EX-XG	19	0	3,578,721	3,578,721		
EX-XJ	57	0	11,953,731	11,953,731		
EX-XL	7	0	1,210,512	1,210,512		
EX-XN	128	0	39,174,674	39,174,674		
EX-XR	38	0	103,629,728	103,629,728		
EX-XU	23	0	2,730,186	2,730,186		
EX-XV	1,751	0	1,477,890,868	1,477,890,868		
EX-XV (prorated)	5	0	682,508	682,508		
EX366	308	0	314,489	314,489		
FR	66	471,045,310	0	471,045,310		
FRSS	2	0	519,823	519,823		
HS	39,940	195,648,940	74,807,341	270,456,281		
LIH	3	0	6,215,292	6,215,292		
MASSS	8	0	2,171,806	2,171,806		
OV65	13,135	124,496,434	0	124,496,434		
OV65S	973	9,466,632	0	9,466,632		
PC	22	188,231,804	0	188,231,804		
SO	145	3,402,980	0	3,402,980	Total Exemptions	(-)
						4,127,746,946
						=
						18,307,956,805

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	261,463,229	224,428,450	73,434.35	80,360.72	1,439			
DPS	16,463,856	14,987,651	4,641.11	4,751.64	86			
OV65	2,711,589,049	2,307,863,543	780,930.48	815,202.58	11,316			
Total	2,989,516,134	2,547,279,644	859,005.94	900,314.94	12,841	Freeze Taxable	(-)	
Tax Rate	0.050000							2,547,279,644

Transfer	Assessed	Taxable	Post %Taxable	Adjustment	Count		
DP	290,220	257,220	124,325	132,895	2		
OV65	17,147,960	14,635,828	10,583,371	4,052,457	48		
Total	17,438,180	14,893,048	10,707,696	4,185,352	50	Transfer Adjustment	(-)
							4,185,352
						Freeze Adjusted Taxable	15,756,491,809



# PRINCIPAL PROPERTY TAXPAYERS

GUADALUPE COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS FOR FY23 (2022 APPRAISAL INFORMATION)

Taxpayer	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation
Vitesco Technologies	\$198,167	1	1.2%
Structural Metals, Inc.	166,277	2	1.0%
Caterpillar Inc.	139,821	3	0.9%
LCRA Transmission Services Corp.	139,420	4	0.9%
Guadalupe Power Partners LP	130,629	5	0.8%
Texas Petroleum Investment Co.	77,735	6	0.5%
Amazon.Com Service Inc.	62,137	7	0.4%
HGIT Schertz Parkway LP	59,350	8	0.4%
Guadalupe Valley Electric Cooperative	57,331	9	0.4%
Niagara Bottling LLC	46,974	10	0.3%
	\$1,077,841		6.6%
Other taxpayers	15,215,605		93.4%
<b>Total Freeze Adjusted Taxable as of 7-23-2022</b>	<b>\$ 16,293,446 *</b>		<b>100.0%</b>

Source - Guadalupe Appraisal District

\*2022 Tax Rate Calculation Worksheet, Line 21



# DEBT SERVICE SCHEDULE - OUTSTANDING DEBT

## CERTIFICATES OF OBLIGATION, SERIES 2013

In May 2013, the Guadalupe County Commissioners Court issued \$5,000,000 in certificates of obligation for the remodeling of the 2nd floor of the Justice Center and for replacing the air conditioning and heating system at the County Jail.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2023	\$ 1,135,000.00	1.90%	\$ 10,782.50	\$ -	\$ 1,145,782.50
	<u>\$ 1,135,000.00</u>		<u>\$ 10,782.50</u>	<u>\$ -</u>	<u>\$ 1,145,782.50</u>

## TAX NOTES, SERIES 2017

In June 2017, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes. These Tax Notes were issued for the purposes of constructing, purchasing, renovating, equipping, enlarging, and improving County facilities, and purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements and professional services relating to the aforementioned projects.

FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2023	\$ 1,240,000.00	1.700%	\$ 33,227.50	\$ 22,687.50	\$ 1,295,915.00
2024	\$ 2,420,000.00	1.875%	\$ 22,687.50	\$ -	\$ 2,442,687.50
	<u>\$ 3,660,000.00</u>		<u>\$ 55,915.00</u>	<u>\$ 22,687.50</u>	<u>\$ 3,738,602.50</u>

## TAX NOTES, SERIES 2020

In November 2020, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes. These Tax Notes were issued for the purposes of designing, constructing, acquiring, purchasing, renovating, equipping, enlarging, and improving County facilities, and purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements and professional services relating to the aforementioned projects.

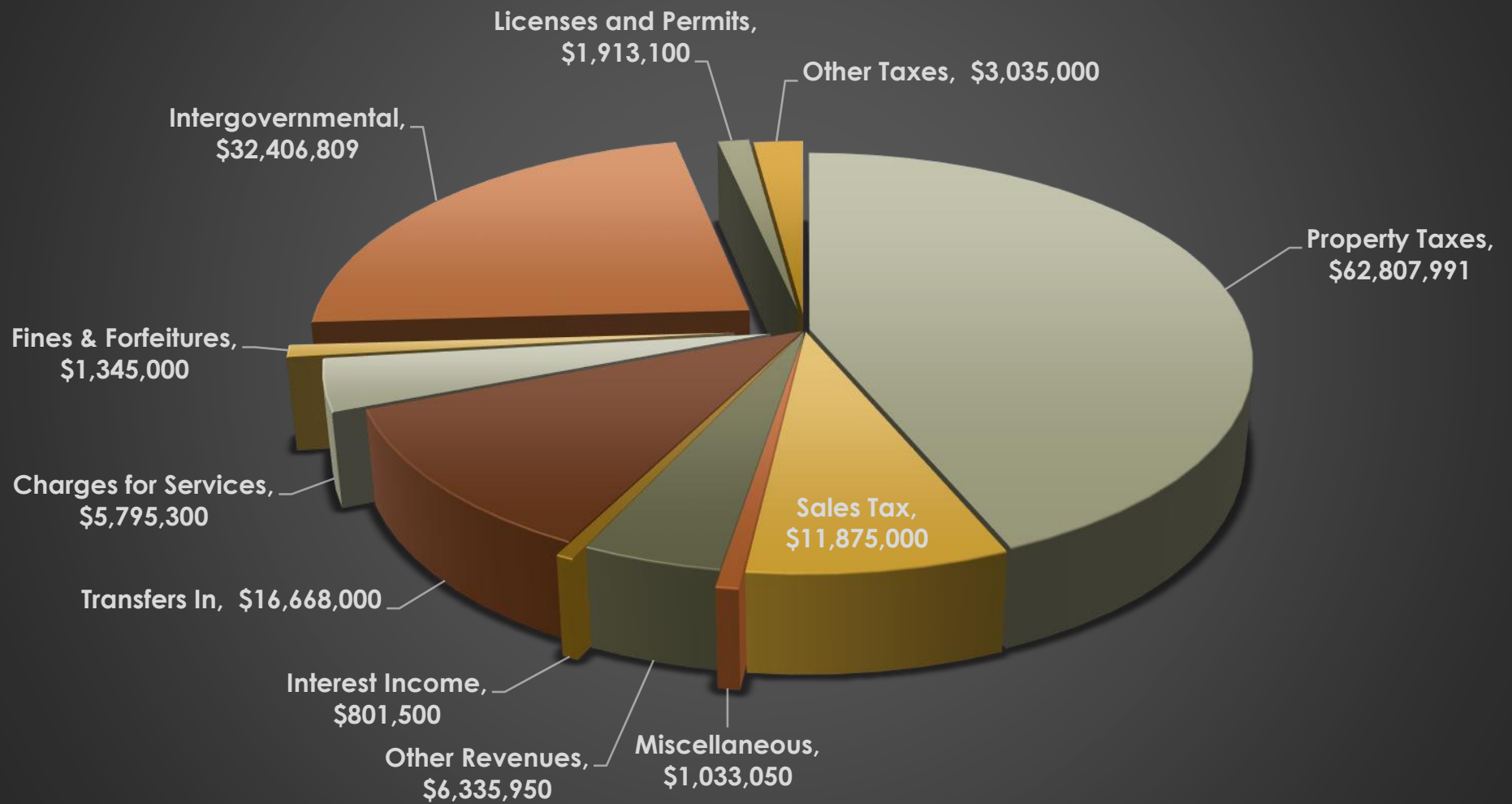
FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2023	\$ 160,000.00	0.564%	\$ 33,522.03	\$ 33,070.83	\$ 226,592.86
2024	\$ 175,000.00	0.591%	\$ 33,070.83	\$ 32,553.70	\$ 240,624.53
2025	\$ 2,610,000.00	0.692%	\$ 32,553.70	\$ 23,523.10	\$ 2,666,076.80
2026	\$ 2,670,000.00	0.793%	\$ 23,523.10	\$ 12,936.55	\$ 2,706,459.65
2027	\$ 2,735,000.00	0.946%	\$ 12,936.55	\$ -	\$ 2,747,936.55
	<u>\$ 8,350,000.00</u>		<u>\$ 135,606.21</u>	<u>\$ 102,084.18</u>	<u>\$ 8,587,690.39</u>

Total Debt Outstanding as of 10-1-2022	\$ 13,145,000
Less scheduled principal payments for FY23	<u>(2,535,000)</u>
Total Debt Outstanding as of 10-1-2023	<u>\$ 10,610,000</u>

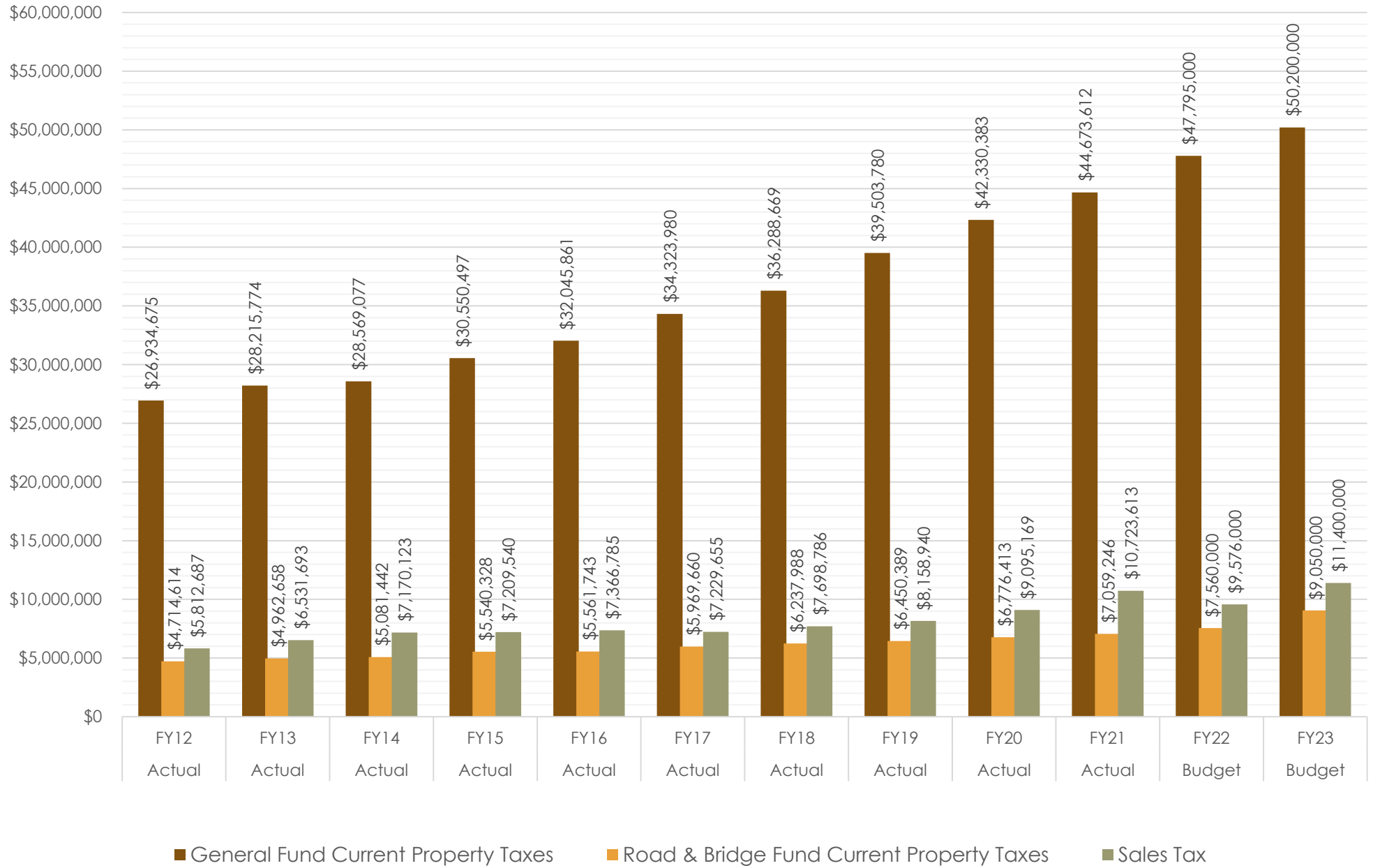




# FY23 REVENUES BY CLASSIFICATION

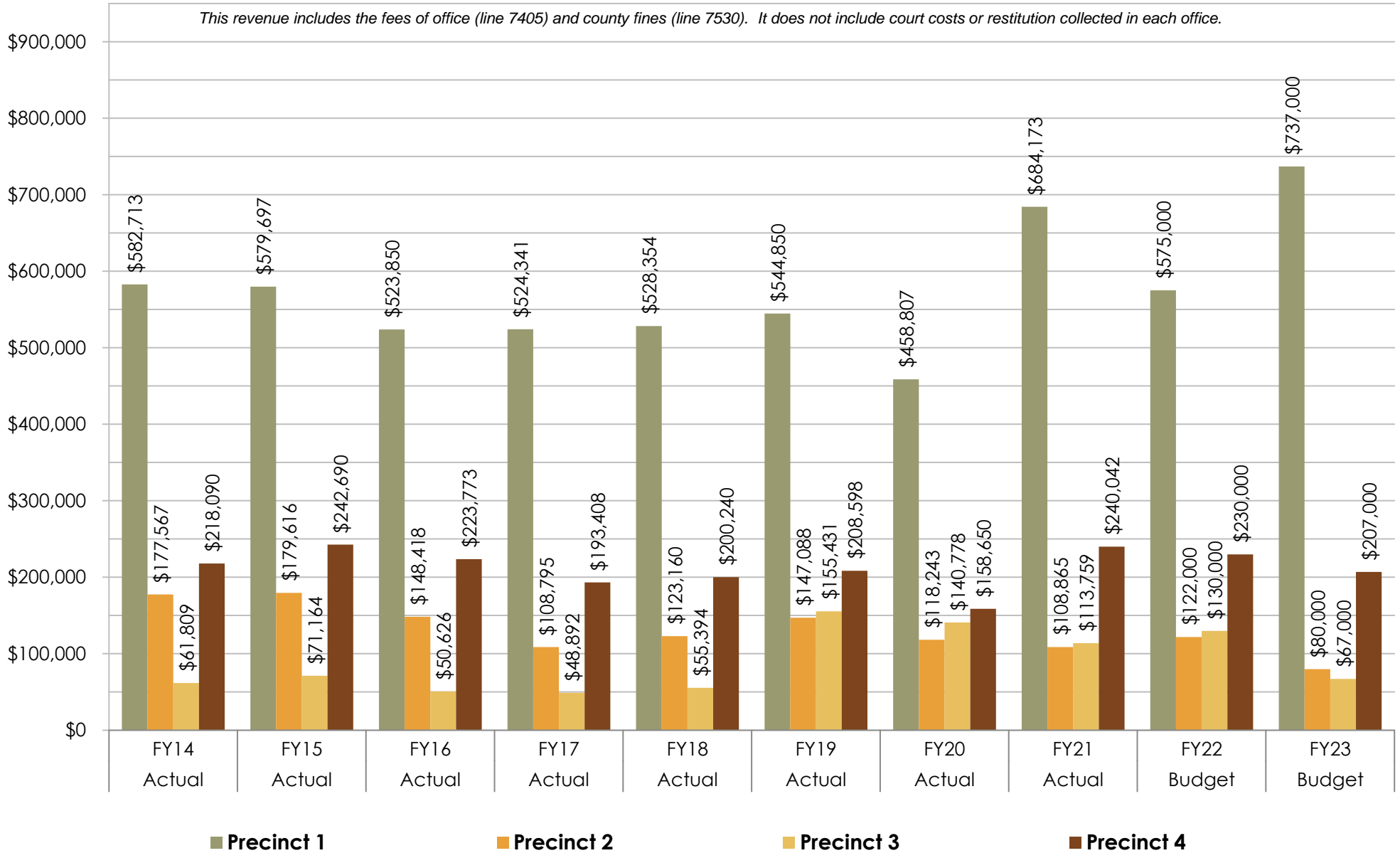


# COMPARISON OF REVENUES FISCAL YEARS 2012 TO 2023

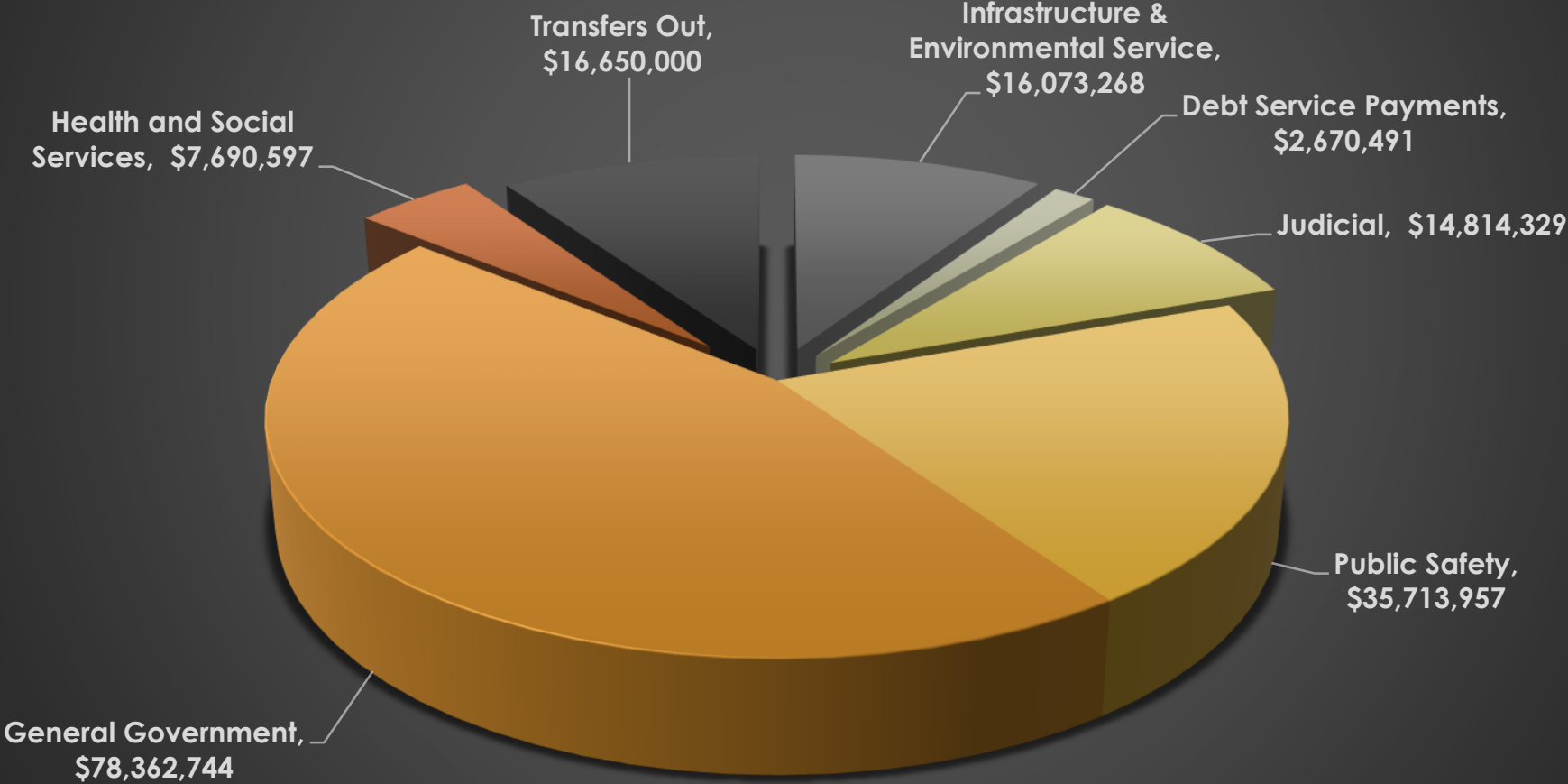


# JUSTICE OF THE PEACE FINES AND FEES FISCAL YEARS 2014 - 2023

*This revenue includes the fees of office (line 7405) and county fines (line 7530). It does not include court costs or restitution collected in each office.*



# FY23 EXPENDITURES BY FUNCTION



# DESCRIPTIONS BY FUNCTION

## GENERAL GOVERNMENT

County Judge (100-400) - main duties are presiding officer of the Commissioners' Court; hearing probate cases, veteran's drug court cases, juvenile drug court cases and juvenile detention hearings; is the County's budget officer; responsible for emergency management in the County. Elected for a four-year term by the voters of the County.

County Commissioners (100-401) – main duties are as the governing body of the County and consists of four commissioners, each elected from a quarter of the county's population. As the governing body, the Commissioners and Judge have many responsibility for the financial operations of the County including approving the budget, tax rate, tax abatements, and contracts. Elected by precinct for a four-year term by the voters of the County.

County Clerk (100-403) - main duties are to serve as clerk for both Commissioners' Court and statutory county courts-at-law (civil and criminal – including probate and mental health); responsible for filing, indexing, and recording all legal instruments affecting real property titles; recording security instruments, births and deaths, and issuing marriage licenses; serving as records management officer. Elected for a four-year term by the voters of the County.

Non-Departmental (100-409) – general expenses of the county that are not attributable to a specific office, this includes items such as liability insurance (other than fleet insurance), utilities for multi-purpose county buildings, legal notices, appraisal district support, and legal fees.

Elections Administration (100-490) – provides voter registration and conducts elections for federal, state, county and contracted political entities.

Election Contract Funds (420-100) – special revenue funds to account for the revenues generated when the Elections Department contracts for other entities elections.

Human Resources (100-493) - main duties are to provide staff support services for personnel administration, providing consultation to all departments on personnel related issues, reviewing and/or resolving employee concerns, grievance and appeals, ensuring compliance with federal and state laws, and developing/interpreting policy, administers the health and dental plan for the County, workers' compensation program, safety program, and retirement program. Appointed by the Commissioners Court.

County Auditor (100-495) - main duties are to act as the chief financial officer of the County. The mission of the Guadalupe County Auditor is to provide quality and cost effective fiscal service to the citizens of Guadalupe County. In a spirit of cooperation and mutual respect, this office will perform the financial, budgeting, and auditing functions to improve the operations and fiscal health of the County. The County Auditor, appointed by the State District Judges every two years, is one aspect of the County's checks and balances system, since it is neither created by nor under the hierarchical control of the Commissioners.

Purchasing (100-496) - the purchasing agent is the chief procurement officer for the County. By statute, the purchasing agent is responsible to direct and oversee the county procurement process for all elected and appointed officials and County departments. The Purchasing Office is the "single point of contact" for procurement with the County.

County Treasurer (100-497) - duties include recording all money collected by the County, investing County revenue, payroll, and signing all County checks. Also responsible for maintaining ledgers on all unclaimed funds under \$100. Elected for a four-year term by the voters of the County.

Tax Assessor Collector (100-499) - main duties are to assess and collect property taxes; to issue certificates of title and license plates for motor vehicles and trailers. Elected for a four-year term by the voters of the County.

Special Vehicle Inventory Tax (VIT) Interest Fund (500-100) The Tax Assessor-Collector holds funds collected under Chapter 23.122 of the Property Tax Code in an escrow account – the Vehicle Inventory Tax Escrow Account. Interest earned on the escrow account and any penalties assessed for non-payment on these property taxes are transferred to the Tax-Assessor-Collectors VIT Interest Fund. The funds may only be used to help defray the cost of administration of the prepayment procedure established under Chapter 23.122

Management Information Systems (MIS) (100-503) - provides all County departments with computer based systems support. MIS is also the interface between departments and users in the operation of systems. The department is



responsible for the ongoing evolution of countywide data systems. Communications includes the maintenance of the County's internal telephone system. Appointed by the Commissioners Court.

Building Maintenance (100-516) - responsible for structural maintenance and repair of the County's buildings, including electrical, heating, air conditioning, roofing, and mechanical systems. Appointed by the Commissioners Court.

Grounds Maintenance (100-517) – provides support for maintenance for all grounds on county owned property and buildings.

County Clerk Records Management (410-100) – a special revenue fund from special fees collected at the time of filing document and on court costs on criminal cases in the County Clerk's office for records management and preservation services in the County Clerk's office.

County Clerk Records Archive (411-100) – a special revenue fund from special fees collected at the time of filing a document in the County Clerk's office. The funds must be spent on archiving the records of the County Clerk's office in accordance with a plan filed with the Commissioners.

County Records Management (412-100) – a special revenue fund from special fees collected at the time of filing document and on court costs on criminal cases in the County Clerk and District Clerk's offices for records management and preservation services in all County offices.

Vital Statistics Preservation Fund (413-100) – a special revenue fund from special fees collected on the issuance of all vital statistic records to be used for the preservation of vital statistics including birth, death, marriage, divorce, and annulment records.

HAVA Fund (422) – a special revenue fund to account for Help America Vote Act (HAVA) grants.

Child Safety Fee Fund (437-100) – a special revenue fund from special fees collected on vehicle registration to be used according to Texas Code of Criminal Procedures Article 102.014(g) to expend the funds to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention or to enhance public safety and security.

Hotel Occupancy Tax Fund (480-100) – Effective June 14, 2019, the Texas Legislature amended Texas Tax Code Chapter 352.002(y) by adding provisions which authorize Guadalupe County, Texas (the "County") to levy and collect a hotel occupancy tax at a rate of 7% of the price paid for a room in a hotel in the County, except that the tax rate may not exceed 2% of the price paid for a room in a hotel if the hotel is located in a municipality that imposes a tax under Tex. Tax Code Chapter 351. The Order signed by Commissioners Court for the new Hotel Occupancy Tax became effective September 1, 2019.

Employee Fund (499-100) – a sub-fund of general fund with revenues from the vending machines located in County building, this a general revenue of the County with the funds used for employee recognition (primarily retirement recognition).

Capital Projects Fund (700-100) - the capital projects funds are set up to account for capital projects.

Capital Projects – Debt Proceeds Tax Notes 2020 (701-100) - the capital projects funds to account for expenditures in accordance with debt covenants (allowable expenditures under the closing debt service documents).

Recovery Funds Grant (714-930) – federal grants funded through the American Rescue Plan Act (ARPA), State and Local Coronavirus Fiscal Recovery Fund.

Employee Health Benefits (850-100) – internal service fund set up for the County's self-funded insurance program.

Workers Compensation Fund (855-100) – internal service fund set up for the County's workers compensation program.

Miscellaneous Short Term Grants – Emergency Operations Center (EOC) Equipment Upgrade Grant (899-909); Emergency Management Grants (899-942) – a special revenue fund set up for a grants to fund for Emergency Management.

## **JUDICIAL**

County Courts at Law (100-426; 100-427) - legal jurisdiction varies considerably and is established by statute, which creates the particular court. The jurisdiction of statutorily created County Courts at Law is concurrent with the jurisdiction of the



County and District Courts in the County. There are two (2) County Courts at Law in Guadalupe County. Judges are elected for a four-year term by the voters of the County.

District Clerk(100-450) - duties revolve around the District Courts; specifically serves as legal record keeper for all documents filed in District Courts; serves as court clerk for the district clerk for all felony, juvenile, Attorney General child support cases, and child protective services; processes passports and child support payments. Elected for a four-year term by the voters of the County.

Justice of the Peace (100-451; 100-452; 100-453; 100-454) - presiding officer over the Justice and Small Claims Court; courts have original jurisdiction in Class C misdemeanor criminal cases; courts have jurisdiction over minor civil matters; may issue search or arrest warrants. There are four (4) Justice of the Peace Courts in Guadalupe County. Justices of the Peace are elected for a four-year term by the voters by precinct of the County.

Bonding Office / Magistrate (100-430) - Authorized to create magistrate positions under the authority of the Texas Government Code, Chapter 54, Subchapter KK, titled "Magistrates in Guadalupe County." Department created in FY23 as it was deemed crucial to create, fund and staff a Bond Office to perform and comply with the magistration duties conferred on Guadalupe County by the State.

District Courts (100-435; 100-436; 100-437; 100-438, 100-439) - serve as trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each County must be served by at least one District Court. District Courts have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters, and any matters in which jurisdiction is not placed in another trial court. There are three (3) District Courts in Guadalupe County: 274<sup>th</sup>, 25<sup>th</sup>, and 2<sup>nd</sup> 25<sup>th</sup>. Elected for a four-year term by the voters of the County. *Note: Beginning in January 2021, a new district court (456<sup>th</sup> District Court) was created that primarily has civil jurisdiction.*

County Attorney (100-475) – during the regular session of the 84th Texas Legislature, the 25th Judicial District Attorney's Office combined with the Guadalupe County Attorney's office. The 25th Judicial District Attorney position and office was dissolved as of December 31, 2016 and the Guadalupe County Attorney took over the duties of the District Attorney including felony prosecution. The County Attorney is a "County Attorney with felony jurisdiction" and now represents the state in both misdemeanor and felony cases and provides legal counsel to the County. Additional duties include prosecution of juvenile offenders, representation of victims of violence in protective orders, assisting the Texas Department of Family and Protective Services in the placement reviews, prosecution in the Justice of Peace Courts, and bond forfeitures. Elected for a four-year term by the voters of the County.

County Attorney State Forfeitures (446-100) – a special revenue fund to account for items that under Texas Code of Criminal Procedures, Chapter 59, whereby law enforcement agency may seize money, vehicles, real property or any other tangible items and seek to have a court order them forfeited to the prosecutor's office. Forfeited funds and proceeds received from the sale of forfeited funds must be spent in accordance with Chapter 59, Texas Code of Criminal Procedures.

County Attorney State Funds (447-100) – a special revenue fund to account for the annual apportionment funds the county attorney receives from the State. This fund is not required to have a legally adopted budget.

County Attorney Pre-Trial Intervention Program (445-100) – a special revenue fund to for the County Attorney's pretrial intervention program. The fees assessed on the participants are required to be spent only on the pre-trial intervention program.

Juvenile Probation and Juvenile Detention (100-574) - represents all operating expenditures for Guadalupe County Juvenile Services (probation and detention services).

Law Library Fund (400-100) – a special revenue fund for special court costs collected on civil cases in county and district court, except in cases of delinquent tax suits. Funds are used to establish, equip, and run a law library for the judges and litigants in the county.

County Jury Fund (401-100) – a special revenue fund for juror reimbursements and to otherwise finance jury services.

District Clerk Records Management (415-100) – a special revenue fund for special court costs collected on both civil and criminal cases in the district courts. Funds are to be used for records management and preservation, including automation, in the District Clerk's office.

Justice Court Assistance & Technology Fund (416-100) – a special revenue fund for special court costs collected on misdemeanor cases in the justice of the peace courts. Funds are used for the purchase and maintenance of technological



enhancements as well as for personnel and education for the justice courts. (The portion of the funds used for the Justice of the Peace is considered a judicial purpose).

County and District Technology Fee (417-100) – a special revenue fund for special court costs on criminal cases in county and district court. The funds are to be used for the purchase and maintenance of technological enhancements for the county and district courts.

Justice Court Security Fund (418-100) – a special revenue fund for special court costs collected on misdemeanor cases in the justice of the peace courts. Funds are to be used for the security personnel, services and items for the justice courts.

Justice Court Support Fund (419-100) – a special revenue fund used to defray costs of services provided by a justice court (Justice of the Peace).

County Clerk of the Court Fund (427-100) – a special revenue fund used to defray costs of services provided by a County Clerk.

District Clerk of the Court Fund (429-100) – a special revenue fund used to defray costs of services provided by a County Clerk.

Court Reporter Fee (430-100) – a special revenue fund for special court costs on civil cases filed in the county and district courts. Funds are to be used for court reporter related services, including maintaining an adequate number of court reporters, transcription services, transcription machines, or other services related to the functions of a court reporter.

District Clerks Records Archive (432-100) – a special revenue fund for special court costs on civil cases filed in district court. Funds are to be used for the preservation and restoration of the district court records archives.

Court Record Preservation (433-100) – a special revenue for special court costs collected on civil cases in county and district court. Funds are to be used only to digitize court records and preserve the records from natural disasters.

Judicial Probation Education Fund (434-100) – a special revenue fund used to pay the continuing education of the judge and staff of the probate court, including the payment of travel and related expenses in attending a continuing judicial education activity of an organization accredited by the Texas Supreme Court for continuing judicial education.

Alternative Dispute Resolution (435-100) – a special revenue fund for court costs on civil and criminal cases in county and district court. Funds are to be used for an alternative dispute resolution system with includes mediation or arbitration to resolve disputes among individuals, entities, and units of government.

Court-Initiated Guardianships (436-100) – a special revenue fund for special court costs collected on probation actions. Fund must be used for guardian ad litem or attorney ad litem appointed under Section 683 of the Texas Probate Code.

County Drug Court Fund (440-100) – a special revenue for special court costs collected on Class B or higher under Texas Penal Code 49 or Texas Health & Safety Code Chapter 481, it also includes donations dedicated to drug courts. Funds are to be used for drug court programs.

Truancy Prevention and Diversion Fund (441-100) – a special revenue fund used to pay for the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager.

Court Facility Fee Fund (443-100) a special revenue fund used to fund the construction, renovation, or improvement of facilities that house the courts or pay the principal of, interest on, and costs of issuance of bonds issued for the construction, renovation, or improvement of the facilities.

County Court Records Management Fund (487) – a special revenue fund used to fund records management and preservation services performed by the court clerk (County Clerk - for court records).

District Court Records Management Fund (489) - a special revenue fund used to fund records management and preservation services performed by the court clerk (District Clerk - for court records).





Miscellaneous Short Term Grants – Veterans Service Grants (899-945) – a special revenue fund for Veterans Treatment Court Grant.

## **PUBLIC SAFETY**

Fire Departments (100-543) – includes funding for local volunteer and municipal fire departments to provide fire coverage in the unincorporated portions of the county. Note: Beginning January 1, 2023 the County intends have a full-time fire department (7 days a week, 24 hours per day) to cover needed areas and assist other agencies to provide assistance and additional coverage.

Fire Marshal / Emergency Management (100-545) – As the Emergency Management Coordinator, this department is responsible for the County's disaster plan. The goal of emergency management is to be proactive in mitigation and preparation so that the County and its citizens are prepared before the next disaster occurs. Emergency Management assists local, state and federal agencies with response and recovery during and after an event. The Emergency Management Coordinator is appointed by the County Judge. As Fire Marshal, a position appointed by the Commissioners Court, this department is responsible for conducting fire investigations of all fires in the County where arson is suspected, the fire is undetermined by the fire department, and/or an injury or death has occurred as well as for administering the International Fire Code, 2006 Edition, in the unincorporated portions of the County.

Constables (100-551; 100-552; 100-553; 100-554) - are constitutionally authorized peace officers elected by precinct. While they may perform patrol functions and make criminal investigations, the main duty of most Constables is to serve as executive officer of the Justice of the Peace Courts. Constables serve subpoenas and other papers. Elected for a four-year term by precinct by the voters of the County.

County Sheriff (100-560) – is responsible for operating the county jail, investigating crimes, making arrests, enforcing traffic regulations on county roads and maintaining security in both the county and district courts. Other responsibilities include civil and criminal processes such as subpoenas, warrants, and writs of attachment. Additionally, the Sheriff has countywide jurisdiction, but in practice, sheriffs' offices concentrate their activities outside city limits where municipal officers cannot operate. Elected for a four-year term by the voters of the County.

Department of Public Safety Support, Highway Patrol and Commercial Vehicle Enforcement (100-562-62; 100-562-63) – provides support services to State of Texas, Department of Public Safety.

County Jail (100-570) – also called the Adult Detention Center, is one of the many responsibilities of the Sheriff. The Sheriff appoints a Jail Administrator to administer and coordinate all jail activities by establishing policies, procedures, and regulations to ensure efficient operation of the facility, safety of staff, and proper care of inmates. Guadalupe County currently operates a 598 bed facility.

Community Supervision and Corrections Support (100-572) – also known as Adult Probation Department, funding is for maintenance and equipment expenditures mandated by the state to be provided the department.

Sheriff's State Forfeitures (403-100) – a special revenue fund to account for items that under Texas Code of Criminal Procedures, Chapter 59, whereby law enforcement agency may seize money, vehicles, real property or any other tangible items and seek to have a court order them forfeited to the department. Forfeited funds and proceeds received from the sale of forfeited funds must be spent in accordance with Chapter 59, Texas Code of Criminal Procedures.

Fire Code Inspection Fee (408-100) – a special revenue fund for fees collected for inspection and issuance of building permits relating to fire code inspections. Funds are to be used for cost of the inspection personnel, materials and administrative overhead.

Sheriff's Donations (409-100) – a special fund to account for donations given to the Sheriff's office that are designated for a specific purpose.

Courthouse Security Fund (414-100) – a special revenue fund for special court costs collected on civil and criminal cases in the justice, county, and district courts. Funds are to be used for courthouse security for the court system including paying of personnel, equipment, and training.

Constable Precinct 1, State Forfeitures (451-100) – a special revenue fund to account for items that under Texas Code of Criminal Procedures, Chapter 59, whereby law enforcement agency may seize money, vehicles, real property or any other tangible items and seek to have a court order them forfeited to the department. Forfeited funds and proceeds received from the sale of forfeited funds must be spent in accordance with Chapter 59, Texas Code of Criminal Procedures.



Constable Precinct 3, State Forfeitures (453-100) – a special revenue fund to account for items that under Texas Code of Criminal Procedures, Chapter 59, whereby law enforcement agency may seize money, vehicles, real property or any other tangible items and seek to have a court order them forfeited to the department. Forfeited funds and proceeds received from the sale of forfeited funds must be spent in accordance with Chapter 59, Texas Code of Criminal Procedures.

Bail Bond Security Fund (498-100) – a special revenue fund account for fee charged to bail bonds, which may only be used to administer and enforce the bail bond program.

Law Enforcement Training Funds (505-100) - a special revenue fund to account for funds received under Occupations Code 1701.157. The funds can only be used for the continuing education of licensed law enforcement officers or full-time paid law enforcement support personnel.

Jail Commissary (800-100) – accounts for sales and proceeds received from sales in the commissary (store for inmates) at the Jail. Commissary proceeds may only be used in accordance with Local Government Code, Section 351.0415.

Short Term Grant, CARES Act Fund (899-941) – a special revenue fund for the Coronavirus Aid, Relief, and Economic Security (CARES) Act grant funds.

Short Term Grant, Travis County Auto Theft Task Force (899-905) – a special revenue fund for the participation in the Travis County Auto Theft Task Force Grant, State fee funded.

## **HEALTH & WELFARE**

Veterans Services Office (100-405) - develops and submits claims for benefits to the Department of Veterans Affairs for disability compensation, pension, death pension, medical benefits, burial benefits, insurance, education, home loans, records requests, and various benefits through other government agencies. Appointed by the Commissioners Court.

Health and Social Services (100-630) – provides support for Emergency Medical Services in the unincorporated areas, indigent health care services at Guadalupe Regional Medical Services, libraries, and support of non-profits (as authorized by law).

Environmental Health (100-635) – duties include ensuring that septic systems are installed according to regulations as mandated by the Texas Commission on Environmental, flood plain management, and review of new subdivision plats for compliance with county subdivision rules in the unincorporated portions of the county. Appointed by the Commissioners Court.

Animal Control (100-637) – responsible for animal control in the unincorporated areas of the County; the department is under the control of the Sheriff.

Agriculture Extension Service (100-665) – the purpose is to educate residents in agriculture, environmental stewardship, youth and adult life skills, human capital and leadership, and community economic development. The County has four (4) extension agents and two (2) additional support staff to run the many programs, including the 4-H programs and Master Gardeners for the residents of the County. The program is affiliated with the Texas A&M AgriLIFE Extension Program.

Family Protection Fund (431-100) – a special fee fund for special fees collected on the dissolution of marriage cases in District Court and on specific criminal cases relating to certain child sexual assault. The fee collected must be used to fund family violence and child abuse prevention, intervention, family strengthening, mental health, counseling, legal, and marriage preservation services to families that are at risk or have experienced family violence or the abuse or neglect of a child.

## **INFRASTRUCTURE & ENVIRONMENTAL SERVICES**

County Engineer (100-410) - The County Engineer directly oversees the Road & Bridge and Environmental Health departments and works with Commissioners Court, other county departments, and the public to define and solve problems by providing civil engineering expertise. The County Engineer also supervises and directs the planning, design, and construction of county infrastructure projects, assures that infrastructure provided by the private sector for public use meets acceptable criteria for maintenance acceptance, and offers technical input on Road & Bridge construction practices and solutions to constructability issues.

Other Environmental Services (100-670) – as of October 15, 2019, two (2) citizens' collections stations located in the County were operational (Marion and Kingsbury sites). This service allows residents to bring their household refuse (garbage) to a



transfer station that is then transported to a landfill. Also, funded is the Comal Guadalupe Soil and Water Conservation District.

Unit Road System / Road & Bridge Department (200-620) - represents the expenditures associated with the maintenance of the County roads. There is one unified Road and Bridge Department for all areas in the unincorporated areas of the County. The Road and Bridge Administrator is appointed by the Commissioners Court.

County Energy Transportation Reinvestment Zone (CETRZ) Fund (201-100) – County Energy Transportation Reinvestment Zone (CETRZ) is a specific contiguous zone, in the county that is determined to be affected because of oil and gas exploration and production activities, around a planned transportation project that is established as a method to facilitate capture of the property tax increment arising from the planned project located in the zone. In 2017 during the Texas 85th Regular Legislative Session, Texas Senate Bill 1305 repealed the statute that allows the creation of CETRZ's effective 12/31/2017. Therefore, no additional funds will be generated from property taxes for the CETRZ's.

Texas Department of Transportation Infrastructure Grant (202-100) – represents grant funding from the State of Texas to repair roads damaged as a result of the oil and gas industry.

Texas Water Development Board (TWDB) / Federal Emergency Management Agency (FEMA) Home Elevation Grants (703-100; 704-100) – represents grant funding from the Federal Emergency Management Agency, through Texas Water Development Board, for the elevation of homes in the flood plain (both grants were completed in 2019).

Short Term Grants, Road & Bridge (899-944) – a special revenue fund for the participation in the Texas Volkswagen Environmental Mitigation Program (grant).

### **INTERNAL TRANSFERS**

Debt Service (600) – used to budget the annual debt services payments on money borrowed by the County.

General Fund Transfers (700) – used for multiple purposes, to reduce debt service and fund capital projects.

### **OTHER FUNDS – SPECIALIZED LOCAL ENTITIES**

#### **Budgets Filed With Commissioners Court**

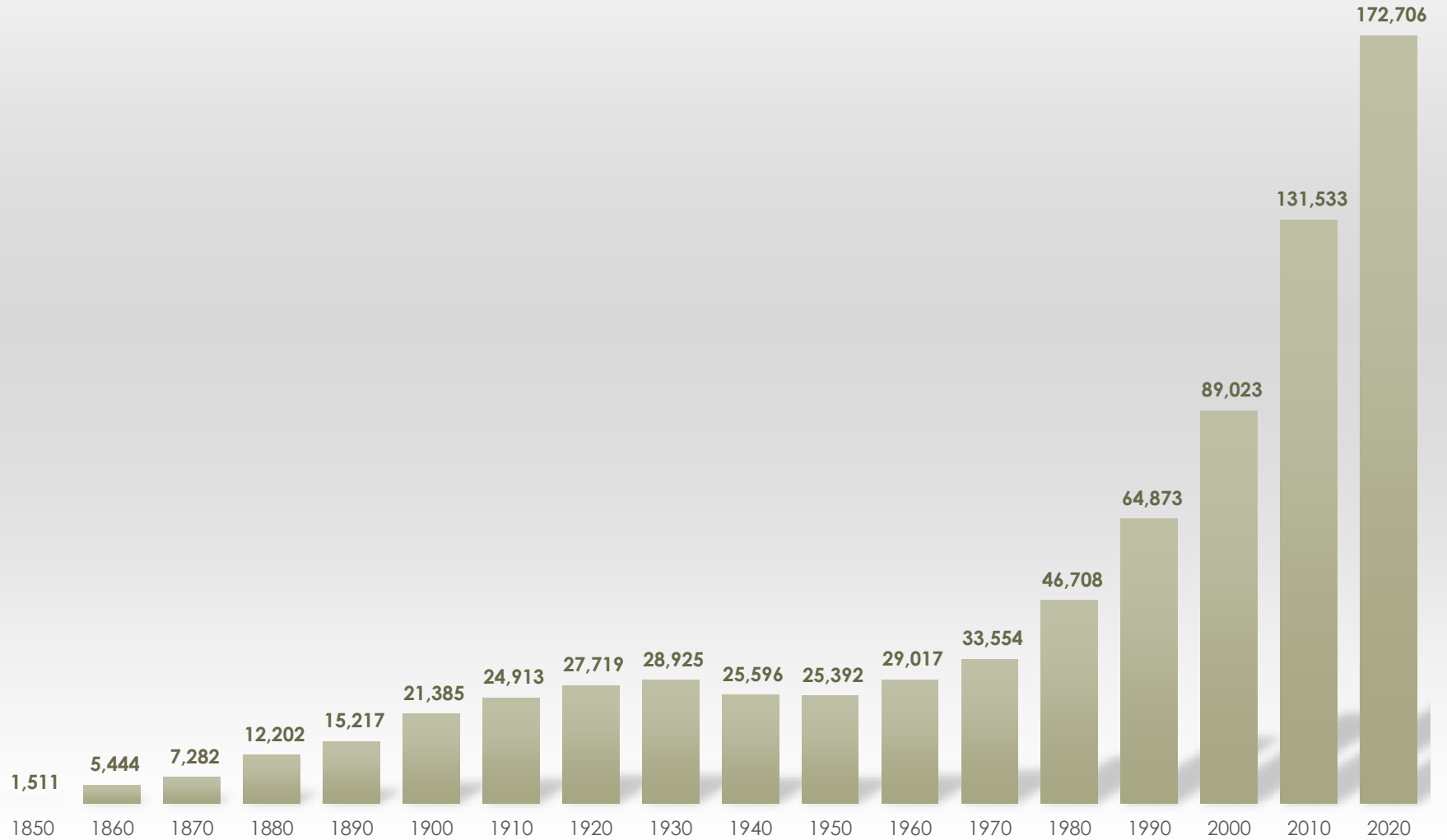
Juvenile Probation Department – this department include four active separate funds with this department. The county funds are in Fund 325, which is divided into two departments – Juvenile Probation (department 672) and Juvenile Detention (department 673).

All grant funds received from Texas Juvenile Justice Department (TJJJ) are accounted for in Fund 324. The departments in this fund correspond to the grants awarded by TJJJ. As required by State law, probation fees paid by juveniles who are placed on probation are in Fund 326, and must be spent in accordance with Texas Family Code 54.061.

The County participated in the Federal Title IV-e grant program; proceeds under this program are accounted for in Fund 327. In previous years, the County received a Juvenile Drug Court grant, Fund 323, which is no longer active.



# GUADALUPE COUNTY, TEXAS POPULATION 1850-2020



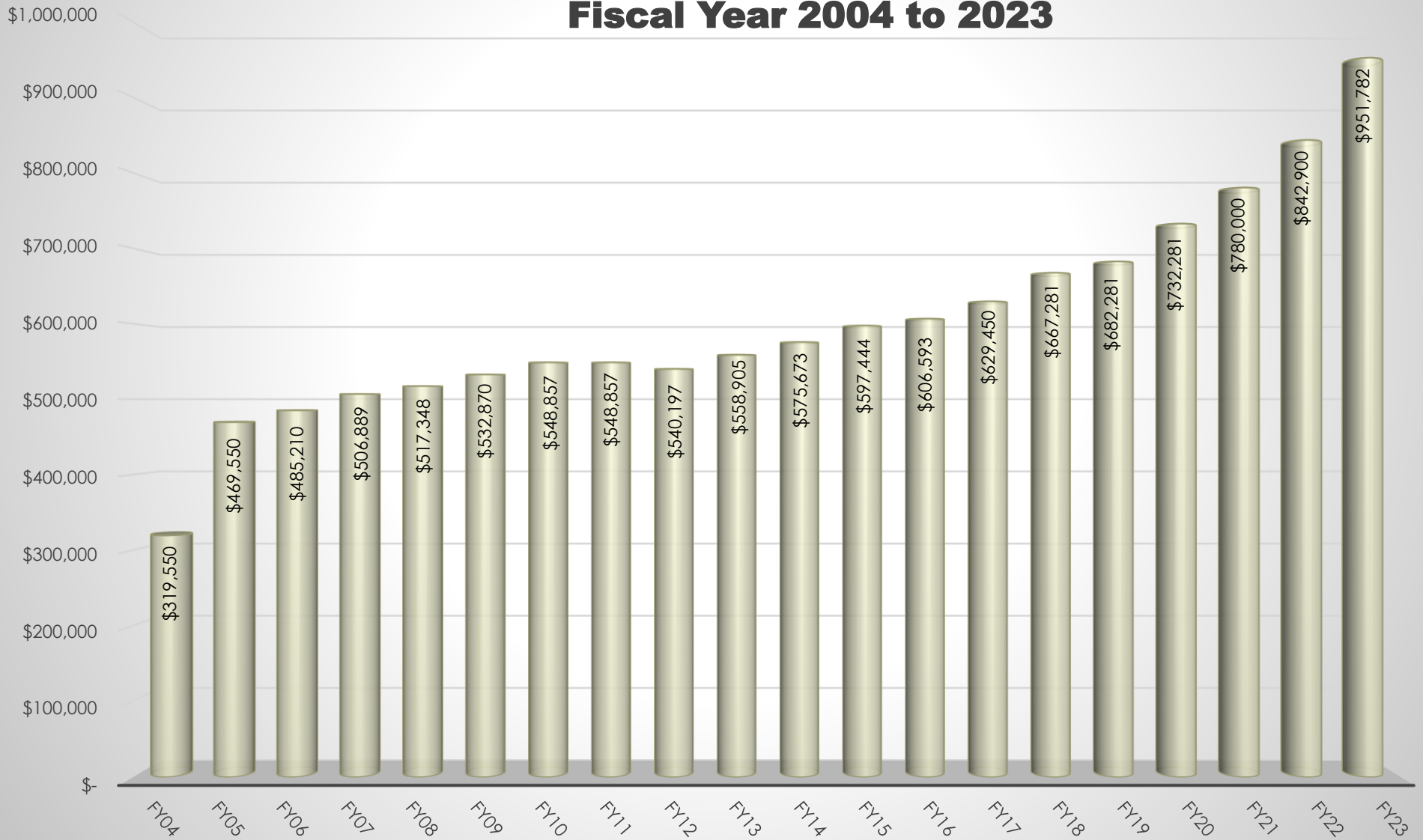
Information for 1850 - 2020 provided by the United States Department of Commerce, Bureau of the Census



# TOTAL FIRE DEPARTMENT FUNDING BY YEAR

## County Funding for Municipal and Volunteer Fire Departments

### Fiscal Year 2004 to 2023



# FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
<b>FUND: 100 GENERAL FUND</b>						
<b>DEPT: 400 COUNTY JUDGE</b>						
Personnel Services	296,142	298,320	608,720	608,260	356,466	433,236
Operations	3,138	5,069	17,871	18,331	7,245	21,890
Operations - Non Capital Assets	-	-	4,000	4,000	-	-
Capital Outlay	29,335	-	-	-	-	-
<b>DEPT Total: COUNTY JUDGE</b>	<b>328,615</b>	<b>303,390</b>	<b>630,591</b>	<b>630,591</b>	<b>363,712</b>	<b>455,126</b>
<b>DEPT: 401 COMMISSIONERS COURT</b>						
SUB-DEPARTMENT: 00 GENERAL						
Personnel Services	59,057	59,029	61,434	61,434	49,730	67,659
Operations	7,491	8,457	13,956	13,956	4,486	16,126
Capital Outlay	-	-	-	-	-	7,000
<b>SUB-DEPARTMENT Total: GENERAL</b>	<b>66,548</b>	<b>67,485</b>	<b>75,390</b>	<b>75,390</b>	<b>54,216</b>	<b>90,785</b>
SUB-DEPARTMENT: 01 PRECINCT 1						
Personnel Services	93,509	93,323	95,441	95,441	79,238	106,616
Operations	2,092	4,288	4,500	4,500	3,726	5,500
<b>SUB-DEPARTMENT Total: PRECINCT 1</b>	<b>95,601</b>	<b>97,611</b>	<b>99,941</b>	<b>99,941</b>	<b>82,964</b>	<b>112,116</b>
SUB-DEPARTMENT: 02 PRECINCT 2						
Personnel Services	92,148	92,833	94,811	94,811	77,037	117,103
Operations	185	370	4,500	4,500	1,667	4,500
<b>SUB-DEPARTMENT Total: PRECINCT 2</b>	<b>92,333</b>	<b>93,203</b>	<b>99,311</b>	<b>99,311</b>	<b>78,704</b>	<b>121,603</b>
SUB-DEPARTMENT: 03 PRECINCT 3						
Personnel Services	105,268	97,138	104,219	104,219	81,988	116,831
Operations	493	1,831	4,500	4,500	2,078	5,500
<b>SUB-DEPARTMENT Total: PRECINCT 3</b>	<b>105,760</b>	<b>98,969</b>	<b>108,719</b>	<b>108,719</b>	<b>84,065</b>	<b>122,331</b>
SUB-DEPARTMENT: 04 PRECINCT 4						
Personnel Services	104,778	104,626	106,770	106,770	88,798	118,259
Operations	1,169	2,919	4,500	4,500	2,153	5,500
<b>SUB-DEPARTMENT Total: PRECINCT 4</b>	<b>105,947</b>	<b>107,544</b>	<b>111,270</b>	<b>111,270</b>	<b>90,951</b>	<b>123,759</b>
<b>DEPT Total: COMMISSIONERS COURT</b>	<b>466,189</b>	<b>464,814</b>	<b>494,631</b>	<b>494,631</b>	<b>390,901</b>	<b>570,594</b>
<b>DEPT: 403 COUNTY CLERK</b>						
Personnel Services	1,367,449	1,365,903	1,623,835	1,623,835	1,116,980	1,690,020
Operations	54,346	42,200	54,950	54,950	34,667	67,500
Operations - Non Capital Assets	-	-	-	-	-	-
Capital Outlay	7,317	-	-	-	-	-
<b>DEPT Total: COUNTY CLERK</b>	<b>1,429,112</b>	<b>1,408,103</b>	<b>1,678,785</b>	<b>1,678,785</b>	<b>1,151,647</b>	<b>1,757,520</b>
<b>DEPT: 405 VETERANS' SERVICE OFFICER</b>						
Personnel Services	132,427	168,048	192,725	192,725	154,388	251,275
Operations	3,969	4,268	7,747	7,747	3,582	15,022
Operations - Non Capital Assets	-	-	-	-	-	4,800
Capital Outlay	-	-	-	-	-	70,000
<b>DEPT Total: VETERANS' SERVICE OFFICER</b>	<b>136,396</b>	<b>172,317</b>	<b>200,472</b>	<b>200,472</b>	<b>157,971</b>	<b>341,097</b>
<b>DEPT: 409 NON DEPARTMENTAL</b>						
Personnel Services	561,720	550,967	568,911	568,911	433,229	492,000
Operations	1,993,745	2,086,696	2,883,626	2,754,619	2,008,063	2,696,552
Operations - Non Capital Assets	529	663	-	-	-	-
Capital Outlay	12,220	-	-	675,000	632,329	1,200,000
Transfers Out	-	-	-	24,052	-	-
<b>DEPT Total: NON DEPARTMENTAL</b>	<b>2,568,213</b>	<b>2,638,326</b>	<b>3,452,537</b>	<b>4,022,582</b>	<b>3,073,621</b>	<b>4,388,552</b>
<b>DEPT: 410 COUNTY ENGINEER</b>						



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
Personnel Services	-	-	-	-	-	306,588
Operations	-	-	-	-	-	440,370
Capital Outlay	-	-	-	-	-	50,000
<b>DEPT Total: COUNTY ENGINEER</b>	-	-	-	-	-	796,958
<b>DEPT: 426 COUNTY COURT AT LAW</b>						
Personnel Services	393,616	370,249	427,134	427,134	310,761	448,330
Operations	15,518	19,558	109,212	39,212	10,115	33,438
Operations - Non Capital Assets	5,677	-	-	-	-	-
<b>DEPT Total: COUNTY COURT AT LAW</b>	414,811	389,807	536,346	466,346	320,876	481,768
<b>DEPT: 427 COUNTY COURT AT LAW NO. 2</b>						
Personnel Services	405,907	384,484	390,588	390,588	312,972	400,008
Operations	129,143	122,840	115,313	185,313	148,628	183,713
Operations - Non Capital Assets	-	3,288	-	3,500	2,134	-
Capital Outlay	-	-	3,500	-	-	-
<b>DEPT Total: COUNTY COURT AT LAW NO. 2</b>	535,049	510,612	509,401	579,401	463,733	583,721
<b>DEPT: 430 BOND OFFICE / MAGISTRATE</b>						
Personnel Services	-	-	-	-	-	221,211
Operations	-	-	-	-	-	20,750
Operations - Non Capital Assets	-	-	-	-	-	4,472
<b>DEPT Total: BOND OFFICE / MAGISTRATE</b>	-	-	-	-	-	246,433
<b>DEPT: 435 COMBINED DISTRICT COURT</b>						
Personnel Services	44,513	41,765	73,446	73,446	47,802	34,215
Operations	646,571	569,005	1,720,200	1,714,984	640,365	1,683,600
Operations - Non Capital Assets	-	96	-	-	-	-
Capital Outlay	-	-	-	5,216	5,216	-
<b>DEPT Total: COMBINED DISTRICT COURT</b>	691,084	610,866	1,793,646	1,793,646	693,382	1,717,815
<b>DEPT: 436 25TH JUDICIAL DISTRICT</b>						
Personnel Services	193,790	194,536	199,230	199,230	161,927	207,451
Operations	4,476	3,784	12,800	12,800	3,045	13,150
<b>DEPT Total: 25TH JUDICIAL DISTRICT</b>	198,266	198,320	212,030	212,030	164,972	220,601
<b>DEPT: 437 274TH JUDICIAL DISTRICT COURT</b>						
Personnel Services	144,027	143,634	148,713	148,713	121,560	154,550
Operations	4,054	3,699	10,434	10,434	1,879	10,921
<b>DEPT Total: 274TH JUDICIAL DISTRICT COURT</b>	148,081	147,333	159,147	159,147	123,439	165,471
<b>DEPT: 438 2ND 25TH JUDICIAL DISTRICT</b>						
Personnel Services	193,821	193,630	198,287	198,287	162,833	206,337
Operations	4,927	5,661	11,171	11,171	3,993	11,421
<b>DEPT Total: 2ND 25TH JUDICIAL DISTRICT</b>	198,747	199,291	209,458	209,458	166,826	217,758
<b>DEPT: 439 456TH DISTRICT COURT</b>						
Personnel Services	-	139,783	196,929	196,929	159,700	206,108
Operations	-	13,425	11,350	11,350	3,424	11,500
<b>DEPT Total: 456TH DISTRICT COURT</b>	-	153,208	208,279	208,279	163,124	217,608
<b>DEPT: 450 DISTRICT CLERK</b>						
Personnel Services	959,869	957,883	1,061,294	1,061,294	798,743	1,132,251
Operations	49,493	58,619	90,541	89,769	62,399	94,741
Operations - Non Capital Assets	2,862	-	1,750	2,522	772	1,750
<b>DEPT Total: DISTRICT CLERK</b>	1,012,224	1,016,502	1,153,585	1,153,585	861,913	1,228,742
<b>DEPT: 451 JUSTICE OF THE PEACE, PRECINCT 1</b>						
Personnel Services	414,520	412,956	450,971	450,971	344,797	528,454
Operations	19,783	18,376	32,200	32,200	14,808	38,300



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
Operations - Non Capital Assets	-	-	-	-	-	200
DEPT Total: JUSTICE OF THE PEACE, PRECINC	434,303	431,333	483,171	483,171	359,605	566,954
<b>DEPT: 452 JUSTICE OF THE PEACE, PRECINCT 2</b>						
Personnel Services	153,200	152,354	159,508	159,508	129,556	173,308
Operations	5,386	4,009	5,500	5,500	3,863	5,900
DEPT Total: JUSTICE OF THE PEACE, PRECINC	158,586	156,363	165,008	165,008	133,419	179,208
<b>DEPT: 453 JUSTICE OF THE PEACE, PRECINCT 3</b>						
Personnel Services	218,760	219,310	252,342	252,342	196,339	280,608
Operations	9,319	12,848	15,090	15,090	5,952	16,450
Operations - Non Capital Assets	2,611	836	-	-	-	-
DEPT Total: JUSTICE OF THE PEACE, PRECINC	230,690	232,995	267,432	267,432	202,291	297,058
<b>DEPT: 454 JUSTICE OF THE PEACE, PRECINCT 4</b>						
Personnel Services	292,833	294,986	310,739	310,739	251,328	336,077
Operations	15,887	20,319	25,525	25,525	14,626	26,740
Operations - Non Capital Assets	4,565	-	-	-	-	-
DEPT Total: JUSTICE OF THE PEACE, PRECINC	313,284	315,305	336,264	336,264	265,954	362,817
<b>DEPT: 475 COUNTY ATTORNEY</b>						
Personnel Services	2,822,753	2,814,574	3,021,780	3,021,780	2,408,453	3,264,856
Operations	49,776	44,272	129,570	129,570	67,262	105,475
Operations - Non Capital Assets	1,918	-	-	-	-	-
DEPT Total: COUNTY ATTORNEY	2,874,447	2,858,847	3,151,350	3,151,350	2,475,716	3,370,331
<b>DEPT: 490 ELECTION ADMINISTRATION</b>						
Personnel Services	536,626	576,380	645,763	708,327	549,770	721,887
Operations	246,586	191,248	231,490	300,368	279,613	208,190
Operations - Non Capital Assets	2,675	10,918	-	-	-	-
DEPT Total: ELECTION ADMINISTRATION	785,887	778,546	877,253	1,008,695	829,382	930,077
<b>DEPT: 493 HUMAN RESOURCES</b>						
Personnel Services	345,809	328,619	365,224	365,224	249,720	470,649
Operations	24,947	19,625	61,950	61,950	35,565	59,850
Operations - Non Capital Assets	-	-	-	-	-	-
Capital Outlay	10,326	-	-	-	-	-
DEPT Total: HUMAN RESOURCES	381,082	348,245	427,174	427,174	285,286	530,499
<b>DEPT: 495 COUNTY AUDITOR</b>						
Personnel Services	849,258	786,112	922,633	922,633	670,107	1,097,377
Operations	33,165	27,769	35,920	35,920	28,102	41,445
Operations - Non Capital Assets	725	575	-	-	-	-
DEPT Total: COUNTY AUDITOR	883,148	814,455	958,553	958,553	698,209	1,138,822
<b>DEPT: 496 PURCHASING</b>						
Personnel Services	236,755	233,999	331,213	331,213	220,022	435,866
Operations	6,198	3,044	24,420	24,420	6,908	26,520
Operations - Non Capital Assets	-	-	3,000	3,000	360	-
Capital Outlay	-	-	-	-	-	-
DEPT Total: PURCHASING	242,953	237,043	358,633	358,633	227,289	462,386
<b>DEPT: 497 COUNTY TREASURER</b>						
Personnel Services	353,347	359,455	394,011	394,011	315,469	421,905
Operations	24,396	15,120	34,200	34,200	14,273	35,800
Operations - Non Capital Assets	775	5,196	-	-	-	-
DEPT Total: COUNTY TREASURER	378,518	379,771	428,211	428,211	329,741	457,705
<b>DEPT: 499 TAX ASSESSOR COLLECTOR</b>						
Personnel Services	1,441,980	1,463,771	1,657,248	1,657,248	1,234,956	1,816,512





## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
Operations	34,520	39,218	53,519	53,519	47,232	57,720
Operations - Non Capital Assets	779	233	-	-	-	6,700
<b>DEPT Total: TAX ASSESSOR COLLECTOR</b>	<b>1,477,278</b>	<b>1,503,222</b>	<b>1,710,767</b>	<b>1,710,767</b>	<b>1,282,188</b>	<b>1,880,932</b>
<b>DEPT: 503 MANAGEMENT INFORMATION SERVICES</b>						
Personnel Services	689,189	687,918	739,326	739,326	548,075	880,587
Operations	1,365,748	1,354,070	2,129,918	2,129,918	1,689,432	2,574,433
Operations - Non Capital Assets	6,715	-	8,500	8,500	1,371	19,325
Capital Outlay	23,338	-	525,000	525,000	-	41,000
<b>DEPT Total: MANAGEMENT INFORMATION SI</b>	<b>2,084,991</b>	<b>2,041,989</b>	<b>3,402,744</b>	<b>3,402,744</b>	<b>2,238,878</b>	<b>3,515,345</b>
<b>DEPT: 516 BUILDING MAINTENANCE</b>						
Personnel Services	769,101	743,796	1,003,639	958,639	616,932	1,087,101
Operations	304,594	289,486	642,434	639,775	617,332	526,193
Operations - Non Capital Assets	948	-	2,500	3,800	3,779	2,500
Capital Outlay	-	25,005	-	-	-	-
<b>DEPT Total: BUILDING MAINTENANCE</b>	<b>1,074,643</b>	<b>1,058,288</b>	<b>1,648,573</b>	<b>1,602,214</b>	<b>1,238,043</b>	<b>1,615,794</b>
<b>DEPT: 517 GROUNDS MAINTENANCE</b>						
Personnel Services	35,383	35,410	47,051	47,051	32,830	108,992
Operations	69,253	59,628	171,300	171,300	50,260	65,550
<b>DEPT Total: GROUNDS MAINTENANCE</b>	<b>104,636</b>	<b>95,038</b>	<b>218,351</b>	<b>218,351</b>	<b>83,090</b>	<b>174,542</b>
<b>DEPT: 543 FIRE DEPARTMENTS</b>						
Personnel Services	-	17,125	365,037	366,387	172,610	1,100,168
Operations	-	48,980	109,805	127,034	101,603	321,166
Operations - Non Capital Assets	-	24,659	51,232	55,932	28,411	108,924
Other Services	732,279	780,000	842,900	842,900	682,503	951,782
Capital Outlay	-	204,531	184,407	202,978	202,977	123,090
<b>DEPT Total: FIRE DEPARTMENTS</b>	<b>732,279</b>	<b>1,075,296</b>	<b>1,553,381</b>	<b>1,595,231</b>	<b>1,188,104</b>	<b>2,605,130</b>
<b>DEPT: 545 FIRE MARSHAL / EMC</b>						
Personnel Services	365,636	363,615	455,908	455,908	341,628	495,498
Operations	72,457	105,417	86,220	82,944	71,713	155,100
Operations - Non Capital Assets	29,294	1,010	8,127	8,127	7,993	11,350
Capital Outlay	15,292	3,926	31,975	46,108	39,379	152,000
<b>DEPT Total: FIRE MARSHAL / EMC</b>	<b>482,679</b>	<b>473,968</b>	<b>582,230</b>	<b>593,087</b>	<b>460,713</b>	<b>813,948</b>
<b>DEPT: 551 CONSTABLE, PRECINCT 1</b>						
Personnel Services	193,703	198,519	243,157	243,157	184,629	274,423
Operations	16,533	25,792	50,053	52,766	40,859	72,229
Operations - Non Capital Assets	9,016	2,175	-	1,363	1,362	2,940
Capital Outlay	-	-	65,000	62,624	37,489	124,400
<b>DEPT Total: CONSTABLE, PRECINCT 1</b>	<b>219,252</b>	<b>226,486</b>	<b>358,210</b>	<b>359,910</b>	<b>264,340</b>	<b>473,992</b>
<b>DEPT: 552 CONSTABLE, PRECINCT 2</b>						
Personnel Services	205,252	204,388	246,516	246,516	195,649	277,895
Operations	15,929	21,280	33,040	45,815	30,091	62,830
Operations - Non Capital Assets	11,055	-	-	20,508	20,386	34,350
Capital Outlay	-	-	73,230	39,947	37,045	52,000
<b>DEPT Total: CONSTABLE, PRECINCT 2</b>	<b>232,237</b>	<b>225,669</b>	<b>352,786</b>	<b>352,786</b>	<b>283,170</b>	<b>427,075</b>
<b>DEPT: 553 CONSTABLE, PRECINCT 3</b>						
Personnel Services	212,046	210,371	244,733	244,733	194,879	283,357
Operations	26,335	44,167	43,410	42,810	33,601	68,700
Operations - Non Capital Assets	5,984	-	-	3,324	3,314	-
Capital Outlay	-	38,389	65,275	65,275	62,700	132,600
<b>DEPT Total: CONSTABLE, PRECINCT 3</b>	<b>244,366</b>	<b>292,927</b>	<b>353,418</b>	<b>356,142</b>	<b>294,493</b>	<b>484,657</b>
<b>DEPT: 554 CONSTABLE, PRECINCT 4</b>						
Personnel Services	200,558	202,327	245,214	245,214	197,248	276,590



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
Operations	27,431	34,454	45,110	60,464	33,175	78,755
Operations - Non Capital Assets	27,098	-	1,750	1,396	1,395	28,305
Capital Outlay	42,938	35,475	27,000	27,000	-	52,000
<b>DEPT Total: CONSTABLE, PRECINCT 4</b>	<b>298,025</b>	<b>272,255</b>	<b>319,074</b>	<b>334,074</b>	<b>231,818</b>	<b>435,650</b>
<b>DEPT: 560 COUNTY SHERIFF</b>						
Personnel Services	10,831,713	10,811,462	12,683,849	12,683,849	9,646,552	14,085,201
Operations	1,036,757	1,093,148	1,239,400	1,242,291	1,181,517	1,822,420
Operations - Non Capital Assets	67,994	28,615	67,250	43,534	43,278	55,400
Capital Outlay	632,997	305,677	461,061	555,703	555,300	1,347,988
Transfers Out	34,721	31,080	34,631	34,631	14,789	34,631
<b>DEPT Total: COUNTY SHERIFF</b>	<b>12,604,182</b>	<b>12,269,982</b>	<b>14,486,191</b>	<b>14,560,008</b>	<b>11,441,437</b>	<b>17,345,640</b>
<b>DEPT: 562 DEPARTMENT OF PUBLIC SAFETY</b>						
SUB-DEPARTMENT: 62 HIGHWAY PATROL						
Personnel Services	123,061	123,698	128,021	128,021	104,180	134,288
Operations	19,817	22,926	24,371	24,371	16,899	24,871
Operations - Non Capital Assets	889	-	-	-	-	-
<b>SUB-DEPARTMENT Total: HIGHWAY PATROL</b>	<b>143,767</b>	<b>146,624</b>	<b>152,392</b>	<b>152,392</b>	<b>121,079</b>	<b>159,159</b>
SUB-DEPARTMENT: 63 COMMERCIAL VEHICLE ENFORCEMENT						
Personnel Services	-	-	-	-	-	53,525
Operations	1,319	2,882	8,600	8,600	3,607	8,500
Operations - Non Capital Assets	-	-	-	-	-	-
Capital Outlay	132,839	141,791	-	-	-	-
<b>SUB-DEPARTMENT Total: COMMERCIAL VEHI</b>	<b>134,158</b>	<b>144,673</b>	<b>8,600</b>	<b>8,600</b>	<b>3,607</b>	<b>62,025</b>
<b>DEPT Total: DEPARTMENT OF PUBLIC SAFETY</b>	<b>277,925</b>	<b>291,297</b>	<b>160,992</b>	<b>160,992</b>	<b>124,686</b>	<b>221,184</b>
<b>DEPT: 570 COUNTY JAIL</b>						
Personnel Services	7,451,241	7,174,542	8,608,586	8,508,586	5,462,683	8,702,795
Operations	1,805,777	2,038,285	2,061,200	2,157,520	1,709,650	2,282,700
Operations - Non Capital Assets	16,225	7,783	20,000	13,076	12,936	20,000
Capital Outlay	217,800	451,615	600,000	610,604	10,604	1,220,000
<b>DEPT Total: COUNTY JAIL</b>	<b>9,491,043</b>	<b>9,672,226</b>	<b>11,289,786</b>	<b>11,289,786</b>	<b>7,195,872</b>	<b>12,225,495</b>
<b>DEPT: 572 ADULT PROBATION (CSCD) SUPPORT</b>						
Operations	42,924	44,059	51,900	51,900	33,904	52,800
Other Services	-	-	-	-	-	-
<b>DEPT Total: ADULT PROBATION (CSCD) SUPP</b>	<b>42,924</b>	<b>44,059</b>	<b>51,900</b>	<b>51,900</b>	<b>33,904</b>	<b>52,800</b>
<b>DEPT: 574 JUVENILE PROB/DETENTION SUPPORT</b>						
Personnel Services	28,585	32,930	40,261	40,261	28,690	34,614
Operations	69,493	68,303	91,000	91,000	44,221	91,000
Capital Outlay	-	-	-	-	-	-
Transfers Out	3,941,260	3,991,589	4,262,222	4,262,222	3,196,667	4,436,780
<b>DEPT Total: JUVENILE PROB/DETENTION SUP</b>	<b>4,039,338</b>	<b>4,092,821</b>	<b>4,393,483</b>	<b>4,393,483</b>	<b>3,269,577</b>	<b>4,562,394</b>
<b>DEPT: 630 HEALTH &amp; SOCIAL SERVICES</b>						
Operations	3,964,799	4,328,189	5,102,576	5,102,576	2,998,362	5,115,435
Other Services	456,303	424,551	457,306	462,834	382,525	468,556
<b>DEPT Total: HEALTH &amp; SOCIAL SERVICES</b>	<b>4,421,102</b>	<b>4,752,740</b>	<b>5,559,882</b>	<b>5,565,410</b>	<b>3,380,887</b>	<b>5,583,991</b>
<b>DEPT: 635 ENVIRONMENTAL HEALTH</b>						
Personnel Services	520,413	534,157	643,761	643,761	492,706	755,498
Operations	32,005	25,937	36,169	35,699	28,378	50,530
Operations - Non Capital Assets	-	50	-	470	470	-
Capital Outlay	5,938	-	71,010	71,010	65,376	45,000
<b>DEPT Total: ENVIRONMENTAL HEALTH</b>	<b>558,356</b>	<b>560,144</b>	<b>750,940</b>	<b>750,940</b>	<b>586,931</b>	<b>851,028</b>



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
<b>DEPT: 637 ANIMAL CONTROL</b>						
Personnel Services	266,826	253,565	272,799	272,799	206,238	291,299
Operations	33,961	35,373	58,650	60,465	38,224	68,850
Operations - Non Capital Assets	3,266	-	2,475	660	-	-
Capital Outlay	27,424	60,235	-	-	-	58,428
<b>DEPT Total: ANIMAL CONTROL</b>	<b>331,477</b>	<b>349,173</b>	<b>333,924</b>	<b>333,924</b>	<b>244,462</b>	<b>418,577</b>
<b>DEPT: 665 AGRICULTURE EXTENSION SERVICE</b>						
Personnel Services	308,085	307,416	317,914	317,914	222,121	328,704
Operations	15,757	21,115	32,100	32,100	18,392	39,200
Capital Outlay	36,580	-	-	-	-	53,000
<b>DEPT Total: AGRICULTURE EXTENSION SERVICE</b>	<b>360,423</b>	<b>328,532</b>	<b>350,014</b>	<b>350,014</b>	<b>240,513</b>	<b>420,904</b>
<b>DEPT: 670 OTHER ENVIRONMENTAL SERVICES</b>						
Other Services	137,300	148,228	152,878	152,878	152,519	157,310
<b>DEPT Total: OTHER ENVIRONMENTAL SERVICES</b>	<b>137,300</b>	<b>148,228</b>	<b>152,878</b>	<b>152,878</b>	<b>152,519</b>	<b>157,310</b>
<b>DEPT: 700 TRANSFERS (IN) /OUT</b>						
Transfers Out	5,852,346	1,035,000	2,987,228	3,077,039	3,101,091	16,650,000
<b>DEPT Total: TRANSFERS (IN) /OUT</b>	<b>5,852,346</b>	<b>1,035,000</b>	<b>2,987,228</b>	<b>3,077,039</b>	<b>3,101,091</b>	<b>16,650,000</b>
<b>FUND Total: GENERAL FUND</b>	<b>59,876,486</b>	<b>55,575,130</b>	<b>69,708,709</b>	<b>70,605,124</b>	<b>51,239,724</b>	<b>92,602,009</b>
<b>FUND: 200 ROAD &amp; BRIDGE FUND</b>						
<b>DEPT: 620 UNIT ROAD SYSTEM</b>						
Personnel Services	4,501,800	4,463,776	5,446,287	5,446,287	4,057,470	5,625,600
Operations	3,434,431	2,856,690	4,267,112	4,650,275	3,175,364	6,919,700
Operations - Non Capital Assets	5,018	8,403	10,000	10,000	6,111	3,500
Capital Outlay	1,290,246	299,354	269,063	301,091	185,059	1,462,200
Transfers Out	-	189,996	1,527,538	1,622,321	114,734	1,018,000
<b>FUND Total: ROAD &amp; BRIDGE / UNIT ROAD SYSTEM</b>	<b>9,231,495</b>	<b>7,818,219</b>	<b>11,520,000</b>	<b>12,029,974</b>	<b>7,538,738</b>	<b>15,029,000</b>
<b>FUND: 201 CETRZ FUND</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	354,549	41,187	-	-	-	-
<b>FUND Total: CETRZ FUND</b>	<b>354,549</b>	<b>41,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND: 202 TxDOT INFRASTRUCTURE GRANT</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Personnel Services	-	-	-	-	-	-
Operations	-	177,379	-	21,580	21,580	-
Grant Expenses	-	587,944	-	590,027	552,088	-
<b>FUND Total: TxDOT INFRASTRUCTURE GRANT</b>	<b>-</b>	<b>765,323</b>	<b>-</b>	<b>611,607</b>	<b>573,668</b>	<b>-</b>
<b>FUND: 400 LAW LIBRARY FUND</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	14,781	15,918	30,200	30,200	12,845	30,200
Operations - Non Capital Assets	-	-	-	-	-	-
<b>FUND Total: LAW LIBRARY FUND</b>	<b>14,781</b>	<b>15,918</b>	<b>30,200</b>	<b>30,200</b>	<b>12,845</b>	<b>30,200</b>
<b>FUND: 401 COUNTY JURY FUND</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	-	-	-	-	-	18,000
<b>FUND Total: COUNTY JURY FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,000</b>



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
<b>FUND: 408 FIRE CODE INSPECTION FEE FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Personnel Services	7,072	48,533	102,058	102,058	76,185	118,103
Operations	15,810	12,543	27,200	25,864	10,604	40,400
Operations - Non Capital Assets	1,790	1,207	2,763	4,099	3,958	3,700
Capital Outlay	15,292	3,926	22,300	22,300	16,989	17,000
<b>FUND Total: FIRE CODE INSPECTION FEE FUN</b>	<b>39,964</b>	<b>66,208</b>	<b>154,321</b>	<b>154,321</b>	<b>107,737</b>	<b>179,203</b>
<b>FUND: 409 SHERIFF'S DONATION FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	5,094	7,002	8,168	28,548	21,970	8,168
Capital Outlay	-	-	-	-	-	-
<b>FUND Total: SHERIFF'S DONATION FUND</b>	<b>5,094</b>	<b>7,002</b>	<b>8,168</b>	<b>28,548</b>	<b>21,970</b>	<b>8,168</b>
<b>FUND: 410 COUNTY CLERK RECORDS MGMT FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Personnel Services	-	-	-	-	-	-
Operations	407,378	152,523	813,400	813,400	258,575	823,400
Operations - Non Capital Assets	-	2,896	-	-	-	-
Capital Outlay	-	-	50,000	50,000	-	50,000
<b>FUND Total: COUNTY CLERK RECORDS MGM</b>	<b>407,378</b>	<b>155,420</b>	<b>863,400</b>	<b>863,400</b>	<b>258,575</b>	<b>873,400</b>
<b>FUND: 411 CO. CLERK RECORDS ARCHIVE-GF</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	200,000	292,662	350,000	350,000	350,000	500,000
<b>FUND Total: CO. CLERK RECORDS ARCHIVE-G</b>	<b>200,000</b>	<b>292,662</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>500,000</b>
<b>FUND: 412 COUNTY RECORDS MANAGEMENT</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	31,750	32,675	42,750	42,750	16,930	57,750
<b>FUND Total: COUNTY RECORDS MANAGEME</b>	<b>31,750</b>	<b>32,675</b>	<b>42,750</b>	<b>42,750</b>	<b>16,930</b>	<b>57,750</b>
<b>FUND: 413 VITAL STATISTICS PRESERVATION-GF</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	4,000	1,612	9,000	9,000	3,460	12,000
<b>FUND Total: VITAL STATISTICS PRESERVATIO</b>	<b>4,000</b>	<b>1,612</b>	<b>9,000</b>	<b>9,000</b>	<b>3,460</b>	<b>12,000</b>
<b>FUND: 414 COURTHOUSE SECURITY</b>						
DEPT: 100 SPECIAL REVENUE						
Personnel Services	30,743	20,945	48,660	48,660	19,619	48,815
Operations	5,214	3,429	20,000	76,017	62,055	20,000
Operations - Non Capital Assets	1,300	3,735	5,000	13,983	8,983	5,000
Capital Outlay	7,375	-	65,000	5,448	5,448	-
<b>FUND Total: COURTHOUSE SECURITY</b>	<b>44,632</b>	<b>28,109</b>	<b>138,660</b>	<b>144,108</b>	<b>96,104</b>	<b>73,815</b>
<b>FUND: 415 DISTRICT CLERK RECORDS MGMT</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	2,559	15,000	15,000	15,000	-	-
<b>FUND Total: DISTRICT CLERK RECORDS MGM</b>	<b>2,559</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
<b>FUND: 416 JUSTICE COURT ASSISTANCE &amp; TECH</b>						
DEPT: 100 SPECIAL REVENUE						
SUB-DEPARTMENT: 00 GENERAL						



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
Operations	9,743	2,529	5,000	5,000	-	10,000
<b>SUB-DEPARTMENT Total: GENERAL</b>	<b>9,743</b>	<b>2,529</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>10,000</b>
SUB-DEPARTMENT: 01 PRECINCT 1						
Operations	1,693	1,094	4,700	4,700	370	12,700
Operations - Non Capital Assets	2,678	1,662	8,000	8,000	7,712	15,900
<b>SUB-DEPARTMENT Total: PRECINCT 1</b>	<b>4,371</b>	<b>2,756</b>	<b>12,700</b>	<b>12,700</b>	<b>8,082</b>	<b>28,600</b>
SUB-DEPARTMENT: 02 PRECINCT 2						
Operations	278	519	-	500	307	-
<b>SUB-DEPARTMENT Total: PRECINCT 2</b>	<b>278</b>	<b>519</b>	<b>-</b>	<b>500</b>	<b>307</b>	<b>-</b>
SUB-DEPARTMENT: 03 PRECINCT 3						
Operations - Non Capital Assets	-	-	-	320	310	-
<b>SUB-DEPARTMENT Total: PRECINCT 3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320</b>	<b>310</b>	<b>-</b>
SUB-DEPARTMENT: 04 PRECINCT 4						
Operations	306	1,990	2,700	2,700	337	2,700
Operations - Non Capital Assets	-	-	-	1,820	1,581	-
<b>SUB-DEPARTMENT Total: PRECINCT 4</b>	<b>306</b>	<b>1,990</b>	<b>2,700</b>	<b>4,520</b>	<b>1,918</b>	<b>2,700</b>
SUB-DEPARTMENT: 33 CONSTABLE, PCT 3						
Operations	-	1,277	-	-	-	-
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 3</b>	<b>-</b>	<b>1,277</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
SUB-DEPARTMENT: 34 CONSTABLE, PCT 4						
Operations	-	-	100	100	-	1,500
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 4</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>1,500</b>
<b>FUND Total: JUSTICE COURT ASSISTANCE &amp; T</b>	<b>14,698</b>	<b>9,072</b>	<b>20,500</b>	<b>23,140</b>	<b>10,617</b>	<b>42,800</b>
<b>FUND: 417 CO &amp; DIST COURT TECHNOLOGY FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	-	-	5,000	5,000	-	5,000
<b>FUND Total: CO &amp; DIST COURT TECHNOLOGY</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>FUND: 418 JP JUSTICE COURT SECURITY</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	2,000	6,000	6,000	6,000	2,816	6,000
Operations - Non Capital Assets	-	-	-	-	-	-
<b>FUND Total: JP JUSTICE COURT SECURITY</b>	<b>2,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>2,816</b>	<b>6,000</b>
<b>FUND: 420 SURPLUS FUNDS-ELECTION CONTRACTS</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	6,151	9,219	15,850	45,936	28,163	28,500
Transfers Out	618	1,981	-	-	-	-
<b>FUND Total: SURPLUS FUNDS-ELECTION CON</b>	<b>6,770</b>	<b>11,199</b>	<b>15,850</b>	<b>45,936</b>	<b>28,163</b>	<b>28,500</b>
<b>FUND: 422 HAVA FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Personnel Services	20,489	36,100	-	-	-	-
Operations	21,731	1,167	-	-	-	-
Operations - Non Capital Assets	76,686	-	-	-	-	-
<b>DEPT Total: SPECIAL REVENUE</b>	<b>118,906</b>	<b>37,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
DEPT: 120 SPECIAL REVENUE						



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
Operations	1,175	9,183	75,000	20,631	20,630	-
Operations - Non Capital Assets	45,234	-	-	1,500	1,500	-
Capital Outlay	-	-	-	52,869	52,869	-
<b>DEPT Total: SPECIAL REVENUE</b>	<b>46,409</b>	<b>9,183</b>	<b>75,000</b>	<b>75,000</b>	<b>74,999</b>	<b>-</b>
<b>DEPT: 491 IA - HAVA PROGRAM REVENUE</b>						
Operations	-	-	-	-	-	-
<b>DEPT Total: IA - HAVA PROGRAM REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND Total: HAVA FUND</b>	<b>165,315</b>	<b>46,450</b>	<b>75,000</b>	<b>75,000</b>	<b>74,999</b>	<b>-</b>
<b>FUND: 430 COURT REPORTER FEE (GC 51.601)</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	29,970	7,751	55,000	55,000	22,077	55,000
<b>FUND Total: COURT REPORTER FEE (GC 51.601)</b>	<b>29,970</b>	<b>7,751</b>	<b>55,000</b>	<b>55,000</b>	<b>22,077</b>	<b>55,000</b>
<b>FUND: 431 FAMILY PROTECTION FEE FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Other Services	5,000	5,000	5,000	5,000	5,000	5,000
<b>FUND Total: FAMILY PROTECTION FEE FUND</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>FUND: 432 DIST CLK RECORDS ARCHIVE -GF</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	30,000	35,000	35,000	35,000	-	35,000
<b>FUND Total: DIST CLK RECORDS ARCHIVE -GF</b>	<b>30,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>
<b>FUND: 433 COURT RECORDS PRESERVATION-GF</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	45,000	50,758	60,000	60,000	30,000	50,000
<b>FUND Total: COURT RECORDS PRESERVATION-GF</b>	<b>45,000</b>	<b>50,758</b>	<b>60,000</b>	<b>60,000</b>	<b>30,000</b>	<b>50,000</b>
<b>FUND: 434 JUDICIAL PROBATE EDUCATION FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	-	-	-	-	-	2,400
<b>FUND Total: JUDICIAL PROBATE EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,400</b>
<b>FUND: 435 ALTERNATIVE DISPUTE RESOLUTION</b>						
DEPT: 100 SPECIAL REVENUE						
Other Services	23,333	36,667	40,000	40,000	30,000	40,000
<b>FUND Total: ALTERNATIVE DISPUTE RESOLUTION</b>	<b>23,333</b>	<b>36,667</b>	<b>40,000</b>	<b>40,000</b>	<b>30,000</b>	<b>40,000</b>
<b>FUND: 436 COURT-INITIATED GUARDIANSHIPS</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	3,125	9,843	25,000	25,000	3,650	25,000
<b>FUND Total: COURT-INITIATED GUARDIANSHIPS</b>	<b>3,125</b>	<b>9,843</b>	<b>25,000</b>	<b>25,000</b>	<b>3,650</b>	<b>25,000</b>
<b>FUND: 437 CHILD SAFETY FEE-GF</b>						
DEPT: 100 SPECIAL REVENUE						
Other Services	42,500	42,500	72,500	72,500	72,500	70,000
<b>FUND Total: CHILD SAFETY FEE-GF</b>	<b>42,500</b>	<b>42,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>70,000</b>
<b>FUND: 438 LANGUAGE ACCESS FUND</b>						



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	-	-	-	-	-	15,000
<b>FUND Total: LANGUAGE ACCESS FUND</b>	-	-	-	-	-	15,000
<b>FUND: 440 SPECIALTY COURTS(WAS DRUG CT)-GF</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	19,684	12,147	26,500	26,500	5,642	26,750
Other Services	-	-	1,000	1,000	-	1,000
<b>DEPT Total: SPECIAL REVENUE</b>	19,684	12,147	27,500	27,500	5,642	27,750
<b>DEPT: 110 VETERANS TREATMENT COURT</b>						
Operations	405	352	2,000	2,000	766	25,000
<b>DEPT Total: VETERANS TREATMENT COURT</b>	405	352	2,000	2,000	766	25,000
<b>FUND Total: SPECIALTY COURTS(WAS DRUG</b>	20,089	12,499	29,500	29,500	6,408	52,750
<b>FUND: 445 CA PRE-TRIAL INTERVENTION PROG</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	19,500	6,400	20,000	20,000	1,800	20,000
<b>FUND Total: CA PRE-TRIAL INTERVENTION PF</b>	19,500	6,400	20,000	20,000	1,800	20,000
<b>FUND: 480 HOTEL OCCUPANCY</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	15,295	-	10,000	10,000	-	-
<b>FUND Total: HOTEL OCCUPANCY</b>	15,295	-	10,000	10,000	-	-
<b>FUND: 498 BAIL BOND SECURITY FUND</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	-	450	3,700	3,700	-	3,700
<b>FUND Total: BAIL BOND SECURITY FUND</b>	-	450	3,700	3,700	-	3,700
<b>FUND: 499 EMPLOYEE FUND-GF</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
Operations	339	993	5,100	5,100	1,120	10,100
Other Services	200	226	100	100	41	100
<b>FUND Total: EMPLOYEE FUND-GF</b>	539	1,218	5,200	5,200	1,161	10,200
<b>FUND: 505 LAW ENFORCEMENT TRAINING FUNDS</b>						
<b>DEPT: 100 SPECIAL REVENUE</b>						
<b>SUB-DEPARTMENT: 30 SHERIFF'S DEPT</b>						
Operations	400	21,518	-	11,625	7,301	-
<b>SUB-DEPARTMENT Total: SHERIFF'S DEPT</b>	400	21,518	-	11,625	7,301	-
<b>SUB-DEPARTMENT: 31 CONSTABLE, PCT 1</b>						
Operations	740	2,575	-	4,258	210	-
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 1</b>	740	2,575	-	4,258	210	-
<b>SUB-DEPARTMENT: 32 CONSTABLE, PCT 2</b>						
Operations	300	360	-	9,415	-	-
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 2</b>	300	360	-	9,415	-	-
<b>SUB-DEPARTMENT: 33 CONSTABLE, PCT 3</b>						
Operations	-	160	-	3,737	1,087	-
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 3</b>	-	160	-	3,737	1,087	-
<b>SUB-DEPARTMENT: 34 CONSTABLE, PCT 4</b>						





## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
Operations	-	455	-	1,574	-	-
SUB-DEPARTMENT Total: CONSTABLE, PCT 4	-	455	-	1,574	-	-
<b>SUB-DEPARTMENT: 35 C.A. INVESTIGATOR TRAINING FUNDS</b>						
Operations	852	792	-	683	-	-
SUB-DEPARTMENT Total: C.A. INVESTIGATOR	852	792	-	683	-	-
<b>SUB-DEPARTMENT: 36 FIRE MARSHAL TRAINING FUNDS</b>						
Operations	-	-	-	-	-	-
SUB-DEPARTMENT Total: FIRE MARSHAL TRA	-	-	-	-	-	-
<b>FUND Total: LAW ENFORCEMENT TRAINING</b>	<b>2,292</b>	<b>25,860</b>	<b>-</b>	<b>31,292</b>	<b>8,598</b>	<b>-</b>
<b>FUND: 600 DEBT SERVICE</b>						
DEPT: 680 DEBT SERVICE						
DS - Debt Service	2,344,904	2,468,469	2,657,139	2,657,139	2,655,744	2,670,491
<b>FUND Total: DEBT SERVICE</b>	<b>2,344,904</b>	<b>2,468,469</b>	<b>2,657,139</b>	<b>2,657,139</b>	<b>2,655,744</b>	<b>2,670,491</b>
<b>FUND: 700 CAPITAL PROJECT FUND</b>						
Operations	443,962	509,208	2,000,000	2,006,660	6,660	2,500,000
Operations - Non Capital Assets	1,395,000	74,047	-	-	-	-
Capital Outlay	3,087,058	3,782,924	2,971,500	3,129,654	1,186,528	19,320,000
<b>FUND Total: CAPITAL PROJECT FUND</b>	<b>4,926,019</b>	<b>4,366,179</b>	<b>4,971,500</b>	<b>5,136,314</b>	<b>1,193,188</b>	<b>21,820,000</b>
<b>FUND: 701 TAX NOTES 2020/2017/2013</b>						
Operations	-	68,750	-	-	-	-
Capital Outlay	3,019,951	138,331	8,364,250	8,364,250	2,766,985	-
<b>FUND Total: TAX NOTES 2020/2017/2013</b>	<b>3,019,951</b>	<b>207,081</b>	<b>8,364,250</b>	<b>8,364,250</b>	<b>2,766,985</b>	<b>-</b>
<b>FUND: 714 RECOVERY FUND GRANTS</b>						
DEPT: 930 AMERICAN RESCUE PLAN						
SUB-DEPARTMENT: 40 COVID-19 Response						
Operations	-	14,366	100,000	100,000	-	-
SUB-DEPARTMENT Total: COVID-19 Response	-	14,366	100,000	100,000	-	-
SUB-DEPARTMENT: 41 Essential Workers						
Personnel Services	-	-	1,975,914	1,975,914	1,713,989	-
SUB-DEPARTMENT Total: Essential Workers	-	-	1,975,914	1,975,914	1,713,989	-
SUB-DEPARTMENT: 42 Essential Workers County Funded						
Personnel Services	-	-	212,228	236,280	236,280	-
SUB-DEPARTMENT Total: Essential Workers C	-	-	212,228	236,280	236,280	-
SUB-DEPARTMENT: 43 Public Health Response						
Operations	-	-	650,000	650,000	-	1,900,000
Capital Outlay	-	-	2,585,000	5,053,865	2,468,865	22,000,000
SUB-DEPARTMENT Total: Public Health Respc	-	-	3,235,000	5,703,865	2,468,865	23,900,000
SUB-DEPARTMENT: 44 Revenue Loss Funding						
Operations	-	-	650,000	650,000	-	1,915,000
Capital Outlay	-	-	2,585,000	5,053,865	2,468,865	3,700,000
SUB-DEPARTMENT Total: Public Health Respc	-	-	3,235,000	5,703,865	2,468,865	5,615,000
<b>FUND Total: RECOVERY FUND GRANTS / AMI</b>	<b>-</b>	<b>14,366</b>	<b>5,523,142</b>	<b>8,016,059</b>	<b>4,419,134</b>	<b>29,515,000</b>
<b>FUND: 800 JAIL COMMISSARY FUND</b>						



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
<b>DEPT: 100 SPECIAL REVENUE</b>						
Personnel Services	-	-	-	-	-	-
Operations	256,910	278,415	341,000	341,000	223,517	341,000
Operations - Non Capital Assets	2,566	8,843	-	19,314	10,640	21,000
Capital Outlay	32,849	-	35,000	41,686	-	-
<b>FUND Total: JAIL COMMISSARY FUND</b>	<b>292,325</b>	<b>287,259</b>	<b>376,000</b>	<b>402,000</b>	<b>234,157</b>	<b>362,000</b>
<b>FUND: 850 EMPLOYEE HEALTH BENEFITS</b>						
<b>DEPT: 698 MEDICAL / DENTAL INSURANCE</b>						
Personnel Services	-	-	-	-	-	-
Operations	49,087	53,550	69,500	69,500	41,694	69,500
Other Services	6,168,701	6,630,781	7,360,500	7,360,500	4,855,523	7,248,500
<b>FUND Total: EMPLOYEE HEALTH BENEFITS</b>	<b>6,217,788</b>	<b>6,684,331</b>	<b>7,430,000</b>	<b>7,430,000</b>	<b>4,897,217</b>	<b>7,318,000</b>
<b>FUND: 855 WORKERS' COMPENSATION FUND</b>						
<b>DEPT: 699 WORKERS COMPENSATION</b>						
Operations	319,990	319,990	350,000	350,000	319,990	350,000
Other Services	-	-	1,350	1,350	-	-
<b>FUND Total: WORKERS' COMPENSATION FUND</b>	<b>319,990</b>	<b>319,990</b>	<b>351,350</b>	<b>351,350</b>	<b>319,990</b>	<b>350,000</b>
<b>FUND: 899 MISCELLANEOUS SHORT TERM GRANTS</b>						
<b>DEPT: 899 MISCELLANEOUS GRANTS</b>						
Operations	18,619	18,571	-	18,593	13,944	-
<b>DEPT Total: MISCELLANEOUS GRANTS</b>	<b>18,619</b>	<b>18,571</b>	<b>-</b>	<b>18,593</b>	<b>13,944</b>	<b>-</b>
<b>DEPT: 901 RESCUE TASK FORCE</b>						
Operations	55,478	-	-	-	-	-
<b>DEPT Total: RESCUE TASK FORCE</b>	<b>55,478</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT: 905 TRAVIS COUNTY SCATTF GRANT</b>						
Personnel Services	128,592	129,042	138,041	132,877	120,558	-
<b>DEPT Total: TRAVIS COUNTY SCATTF GRANT</b>	<b>128,592</b>	<b>129,042</b>	<b>138,041</b>	<b>132,877</b>	<b>120,558</b>	<b>-</b>
<b>DEPT: 909 EOC EQUIPMENT UPGRADE</b>						
Operations	1,631	10,696	-	-	-	-
Operations - Non Capital Assets	-	35,734	-	-	-	-
Capital Outlay	-	6,647	-	-	-	-
<b>DEPT Total: EOC EQUIPMENT UPGRADE</b>	<b>1,631</b>	<b>53,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT: 941 CARES GRANT</b>						
<b>SUB-DEPARTMENT: C1 CARES - Medical</b>						
Operations	4,645	3,997	-	-	-	-
<b>SUB-DEPARTMENT Total: CARES - Medical</b>	<b>4,645</b>	<b>3,997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUB-DEPARTMENT: C2 CARES - Public Health</b>						
Operations	74,104	951,421	-	-	-	-
Operations - Non Capital Assets	-	127,971	-	-	-	-
Capital Outlay	-	205,731	-	-	-	-
<b>SUB-DEPARTMENT Total: CARES - Public Health</b>	<b>74,104</b>	<b>1,285,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUB-DEPARTMENT: C3 CARES - Payroll</b>						
Personnel Services	-	6,334	-	-	-	-
<b>SUB-DEPARTMENT Total: CARES - Payroll</b>	<b>-</b>	<b>6,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUB-DEPARTMENT: C6 CARES - Government Function</b>						
Operations - Non Capital Assets	1,629	-	-	-	-	-



## FY23 ADOPTED BUDGET - EXPENDITURES

	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/29/2022	2023 Adopted Budget
SUB-DEPARTMENT Total: CARES - Governme	1,629	-	-	-	-	-
DEPT Total: CARES GRANT	80,378	1,295,454	-	-	-	-
<b>DEPT: 942 EMERGENCY MANAGEMENT GRANTS</b>						
SUB-DEPARTMENT: A1 AACOG Homeland Security-Support						
Operations	-	7,859	-	-	-	-
Operations - Non Capital Assets	-	4,520	-	-	-	-
Capital Outlay	-	52,615	-	164,000	147,697	-
DEPT Total: EMERGENCY MANAGEMENT GR/	-	64,994	-	164,000	147,697	-
<b>DEPT: 944 ROAD &amp; BRIDGE GRANTS</b>						
SUB-DEPARTMENT: B1 TXVEMP CLASS 4-7						
Capital Outlay	-	176,657	-	1,203,032	816,979	90,000
SUB-DEPARTMENT Total: TXVEMP CLASS 4-7	-	176,657	-	1,203,032	816,979	90,000
SUB-DEPARTMENT: B2 TXVEMP CLASS 8						
Capital Outlay	-	-	-	537,814	520,382	-
SUB-DEPARTMENT Total: TXVEMP CLASS 8	-	-	-	537,814	520,382	-
DEPT Total: ROAD & BRIDGE GRANTS	-	176,657	-	1,740,846	1,337,361	90,000
<b>DEPT: 945 VETERANS SERVICE GRANTS</b>						
Operations	-	-	-	2,540	218	-
Grant Expenses	-	-	-	97,460	25,518	-
DEPT Total: VETERANS SERVICE GRANTS	-	-	-	100,000	25,736	-
<b>FUND Total: MISCELLANEOUS SHORT TERM (</b>	<b>284,698</b>	<b>1,737,794</b>	<b>138,041</b>	<b>2,156,316</b>	<b>1,645,297</b>	<b>90,000</b>
<b>Expenditure Grand Totals:</b>	<b>88,043,789</b>	<b>81,206,599</b>	<b>113,134,880</b>	<b>119,944,728</b>	<b>78,649,251</b>	<b>171,975,386</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 100 - GENERAL FUND</b>							
<b>DEPT: 400 - COUNTY JUDGE</b>							
<i>Personnel Services</i>							
100-400_410.1010	Elected Officials Salary	90,000	90,000	91,043	91,043	91,043	<b>94,684</b>
100-400_410.1011	Elected Officials State Salary Supplement	25,200	25,200	25,200	25,200	25,200	<b>25,200</b>
100-400_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	<b>6,900</b>
100-400_410.1610	Elected Officials Longevity	1,525	1,285	1,645	1,645	1,645	<b>1,705</b>
100-400_430.1030	Employees Salaried Exempt	-	-	175,000	174,000	117,465	-
100-400_430.1040	Employees Hourly Employees	56,781	56,856	115,258	115,258	57,794	<b>130,125</b>
100-400_430.1053	Employees Cell Phone Allowance	-	-	-	540	540	<b>720</b>
100-400_430.1595	Employees Part-time employees	48,176	49,473	52,950	52,950	52,155	<b>69,500</b>
100-400_430.1610	Employees Longevity	1,895	2,355	3,515	3,515	3,515	<b>3,575</b>
100-400_450.2010	Social Security/Medicare	17,097	17,247	36,071	36,071	26,714	<b>25,385</b>
100-400_450.2020	Group Medical Insurance	21,216	21,216	42,432	42,432	27,456	<b>32,760</b>
100-400_450.2030	Retirement	27,052	27,490	58,090	58,090	43,984	<b>42,249</b>
100-400_450.2040	Worker's Compensation Insurance	299	299	616	616	463	<b>433</b>
	<i>Total: Personnel Services</i>	<b>296,142</b>	<b>298,320</b>	<b>608,720</b>	<b>608,260</b>	<b>454,873</b>	<b>433,236</b>
<i>Operations</i>							
100-400_520.3100	Office Supplies / Minor Eqpt	792	624	6,000	5,099	707	<b>8,000</b>
100-400_520.3110	Postage	-	-	200	200	-	<b>200</b>
100-400_520.3300	Fuel	-	-	3,000	2,460	1,002	-
100-400_520.3900	Subs, Publications, Access Fees	-	235	200	200	150	<b>200</b>
100-400_520.4007	Court Reporter	-	-	500	500	-	<b>500</b>
100-400_520.4212	Wireless Internet Service	-	-	-	1,000	418	-
100-400_520.4260	Mileage/Travel non training	288	481	400	1,200	629	<b>2,000</b>
100-400_520.4350	Printing	-	-	100	100	45	<b>100</b>
100-400_520.4520	Repair Office & Misc Equipment	311	746	400	881	521	<b>400</b>
100-400_520.4540	Vehicle Repair & Maintenance	-	-	500	500	36	-
100-400_520.4800	Bond Premium / Issue Costs	-	-	71	71	50	<b>3,190</b>
100-400_520.4810	Membership Dues & Licenses	760	860	800	1,220	1,220	<b>800</b>
100-400_520.4812	Training & Conferences	-	1,022	3,000	3,000	2,277	<b>4,000</b>
100-400_520.4813	Probate Continuing Education	987	1,101	2,500	1,700	1,170	<b>2,500</b>
100-400_520.4825	Insurance - Fleet	-	-	200	200	127	-
	<i>Total: Operations</i>	<b>3,138</b>	<b>5,069</b>	<b>17,871</b>	<b>18,331</b>	<b>8,352</b>	<b>21,890</b>
<i>Operations - Non Capital Assets</i>							
100-400_520.3657	Controlled Assets	-	-	4,000	4,000	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	<b>4,000</b>	<b>4,000</b>	-	-
<i>Capital Outlay</i>							
100-400_595.5730	Capital Outlay Vehicles	29,335	-	-	-	-	-
	<i>Total: Capital Outlay</i>	<b>29,335</b>	-	-	-	-	-
	<b>DEPT Total: 400 - COUNTY JUDGE</b>	<b>328,615</b>	<b>303,390</b>	<b>630,591</b>	<b>630,591</b>	<b>463,225</b>	<b>455,126</b>

OFFICIAL: KYLE KUTSCHER, COUNTY JUDGE

ELECTED: 01/01/2015 COUNTY JUDGE

ELECTED AS COUNTY COMMISSIONER: 01/01/2011-12/31/2014

The Texas Constitution vests broad judicial and administrative powers in the position of County Judge, who presides over a five-member Commissioners Court, which has budgetary and administrative authority over county government operations.

A County Judge in Texas may have judicial responsibility for certain criminal, civil and probate matters - responsibility for these functions vary from county to county. In those counties in which the Judge has judicial responsibilities, the Judge has appellate jurisdiction over matters arising from the Justice Courts. The County Judge is also head of civil defense and disaster relief, county welfare and in counties under 225,000 population, the Judge prepares the county budget along with the County Auditor or County Clerk.



Contact Information:

**Kyle Kutscher**  
**County Judge**  
 101 E. Court  
 Seguin, Texas 78155  
 830-303-8867



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 401 - COMMISSIONERS COURT</b>							
<b>SUB-DEPARTMENT: 00 - GENERAL</b>							
<i>Personnel Services</i>							
100-401-00_430.1040	Employees Hourly Employees	40,006	40,020	41,050	41,050	41,036	45,760
100-401-00_430.1610	Employees Longevity	1,000	910	1,270	1,270	1,270	1,330
100-401-00_450.2010	Social Security/Medicare	2,578	2,589	3,237	3,237	2,671	3,602
100-401-00_450.2020	Group Medical Insurance	10,608	10,608	10,608	10,608	11,518	10,920
100-401-00_450.2030	Retirement	4,813	4,850	5,214	5,214	5,202	5,985
100-401-00_450.2040	Worker's Compensation Insurance	52	51	55	55	55	62
	<i>Total: Personnel Services</i>	59,057	59,029	61,434	61,434	61,752	67,659
<i>Operations</i>							
100-401-00_520.3100	Office Supplies / Minor Eqpt	2,697	1,202	3,700	3,700	759	4,900
100-401-00_520.3110	Postage	69	366	600	600	-	600
100-401-00_520.3900	Subs, Publications, Access Fees	362	424	776	776	283	776
100-401-00_520.4262	Commissioners Mileage Out of Cty	590	62	1,500	1,500	230	1,500
100-401-00_520.4522	Copier Maintenance Agreements	444	3,322	2,200	2,200	1,867	2,500
100-401-00_520.4800	Bond Premium / Issue Costs	100	405	300	300	50	350
100-401-00_520.4810	Membership Dues & Licenses	2,275	2,675	2,680	2,680	2,675	3,000
100-401-00_520.4812	Training & Conferences	954	-	2,200	2,200	-	2,500
	<i>Total: Operations</i>	7,491	8,457	13,956	13,956	5,864	16,126
<i>Operations - Non Capital Assets</i>							
100-401-00_520.3657	Controlled Assets	-	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	-	-	-
<i>Capital Outlay</i>							
100-401-00_595.5720	Capital Outlay Office Furniture & Equipment	-	-	-	-	-	7,000
	<i>Total: Capital Outlay</i>	-	-	-	-	-	7,000
<b>SUB-DEPARTMENT Total: 00 - GENERAL</b>		66,548	67,485	75,390	75,390	67,616	90,785



Greg Seidenberger

Drew Engelke

Kyle Kutscher

Michael Carpenter

Judy Cope

As a group, the commissioners and county judge are the chief policy-making and administrative branch of county government. Among their many functions, the court sets the tax rate, determines fees for many county services, and determines how the collected revenues will be distributed among different county departments to provide services to the community.

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>SUB-DEPARTMENT: 01 - PRECINCT 1</b>							
<i>Personnel Services</i>							
100-401-01_410.1010	Elected Officials Salary	70,000	70,000	71,043	71,043	71,043	<b>80,000</b>
100-401-01_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	<b>6,900</b>
100-401-01_410.1610	Elected Officials Longevity	1,405	1,165	1,525	1,525	1,525	<b>1,585</b>
100-401-01_450.2010	Social Security/Medicare	5,916	5,904	6,079	6,079	6,013	<b>6,769</b>
100-401-01_450.2030	Retirement	9,186	9,251	9,790	9,790	9,767	<b>11,246</b>
100-401-01_450.2040	Worker's Compensation Insurance	101	103	104	104	104	<b>116</b>
	<i>Total: Personnel Services</i>	<b>93,509</b>	<b>93,323</b>	<b>95,441</b>	<b>95,441</b>	<b>95,352</b>	<b>106,616</b>
<i>Operations</i>							
100-401-01_520.4801	Conference/Training Pct 1	2,092	4,288	4,500	4,500	4,154	<b>5,500</b>
	<i>Total: Operations</i>	<b>2,092</b>	<b>4,288</b>	<b>4,500</b>	<b>4,500</b>	<b>4,154</b>	<b>5,500</b>
<b>SUB-DEPARTMENT Total: 01 - PRECINCT 1</b>		<b>95,601</b>	<b>97,611</b>	<b>99,941</b>	<b>99,941</b>	<b>99,506</b>	<b>112,116</b>

OFFICIAL: GREG SEIDENBERGER, COUNTY COMMISSIONER, PRECINCT 1  
 ELECTED: 01/01/2013



**Contact Information:**

**Greg Seidenberger**  
**Commissioner, Precinct 1**  
 101 E. Court  
 Seguin, Texas 78155  
 830-303-8857, press 1



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>SUB-DEPARTMENT: 02 - PRECINCT 2</b>							
<i>Personnel Services</i>							
100-401-02_410.1010	Elected Officials Salary	70,000	70,000	71,043	71,043	71,043	80,000
100-401-02_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	7,475	6,900
100-401-02_410.1610	Elected Officials Longevity	-	700	1,000	1,000	1,000	1,225
100-401-02_450.2010	Social Security/Medicare	5,975	5,936	6,039	6,039	6,087	6,742
100-401-02_450.2020	Group Medical Insurance	-	-	-	-	-	10,920
100-401-02_450.2030	Retirement	9,171	9,196	9,726	9,726	9,784	11,201
100-401-02_450.2040	Worker's Compensation Insurance	102	101	103	103	104	115
	<i>Total: Personnel Services</i>	92,148	92,833	94,811	94,811	95,493	117,103
<i>Operations</i>							
100-401-02_520.4802	Conference/Training Pct 2	185	370	4,500	4,500	1,519	4,500
	<i>Total: Operations</i>	185	370	4,500	4,500	1,519	4,500
<b>SUB-DEPARTMENT Total: 02 - PRECINCT 2</b>		92,333	93,203	99,311	99,311	97,012	121,603

OFFICIAL: DREW ENGELKE, COUNTY COMMISSIONER, PRECINCT 2  
 ELECTED: 01/01/2019



**Contact Information:**

**Drew Engelke**  
**Commissioner, Precinct 2**  
 101 E. Court  
 Seguin, Texas 78155  
 830-303-8857, press 2



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>SUB-DEPARTMENT: 03 - PRECINCT 3</b>							
<i>Personnel Services</i>							
100-401-03_410.1010	Elected Officials Salary	70,000	70,000	71,043	71,043	71,043	<b>80,000</b>
100-401-03_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	7,475	<b>6,900</b>
100-401-03_410.1610	Elected Officials Longevity	2,365	2,125	-	-	-	<b>1,000</b>
100-401-03_450.2010	Social Security/Medicare	5,997	5,992	5,963	5,963	5,959	<b>6,724</b>
100-401-03_450.2020	Group Medical Insurance	10,608	2,652	10,608	10,608	8,866	<b>10,920</b>
100-401-03_450.2030	Retirement	9,295	9,365	9,603	9,603	9,666	<b>11,172</b>
100-401-03_450.2040	Worker's Compensation Insurance	102	105	102	102	103	<b>115</b>
	<i>Total: Personnel Services</i>	<b>105,268</b>	<b>97,138</b>	<b>104,219</b>	<b>104,219</b>	<b>103,112</b>	<b>116,831</b>
<i>Operations</i>							
100-401-03_520.4803	Conference/Training Pct 3	493	1,831	4,500	4,500	2,527	<b>5,500</b>
	<i>Total: Operations</i>	<b>493</b>	<b>1,831</b>	<b>4,500</b>	<b>4,500</b>	<b>2,527</b>	<b>5,500</b>
<b>SUB-DEPARTMENT Total: 03 - PRECINCT 3</b>		<b>105,760</b>	<b>98,969</b>	<b>108,719</b>	<b>108,719</b>	<b>105,638</b>	<b>122,331</b>

OFFICIAL: MICHAEL CARPENTER, COUNTY COMMISSIONER, PRECINCT 3  
 ELECTED: 01/01/2021



**Contact Information:**

**Michael Carpenter**  
**Commissioner, Precinct 3**  
 101 E. Court  
 Seguin, Texas 78155  
 830-303-8857, press 3





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>SUB-DEPARTMENT: 04 - PRECINCT 4</b>							
<i>Personnel Services</i>							
100-401-04_410.1010	Elected Officials Salary	70,000	70,000	71,043	71,043	71,043	<b>80,000</b>
100-401-04_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	<b>6,900</b>
100-401-04_410.1610	Elected Officials Longevity	2,005	1,765	2,125	2,125	2,125	<b>2,185</b>
100-401-04_450.2010	Social Security/Medicare	5,909	5,927	6,125	6,125	6,063	<b>6,815</b>
100-401-04_450.2020	Group Medical Insurance	10,608	10,608	10,608	10,608	10,608	<b>10,920</b>
100-401-04_450.2030	Retirement	9,254	9,322	9,864	9,864	9,838	<b>11,323</b>
100-401-04_450.2040	Worker's Compensation Insurance	102	104	105	105	105	<b>116</b>
	<i>Total: Personnel Services</i>	104,778	104,626	106,770	106,770	106,681	<b>118,259</b>
<i>Operations</i>							
100-401-04_520.4804	Conference/Training Pct 4	1,169	2,919	4,500	4,500	2,593	<b>5,500</b>
	<i>Total: Operations</i>	1,169	2,919	4,500	4,500	2,593	<b>5,500</b>
<b>SUB-DEPARTMENT Total: 04 - PRECINCT 4</b>		<b>105,947</b>	<b>107,544</b>	<b>111,270</b>	<b>111,270</b>	<b>109,274</b>	<b>123,759</b>
<b>DEPT Total: 401 - COMMISSIONERS COURT</b>		<b>466,189</b>	<b>464,814</b>	<b>494,631</b>	<b>494,631</b>	<b>479,046</b>	<b>570,594</b>

OFFICIAL: JUDY COPE, COUNTY COMMISSIONER, PRECINCT 4  
 ELECTED: 01/01/2003



**Contact Information:**

**Judy Cope**  
**Commissioner, Precinct 4**  
 101 E. Court  
 Seguin, Texas 78155  
 830-303-8857, press 4



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 403 - COUNTY CLERK</b>							
<i>Personnel Services</i>							
100-403-00_410.1010	Elected Officials Salary	85,094	85,094	86,137	86,137	86,137	<b>89,583</b>
100-403-00_410.1610	Elected Officials Longevity	2,005	1,765	2,125	2,125	2,125	<b>2,185</b>
100-403-00_430.1040	Employees Hourly Employees	852,332	852,700	1,014,750	1,014,750	838,826	<b>1,059,739</b>
100-403-00_430.1610	Employees Longevity	30,995	20,335	28,235	28,235	26,755	<b>24,535</b>
100-403-00_450.2010	Social Security/Medicare	69,806	70,037	86,540	86,540	70,354	<b>89,967</b>
100-403-00_450.2020	Group Medical Insurance	212,160	221,000	265,200	265,200	221,007	<b>273,000</b>
100-403-00_450.2030	Retirement	113,801	113,747	139,370	109,370	117,257	<b>149,475</b>
100-403-00_450.2040	Worker's Compensation Insurance	1,256	1,225	1,478	1,478	1,240	<b>1,536</b>
	<i>Total: Personnel Services</i>	<b>1,367,449</b>	<b>1,365,903</b>	<b>1,623,835</b>	<b>1,593,835</b>	<b>1,363,701</b>	<b>1,690,020</b>
<i>Operations</i>							
100-403-00_520.3100	Office Supplies / Minor Eqpt	28,295	20,807	19,000	19,000	18,518	<b>29,000</b>
100-403-00_520.3110	Postage	8,415	4,185	13,500	13,500	7,837	<b>13,500</b>
100-403-00_520.3900	Subs, Publications, Access Fees	160	897	600	600	551	<b>300</b>
100-403-00_520.4260	Mileage/Travel non training	-	263	200	200	182	<b>700</b>
100-403-00_520.4350	Printing	-	797	800	800	641	<b>900</b>
100-403-00_520.4520	Repair Office & Misc Equipment	858	350	600	600	260	<b>700</b>
100-403-00_520.4522	Copier Maintenance Agreements	4,779	1,472	1,600	1,600	1,607	<b>1,600</b>
100-403-00_520.4622	Lease/Rent - Postage Machine	5,215	5,215	5,300	5,300	5,215	<b>5,500</b>
100-403-00_520.4800	Bond Premium / Issue Costs	-	-	50	50	-	<b>-</b>
100-403-00_520.4810	Membership Dues & Licenses	449	322	300	300	275	<b>300</b>
100-403-00_520.4812	Training & Conferences	5,880	7,353	10,000	10,000	6,323	<b>12,000</b>
100-403-00_520.4813	Probate Continuing Education	295	539	3,000	3,000	-	<b>3,000</b>
	<i>Total: Operations</i>	<b>54,346</b>	<b>42,200</b>	<b>54,950</b>	<b>54,950</b>	<b>41,408</b>	<b>67,500</b>
<i>Operations - Non Capital Assets</i>							
100-403-00_520.3657	Controlled Assets	-	-	-	-	-	<b>-</b>
	<i>Total: Operations - Non Capital Assets</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Capital Outlay</i>							
100-403-00_595.5720	Capital Outlay Office Furniture & Equipment	7,317	-	-	-	-	<b>-</b>
	<i>Total: Capital Outlay</i>	<b>7,317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>DEPT Total: 403 - COUNTY CLERK</b>	<b>1,429,112</b>	<b>1,408,103</b>	<b>1,678,785</b>	<b>1,648,785</b>	<b>1,405,109</b>	<b>1,757,520</b>

OFFICIAL: TERESA KIEL, COUNTY CLERK  
ELECTED: 01/01/2003



The County Clerk is the record keeper of most information affecting our lives. The Guadalupe County Clerk, as the Local Registrar, is the proper recording location for all birth and death records in the county. In addition to serving as the clerk of the County Court and County Commissioners Court, the Guadalupe County Clerk records and keeps records pertaining to the statutory county courts at law (civil and criminal-including probate and mental health), real and personal property records including but not limited to Assumed Names, Cattle Brands, Liens (Federal, State and Child Support), Trust Fund Records, Official Bond Records, Military Discharge Records, Deeds, Power of Attorney filings, Affidavits, Plats, Beer and Wine hearings, Safekeeping of Wills, Probate matters and Commissioner Court Minutes.

Additionally, the Guadalupe County Clerk serves as Vice-Chair of the Guadalupe County Election Commission and the Commissioners Court has appointed the Guadalupe County Clerk as the Records Management Officer for the County.

**Contact Information:**

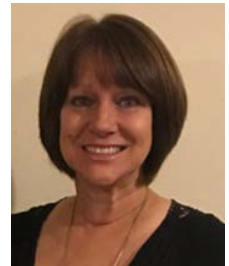
<b>Teresa Kiel, County Clerk</b>	
211 W. Court, Seguin, Texas 78155	
Deeds / Official Records	830-303-8859
Marriage, Birth & Death Certificates	830-303-8863
Court - Misdemeanor Criminal	830-303-8861
Court - Civil Suits / Actions	830-303-4188 Ext. 1234
Court - Probate / Guardianship	830-303-4188 Ext. 1237
Schertz Office	830-303-4188 Ext. 1244



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 405 - VETERANS' SERVICE OFFICER</b>							
<i>Personnel Services</i>							
100-405_420.1020	Appointed Officials Salary	49,175	57,398	64,000	64,000	64,000	66,560
100-405_420.1022	Appointed Officials Auto Allowance	2,500	3,000	3,000	3,000	3,250	3,000
100-405_420.1023	Appointed Officials Cell Phone Allowance	-	-	-	-	-	-
100-405_420.1610	Appointed Officials Longevity	-	-	1,000	1,000	1,000	1,000
100-405_430.1040	Employees Hourly Employees	25,286	36,293	42,804	42,804	42,789	62,026
100-405_430.1595	Employees Part-time employees	23,612	26,439	30,000	30,000	29,638	51,300
100-405_430.1610	Employees Longevity	-	-	2,000	2,000	2,000	2,000
100-405_450.2010	Social Security/Medicare	7,481	8,953	10,925	10,925	10,559	14,220
100-405_450.2020	Group Medical Insurance	12,376	21,216	21,216	21,216	23,036	27,300
100-405_450.2030	Retirement	11,867	14,591	17,593	17,593	17,550	23,626
100-405_450.2040	Worker's Compensation Insurance	131	159	187	187	185	243
	<i>Total: Personnel Services</i>	132,427	168,048	192,725	192,725	194,007	251,275
<i>Operations</i>							
100-405_520.3100	Office Supplies / Minor Eqpt	1,335	983	1,800	1,800	1,627	1,800
100-405_520.3110	Postage	220	330	250	250	-	250
100-405_520.3300	Fuel	-	-	-	-	-	5,000
100-405_520.3900	Subs, Publications, Access Fees	976	-	100	100	-	150
100-405_520.4260	Mileage/Travel non training	-	-	250	250	-	250
100-405_520.4350	Printing	365	155	400	400	275	400
100-405_520.4520	Repair Office & Misc Equipment	1,073	1,370	1,250	1,250	1,328	2,300
100-405_520.4540	Vehicle Repair & Maintenance	-	-	-	-	-	1,000
100-405_520.4800	Bond Premium / Issue Costs	-	-	200	200	-	200
100-405_520.4810	Membership Dues & Licenses	-	449	1,497	1,497	1,347	1,497
100-405_520.4812	Training & Conferences	-	981	2,000	200	-	2,000
100-405_520.4825	Insurance - Fleet	-	-	-	-	-	175
	<i>Total: Operations</i>	3,969	4,268	7,747	5,947	4,577	15,022
<i>Operations - Non Capital Assets</i>							
100-405_520.3657	Controlled Assets	-	-	-	1,800	1,752	4,800
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	1,800	1,752	4,800
<i>Capital Outlay</i>							
100-405_595.5730	Capital Outlay Vehicles	-	-	-	-	-	70,000
	<i>Total: Capital Outlay</i>	-	-	-	-	-	70,000
<b>DEPT Total: 405 - VETERANS' SERVICE OFFICER</b>		136,396	172,317	200,472	200,472	200,336	341,097

OFFICIAL: NANCY RUSSELL, VETERANS' SERVICE OFFICER  
 APPOINTED: 11/18/2019



Government Code §434.032 establishes that the Commissioners Court may maintain and operate a Veterans' Service Office. The Guadalupe County Veterans' Service Office is an advocate agency established to assist veterans and or their survivors in obtaining entitled benefits from the U.S. Department of Veterans Affairs and the State of Texas.

The purpose of the Veterans' Service Officer is to help veterans and their survivors deal with the often confusing and overwhelming task of completing the correct forms and applications and collecting the appropriate documentation to support a claim for benefits. Claimants who prepare the claim themselves are welcome to submit their applications to the County Veterans' Service Officer for review and comment prior to submitting to the Department of Veterans Affairs (DVA).

**Contact Information:**

<b>Nancy Russell</b>	
Veterans' Service Officer	
SEGUIN OFFICE 211 W. Court Street Seguin, Texas 78155 830-303-8870	SCHERTZ OFFICE 1101 Elbel Road Schertz, Texas 78154 210-945-9708 Ext. 3
<i>Call for Appointments</i>	



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 409 - NON DEPARTMENTAL</b>							
<i>Personnel Services</i>							
100-409_450.2030	Retirement	515,000	520,000	417,000	827,000	827,000	417,000
100-409_450.2060	Unemployment Insurance	46,720	30,967	151,911	151,911	32,897	75,000
	<i>Total: Personnel Services</i>	561,720	550,967	568,911	978,911	859,897	492,000
<i>Operations</i>							
100-409_520.3100	Office Supplies / Minor Eqpt	-	-	6,000	2,000	63	6,000
100-409_520.3310	Copier / Computer Paper	31,731	35,592	32,500	40,500	40,407	35,000
100-409_520.3340	Miscellaneous	21,486	6,662	10,000	7,750	7,783	10,000
100-409_520.4005	Legal Fees	-	-	25,000	25,000	-	25,000
100-409_520.4010	Outside Audit	77,220	63,630	78,500	78,500	71,000	78,500
100-409_520.4020	Architectural Services	58,760	-	50,000	50,000	-	50,000
100-409_520.4022	Engineering Services	17,126	31,250	100,000	100,000	65,466	100,000
100-409_520.4025	Appraisal District Support	625,450	664,806	667,378	667,378	661,749	802,716
100-409_520.4030	Consulting Services	15,770	27,063	200,000	200,000	42,318	165,000
100-409_520.4200	Telephone	122,849	187,024	142,500	129,000	84,499	135,000
100-409_520.4300	Advertising & Legal Notices	11,406	9,903	12,500	16,500	16,574	15,000
100-409_520.4350	Printing	1,219	1,075	2,500	2,500	1,205	2,500
100-409_520.4375	Redistricting Services	-	-	45,000	45,000	24,498	-
100-409_520.4040	Lobbying Costs-Local Gvt Code 140.0045	-	-	-	-	-	-
100-409_520.4400	Electric Service & Garbage	300,947	313,886	425,000	425,000	361,872	450,000
100-409_520.4410	Gas - Utilities	2,466	3,247	3,800	3,800	3,460	6,000
100-409_520.4420	Water - Utilities	43,142	39,586	45,000	45,000	45,868	50,000
100-409_520.4516	Emergency Communication System	-	51,728	106,000	106,000	99,073	120,000
100-409_520.4810	Membership Dues & Licenses	14,984	15,365	18,500	18,500	17,440	20,000
100-409_520.4820	Insurance other than fleet	288,647	285,623	345,000	345,000	291,201	392,000
100-409_520.4821	Insurance Claims	33,321	5,721	35,000	40,500	39,406	35,000
100-409_520.4991	Tax Reimbursement/Abatement	270,099	240,994	335,000	335,000	226,155	-
100-409_520.4994	Flood/Disaster Expenses	55,923	103,041	100,000	61,407	19,586	100,000
100-409_520.4995	Contingency Funds	-	-	97,448	9,284	-	97,336
100-409_520.4996	IRS/Arbitrage Expense	1,200	500	1,000	1,000	-	1,500
	<i>Total: Operations</i>	1,993,745	2,086,696	2,883,626	2,754,619	2,119,624	2,696,552
<i>Operations - Non Capital Assets</i>							
100-409_520.3657	Controlled Assets	529	663	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	529	663	-	-	-	-
<i>Capital Outlay</i>							
100-409_595.5710	Capital Outlay Equipment & Machinery	12,220	-	-	-	-	200,000
100-409_595.5730	Capital Outlay Vehicles	-	-	-	675,000	632,329	1,000,000
	<i>Total: Capital Outlay</i>	12,220	-	-	675,000	632,329	1,200,000
<b>DEPT Total: 409 - NON DEPARTMENTAL</b>		2,568,213	2,638,326	3,452,537	4,408,530	3,611,850	4,388,552



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 410 - COUNTY ENGINEER</b>							
<i>Personnel Services</i>							
100-410-00_420.1020	Appointed Officials Salary	-	-	-	-	-	181,999
100-410-00_420.1023	Appointed Officials Cell Phone Allowance	-	-	-	-	-	720
100-410-00_430.1030	Employees Salaried Exempt	-	-	-	-	-	60,000
100-410-00_430.1053	Employees Cell Phone Allowance	-	-	-	-	-	360
100-410-00_450.2010	Social Security/Medicare	-	-	-	-	-	15,918
100-410-00_450.2020	Group Medical Insurance	-	-	-	-	-	16,380
100-410-00_450.2030	Retirement	-	-	-	-	-	30,895
100-410-00_450.2040	Worker's Compensation Insurance	-	-	-	-	-	316
	<i>Total: Personnel Services</i>	-	-	-	-	-	306,588
<i>Operations</i>							
100-410-00_520.3100	Office Supplies / Minor Eqpt	-	-	-	-	-	500
100-410-00_520.3110	Postage	-	-	-	-	-	200
100-410-00_520.3300	Fuel	-	-	-	-	-	4,000
100-410-00_520.3900	Subs, Publications, Access Fees	-	-	-	-	-	1,500
100-410-00_520.4022	Engineering Services	-	-	-	-	-	425,000
100-410-00_520.4212	Wireless Internet Service	-	-	-	-	-	720
100-410-00_520.4350	Printing	-	-	-	-	-	200
100-410-00_520.4540	Vehicle Repair & Maintenance	-	-	-	-	-	1,600
100-410-00_520.4800	Bond Premium / Issue Costs	-	-	-	-	-	50
100-410-00_520.4810	Membership Dues & Licenses	-	-	-	-	-	1,500
100-410-00_520.4812	Training & Conferences	-	-	-	-	-	4,500
100-410-00_520.4825	Insurance - Fleet	-	-	-	-	-	600
	<i>Total: Operations</i>	-	-	-	-	-	440,370
<i>Capital Outlay</i>							
100-410-00_595.5730	Capital Outlay Vehicles	-	-	-	-	-	50,000
	<i>Total: Capital Outlay</i>	-	-	-	-	-	50,000
<b>DEPT Total: 410 - COUNTY ENGINEER</b>		-	-	-	-	-	796,958

OFFICIAL: CLAY FORISTER, COUNTY ENGINEER  
 APPOINTED: 01/31/2022



The County Engineer directly oversees the Road & Bridge and Environmental Health departments and works with Commissioners Court, other county departments, and the public to define and solve problems by providing civil engineering expertise. The County Engineer also supervises and directs the planning, design, and construction of county infrastructure projects, assures that infrastructure provided by the private sector for public use meets acceptable criteria for maintenance acceptance, and offers technical input on Road & Bridge construction practices and solutions to constructability issues.

Additionally, the County Engineer develops and recommends policy and regulations within the limited statutory authority established by the State of Texas to protect the health, safety, and welfare of the public. This includes overseeing the administration of floodplain, septic, and subdivision regulations, 911 addressing, and permitting of driveways and work performed within county right-of-way as well as implementation of the county thoroughfare plan.

Finally, the County Engineer represents the county on regional task forces and boards that relate to official capacity and special projects and coordinates with federal, state, and local agencies and utility providers.

**Contact Information:**

**Clay Forister, PE, CFM**  
**County Engineer**  
 2605 N. Guadalupe  
 Seguin, Texas 78155  
 830-379-9721



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 426 - COUNTY COURT AT LAW</b>							
<i>Personnel Services</i>							
100-426_410.1010	Elected Officials Salary	157,000	157,000	157,000	157,000	157,000	<b>167,500</b>
100-426_410.1610	Elected Officials Longevity	1,205	965	1,325	1,325	1,325	<b>1,385</b>
100-426_430.1030	Employees Salaried Exempt	67,953	66,708	74,000	74,000	72,784	<b>76,960</b>
100-426_430.1040	Employees Hourly Employees	56,889	56,821	57,838	57,838	57,727	<b>59,925</b>
100-426_430.1595	Employees Part-time employees	10,755	-	31,200	31,200	-	<b>31,200</b>
100-426_430.1597	Employees Visiting Judges	10,430	1,956	7,000	7,000	977	<b>7,000</b>
100-426_430.1610	Employees Longevity	1,400	1,860	2,520	2,520	2,520	<b>2,800</b>
100-426_450.2010	Social Security/Medicare	21,119	19,130	24,102	24,102	20,598	<b>25,171</b>
100-426_450.2020	Group Medical Insurance	31,824	31,824	31,824	31,824	32,760	<b>32,760</b>
100-426_450.2030	Retirement	34,653	33,616	39,902	39,902	35,848	<b>43,185</b>
100-426_450.2040	Worker's Compensation Insurance	389	369	423	423	377	<b>444</b>
	<i>Total: Personnel Services</i>	<b>393,616</b>	<b>370,249</b>	<b>427,134</b>	<b>427,134</b>	<b>381,914</b>	<b>448,330</b>
<i>Operations</i>							
100-426_520.3100	Office Supplies / Minor Eqpt	3,000	795	3,000	3,303	3,070	<b>3,000</b>
100-426_520.3110	Postage	330	330	800	500	464	<b>800</b>
100-426_520.3900	Subs, Publications, Access Fees	864	864	750	1,050	994	<b>750</b>
100-426_520.4006	Court Appointed Attorney	325	9,440	75,000	5,000	1,125	<b>5,000</b>
100-426_520.4007	Court Reporter	-	-	350	350	300	<b>350</b>
100-426_520.4014	Drug Court Atty Team Meetings	5,450	4,200	6,000	6,000	2,800	<b>6,000</b>
100-426_520.4015	Witness / Trial Expenses	1,504	-	7,500	7,124	600	<b>4,500</b>
100-426_520.4064	Attorney Ad-Litem	-	-	1,000	1,000	-	<b>1,000</b>
100-426_520.4260	Mileage/Travel non training	78	-	500	500	-	<b>500</b>
100-426_520.4350	Printing	82	437	400	400	82	<b>400</b>
100-426_520.4522	Copier Maintenance Agreements	667	734	734	807	807	<b>850</b>
100-426_520.4800	Bond Premium / Issue Costs	-	-	-	-	-	<b>3,110</b>
100-426_520.4810	Membership Dues & Licenses	510	595	665	665	460	<b>665</b>
100-426_520.4812	Training & Conferences	815	570	3,000	3,000	753	<b>3,000</b>
100-426_520.4813	Probate Continuing Education	-	-	1,000	1,000	-	<b>1,000</b>
100-426_520.4853	Petit Jurors	-	580	6,000	6,000	60	-
100-426_520.4857	Visiting Judges	223	-	1,500	1,500	-	<b>1,500</b>
100-426_520.4984	3rd Administrative Jud Dist fee	1,670	1,013	1,013	1,013	1,013	<b>1,013</b>
	<i>Total: Operations</i>	<b>15,518</b>	<b>19,558</b>	<b>109,212</b>	<b>39,212</b>	<b>12,527</b>	<b>33,438</b>
<i>Operations - Non Capital Assets</i>							
100-426_520.3657	Controlled Assets	5,677	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	<b>5,677</b>	-	-	-	-	-
<b>DEPT Total: 426 - COUNTY COURT AT LAW</b>		<b>414,811</b>	<b>389,807</b>	<b>536,346</b>	<b>466,346</b>	<b>394,441</b>	<b>481,768</b>

OFFICIAL: BILL SQUIRES, JUDGE, COUNTY COURT-AT-LAW  
 ELECTED: 01/01/2019



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 427 - COUNTY COURT AT LAW NO. 2</b>							
<i>Personnel Services</i>							
100-427_410.1010	Elected Officials Salary	185,000	168,584	157,000	157,000	157,000	<b>157,000</b>
100-427_410.1610	Elected Officials Longevity	2,720	2,480	-	-	-	<b>1,000</b>
100-427_430.1030	Employees Salaried Exempt	66,708	66,708	74,000	74,000	74,000	<b>76,960</b>
100-427_430.1040	Employees Hourly Employees	56,747	56,800	57,838	57,838	57,831	<b>59,925</b>
100-427_430.1597	Employees Visiting Judges	-	-	7,000	7,000	-	<b>7,000</b>
100-427_430.1610	Employees Longevity	4,100	3,620	4,340	4,340	4,340	<b>4,460</b>
100-427_450.2010	Social Security/Medicare	21,411	18,783	22,083	22,083	21,494	<b>22,465</b>
100-427_450.2020	Group Medical Insurance	31,824	31,824	31,824	31,824	33,644	<b>32,760</b>
100-427_450.2030	Retirement	36,989	35,295	36,120	36,120	36,103	<b>38,047</b>
100-427_450.2040	Worker's Compensation Insurance	408	390	383	383	383	<b>391</b>
	<i>Total: Personnel Services</i>	<b>405,907</b>	<b>384,484</b>	<b>390,588</b>	<b>390,588</b>	<b>384,795</b>	<b>400,008</b>
<i>Operations</i>							
100-427_520.3100	Office Supplies / Minor Eqpt	1,435	4,005	1,500	3,600	2,967	<b>2,000</b>
100-427_520.3110	Postage	2,090	1,650	2,000	2,000	1,160	<b>2,000</b>
100-427_520.3900	Subs, Publications, Access Fees	-	1,015	1,000	387	102	<b>1,000</b>
100-427_520.4006	Court Appointed Attorney	120,000	102,675	75,000	148,324	148,324	<b>150,000</b>
100-427_520.4007	Court Reporter	-	-	1,000	-	-	<b>1,000</b>
100-427_520.4014	Drug Court Atty Team Meetings	-	800	6,000	6,000	4,450	<b>6,500</b>
100-427_520.4015	Witness / Trial Expenses	53	3,255	10,000	12,964	12,964	<b>10,000</b>
100-427_520.4350	Printing	1,824	347	1,800	1,800	1,515	<b>1,800</b>
100-427_520.4522	Copier Maintenance Agreements	673	740	500	814	857	<b>900</b>
100-427_520.4800	Bond Premium / Issue Costs	50	925	2,500	875	875	<b>2,500</b>
100-427_520.4810	Membership Dues & Licenses	330	660	1,000	1,000	565	<b>1,000</b>
100-427_520.4812	Training & Conferences	250	5,225	3,500	2,036	1,934	<b>3,500</b>
100-427_520.4853	Petit Jurors	480	530	8,000	4,000	3,005	-
100-427_520.4857	Visiting Judges	288	-	500	500	-	<b>500</b>
100-427_520.4984	3rd Administrative Jud Dist fee	1,670	1,013	1,013	1,013	1,013	<b>1,013</b>
	<i>Total: Operations</i>	<b>129,143</b>	<b>122,840</b>	<b>115,313</b>	<b>185,313</b>	<b>179,730</b>	<b>183,713</b>
<i>Operations - Non Capital Assets</i>							
100-427_520.3657	Controlled Assets	-	3,288	-	3,500	2,134	-
	<i>Total: Operations - Non Capital Assets</i>	-	<b>3,288</b>	-	<b>3,500</b>	<b>2,134</b>	-
<i>Capital Outlay</i>							
100-427_595.5720	Capital Outlay Office Furniture & Equipment	-	-	3,500	-	-	-
	<i>Total: Capital Outlay</i>	-	-	<b>3,500</b>	-	-	-
<b>DEPT Total: 427 - COUNTY COURT AT LAW NO. 2</b>		<b>535,049</b>	<b>510,612</b>	<b>509,401</b>	<b>579,401</b>	<b>566,659</b>	<b>583,721</b>

OFFICIAL: KIRSTEN LEGORE, JUDGE, COUNTY COURT-AT-LAW NO. 2

APPOINTED: 03/01/2021





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 430 - BOND OFFICE / MAGISTRATE</b>							
<i>Personnel Services</i>							
100-430_430.1030	Employees Salaried Exempt	-	-	-	-	-	96,200
100-430_430.1040	Employees Hourly Employees	-	-	-	-	-	35,360
100-430_430.1053	Employees Cell Phone Allowance	-	-	-	-	-	1,440
100-430_430.1595	Employees Part-time employees	-	-	-	-	-	32,000
100-430_430.1610	Employees Longevity	-	-	-	-	-	500
100-430_450.2010	Social Security/Medicare	-	-	-	-	-	12,661
100-430_450.2020	Group Medical Insurance	-	-	-	-	-	21,840
100-430_450.2030	Retirement	-	-	-	-	-	21,035
100-430_450.2040	Worker's Compensation Insurance	-	-	-	-	-	175
	<i>Total: Personnel Services</i>	-	-	-	-	-	221,211
<i>Operations</i>							
100-430_520.3100	Office Supplies / Minor Eqpt	-	-	-	-	-	12,500
100-430_520.3110	Postage	-	-	-	-	-	100
100-430_520.4212	Wireless Internet Service	-	-	-	-	-	600
100-430_520.4350	Printing	-	-	-	-	-	3,000
100-430_520.4800	Bond Premium / Issue Costs	-	-	-	-	-	50
100-430_520.4812	Training & Conferences	-	-	-	-	-	4,500
	<i>Total: Operations</i>	-	-	-	-	-	20,750
<i>Operations - Non Capital Assets</i>							
100-430_520.3657	Controlled Assets	-	-	-	-	-	4,472
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	-	-	4,472
<b>DEPT Total: 430 - BOND OFFICE / MAGISTRATE</b>		-	-	-	-	-	246,433

Authorized to create magistrate positions under the authority of the Texas Government Code, Chapter 54, Subchapter KK, titled "Magistrates in Guadalupe County." Department created in FY23 as it was deemed crucial to create, fund and staff a Bond Office to perform and comply with the magistrations duties conferred on Guadalupe County by the State.





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 435 - COMBINED DISTRICT COURT</b>							
<i>Personnel Services</i>							
100-435_410.1010	Elected Officials Salary	3,600	4,500	16,800	16,800	16,800	16,800
100-435_430.1053	Employees Cell Phone Allowance	720	660	720	720	600	-
100-435_430.1595	Employees Part-time employees	32,964	28,321	32,000	32,000	29,112	-
100-435_430.1597	Employees Visiting Judges	-	1,630	13,000	13,000	-	13,000
100-435_450.2010	Social Security/Medicare	2,852	2,686	4,783	4,783	3,558	2,280
100-435_450.2030	Retirement	4,376	3,968	6,101	6,101	5,728	2,135
100-435_450.2040	Worker's Compensation Insurance	-	-	42	42	-	-
	<i>Total: Personnel Services</i>	44,513	41,765	73,446	73,446	55,798	34,215
<i>Operations</i>							
100-435_520.3100	Office Supplies / Minor Eqpt	228	152	350	350	185	350
100-435_520.3340	Miscellaneous	1,729	3,253	2,000	2,000	395	2,000
100-435_520.4003	Criminal Defense Capital Murder	12,524	4,490	310,000	310,000	90,510	310,000
100-435_520.4006	Court Appointed Attorney	356,804	335,414	650,000	644,784	473,610	650,000
100-435_520.4007	Court Reporter	1,510	-	50,000	49,620	-	50,000
100-435_520.4008	Juv Court Appointed Attorney	40,126	40,005	66,000	66,000	55,480	66,000
100-435_520.4009	CPS Court Expenses	164,262	101,358	350,000	350,000	87,832	350,000
100-435_520.4015	Witness / Trial Expenses	51,911	69,788	180,000	178,400	76,395	180,000
100-435_520.4212	Wireless Internet Service	-	-	100	100	-	-
100-435_520.4350	Printing	-	456	500	2,480	2,480	1,000
100-435_520.4520	Repair Office & Misc Equipment	172	-	250	250	-	250
100-435_520.4812	Training & Conferences	-	-	1,000	1,000	-	-
100-435_520.4850	Juror Meals & Expenses	36	-	15,000	15,000	725	5,000
100-435_520.4851	Grand Jurors	4,840	5,200	6,000	6,000	4,950	6,000
100-435_520.4853	Petit Jurors	11,060	8,510	85,000	85,000	36,410	60,000
100-435_520.4857	Visiting Judges	1,369	380	4,000	4,000	1,077	3,000
	<i>Total: Operations</i>	646,571	569,005	1,720,200	1,714,984	830,047	1,683,600
<i>Operations - Non Capital Assets</i>							
100-435_520.3657	Controlled Assets	-	96	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	96	-	-	-	-
<i>Capital Outlay</i>							
100-435_595.5720	Capital Outlay Office Furniture & Equipment	-	-	-	5,216	5,216	-
	<i>Total: Capital Outlay</i>	-	-	-	5,216	5,216	-
<b>DEPT Total: 435 - COMBINED DISTRICT COURT</b>		691,084	610,866	1,793,646	1,793,646	891,061	1,717,815

District Courts are the trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each county must be served by at least one District Court. In sparsely populated areas of the State, several counties may be served by a single District Court, while an urban county may be served by many District Courts.

District Courts have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters in which the amount in controversy (the amount of money or damages involved) is \$200 or more, and any matters in which jurisdiction is not placed in another trial court. While most District Courts try both criminal and civil cases, in the more densely populated counties the courts may specialize in civil, criminal, juvenile, or family law matters.

Guadalupe County currently has four District Courts. These are the 25th Judicial District, 2nd 25th Judicial District, 274th Judicial District and 456th Judicial District. During the 86th Texas Legislative Session in 2019, Senate Bill 891, which was passed and signed by the Governor, created the fourth District Court for Guadalupe effective January 1, 2021. The new 456th District Court shall give preference to civil cases.

Note: The Magistrate expenditures have been moved to a new (separate department), Bond Office / Magistrate (100-430 General Fund).



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 436 - 25TH JUDICIAL DISTRICT</b>							
<i>Personnel Services</i>							
100-436_430.1030	Employees Salaried Exempt	85,954	85,954	86,997	86,997	86,996	<b>90,476</b>
100-436_430.1040	Employees Hourly Employees	56,781	56,794	57,838	57,838	57,838	<b>59,925</b>
100-436_430.1610	Employees Longevity	2,265	2,725	3,385	3,385	3,385	<b>3,645</b>
100-436_450.2010	Social Security/Medicare	10,360	10,420	11,339	11,339	10,932	<b>11,785</b>
100-436_450.2020	Group Medical Insurance	21,216	21,216	21,216	21,216	23,036	<b>21,840</b>
100-436_450.2030	Retirement	17,026	17,239	18,261	18,261	18,230	<b>19,579</b>
100-436_450.2040	Worker's Compensation Insurance	190	189	194	194	193	<b>201</b>
	<i>Total: Personnel Services</i>	<b>193,790</b>	<b>194,536</b>	<b>199,230</b>	<b>199,230</b>	<b>200,611</b>	<b>207,451</b>
<i>Operations</i>							
100-436_520.3100	Office Supplies / Minor Eqpt	1,017	1,040	1,800	1,800	1,097	<b>1,800</b>
100-436_520.3110	Postage	350	110	650	541	116	<b>500</b>
100-436_520.3340	Miscellaneous	-	-	200	200	-	<b>200</b>
100-436_520.3900	Subs, Publications, Access Fees	744	814	950	950	834	<b>950</b>
100-436_520.4350	Printing	126	155	500	500	-	<b>500</b>
100-436_520.4520	Repair Office & Misc Equipment	-	181	200	200	190	<b>250</b>
100-436_520.4800	Bond Premium / Issue Costs	-	-	100	209	209	<b>100</b>
100-436_520.4810	Membership Dues & Licenses	405	471	500	500	375	<b>550</b>
100-436_520.4812	Training & Conferences	164	-	3,500	3,500	680	<b>3,500</b>
100-436_520.4980	Court Reporter Expenses	-	-	3,300	3,300	-	<b>3,300</b>
100-436_520.4984	3rd Administrative Jud Dist fee	1,670	1,013	1,100	1,100	1,013	<b>1,500</b>
	<i>Total: Operations</i>	<b>4,476</b>	<b>3,784</b>	<b>12,800</b>	<b>12,800</b>	<b>4,513</b>	<b>13,150</b>
<b>DEPT Total: 436 - 25TH JUDICIAL DISTRICT</b>		<b>198,266</b>	<b>198,320</b>	<b>212,030</b>	<b>212,030</b>	<b>205,124</b>	<b>220,601</b>

OFFICIAL: WILLIAM D. OLD, III, JUDGE, 25th JUDICIAL DISTRICT  
 ELECTED: 01/01/2013

The 25th Judicial District consists of Guadalupe County, Gonzales County, Lavaca County and Colorado County.

**NOTE:**

The four counties of the 25th Judicial District share the cost of the Court Reporter and the Court Coordinator. Guadalupe County pays the salaries and is reimbursed based on percentage of population (2020 census), by Gonzales County (8.43%), Lavaca County (8.72%) and Colorado County (8.81%)



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 437 - 274TH JUDICIAL DISTRICT COURT</b>							
<i>Personnel Services</i>							
100-437_430.1030	Employees Salaried Exempt	43,352	43,352	44,395	44,395	44,395	46,171
100-437_430.1040	Employees Hourly Employees	56,781	56,794	57,838	57,838	57,838	59,925
100-437_430.1610	Employees Longevity	3,685	3,205	3,925	3,925	3,925	4,045
100-437_450.2010	Social Security/Medicare	6,681	6,686	8,121	8,121	6,832	8,426
100-437_450.2020	Group Medical Insurance	21,216	21,216	21,216	21,216	22,126	21,840
100-437_450.2030	Retirement	12,177	12,247	13,079	13,079	13,045	13,999
100-437_450.2040	Worker's Compensation Insurance	135	135	139	139	139	144
	<i>Total: Personnel Services</i>	144,027	143,634	148,713	148,713	148,299	154,550
<i>Operations</i>							
100-437_520.3100	Office Supplies / Minor Eqpt	694	853	1,000	864	782	1,000
100-437_520.3110	Postage	55	55	250	250	60	250
100-437_520.3900	Subs, Publications, Access Fees	99	99	200	200	99	200
100-437_520.4260	Mileage/Travel non training	-	-	100	100	-	100
100-437_520.4350	Printing	-	-	450	450	-	450
100-437_520.4520	Repair Office & Misc Equipment	438	-	1,050	1,050	88	1,050
100-437_520.4800	Bond Premium / Issue Costs	-	-	71	207	207	71
100-437_520.4810	Membership Dues & Licenses	330	401	600	600	421	600
100-437_520.4812	Training & Conferences	150	942	3,500	3,500	-	3,500
100-437_520.4980	Court Reporter Expenses	618	336	2,200	2,200	378	2,200
100-437_520.4984	3rd Administrative Jud Dist fee	1,670	1,013	1,013	1,013	1,013	1,500
	<i>Total: Operations</i>	4,054	3,699	10,434	10,434	3,048	10,921
<b>DEPT Total: 437 - 274TH JUDICIAL DISTRICT COURT</b>		148,081	147,333	159,147	159,147	151,347	165,471

OFFICIAL: GARY STEEL, JUDGE, 274th JUDICIAL DISTRICT  
 ELECTED: 01/01/1999

The 274th Judicial District consists of Guadalupe County, Comal County, and Hays County.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 438 - 2ND 25TH JUDICIAL DISTRICT</b>							
<i>Personnel Services</i>							
100-438_430.1030	Employees Salaried Exempt	85,954	85,954	86,997	86,997	86,997	<b>90,476</b>
100-438_430.1040	Employees Hourly Employees	56,781	56,794	57,838	57,838	57,838	<b>59,925</b>
100-438_430.1610	Employees Longevity	2,195	1,880	2,600	2,600	2,600	<b>2,720</b>
100-438_450.2010	Social Security/Medicare	10,478	10,459	11,279	11,279	10,667	<b>11,714</b>
100-438_450.2020	Group Medical Insurance	21,216	21,216	21,216	21,216	22,126	<b>21,840</b>
100-438_450.2030	Retirement	17,010	17,139	18,164	18,164	18,127	<b>19,462</b>
100-438_450.2040	Worker's Compensation Insurance	188	189	193	193	192	<b>200</b>
	<i>Total: Personnel Services</i>	<b>193,821</b>	<b>193,630</b>	<b>198,287</b>	<b>198,287</b>	<b>198,547</b>	<b>206,337</b>
<i>Operations</i>							
100-438_520.3100	Office Supplies / Minor Eqpt	487	593	1,600	1,420	810	<b>1,500</b>
100-438_520.3110	Postage	12	11	200	200	60	<b>200</b>
100-438_520.3340	Miscellaneous	148	216	100	1,200	284	<b>100</b>
100-438_520.3900	Subs, Publications, Access Fees	1,107	1,107	1,300	1,300	1,136	<b>1,300</b>
100-438_520.4350	Printing	82	-	700	700	-	<b>650</b>
100-438_520.4520	Repair Office & Misc Equipment	-	-	100	100	-	<b>100</b>
100-438_520.4800	Bond Premium / Issue Costs	-	146	71	71	-	<b>71</b>
100-438_520.4810	Membership Dues & Licenses	400	480	600	680	680	<b>600</b>
100-438_520.4812	Training & Conferences	130	1,166	3,500	2,500	225	<b>3,500</b>
100-438_520.4980	Court Reporter Expenses	891	929	1,900	1,900	552	<b>1,900</b>
100-438_520.4984	3rd Administrative Jud Dist fee	1,670	1,013	1,100	1,100	1,013	<b>1,500</b>
	<i>Total: Operations</i>	<b>4,927</b>	<b>5,661</b>	<b>11,171</b>	<b>11,171</b>	<b>4,760</b>	<b>11,421</b>
<b>DEPT Total: 438 - 2ND 25TH JUDICIAL DISTRICT</b>		<b>198,747</b>	<b>199,291</b>	<b>209,458</b>	<b>209,458</b>	<b>203,307</b>	<b>217,758</b>

OFFICIAL: JESSICA CRAWFORD, JUDGE, 2nd 25th JUDICIAL DISTRICT  
 ELECTED: 01/01/2017

The 2nd 25th Judicial District consists of Guadalupe County, Gonzales County, Lavaca County and Colorado County.

**NOTE:**

The four counties of the 2nd 25th Judicial District share the cost of the Court Reporter and the Court Coordinator. Guadalupe County pays the salaries and is reimbursed based on percentage of population (2020 census), by Gonzales County (8.43%), Lavaca County (8.72%) and Colorado County (8.81%)



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 439 - 456TH DISTRICT COURT</b>							
<i>Personnel Services</i>							
100-439_430.1030	Employees Salaried Exempt	-	64,053	86,997	86,997	86,996	<b>90,476</b>
100-439_430.1040	Employees Hourly Employees	-	42,214	57,838	57,838	57,838	<b>59,925</b>
100-439_430.1610	Employees Longevity	-	-	1,470	1,470	1,470	<b>2,530</b>
100-439_450.2010	Social Security/Medicare	-	7,959	11,192	11,192	10,834	<b>11,699</b>
100-439_450.2020	Group Medical Insurance	-	12,826	21,216	21,216	23,036	<b>21,840</b>
100-439_450.2030	Retirement	-	12,593	18,025	18,025	18,003	<b>19,438</b>
100-439_450.2040	Worker's Compensation Insurance	-	138	191	191	191	<b>200</b>
	<i>Total: Personnel Services</i>	-	139,783	196,929	196,929	198,369	<b>206,108</b>
<i>Operations</i>							
100-439_520.3100	Office Supplies / Minor Eqpt	-	10,667	2,500	2,493	1,761	<b>2,000</b>
100-439_520.3110	Postage	-	-	250	250	-	<b>250</b>
100-439_520.3340	Miscellaneous	-	-	500	500	-	<b>200</b>
100-439_520.3900	Subs, Publications, Access Fees	-	824	900	907	907	<b>1,200</b>
100-439_520.4350	Printing	-	221	500	500	-	<b>500</b>
100-439_520.4520	Repair Office & Misc Equipment	-	-	100	100	-	<b>250</b>
100-439_520.4810	Membership Dues & Licenses	-	270	500	500	270	<b>600</b>
100-439_520.4812	Training & Conferences	-	430	3,500	3,500	1,037	<b>3,500</b>
100-439_520.4980	Court Reporter Expenses	-	-	1,500	1,500	-	<b>1,500</b>
100-439_520.4984	3rd Administrative Jud Dist fee	-	1,013	1,100	1,100	1,013	<b>1,500</b>
	<i>Total: Operations</i>	-	13,425	11,350	11,350	4,988	<b>11,500</b>
<b>DEPT Total: 439 - 456TH DISTRICT COURT</b>		-	153,208	208,279	208,279	203,357	<b>217,608</b>

OFFICIAL: HEATHER H. WRIGHT, JUDGE, 456th JUDICIAL DISTRICT  
 APPOINTED: 01/01/2021

During the 86th Texas Legislative Session in 2019, Senate Bill 891, which was passed and signed by the Governor, created the fourth District Court for Guadalupe effective January 1, 2021. The new 456th District Court shall give preference to civil cases.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 450 - DISTRICT CLERK</b>							
<i>Personnel Services</i>							
100-450-00_410.1010	Elected Officials Salary	80,271	80,271	81,314	81,314	81,314	<b>87,000</b>
100-450-00_410.1610	Elected Officials Longevity	2,295	2,055	2,415	2,415	2,415	<b>2,475</b>
100-450-00_430.1040	Employees Hourly Employees	546,400	534,422	601,765	601,765	561,401	<b>633,651</b>
100-450-00_430.1595	Employees Part-time employees	34,689	34,202	37,400	37,400	31,813	<b>51,300</b>
100-450-00_430.1598	Employees Temporary Employees	-	8,045	-	-	-	-
100-450-00_430.1610	Employees Longevity	14,115	13,115	19,460	19,460	17,745	<b>21,695</b>
100-450-00_450.2010	Social Security/Medicare	48,725	48,877	56,790	56,790	50,825	<b>60,263</b>
100-450-00_450.2020	Group Medical Insurance	152,932	157,352	169,728	169,728	155,948	<b>174,720</b>
100-450-00_450.2030	Retirement	79,591	78,692	91,458	91,458	85,446	<b>100,124</b>
100-450-00_450.2040	Worker's Compensation Insurance	852	853	964	964	901	<b>1,023</b>
<i>Total: Personnel Services</i>		959,869	957,883	1,061,294	1,061,294	987,808	<b>1,132,251</b>
<i>Operations</i>							
100-450-00_520.3100	Office Supplies / Minor Eqpt	11,476	14,347	17,000	16,228	11,708	<b>17,000</b>
100-450-00_520.3110	Postage	14,000	21,753	45,916	45,916	33,779	<b>45,916</b>
100-450-00_520.3340	Miscellaneous	2,877	1,292	900	900	924	<b>1,000</b>
100-450-00_520.3900	Subs, Publications, Access Fees	518	180	600	600	594	<b>1,000</b>
100-450-00_520.4260	Mileage/Travel non training	45	371	500	500	209	<b>500</b>
100-450-00_520.4350	Printing	11,222	6,466	7,500	7,500	6,451	<b>10,000</b>
100-450-00_520.4520	Repair Office & Misc Equipment	134	337	500	500	-	<b>500</b>
100-450-00_520.4522	Copier Maintenance Agreements	766	855	900	900	793	<b>1,200</b>
100-450-00_520.4621	Lease - Copier	5,442	6,039	7,000	7,000	5,712	<b>7,000</b>
100-450-00_520.4622	Lease/Rent - Postage Machine	-	-	-	-	-	<b>900</b>
100-450-00_520.4810	Membership Dues & Licenses	275	225	225	225	225	<b>225</b>
100-450-00_520.4812	Training & Conferences	2,740	6,754	9,500	9,500	7,674	<b>9,500</b>
<i>Total: Operations</i>		49,493	58,619	90,541	89,769	68,071	<b>94,741</b>
<i>Operations - Non Capital Assets</i>							
100-450-00_520.3657	Controlled Assets	2,862	-	1,750	2,522	772	<b>1,750</b>
<i>Total: Operations - Non Capital Assets</i>		2,862	-	1,750	2,522	772	<b>1,750</b>
<b>DEPT Total: 450 - DISTRICT CLERK</b>		1,012,224	1,016,502	1,153,585	1,153,585	1,056,651	<b>1,228,742</b>

OFFICIAL: LINDA BALK, DISTRICT CLERK  
 APPOINTED: 08/01/2018  
 ELECTED: 01/01/2019



The primary role of the District Clerk's Office is to support the district court system. The District Clerk is the official recorder, registrar and custodian of all court pleadings, instruments and papers that are part of any district court case. Other duties include indexing and securing all district court records, recording all district court verdicts, collecting filing fees for the district court, and handling funds held in litigation and money awarded to minors. Additional responsibilities include maintaining and collecting court fines and jury fees for the district courts.

The district clerk is the officer of the court in charge of the jury selection process and acts as a liaison between the jurors, courts and employers. This responsibility includes summoning, selecting, swearing and impaneling both petit and grand juries for district courts.

A significant number of miscellaneous duties are assigned to this office. These include accepting passport applications in counties with no local passport agency, taking depositions of witnesses, and administering oaths and affirmations.

**Contact Information:**

<b>Linda Balk, District Clerk</b>	
211 W. Court Street Seguin, Texas 78155	
Civil / Family / Child Support	<b>830-303-8873</b>
Felony Court Collections	<b>830-303-8875</b>
Felony & Passport Department	<b>830-303-8877</b>
Jury	<b>830-303-8879</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 451 - JUSTICE OF THE PEACE, PRECINCT 1</b>							
<i>Personnel Services</i>							
100-451_410.1010	Elected Officials Salary	67,000	67,000	68,043	68,043	68,043	<b>76,000</b>
100-451_410.1012	Elected Officials Auto Allowance	6,000	6,000	6,000	6,000	6,000	<b>6,000</b>
100-451_410.1610	Elected Officials Longevity	2,245	2,005	2,365	2,365	2,365	<b>2,425</b>
100-451_430.1040	Employees Hourly Employees	210,338	210,333	215,753	215,753	202,977	<b>258,898</b>
100-451_430.1595	Employees Part-time employees	-	-	20,283	20,283	13,913	<b>24,000</b>
100-451_430.1610	Employees Longevity	9,340	8,080	10,055	10,055	8,820	<b>7,860</b>
100-451_450.2010	Social Security/Medicare	20,976	20,748	24,671	24,671	21,742	<b>28,701</b>
100-451_450.2020	Group Medical Insurance	63,648	63,648	63,648	63,648	64,662	<b>76,440</b>
100-451_450.2030	Retirement	34,592	34,770	39,732	39,732	37,149	<b>47,686</b>
100-451_450.2040	Worker's Compensation Insurance	382	373	421	421	393	<b>444</b>
	<i>Total: Personnel Services</i>	<b>414,520</b>	<b>412,956</b>	<b>450,971</b>	<b>450,971</b>	<b>426,064</b>	<b>528,454</b>
<i>Operations</i>							
100-451_520.3100	Office Supplies / Minor Eqpt	4,713	5,233	5,000	8,000	7,211	<b>8,000</b>
100-451_520.3110	Postage	3,800	3,800	4,000	4,000	3,928	<b>4,000</b>
100-451_520.3900	Subs, Publications, Access Fees	-	-	200	200	-	<b>200</b>
100-451_520.4260	Mileage/Travel non training	-	-	200	200	112	<b>200</b>
100-451_520.4350	Printing	600	711	800	800	317	<b>800</b>
100-451_520.4400	Electric Service & Garbage	6,252	4,852	10,000	8,509	7,955	<b>12,000</b>
100-451_520.4420	Water - Utilities	685	564	1,000	3,991	3,991	<b>5,000</b>
100-451_520.4520	Repair Office & Misc Equipment	601	466	600	600	563	<b>600</b>
100-451_520.4522	Copier Maintenance Agreements	-	-	100	100	-	<b>100</b>
100-451_520.4622	Lease/Rent - Postage Machine	877	806	1,500	1,500	787	<b>1,500</b>
100-451_520.4800	Bond Premium / Issue Costs	-	213	300	300	213	<b>400</b>
100-451_520.4810	Membership Dues & Licenses	135	135	500	500	60	<b>500</b>
100-451_520.4812	Training & Conferences	1,379	1,596	5,000	2,000	1,384	<b>5,000</b>
100-451_520.4853	Petit Jurors	740	-	3,000	1,500	-	<b>-</b>
	<i>Total: Operations</i>	<b>19,783</b>	<b>18,376</b>	<b>32,200</b>	<b>32,200</b>	<b>26,521</b>	<b>38,300</b>
<i>Operations - Non Capital Assets</i>							
100-451_520.3657	Controlled Assets	-	-	-	-	-	<b>200</b>
	<i>Total: Operations - Non Capital Assets</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>
<b>DEPT Total: 451 - JUSTICE OF THE PEACE, PRECINCT 1</b>		<b>434,303</b>	<b>431,333</b>	<b>483,171</b>	<b>483,171</b>	<b>452,585</b>	<b>566,954</b>

OFFICIAL: DARRELL HUNTER, JUSTICE OF THE PEACE, PRECINCT 1  
ELECTED: 01/01/1999



The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$10,000. The Justice Courts have jurisdiction over all Eviction Suits and Writs of Re-entry. Other duties include issuance of warrants for arrest, search and seizure warrants, and conducting administrative and magistrate hearings (bail settings, arraignments, and driver's license suspensions). Justices of the Peace have jurisdiction on school attendance trials, hearings pertaining to mistreated animals, and health regulation violations and littering. They also perform marriage ceremonies and preside over coroner inquests.

**Contact Information:**

**Darrell Hunter**  
Justice of the Peace  
Precinct 1  
2405 East US-90  
Seguin, Texas 78155  
Phone: (830) 372-4223





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 452 - JUSTICE OF THE PEACE, PRECINCT 2</b>							
<i>Personnel Services</i>							
100-452_410.1010	Elected Officials Salary	65,000	65,000	66,043	66,043	66,043	<b>75,000</b>
100-452_410.1012	Elected Officials Auto Allowance	5,000	5,000	5,000	5,000	5,000	<b>5,000</b>
100-452_410.1610	Elected Officials Longevity	1,525	1,285	1,645	1,645	1,645	<b>1,705</b>
100-452_430.1040	Employees Hourly Employees	38,500	38,224	41,259	41,259	39,945	<b>42,744</b>
100-452_430.1598	Employees Temporary Employees	-	-	-	-	-	-
100-452_430.1610	Employees Longevity	1,000	700	1,200	1,200	1,200	<b>1,260</b>
100-452_450.2010	Social Security/Medicare	7,788	7,727	8,809	8,809	7,995	<b>9,617</b>
100-452_450.2020	Group Medical Insurance	21,216	21,216	21,216	21,216	22,126	<b>21,840</b>
100-452_450.2030	Retirement	13,026	13,060	14,186	14,186	13,993	<b>15,978</b>
100-452_450.2040	Worker's Compensation Insurance	144	143	150	150	149	<b>164</b>
	<i>Total: Personnel Services</i>	153,200	152,354	159,508	159,508	158,095	<b>173,308</b>
<i>Operations</i>							
100-452_520.3100	Office Supplies / Minor Eqpt	2,035	2,331	2,000	2,000	1,949	<b>2,000</b>
100-452_520.3110	Postage	2,310	880	1,500	1,500	1,450	<b>1,500</b>
100-452_520.4350	Printing	431	354	500	500	418	<b>500</b>
100-452_520.4800	Bond Premium / Issue Costs	-	-	200	200	-	<b>200</b>
100-452_520.4810	Membership Dues & Licenses	135	135	200	200	60	<b>200</b>
100-452_520.4812	Training & Conferences	475	309	1,000	1,000	315	<b>1,500</b>
100-452_520.4853	Petit Jurors	-	-	100	100	-	-
	<i>Total: Operations</i>	5,386	4,009	5,500	5,500	4,192	<b>5,900</b>
<i>Operations - Non Capital Assets</i>							
100-452_520.3657	Controlled Assets	-	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	-	-	-
<b>DEPT Total: 452 - JUSTICE OF THE PEACE, PRECINCT 2</b>		158,586	156,363	165,008	165,008	162,287	<b>179,208</b>

OFFICIAL: SHERYL SACHTLEBEN, JUSTICE OF THE PEACE, PRECINCT 2  
ELECTED: 01/01/2011

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$10,000. The Justice Courts have jurisdiction over all Eviction Suits and Writs of Re-entry. Other duties include issuance of warrants for arrest, search and seizure warrants, and conducting administrative and magistrate hearings (bail settings, arraignments, and driver's license suspensions). Justices of the Peace have jurisdiction on school attendance trials, hearings pertaining to mistreated animals, and health regulation violations and littering. They also perform marriage ceremonies and preside over coroner inquests.



**Contact Information:**

**Sheryl Sachtleben**  
Justice of the Peace  
Precinct 2  
101 E. Court  
Seguin, Texas 78155  
Phone: (830) 379-2214





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 453 - JUSTICE OF THE PEACE, PRECINCT 3</b>							
<i>Personnel Services</i>							
100-453_410.1010	Elected Officials Salary	65,000	65,000	66,043	66,043	66,043	<b>75,000</b>
100-453_410.1012	Elected Officials Auto Allowance	5,000	5,000	5,000	5,000	5,417	<b>5,000</b>
100-453_410.1023	Elected Officials Cell Phone Allowance	660	720	720	720	780	<b>720</b>
100-453_410.1610	Elected Officials Longevity	1,780	1,540	1,900	1,900	1,900	<b>1,960</b>
100-453_430.1040	Employees Hourly Employees	84,795	83,191	90,828	90,828	85,544	<b>94,099</b>
100-453_430.1595	Employees Part-time employees	-	-	16,025	16,025	15,104	<b>26,000</b>
100-453_430.1610	Employees Longevity	1,560	2,375	3,095	3,095	3,095	<b>2,920</b>
100-453_450.2010	Social Security/Medicare	10,774	10,759	14,046	14,046	12,456	<b>15,736</b>
100-453_450.2020	Group Medical Insurance	30,355	31,824	31,824	31,824	33,670	<b>32,760</b>
100-453_450.2030	Retirement	18,635	18,702	22,621	22,621	21,899	<b>26,144</b>
100-453_450.2040	Worker's Compensation Insurance	201	199	240	240	230	<b>269</b>
	<i>Total: Personnel Services</i>	<b>218,760</b>	<b>219,310</b>	<b>252,342</b>	<b>252,342</b>	<b>246,138</b>	<b>280,608</b>
<i>Operations</i>							
100-453_520.3100	Office Supplies / Minor Eqpt	4,927	4,941	2,500	3,200	2,995	<b>2,500</b>
100-453_520.3110	Postage	990	2,874	2,000	1,952	1,532	<b>3,000</b>
100-453_520.3900	Subs, Publications, Access Fees	67	-	300	300	77	<b>300</b>
100-453_520.4212	Wireless Internet Service	-	-	-	200	150	<b>360</b>
100-453_520.4260	Mileage/Travel non training	867	752	800	848	848	<b>800</b>
100-453_520.4350	Printing	720	226	1,500	458	448	<b>1,500</b>
100-453_520.4520	Repair Office & Misc Equipment	417	438	1,000	743	460	<b>1,000</b>
100-453_520.4622	Lease/Rent - Postage Machine	-	-	840	840	227	<b>840</b>
100-453_520.4800	Bond Premium / Issue Costs	50	50	50	192	192	<b>50</b>
100-453_520.4810	Membership Dues & Licenses	110	60	100	100	135	<b>100</b>
100-453_520.4812	Training & Conferences	1,012	3,507	5,000	6,000	5,678	<b>6,000</b>
100-453_520.4853	Petit Jurors	160	-	1,000	-	-	<b>-</b>
	<i>Total: Operations</i>	<b>9,319</b>	<b>12,848</b>	<b>15,090</b>	<b>14,833</b>	<b>12,743</b>	<b>16,450</b>
<i>Operations - Non Capital Assets</i>							
100-453_520.3657	Controlled Assets	2,611	836	-	257	256	<b>-</b>
	<i>Total: Operations - Non Capital Assets</i>	<b>2,611</b>	<b>836</b>	<b>-</b>	<b>257</b>	<b>256</b>	<b>-</b>
<b>DEPT Total: 453 - JUSTICE OF THE PEACE, PRECINCT 3</b>		<b>230,690</b>	<b>232,995</b>	<b>267,432</b>	<b>267,432</b>	<b>259,137</b>	<b>297,058</b>

OFFICIAL: JOHN TERRY, JUSTICE OF THE PEACE, PRECINCT 3  
 ELECTED: 01/01/2019



The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$10,000. The Justice Courts have jurisdiction over all Eviction Suits and Writs of Re-entry. Other duties include issuance of warrants for arrest, search and seizure warrants, and conducting administrative and magistrate hearings (bail settings, arraignments, and driver's license suspensions). Justices of the Peace have jurisdiction on school attendance trials, hearings pertaining to mistreated animals, and health regulation violations and littering. They also perform marriage ceremonies and preside over coroner inquests.

**Contact Information:**

**John Terry**  
**Justice of the Peace**  
**Precinct 3**  
 1101 Elbel Road, Suite 6  
 Schertz, Texas 78154  
 Phone: 210-945-6685



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 454 - JUSTICE OF THE PEACE, PRECINCT 4</b>							
<i>Personnel Services</i>							
100-454_410.1010	Elected Officials Salary	65,000	65,000	66,043	66,043	55,006	<b>75,000</b>
100-454_410.1012	Elected Officials Auto Allowance	5,000	5,000	5,000	5,000	4,167	<b>5,000</b>
100-454_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	600	<b>720</b>
100-454_410.1610	Elected Officials Longevity	2,550	2,310	2,670	2,670	2,670	-
100-454_430.1040	Employees Hourly Employees	123,393	127,337	129,665	129,665	128,646	<b>135,553</b>
100-454_430.1595	Employees Part-time employees	10,012	10,157	16,025	16,025	11,617	<b>22,000</b>
100-454_430.1610	Employees Longevity	3,535	2,755	3,280	3,280	3,275	<b>4,400</b>
100-454_450.2010	Social Security/Medicare	15,253	15,494	17,090	17,090	15,040	<b>18,564</b>
100-454_450.2020	Group Medical Insurance	42,432	40,664	42,432	42,432	43,394	<b>43,680</b>
100-454_450.2030	Retirement	24,665	25,273	27,523	27,523	25,300	<b>30,844</b>
100-454_450.2040	Worker's Compensation Insurance	273	276	291	291	264	<b>316</b>
	<i>Total: Personnel Services</i>	<b>292,833</b>	<b>294,986</b>	<b>310,739</b>	<b>310,739</b>	<b>289,978</b>	<b>336,077</b>
<i>Operations</i>							
100-454_520.3100	Office Supplies / Minor Eqpt	5,430	6,429	3,200	4,950	4,695	<b>3,200</b>
100-454_520.3110	Postage	2,489	2,770	2,000	2,000	1,492	<b>2,500</b>
100-454_520.3900	Subs, Publications, Access Fees	-	-	500	500	-	<b>500</b>
100-454_520.4212	Wireless Internet Service	456	456	500	500	456	<b>500</b>
100-454_520.4260	Mileage/Travel non training	-	71	100	1,300	701	<b>1,100</b>
100-454_520.4350	Printing	387	700	850	850	771	<b>850</b>
100-454_520.4400	Electric Service & Garbage	4,267	4,782	5,500	8,686	8,466	<b>8,400</b>
100-454_520.4420	Water - Utilities	586	925	700	732	731	<b>1,000</b>
100-454_520.4500	Repair Building Structures	-	-	200	200	-	<b>200</b>
100-454_520.4520	Repair Office & Misc Equipment	-	-	200	200	-	<b>200</b>
100-454_520.4522	Copier Maintenance Agreements	-	-	-	-	-	<b>1,500</b>
100-454_520.4800	Bond Premium / Issue Costs	-	142	250	250	71	<b>250</b>
100-454_520.4810	Membership Dues & Licenses	430	390	525	625	615	<b>540</b>
100-454_520.4812	Training & Conferences	1,842	3,055	6,000	2,700	2,345	<b>6,000</b>
100-454_520.4853	Petit Jurors	-	600	5,000	1,782	350	-
	<i>Total: Operations</i>	<b>15,887</b>	<b>20,319</b>	<b>25,525</b>	<b>25,275</b>	<b>20,694</b>	<b>26,740</b>
<i>Operations - Non Capital Assets</i>							
100-454_520.3657	Controlled Assets	4,565	-	-	250	240	-
	<i>Total: Operations - Non Capital Assets</i>	<b>4,565</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>240</b>	<b>-</b>
<b>DEPT Total: 454 - JUSTICE OF THE PEACE, PRECINCT 4</b>		<b>313,284</b>	<b>315,305</b>	<b>336,264</b>	<b>336,264</b>	<b>310,913</b>	<b>362,817</b>

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$10,000. The Justice Courts have jurisdiction over all Eviction Suits and Writs of Re-entry. Other duties include issuance of warrants for arrest, search and seizure warrants, and conducting administrative and magistrate hearings (bail settings, arraignments, and driver's license suspensions). Justices of the Peace have jurisdiction on school attendance trials, hearings pertaining to mistreated animals, and health regulation violations and littering. They also perform marriage ceremonies and preside over coroner inquests.

Contact Information:

**Justice of the Peace  
Precinct 4**  
 11144 FM 725  
 Seguin, Texas 78155  
 Phone: (830) 372-8916



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 475 - COUNTY ATTORNEY</b>							
<i>Personnel Services</i>							
100-475_410.1010	Elected Officials Salary	18,000	18,000	18,000	18,000	18,000	18,000
100-475_410.1011	Elected Officials State Salary Supplement	-	-	-	-	-	-
100-475_410.1610	Elected Officials Longevity	1,405	1,165	1,525	1,525	1,525	1,585
100-475_430.1030	Employees Salaried Exempt	1,029,130	1,035,935	1,127,993	1,127,993	1,110,559	1,257,770
100-475_430.1040	Employees Hourly Employees	947,657	948,650	996,795	996,345	979,879	1,044,472
100-475_430.1053	Employees Cell Phone Allowance	2,880	2,880	2,880	2,880	3,060	2,880
100-475_430.1054	Employees Certification Supplement	10,400	10,400	10,400	10,400	10,800	10,400
100-475_430.1610	Employees Longevity	44,660	36,860	46,200	46,200	47,200	45,620
100-475_430.1611	Employees Assistant Prosecutors Longevit	35,640	30,880	24,000	24,000	32,480	24,000
100-475_440.1625	Uniform/Clothing/Boot Allowance	1,800	1,800	1,800	2,250	2,250	1,800
100-475_450.2010	Social Security/Medicare	154,684	153,670	170,425	170,425	162,490	184,099
100-475_450.2020	Group Medical Insurance	324,129	320,442	339,456	339,456	340,158	360,360
100-475_450.2030	Retirement	245,447	247,103	274,686	254,686	271,280	305,870
100-475_450.2040	Worker's Compensation Insurance	6,921	6,789	7,620	7,620	7,435	8,000
	<i>Total: Personnel Services</i>	2,822,753	2,814,574	3,021,780	3,001,780	2,987,116	3,264,856
<i>Operations</i>							
100-475_520.3100	Office Supplies / Minor Eqpt	8,973	8,063	10,000	9,581	10,095	13,000
100-475_520.3110	Postage	26	-	500	2,000	1,620	550
100-475_520.3300	Fuel	3,276	3,410	5,500	5,500	4,863	6,500
100-475_520.3340	Miscellaneous	573	-	1,000	1,000	142	1,000
100-475_520.3857	Law Books/CD's	31	-	-	-	-	500
100-475_520.3900	Subs, Publications, Access Fees	99	99	120	264	243	125
100-475_520.4013	Sexual Assault Exams	1,988	-	2,500	4,360	4,360	2,500
100-475_520.4015	Witness / Trial Expenses	13,951	13,420	60,000	60,000	33,334	30,000
100-475_520.4017	Investigation Expenses	83	989	20,000	16,640	1,075	20,000
100-475_520.4205	Cell Phone	1,079	1,038	1,200	1,200	1,048	1,200
100-475_520.4260	Mileage/Travel non training	136	-	1,500	1,500	129	1,500
100-475_520.4350	Printing	5,222	1,597	7,000	6,800	2,190	7,000
100-475_520.4520	Repair Office & Misc Equipment	2,011	2,903	3,000	3,000	2,262	3,000
100-475_520.4540	Vehicle Repair & Maintenance	172	375	2,500	2,500	837	2,500
100-475_520.4800	Bond Premium / Issue Costs	355	178	600	600	284	600
100-475_520.4810	Membership Dues & Licenses	5,990	5,843	8,200	8,200	5,868	9,000
100-475_520.4812	Training & Conferences	4,957	5,513	5,000	5,200	4,224	5,500
100-475_520.4825	Insurance - Fleet	856	846	950	950	923	1,000
	<i>Total: Operations</i>	49,776	44,272	129,570	129,295	73,497	105,475
<i>Operations - Non Capital Assets</i>							
100-475_520.3657	Controlled Assets	1,918	-	-	275	272	-
	<i>Total: Operations - Non Capital Assets</i>	1,918	-	-	275	272	-
	<b>DEPT Total: 475 - COUNTY ATTORNEY</b>	2,874,447	2,858,847	3,151,350	3,131,350	3,060,885	3,370,331

OFFICIAL: DAVID WILLBORN, COUNTY ATTORNEY  
ELECTED: 01/01/2013

During the regular session of the 84th Texas Legislature, the 25th Judicial District Attorney's Office was combined with the Guadalupe County Attorney's office. The 25th Judicial District Attorney position and office was dissolved as of December 31, 2016 and the Guadalupe County Attorney took over the duties of the District Attorney including felony prosecution. The County Attorney is a "County Attorney with felony jurisdiction".



As of January 1, 2017, the County Attorney represents the state in both felony and misdemeanor cases. The County Attorney works with law enforcement officers in the investigation and preparation of cases to be heard before the criminal courts. When requested in writing, the County Attorney also provides legal counsel to county departments.

**Contact Information:**

**Dave Willborn**  
**County Attorney**  
Justice Center  
211 W. Court  
Seguin, Texas 78155  
830-303-6130



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 490 - ELECTION ADMINISTRATION</b>							
<i>Personnel Services</i>							
100-490_420.1020	Appointed Officials Salary	74,012	74,012	81,000	81,000	81,000	84,240
100-490_420.1022	Appointed Officials Auto Allowance	4,000	4,000	4,000	4,000	4,000	4,000
100-490_420.1023	Appointed Officials Cell Phone Allowance	-	-	-	-	-	-
100-490_420.1610	Appointed Officials Longevity	1,265	1,025	1,385	1,385	1,385	1,445
100-490_430.1040	Employees Hourly Employees	229,976	236,213	276,493	270,493	264,296	318,176
100-490_430.1315	Employees Election Early Voting Clerks	58,258	69,385	87,600	91,853	88,603	70,000
100-490_430.1595	Employees Part-time employees	-	-	-	-	-	24,200
100-490_430.1598	Employees Temporary Employees	24,128	16,328	10,000	27,996	24,316	20,000
100-490_430.1610	Employees Longevity	7,630	5,095	8,535	8,535	8,015	6,055
100-490_440.1600	Overtime	13,924	29,176	8,000	28,000	28,752	8,000
100-490_450.2010	Social Security/Medicare	26,541	29,909	36,491	39,016	31,576	41,013
100-490_450.2020	Group Medical Insurance	57,477	69,836	84,864	72,864	70,370	87,360
100-490_450.2030	Retirement	38,751	40,713	46,744	49,234	47,544	56,701
100-490_450.2040	Worker's Compensation Insurance	664	689	651	951	796	697
	<i>Total: Personnel Services</i>	536,626	576,380	645,763	675,327	650,652	721,887
<i>Operations</i>							
100-490_520.3100	Office Supplies / Minor Eqpt	8,714	8,564	10,000	8,434	6,827	12,500
100-490_520.3110	Postage	46,749	28,244	40,000	62,138	61,443	45,000
100-490_520.3900	Subs, Publications, Access Fees	99	99	130	130	120	120
100-490_520.4212	Wireless Internet Service	5,620	2,598	7,000	10,841	9,941	10,000
100-490_520.4260	Mileage/Travel non training	93	-	300	300	-	300
100-490_520.4350	Printing	8,885	3,844	9,000	22,000	19,989	12,000
100-490_520.4400	Electric Service & Garbage	5,067	4,641	6,500	6,500	5,511	6,500
100-490_520.4420	Water - Utilities	1,325	1,469	1,350	1,485	1,482	1,600
100-490_520.4520	Repair Office & Misc Equipment	2,382	4,339	4,000	1,865	2,601	3,500
100-490_520.4523	Software Maintenance/License	7,000	7,000	7,000	7,000	7,000	-
100-490_520.4622	Lease/Rent - Postage Machine	-	-	1,200	1,200	400	1,200
100-490_520.4635	Lease - Alarm System	460	362	500	500	364	500
100-490_520.4800	Bond Premium / Issue Costs	70	70	70	70	70	70
100-490_520.4810	Membership Dues & Licenses	1,150	1,350	1,000	1,000	275	800
100-490_520.4812	Training & Conferences	6,547	4,675	7,440	6,840	4,444	8,000
100-490_535.4300	Election Legal Publication Notices	976	1,170	1,500	2,372	2,371	1,500
100-490_535.4350	Election Printing	5,076	1,945	9,000	15,400	8,873	15,000
100-490_535.4840	Miscellaneous Election Expenses	11,539	31,276	27,500	50,748	45,382	17,000
100-490_535.4844	Election Judges & Clerks	76,536	47,104	75,000	108,350	107,825	30,000
100-490_535.4845	Election Ballots	30,715	11,499	10,000	11,674	11,673	10,000
100-490_535.4846	Election Supplies	18,877	18,161	10,000	13,311	12,426	20,000
100-490_535.4847	Election Equipment	-	395	1,500	90	90	2,000
100-490_535.4849	Truck Rental	3,599	1,439	1,500	1,120	1,120	1,500
100-490_536.4812	Chapter 19 Expenses	5,107	11,006	-	26,087	26,086	9,100
	<i>Total: Operations</i>	246,586	191,248	231,490	359,455	336,313	208,190
<i>Operations - Non Capital Assets</i>							
100-490_520.3657	Controlled Assets	2,675	10,918	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	2,675	10,918	-	-	-	-
<b>DEPT Total: 490 - ELECTION ADMINISTRATION</b>		<b>785,887</b>	<b>778,546</b>	<b>877,253</b>	<b>1,034,782</b>	<b>986,965</b>	<b>930,077</b>

OFFICIAL: LISA HAYES, ELECTIONS ADMINISTRATOR  
 APPOINTED: 04/25/2015

**Contact Information:**

<b>Lisa Hayes</b>	
<b>Elections Administrator</b>	
MAIN OFFICE:	ANNEX:
215 S. Milam	1101 Elbel Road
Seguin, TX 78155	Schertz, TX 78154
830-303-6363 - Office	210-945-4199 - Office



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 493 - HUMAN RESOURCES</b>							
<i>Personnel Services</i>							
100-493_420.1020	Appointed Officials Salary	73,488	59,471	74,531	74,531	32,086	140,000
100-493_420.1022	Appointed Officials Auto Allowance	-	-	-	-	-	-
100-493_420.1023	Appointed Officials Cell Phone Allowance	-	-	-	-	-	-
100-493_420.1610	Appointed Officials Longevity	1,715	1,475	-	-	-	-
100-493_430.1040	Employees Hourly Employees	167,201	169,788	180,049	180,049	171,770	199,556
100-493_430.1610	Employees Longevity	3,895	3,815	5,355	5,355	5,355	5,740
100-493_450.2010	Social Security/Medicare	17,238	16,477	19,885	19,885	14,480	26,415
100-493_450.2020	Group Medical Insurance	53,040	49,504	53,040	53,040	50,019	54,600
100-493_450.2030	Retirement	28,911	27,792	32,024	32,024	25,676	43,887
100-493_450.2040	Worker's Compensation Insurance	321	297	340	340	271	451
	<i>Total: Personnel Services</i>	345,809	328,619	365,224	365,224	299,657	470,649
<i>Operations</i>							
100-493_520.3100	Office Supplies / Minor Eqpt	3,196	2,986	3,000	3,000	2,366	3,600
100-493_520.3110	Postage	557	400	400	400	(58)	400
100-493_520.3550	Safety Equipment / Supplies	211	932	1,000	1,000	100	1,000
100-493_520.3900	Subs, Publications, Access Fees	684	289	450	450	306	450
100-493_520.4054	Pre-employment/employee physical	4,959	5,002	5,000	5,000	4,947	5,500
100-493_520.4300	Advertising & Legal Notices	8,779	5,296	20,000	20,000	19,035	20,000
100-493_520.4350	Printing	-	82	800	1,300	1,197	800
100-493_520.4520	Repair Office & Misc Equipment	90	-	100	100	-	100
100-493_520.4522	Copier Maintenance Agreements	-	-	-	4,800	1,212	1,600
100-493_520.4621	Lease - Copier	4,054	1,504	4,800	-	-	-
100-493_520.4800	Bond Premium / Issue Costs	-	93	100	100	-	100
100-493_520.4810	Membership Dues & Licenses	299	-	500	500	-	500
100-493_520.4812	Training & Conferences	2,118	3,041	10,000	9,500	5,007	10,000
100-493_520.4818	Wellness Training	-	-	800	800	-	800
100-493_580.4991	Recognition Awards	-	-	15,000	15,000	5,563	15,000
	<i>Total: Operations</i>	24,947	19,625	61,950	61,950	39,675	59,850
<i>Operations - Non Capital Assets</i>							
100-493_520.3657	Controlled Assets	-	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	-	-	-
<i>Capital Outlay</i>							
100-493_595.5720	Capital Outlay Office Furniture & Equipment	10,326	-	-	-	-	-
	<i>Total: Capital Outlay</i>	10,326	-	-	-	-	-
<b>DEPT Total: 493 - HUMAN RESOURCES</b>		381,082	348,245	427,174	427,174	339,333	530,499

OFFICIAL: TERESA SAZEDJ, HUMAN RESOURCES DIRECTOR  
 APPOINTED: 09/19/2022

The Office of Human Resources reports directly to the Guadalupe County Commissioners Court and is tasked with implementing the rules and directives of Commissioners Court to provide human resource management services to the offices and departments of Guadalupe County.

Contact Information:

**Teresa Sazedj**  
 Human Resources Director  
 211 W. Court Street  
 Seguin, Texas 78155  
 Phone 830-303-8862



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

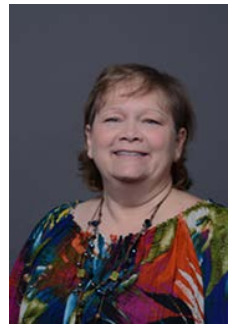
G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 495 - COUNTY AUDITOR</b>							
<i>Personnel Services</i>							
100-495_420.1020	Appointed Officials Salary	110,877	110,877	111,920	111,920	111,920	126,000
100-495_420.1610	Appointed Officials Longevity	2,495	2,255	2,615	2,615	2,615	2,675
100-495_430.1030	Employees Salaried Exempt	86,332	82,575	86,643	86,643	86,643	96,400
100-495_430.1040	Employees Hourly Employees	362,688	317,506	383,901	375,126	323,473	483,516
100-495_430.1595	Employees Part-time employees	65,348	61,105	88,100	88,100	73,636	94,800
100-495_430.1598	Employees Temporary Employees	-	6,200	6,200	6,200	-	6,200
100-495_430.1610	Employees Longevity	6,950	6,415	9,980	9,980	9,980	11,195
100-495_450.2010	Social Security/Medicare	46,454	42,970	52,736	52,736	44,214	62,785
100-495_450.2020	Group Medical Insurance	92,781	86,632	95,472	95,472	95,654	109,200
100-495_450.2030	Retirement	74,518	68,817	84,165	84,165	74,786	103,534
100-495_450.2040	Worker's Compensation Insurance	814	760	901	901	792	1,072
	<i>Total: Personnel Services</i>	849,258	786,112	922,633	913,858	823,712	1,097,377
<i>Operations</i>							
100-495_520.3100	Office Supplies / Minor Eqpt	14,582	11,290	8,500	8,611	8,640	12,500
100-495_520.3110	Postage	69	312	400	400	303	375
100-495_520.3900	Subs, Publications, Access Fees	2,593	1,239	2,650	2,822	2,821	2,650
100-495_520.4212	Wireless Internet Service	471	1,586	720	1,555	1,551	720
100-495_520.4260	Mileage/Travel non training	684	275	650	650	281	400
100-495_520.4350	Printing	2,051	55	1,400	282	55	1,000
100-495_520.4520	Repair Office & Misc Equipment	1,210	290	350	350	-	350
100-495_520.4522	Copier Maintenance Agreements	1,717	1,803	2,100	2,100	1,893	2,200
100-495_520.4800	Bond Premium / Issue Costs	-	93	50	50	-	50
100-495_520.4810	Membership Dues & Licenses	1,890	1,980	2,200	2,200	1,955	3,000
100-495_520.4812	Training & Conferences	7,899	8,846	16,900	16,900	16,724	18,200
	<i>Total: Operations</i>	33,165	27,769	35,920	35,920	34,222	41,445
<i>Operations - Non Capital Assets</i>							
100-495_520.3657	Controlled Assets	725	575	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	725	575	-	-	-	-
	<b>DEPT Total: 495 - COUNTY AUDITOR</b>	883,148	814,455	958,553	949,778	857,935	1,138,822

OFFICIAL: KRISTEN KLEIN, CPA, COUNTY AUDITOR  
 APPOINTED: 10/24/1994

The County Auditor's primary duty is to oversee financial record-keeping for the county and to assure that all expenditures comply with the county budget. The County Auditor has general oversight of all the books and records of all county officials and is charged with strictly enforcing laws governing county finances.

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded Guadalupe County the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report (ACFR).

This is the 11th consecutive year the County has received the award. County Auditor Kristen Klein says, "The ACFR has given the County an opportunity to shine on the fiscal disclosure front. This nationally recognized award is one element necessary for the County to maintain a strong bond rating and increases our ability to be accountable to the public."



**Contact Information:**

**Kristen Klein, CPA**  
**County Auditor**  
 307 W. Court, Suite 205  
 Seguin, Texas 78155  
 Phone 830-303-8855





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 496 - PURCHASING</b>							
<i>Personnel Services</i>							
100-496_420.1020	Appointed Officials Salary	70,748	70,748	81,000	81,000	81,001	<b>84,241</b>
100-496_420.1022	Appointed Officials Auto Allowance	3,000	3,000	3,000	3,000	3,250	<b>3,000</b>
100-496_420.1610	Appointed Officials Longevity	-	700	1,000	1,000	1,000	<b>1,230</b>
100-496_430.1040	Employees Hourly Employees	93,519	96,384	144,616	144,616	115,166	<b>216,674</b>
100-496_430.1595	Employees Part-time employees	-	-	-	-	-	-
100-496_430.1610	Employees Longevity	-	700	2,000	2,000	1,000	<b>2,220</b>
100-496_450.2010	Social Security/Medicare	12,474	12,749	17,719	17,719	14,728	<b>23,513</b>
100-496_450.2020	Group Medical Insurance	37,128	29,172	53,040	53,040	42,562	<b>65,520</b>
100-496_450.2030	Retirement	19,668	20,327	28,535	28,535	24,834	<b>39,066</b>
100-496_450.2040	Worker's Compensation Insurance	218	220	303	303	263	<b>402</b>
	<i>Total: Personnel Services</i>	<b>236,755</b>	<b>233,999</b>	<b>331,213</b>	<b>331,213</b>	<b>283,804</b>	<b>435,866</b>
<i>Operations</i>							
100-496_520.3100	Office Supplies / Minor Eqpt	2,355	984	7,000	7,000	3,066	<b>9,000</b>
100-496_520.3110	Postage	8	-	600	600	-	<b>700</b>
100-496_520.3900	Subs, Publications, Access Fees	15	-	800	800	-	<b>600</b>
100-496_520.4260	Mileage/Travel non training	10	41	500	500	56	<b>500</b>
100-496_520.4350	Printing	-	-	600	600	-	<b>500</b>
100-496_520.4522	Copier Maintenance Agreements	494	635	1,000	1,000	525	<b>1,000</b>
100-496_520.4800	Bond Premium / Issue Costs	50	50	50	50	50	<b>50</b>
100-496_520.4810	Membership Dues & Licenses	985	985	1,870	1,870	695	<b>2,170</b>
100-496_520.4812	Training & Conferences	2,282	348	12,000	12,000	3,493	<b>12,000</b>
	<i>Total: Operations</i>	<b>6,198</b>	<b>3,044</b>	<b>24,420</b>	<b>24,420</b>	<b>7,885</b>	<b>26,520</b>
<i>Operations - Non Capital Assets</i>							
100-496_520.3657	Controlled Assets	-	-	3,000	3,000	360	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	<b>3,000</b>	<b>3,000</b>	<b>360</b>	-
<i>Capital Outlay</i>							
100-496_595.5720	Capital Outlay Office Furniture & Equipment	-	-	-	-	-	-
	<i>Total: Capital Outlay</i>	-	-	-	-	-	-
	<b>DEPT Total: 496 - PURCHASING</b>	<b>242,953</b>	<b>237,043</b>	<b>358,633</b>	<b>358,633</b>	<b>292,049</b>	<b>462,386</b>

OFFICIAL: JEFFREY COLEMAN, PURCHASING AGENT  
 APPOINTED: 11/05/2018



For the FY18 Budget, the County created a Purchasing Department and Purchasing Agent. The Purchasing Agent is the chief procurement officer for the County. By statute, the Purchasing Agent is responsible to direct and oversee the County procurement process for all elected and appointed officials and County departments. The Purchasing Office is the "single point of contact" for doing business with the County.

**Contact Information:**

**Jeffrey Coleman**  
**Purchasing Agent**  
 212 West Nolte  
 Seguin, Texas 78155  
 Phone 830-303-9729



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 497 - COUNTY TREASURER</b>							
<i>Personnel Services</i>							
100-497_410.1010	Elected Officials Salary	82,841	82,841	83,884	83,884	83,884	91,300
100-497_410.1610	Elected Officials Longevity	2,570	2,330	2,690	2,690	2,690	2,750
100-497_430.1040	Employees Hourly Employees	167,867	171,532	193,370	190,345	186,435	205,712
100-497_430.1598	Employees Temporary Employees	-	1,689	-	-	-	-
100-497_430.1610	Employees Longevity	3,900	2,240	3,960	3,960	3,960	5,080
100-497_440.1600	Overtime	-	-	-	3,025	3,025	-
100-497_450.2010	Social Security/Medicare	18,827	19,182	21,719	21,719	20,693	23,320
100-497_450.2020	Group Medical Insurance	46,852	48,620	53,040	53,040	56,680	54,600
100-497_450.2030	Retirement	30,162	30,685	34,977	34,977	34,434	38,745
100-497_450.2040	Worker's Compensation Insurance	329	337	371	371	364	398
	<i>Total: Personnel Services</i>	353,347	359,455	394,011	394,011	392,164	421,905
<i>Operations</i>							
100-497_520.3100	Office Supplies / Minor Eqpt	9,014	1,984	7,000	7,000	5,556	7,000
100-497_520.3110	Postage	5,714	4,195	6,900	6,900	6,035	6,900
100-497_520.3900	Subs, Publications, Access Fees	125	50	200	200	135	200
100-497_520.4160	Bank Service Charges	-	-	100	100	-	2,000
100-497_520.4260	Mileage/Travel non training	-	-	-	-	120	-
100-497_520.4350	Printing	1,451	-	1,300	1,300	785	3,000
100-497_520.4520	Repair Office & Misc Equipment	3,676	3,828	4,400	4,400	1,886	2,400
100-497_520.4800	Bond Premium / Issue Costs	2,050	2,050	2,100	2,100	1,979	2,100
100-497_520.4810	Membership Dues & Licenses	1,348	599	1,200	1,200	639	1,200
100-497_520.4812	Training & Conferences	1,020	2,414	11,000	11,000	3,485	11,000
	<i>Total: Operations</i>	24,396	15,120	34,200	34,200	20,620	35,800
<i>Operations - Non Capital Assets</i>							
100-497_520.3657	Controlled Assets	775	5,196	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	775	5,196	-	-	-	-
	<b>DEPT Total: 497 - COUNTY TREASURER</b>	378,518	379,771	428,211	428,211	412,784	457,705

OFFICIAL: LINDA DOUGLASS, COUNTY TREASURER  
ELECTED: 01/01/2003



The County Treasurer is the County's banker. The County Treasurer, as the chief custodian of County finance, shall: receive all monies belonging to the County from whatever source; keep and account for all monies in a designated depository; and disburse all monies in such a manner as Commissioners Court may direct, by law. The County Treasurer is also the County's investment officer, and is required to submit regular reports on county finance to the members of Commissioners Court to inspect and verify.

The County Treasurer is elected by the voters for a term of four years and is primarily responsible for receipt of funds, disbursement of funds and custodian of county finances.

The mission of Guadalupe County Treasurer's office is to provide professional service to the employees and the citizens of Guadalupe County.

**Contact Information:**

**Linda Douglass**  
**County Treasurer**  
307 W. Court, Suite 206  
Seguin, Texas 78155  
Phone 830-303-8868





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 499 - TAX ASSESSOR COLLECTOR</b>							
<i>Personnel Services</i>							
100-499-00_410.1010	Elected Officials Salary	81,299	81,299	82,342	82,342	82,342	85,635
100-499-00_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	7,475	6,900
100-499-00_410.1610	Elected Officials Longevity	1,000	925	1,285	1,285	1,285	1,345
100-499-00_430.1040	Employees Hourly Employees	854,529	881,010	980,379	980,379	885,596	1,066,685
100-499-00_430.1595	Employees Part-time employees	30,068	25,938	50,000	50,000	36,051	73,000
100-499-00_430.1610	Employees Longevity	29,365	25,480	31,995	31,995	29,390	32,495
100-499-00_440.1600	Overtime	11,726	9,866	15,000	15,000	16,894	15,000
100-499-00_450.2010	Social Security/Medicare	73,335	74,553	89,344	89,344	75,939	98,001
100-499-00_450.2020	Group Medical Insurance	233,376	234,260	254,592	254,592	250,692	273,000
100-499-00_450.2030	Retirement	119,059	122,223	143,885	123,885	130,176	162,823
100-499-00_450.2040	Worker's Compensation Insurance	1,322	1,316	1,526	1,526	1,379	1,628
<i>Total: Personnel Services</i>		1,441,980	1,463,771	1,657,248	1,637,248	1,517,218	1,816,512
<i>Operations</i>							
100-499-00_520.3100	Office Supplies / Minor Eqpt	9,720	12,093	12,000	10,714	10,660	13,000
100-499-00_520.3110	Postage	15,234	10,179	20,000	20,000	20,000	22,000
100-499-00_520.3900	Subs, Publications, Access Fees	40	950	99	1,219	1,216	1,300
100-499-00_520.4213	TV / Satellite Service / Cable	2,527	2,570	2,500	2,500	2,715	2,500
100-499-00_520.4260	Mileage/Travel non training	1,421	278	1,500	1,500	709	1,000
100-499-00_520.4350	Printing	-	2,106	2,000	2,647	2,939	2,000
100-499-00_520.4520	Repair Office & Misc Equipment	732	710	-	700	700	-
100-499-00_520.4522	Copier Maintenance Agreements	-	-	-	-	-	-
100-499-00_520.4622	Lease/Rent - Postage Machine	2,383	2,368	2,800	2,800	2,368	2,800
100-499-00_520.4635	Lease - Alarm System	367	245	1,620	1,086	307	1,620
100-499-00_520.4800	Bond Premium / Issue Costs	142	1,425	2,500	1,853	500	2,500
100-499-00_520.4810	Membership Dues & Licenses	425	375	500	500	325	500
100-499-00_520.4812	Training & Conferences	1,530	5,921	8,000	8,000	7,915	8,500
<i>Total: Operations</i>		34,520	39,218	53,519	53,519	50,353	57,720
<i>Operations - Non Capital Assets</i>							
100-499-00_520.3657	Controlled Assets	779	233	-	-	-	6,700
<i>Total: Operations - Non Capital Assets</i>		779	233	-	-	-	6,700
<i>Capital Outlay</i>							
100-499-00_595.5720	Capital Outlay Office Furniture & Equipment	-	-	-	-	-	-
<i>Total: Capital Outlay</i>		-	-	-	-	-	-
<b>DEPT Total: 499 - TAX ASSESSOR COLLECTOR</b>		1,477,278	1,503,222	1,710,767	1,690,767	1,567,571	1,880,932

OFFICIAL: DARYL JOHN, TAX ASSESSOR-COLLECTOR  
ELECTED: 01/01/2017



The major tax duty of the Tax Assessor-Collector, who collects property taxes, is the assessment (calculation) of taxes on each property in the county and collection of that tax as established by the Constitution and the State Property Tax Code. Guadalupe County collects property taxes for ALL jurisdiction within Guadalupe County. In addition, as an agent of the Texas Department of Transportation, the Tax Assessor-Collector is responsible for the registration and licensing of motor vehicles and boats owned by residents of the County.

Contact Information:

<b>Daryl John</b>	
<b>Tax Assessor-Collector</b>	
MAIN OFFICE:	ANNEX:
307 W. Court	1101 Elbel Road
Seguin, Texas 78155	Schertz, TX 78154
830-379-2315	Phone 210-945-9708



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 503 - MANAGEMENT INFORMATION SERVICES</b>							
<i>Personnel Services</i>							
100-503_420.1020	Appointed Officials Salary	101,800	101,800	102,843	102,843	96,113	110,000
100-503_420.1022	Appointed Officials Auto Allowance	4,000	4,000	4,000	4,000	3,667	4,000
100-503_420.1610	Appointed Officials Longevity	2,370	2,130	2,490	2,490	2,490	2,145
100-503_430.1030	Employees Salaried Exempt	73,807	73,807	77,119	77,119	70,360	-
100-503_430.1040	Employees Hourly Employees	324,274	323,907	346,586	338,960	315,235	516,110
100-503_430.1610	Employees Longevity	10,110	9,310	11,890	11,890	11,890	7,950
100-503_440.1600	Overtime	-	-	-	7,626	7,625	-
100-503_450.2010	Social Security/Medicare	37,302	37,016	41,687	41,687	36,300	48,976
100-503_450.2020	Group Medical Insurance	74,256	74,256	84,864	84,864	70,876	109,200
100-503_450.2030	Retirement	60,600	61,022	67,135	67,135	62,335	81,370
100-503_450.2040	Worker's Compensation Insurance	670	671	712	712	684	836
	<i>Total: Personnel Services</i>	689,189	687,918	739,326	739,326	677,575	880,587
<i>Operations</i>							
100-503_520.3100	Office Supplies / Minor Eqpt	393	3,647	1,000	1,000	132	1,570
100-503_520.3300	Fuel	319	489	1,000	1,000	940	2,500
100-503_520.3315	Cable, Media & Misc Supplies	527	1,116	1,200	1,814	1,814	5,395
100-503_520.3655	Replacement Computer Equipment	3,343	5,000	15,000	15,000	3,905	15,000
100-503_520.3658	Workcenter Upgrades-Controlled	269,429	83,916	42,240	62,404	61,650	221,775
100-503_520.3660	Computer Software	6,787	4,174	15,200	20,015	20,015	120,700
100-503_520.4030	Consulting Services	-	-	-	-	-	25,000
100-503_520.4210	Telephone Computer Line	183,474	183,404	324,530	293,918	214,454	431,224
100-503_520.4213	TV / Satellite Service / Cable	1,394	1,391	2,760	2,760	1,524	3,240
100-503_520.4505	Repair Bldg & Bldg Equipment	16,088	2,936	1,500	1,500	1,500	3,000
100-503_520.4523	Software Maintenance/License	425,215	527,460	1,116,385	1,116,385	1,083,869	1,181,642
100-503_520.4525	Software Site Licenses	182,064	183,676	278,898	287,673	193,950	231,464
100-503_520.4526	Maint & Upgrade Phone Systems	11,686	10,973	8,000	11,267	10,683	11,000
100-503_520.4529	PC Contract Maintenance	240,585	295,882	245,430	247,182	247,181	260,348
100-503_520.4533	Repair County MIS Equipment	23,025	49,353	56,500	56,500	14,257	32,725
100-503_520.4540	Vehicle Repair & Maintenance	344	55	1,000	1,000	58	1,000
100-503_520.4810	Membership Dues & Licenses	-	-	-	-	-	175
100-503_520.4812	Training & Conferences	855	479	19,000	19,000	479	26,400
100-503_520.4825	Insurance - Fleet	220	120	275	275	260	275
	<i>Total: Operations</i>	1,365,748	1,354,070	2,129,918	2,138,693	1,856,670	2,574,433
<i>Operations - Non Capital Assets</i>							
100-503_520.3657	Controlled Assets	6,715	-	8,500	8,500	1,371	19,325
	<i>Total: Operations - Non Capital Assets</i>	6,715	-	8,500	8,500	1,371	19,325
<i>Capital Outlay</i>							
100-503_595.5730	Capital Outlay Vehicles	23,338	-	-	-	-	-
100-503_595.5760	Capital Outlay MIS Equipment	-	-	525,000	525,000	486,471	41,000
	<i>Total: Capital Outlay</i>	23,338	-	525,000	525,000	486,471	41,000
<b>DEPT Total: 503 - MANAGEMENT INFORMATION SERVICES</b>		2,084,991	2,041,989	3,402,744	3,411,519	3,022,086	3,515,345

OFFICIAL: CHRIS KUBALA, MANAGEMENT INFORMATION SERVICES DIRECTOR  
 APPOINTED: 01/01/2022



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 516 - BUILDING MAINTENANCE</b>							
<i>Personnel Services</i>							
100-516-00_420.1020	Appointed Officials Salary	68,000	68,000	74,500	74,500	74,500	<b>77,480</b>
100-516-00_420.1610	Appointed Officials Longevity	2,410	2,170	2,530	2,530	2,530	<b>2,590</b>
100-516-00_430.1040	Employees Hourly Employees	408,774	421,404	556,371	431,371	411,128	<b>590,493</b>
100-516-00_430.1595	Employees Part-time employees	37,083	19,113	37,587	37,587	35,962	<b>60,000</b>
100-516-00_430.1610	Employees Longevity	16,560	13,150	12,580	12,580	12,580	<b>15,160</b>
100-516-00_440.1600	Overtime	-	-	8,000	8,000	-	<b>8,000</b>
100-516-00_450.2010	Social Security/Medicare	38,801	38,419	52,905	52,905	39,217	<b>57,660</b>
100-516-00_450.2020	Group Medical Insurance	123,760	108,732	159,120	159,120	122,252	<b>163,800</b>
100-516-00_450.2030	Retirement	62,487	62,075	85,201	65,201	66,025	<b>95,798</b>
100-516-00_450.2040	Worker's Compensation Insurance	11,226	10,733	14,845	14,845	11,326	<b>16,120</b>
	<i>Total: Personnel Services</i>	<b>769,101</b>	<b>743,796</b>	<b>1,003,639</b>	<b>858,639</b>	<b>775,520</b>	<b>1,087,101</b>
<i>Operations</i>							
100-516-00_520.3100	Office Supplies / Minor Eqpt	1,499	652	1,200	485	485	<b>1,200</b>
100-516-00_520.3300	Fuel	4,200	5,605	7,500	8,600	8,588	<b>9,600</b>
100-516-00_520.3320	Cleaning Supplies	22,700	26,292	35,000	27,350	27,349	<b>35,000</b>
100-516-00_520.3321	Restroom Supply	14,821	13,400	20,000	15,100	15,022	<b>20,000</b>
100-516-00_520.3340	Miscellaneous	3,627	2,606	4,000	2,700	1,917	<b>4,500</b>
100-516-00_520.3372	Flags / Exterior Decorations	1,718	5,575	10,000	12,000	11,824	<b>10,000</b>
100-516-00_520.3374	Holiday Decorations	8,534	444	2,000	400	325	<b>2,000</b>
100-516-00_520.3500	R&M Supp.Building Structure	19,161	25,136	30,000	29,000	25,128	<b>30,000</b>
100-516-00_520.3505	R&M Supp.Building Equip.	8,030	7,623	10,000	10,000	8,033	<b>10,000</b>
100-516-00_520.3630	Small Tools / Minor Equipment	2,415	1,098	1,500	1,500	1,452	<b>1,800</b>
100-516-00_520.4205	Cell Phone	1,450	1,396	1,400	1,400	1,293	<b>1,400</b>
100-516-00_520.4500	Repair Building Structures	101,012	76,397	385,034	400,975	368,687	<b>251,250</b>
100-516-00_520.4504	Repair Elevators	26,123	25,110	25,000	27,000	26,496	<b>25,000</b>
100-516-00_520.4505	Repair Bldg & Bldg Equipment	62,172	70,566	75,000	149,100	142,687	<b>85,143</b>
100-516-00_520.4510	Repair Equip & Machinery	445	-	1,500	1,414	-	<b>1,500</b>
100-516-00_520.4540	Vehicle Repair & Maintenance	2,326	1,303	4,000	4,000	9,978	<b>7,000</b>
100-516-00_520.4598	Pest Control	11,292	12,209	15,000	15,000	14,392	<b>15,000</b>
100-516-00_520.4615	Uniform Expense	4,670	5,359	4,500	4,851	4,851	<b>6,000</b>
100-516-00_520.4825	Insurance - Fleet	635	605	800	800	786	<b>800</b>
100-516-00_520.4989	Inspection Fees	7,765	8,109	9,000	10,000	8,219	<b>9,000</b>
	<i>Total: Operations</i>	<b>304,594</b>	<b>289,486</b>	<b>642,434</b>	<b>721,675</b>	<b>677,512</b>	<b>526,193</b>
<i>Operations - Non Capital Assets</i>							
100-516-00_520.3657	Controlled Assets	948	-	2,500	3,800	3,779	<b>2,500</b>
	<i>Total: Operations - Non Capital Assets</i>	<b>948</b>	<b>-</b>	<b>2,500</b>	<b>3,800</b>	<b>3,779</b>	<b>2,500</b>
<i>Capital Outlay</i>							
100-516-00_595.5730	Capital Outlay Vehicles	-	25,005	-	-	-	<b>-</b>
	<i>Total: Capital Outlay</i>	<b>-</b>	<b>25,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT Total: 516 - BUILDING MAINTENANCE</b>		<b>1,074,643</b>	<b>1,058,288</b>	<b>1,648,573</b>	<b>1,584,114</b>	<b>1,456,811</b>	<b>1,615,794</b>

OFFICIAL: RICHARD VASQUEZ, BUILDING MAINTENANCE DIRECTOR  
 APPOINTED: 03/26/1996

The Building Maintenance Department performs the management, maintenance, and repair of the following systems: boilers, heating and air conditioning, electrical, plumbing, elevators, lighting, and roofing. The department also oversees the remodeling/renovation efforts, is responsible for the janitorial needs of the county, and assists in other areas such as building safety and security, annual inspections, lock system for all buildings, flags, and many other repair/maintenance issues. The Building Maintenance Department does everything possible in house to provide cost saving measures for the county.

**Contact Information:**

**Ricky Vasquez**  
**Building Maintenance**  
**Director**  
 212 W. Nolte Street  
 Seguin, Texas 78155  
 830-303-4188 Ext 1299



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 517 - GROUNDS MAINTENANCE</b>							
<i>Personnel Services</i>							
100-517_430.1595	Employees Part-time employees	29,089	28,404	38,000	43,250	35,431	<b>88,400</b>
100-517_430.1598	Employees Temporary Employees	-	-	-	-	-	-
100-517_430.1610	Employees Longevity	-	700	500	500	500	<b>500</b>
100-517_450.2010	Social Security/Medicare	2,225	2,226	2,945	3,347	2,749	<b>6,801</b>
100-517_450.2030	Retirement	3,417	3,449	4,743	5,397	4,426	<b>11,299</b>
100-517_450.2040	Worker's Compensation Insurance	652	631	863	863	762	<b>1,992</b>
	<i>Total: Personnel Services</i>	<b>35,383</b>	<b>35,410</b>	<b>47,051</b>	<b>53,357</b>	<b>43,868</b>	<b>108,992</b>
<i>Operations</i>							
100-517_520.3300	Fuel	1,564	1,885	1,500	3,000	2,670	<b>5,000</b>
100-517_520.3325	Maintenance Supplies	1,540	874	3,000	2,000	723	<b>3,500</b>
100-517_520.3630	Small Tools / Minor Equipment	32	275	1,000	1,000	904	<b>3,750</b>
100-517_520.4510	Repair Equip & Machinery	-	-	100	200	163	<b>600</b>
100-517_520.4540	Vehicle Repair & Maintenance	101	8	500	500	366	<b>500</b>
100-517_520.4615	Uniform Expense	225	291	500	500	306	<b>2,000</b>
100-517_520.4825	Insurance - Fleet	56	120	200	200	132	<b>200</b>
100-517_520.4875	Sitework Maintenance	38,614	16,970	125,000	124,900	17,935	<b>50,000</b>
100-517_520.4876	Lawn Maintenance Services	27,122	39,203	39,500	31,344	31,108	-
	<i>Total: Operations</i>	<b>69,253</b>	<b>59,628</b>	<b>171,300</b>	<b>163,644</b>	<b>54,306</b>	<b>65,550</b>
<i>Operations - Non Capital Assets</i>							
100-517_520.3657	Controlled Assets	-	-	-	1,350	1,121	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	<b>1,350</b>	<b>1,121</b>	-
<b>DEPT Total: 517 - GROUNDS MAINTENANCE</b>		<b>104,636</b>	<b>95,038</b>	<b>218,351</b>	<b>218,351</b>	<b>99,295</b>	<b>174,542</b>

OFFICIAL: RICHARD VASQUEZ, BUILDING MAINTENANCE DIRECTOR  
10/1/2012 (Added Ground Maintenance duties)

The Grounds Maintenance Department is responsible for the exterior lawn, landscaping, and grounds maintenance of county owned buildings.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 543 - FIRE DEPARTMENTS</b>							
<i>Personnel Services</i>							
100-543_430.1030	Employees Salaried Exempt	-	-	-	-	-	80,000
100-543_430.1040	Employees Hourly Employees	-	-	139,713	98,164	91,493	525,600
100-543_430.1595	Employees Part-time employees	-	14,315	109,170	78,170	77,937	76,000
100-543_430.1610	Employees Longevity	-	-	-	-	-	1,000
100-543_440.1599	Holiday Pay	-	-	5,656	5,656	2,720	20,160
100-543_440.1600	Overtime	-	-	20,000	20,000	4,006	98,280
100-543_440.1625	Uniform/Clothing/Boot Allowance	-	-	-	1,350	900	4,500
100-543_450.2010	Social Security/Medicare	-	1,095	21,002	21,002	13,496	61,624
100-543_450.2020	Group Medical Insurance	-	-	31,824	31,824	16,848	109,200
100-543_450.2030	Retirement	-	1,696	33,823	33,823	21,928	101,593
100-543_450.2040	Worker's Compensation Insurance	-	19	3,849	3,849	2,952	22,211
	<i>Total: Personnel Services</i>	-	17,125	365,037	293,838	232,279	1,100,168
<i>Operations</i>							
100-543_520.3100	Office Supplies / Minor Eqpt	-	258	500	500	317	1,000
100-543_520.3300	Fuel	-	-	7,500	11,554	11,554	35,000
100-543_520.3320	Cleaning Supplies	-	-	-	100	-	500
100-543_520.3332	Kitchen Items	-	-	-	664	664	-
100-543_520.3340	Miscellaneous	-	14,517	10,000	5,890	5,585	11,005
100-543_520.3375	Prescriptions / Medical Supplies	-	5,642	8,000	3,381	2,946	8,000
100-543_520.3542	Tires, Tubes, and Batteries	-	-	-	-	-	10,000
100-543_520.3550	Safety Equipment / Supplies	-	12,088	5,000	7,500	6,200	16,097
100-543_520.3630	Small Tools / Minor Equipment	-	7,010	2,000	6,448	5,258	7,819
100-543_520.3757	Vehicle Equipment	-	4,612	7,200	6,650	6,130	22,000
100-543_520.3758	Fire Apparatus Equipment	-	-	-	45,889	45,360	72,245
100-543_520.3900	Subs, Publications, Access Fees	-	-	1,000	44,792	43,914	80,000
100-543_520.4054	Pre-employment/employee physical	-	-	-	-	-	2,500
100-543_520.4205	Cell Phone	-	312	750	750	513	1,500
100-543_520.4212	Wireless Internet Service	-	221	1,400	400	373	2,500
100-543_520.4525	Software Site Licenses	-	-	2,000	2,000	996	3,000
100-543_520.4540	Vehicle Repair & Maintenance	-	4,320	6,000	9,850	7,414	8,000
100-543_520.4615	Uniform Expense	-	-	1,350	29,492	29,068	20,000
100-543_520.4616	Uniform Accessories	-	-	-	1,161	1,162	2,000
100-543_520.4810	Membership Dues & Licenses	-	-	50,705	113	113	5,000
100-543_520.4812	Training & Conferences	-	-	5,000	4,646	3,828	10,000
100-543_520.4825	Insurance - Fleet	-	-	1,400	400	318	3,000
	<i>Total: Operations</i>	-	48,980	109,805	182,180	171,712	321,166
<i>Operations - Non Capital Assets</i>							
100-543_520.3657	Controlled Assets	-	24,659	51,232	68,613	64,174	108,924
	<i>Total: Operations - Non Capital Assets</i>	-	24,659	51,232	68,613	64,174	108,924
<i>OT - Other Services</i>							
100-543_580.4940	Volunteer Fire Depts Allocation	-	-	-	-	-	-
100-543_580.4941	Municipal Fire Dept Cont	315,000	350,000	400,000	400,000	400,000	474,380
100-543_580.4952	Geronimo VFD	44,022	44,500	45,835	45,835	45,835	50,500
100-543_580.4954	Kingsbury VFD	51,801	52,000	53,560	53,560	53,560	56,774
100-543_580.4956	Lake Dunlap VFD	39,537	42,000	43,260	43,260	43,260	50,500
100-543_580.4958	Marion VFD	43,785	45,000	46,350	46,350	46,350	50,500
100-543_580.4962	McQueeney VFD	56,714	58,000	59,740	59,740	29,870	63,324
100-543_580.4964	New Berlin VFD	58,984	65,000	66,950	66,950	66,950	70,967
100-543_580.4968	Sand Hills VFD	62,780	64,000	65,920	65,920	65,920	69,875
100-543_580.4976	York Creek VFD	59,656	59,500	61,285	61,285	61,285	64,962
	<i>Total: OT - Other Services</i>	732,279	780,000	842,900	842,900	813,030	951,782
<i>Capital Outlay</i>							
100-543_595.5710	Capital Outlay Equipment & Machinery	-	67,430	184,407	188,861	188,859	58,090
100-543_595.5730	Capital Outlay Vehicles	-	137,101	-	-	-	65,000
100-543_595.5740	Capital Outlay Fire Trucks	-	-	-	20,000	20,058	-
	<i>Total: Capital Outlay</i>	-	204,531	184,407	208,861	208,917	123,090
	<b>DEPT Total: 543 - FIRE DEPARTMENTS</b>	732,279	1,075,296	1,553,381	1,596,392	1,490,113	2,605,130

Note: During the FY21 Budget, the County created a Fire Department to assist with response in the unincorporated areas of the County.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 545 - FIRE MARSHAL / EMC</b>							
<i>Personnel Services</i>							
100-545_420.1020	Appointed Officials Salary	75,972	75,972	87,890	87,890	87,890	96,044
100-545_420.1054	Appointed Officials Certification Supplement	650	800	2,600	2,600	1,300	2,600
100-545_420.1610	Appointed Officials Longevity	1,485	1,245	1,605	1,605	1,605	1,665
100-545_420.1625	Appointed Officials Uniform Allowance	450	450	450	450	450	450
100-545_430.1030	Employees Salaried Exempt	-	-	-	-	-	80,000
100-545_430.1040	Employees Hourly Employees	155,122	160,991	198,676	190,176	188,282	139,546
100-545_430.1054	Employees Certification Supplement	2,600	2,600	5,200	5,200	2,700	5,200
100-545_430.1595	Employees Part-time employees	22,054	16,239	24,620	16,120	5,781	24,620
100-545_430.1610	Employees Longevity	3,470	3,030	2,865	2,865	2,865	3,985
100-545_440.1600	Overtime	6,213	4,815	7,500	9,000	7,996	7,500
100-545_440.1625	Uniform/Clothing/Boot Allowance	900	900	900	900	900	900
100-545_450.2010	Social Security/Medicare	19,075	18,949	25,421	25,421	21,240	27,732
100-545_450.2020	Group Medical Insurance	42,432	42,457	53,040	53,040	53,118	54,600
100-545_450.2030	Retirement	31,582	31,639	40,940	40,940	36,860	46,075
100-545_450.2040	Worker's Compensation Insurance	3,632	3,529	4,201	4,201	4,520	4,581
	<i>Total: Personnel Services</i>	365,636	363,615	455,908	440,408	415,508	495,498
<i>Operations</i>							
100-545_520.3100	Office Supplies / Minor Eqpt	2,322	1,842	2,500	2,697	1,760	2,500
100-545_520.3110	Postage	14	34	100	283	192	500
100-545_520.3300	Fuel	4,365	7,149	6,500	13,901	12,043	18,000
100-545_520.3340	Miscellaneous	2,402	6,578	3,600	6,003	5,907	7,000
100-545_520.3390	Ammunition	1,698	-	1,000	549	549	1,500
100-545_520.3550	Safety Equipment / Supplies	1,669	3,140	1,700	1,700	1,690	5,000
100-545_520.3757	Vehicle Equipment	3,284	1,965	6,670	1,742	1,010	11,000
100-545_520.3900	Subs, Publications, Access Fees	1,456	1,466	3,000	3,000	2,816	3,000
100-545_520.4205	Cell Phone	1,939	1,970	2,400	2,400	1,991	2,400
100-545_520.4212	Wireless Internet Service	1,344	1,458	1,800	2,688	2,599	4,000
100-545_520.4350	Printing	180	477	500	-	-	500
100-545_520.4402	Electric Service - Siren System	4,932	5,610	5,000	6,000	5,896	5,500
100-545_520.4510	Repair Equip & Machinery	29,466	29,324	27,000	27,000	26,337	65,000
100-545_520.4520	Repair Office & Misc Equipment	724	34,902	1,200	1,817	2,492	2,500
100-545_520.4525	Software Site Licenses	6,895	2,495	5,000	5,000	2,993	5,000
100-545_520.4540	Vehicle Repair & Maintenance	6,313	1,129	4,000	4,165	4,577	4,000
100-545_520.4800	Bond Premium / Issue Costs	313	910	750	750	638	1,000
100-545_520.4810	Membership Dues & Licenses	162	658	2,200	2,200	846	2,700
100-545_520.4812	Training & Conferences	2,981	3,156	10,000	9,218	7,303	12,000
100-545_520.4825	Insurance - Fleet	-	1,153	1,300	1,900	1,754	2,000
	<i>Total: Operations</i>	72,457	105,417	86,220	93,013	83,392	155,100
<i>Operations - Non Capital Assets</i>							
100-545_520.3657	Controlled Assets	29,294	1,010	8,127	10,497	10,149	11,350
	<i>Total: Operations - Non Capital Assets</i>	29,294	1,010	8,127	10,497	10,149	11,350
<i>Capital Outlay</i>							
100-545_595.5710	Capital Outlay Equipment & Machinery	-	3,926	-	19,900	17,716	85,000
100-545_595.5730	Capital Outlay Vehicles	15,292	-	31,975	26,208	4,674	67,000
	<i>Total: Capital Outlay</i>	15,292	3,926	31,975	46,108	22,390	152,000
<b>DEPT Total: 545 - FIRE MARSHAL / EMC</b>		482,679	473,968	582,230	590,026	531,439	813,948

OFFICIAL: PATRICK PINDER, FIRE MARSHAL / EMERGENCY MANAGEMENT COORDINATOR  
 APPOINTED: 02/27/2016



The position of Fire Marshal was re-established in October 2010. In previous fiscal years, the budget for the Fire Marshal was included with Fire Department funding (Department 543). In FY15 the County established a separate budget for the Fire Marshal / EMC.

**Contact Information:**

**Patrick Pinder**  
**Fire Marshal / EMC**  
 101 E. Court Street  
 Seguin, Texas 78155  
 830-303-8856

In July 2015, the Commissioners Court combined the position of Fire Marshal and Emergency Management Coordinator.





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 551 - CONSTABLE, PRECINCT 1</b>							
<i>Personnel Services</i>							
100-551_410.1010	Elected Officials Salary	56,523	56,523	60,000	60,000	59,999	70,000
100-551_410.1023	Elected Officials Cell Phone Allowance	-	-	-	-	-	-
100-551_410.1054	Elected Officials Certification Supplement	2,600	2,600	2,600	2,600	2,600	2,600
100-551_410.1610	Elected Officials Longevity	-	700	1,000	1,000	1,000	1,225
100-551_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-551_430.1040	Employees Hourly Employees	53,185	53,250	57,720	57,720	55,263	66,960
100-551_430.1053	Employees Cell Phone Allowance	-	-	-	-	-	-
100-551_430.1054	Employees Certification Supplement	1,350	2,600	2,600	2,600	2,600	2,600
100-551_430.1595	Employees Part-time employees	27,390	29,575	55,000	55,000	42,525	60,000
100-551_430.1610	Employees Longevity	1,000	700	1,725	1,725	1,225	1,785
100-551_440.1625	Uniform/Clothing/Boot Allowance	450	450	1,350	1,350	1,050	1,350
100-551_450.2010	Social Security/Medicare	10,347	10,648	13,957	13,957	12,415	15,833
100-551_450.2020	Group Medical Insurance	21,216	21,216	21,216	21,216	23,036	21,840
100-551_450.2030	Retirement	16,793	17,402	22,477	22,477	20,502	26,306
100-551_450.2040	Worker's Compensation Insurance	2,399	2,405	3,062	3,062	2,791	3,474
	<i>Total: Personnel Services</i>	193,703	198,519	243,157	243,157	225,456	274,423
<i>Operations</i>							
100-551_520.3100	Office Supplies / Minor Eqpt	880	1,097	2,000	1,595	1,259	3,200
100-551_520.3110	Postage	-	-	200	200	-	200
100-551_520.3300	Fuel	4,180	7,822	14,000	13,883	12,044	22,000
100-551_520.3340	Miscellaneous	734	159	2,000	2,000	804	3,329
100-551_520.3390	Ammunition	100	110	1,200	1,200	1,114	800
100-551_520.3757	Vehicle Equipment	(200)	720	7,000	9,376	9,376	18,800
100-551_520.3800	Body Armor	723	-	3,053	2,565	2,565	900
100-551_520.4205	Cell Phone	1,146	1,301	1,400	1,400	1,476	2,800
100-551_520.4212	Wireless Internet Service	1,833	1,619	1,900	1,900	1,751	1,900
100-551_520.4520	Repair Office & Misc Equipment	-	1,195	1,500	1,030	155	1,500
100-551_520.4525	Software Site Licenses	2,535	2,535	3,200	3,200	2,535	3,200
100-551_520.4540	Vehicle Repair & Maintenance	1,861	5,478	7,000	8,817	8,285	8,000
100-551_520.4615	Uniform Expense	267	244	500	500	-	500
100-551_520.4626	Lease- Radar Equipment	1,011	1,103	1,200	1,200	1,103	1,200
100-551_520.4800	Bond Premium / Issue Costs	250	520	500	500	250	500
100-551_520.4810	Membership Dues & Licenses	222	302	400	400	60	400
100-551_520.4812	Training & Conferences	-	861	2,000	2,000	-	2,000
100-551_520.4825	Insurance - Fleet	992	726	1,000	1,000	791	1,000
	<i>Total: Operations</i>	16,533	25,792	50,053	52,766	43,569	72,229
<i>Operations - Non Capital Assets</i>							
100-551_520.3657	Controlled Assets	9,016	2,175	-	1,363	957	2,940
	<i>Total: Operations - Non Capital Assets</i>	9,016	2,175	-	1,363	957	2,940
<i>Capital Outlay</i>							
100-551_595.5710	Capital Outlay Equipment & Machinery	-	-	27,000	24,624	-	72,400
100-551_595.5730	Capital Outlay Vehicles	-	-	38,000	38,000	37,489	52,000
	<i>Total: Capital Outlay</i>	-	-	65,000	62,624	37,489	124,400
<b>DEPT Total: 551 - CONSTABLE, PRECINCT 1</b>		219,252	226,486	358,210	359,910	307,471	473,992

OFFICIAL: JAMES SPRINGER, CONSTABLE, PRECINCT 1  
 APPOINTED: 01/01/2019

Constables are elected by precinct and have all the enforcement powers of Texas peace officers. They are sometimes referred to as the executive officer of the Justice of the Peace Court. Their duties are to subpoena witnesses, act as bailiff, execute judgments, and service of process. Additionally, they may perform patrol functions and make criminal investigations. They are involved in the overall effort to reduce the effects of crime in their communities.



**Contact Information:**

**James Springer**  
 Constable, Precinct 1  
 2405 East US-90  
 Seguin, Texas 78155  
 Phone 830-372-4223



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 552 - CONSTABLE, PRECINCT 2</b>							
<i>Personnel Services</i>							
100-552_410.1010	Elected Officials Salary	56,523	56,523	60,000	60,000	59,999	70,000
100-552_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	780	720
100-552_410.1054	Elected Officials Certification Supplement	2,600	1,650	2,600	2,600	1,350	2,600
100-552_410.1610	Elected Officials Longevity	1,405	1,165	2,050	2,050	2,050	2,110
100-552_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-552_430.1040	Employees Hourly Employees	52,702	52,170	57,720	57,720	56,298	66,960
100-552_430.1053	Employees Cell Phone Allowance	-	-	720	720	-	720
100-552_430.1054	Employees Certification Supplement	1,300	1,300	2,600	2,600	1,300	2,600
100-552_430.1595	Employees Part-time employees	34,394	36,253	55,000	56,300	56,400	60,000
100-552_430.1610	Employees Longevity	1,390	1,150	2,015	2,015	2,010	2,325
100-552_440.1625	Uniform/Clothing/Boot Allowance	1,050	1,050	1,350	1,350	1,050	1,350
100-552_450.2010	Social Security/Medicare	11,063	11,024	14,170	14,170	13,235	16,052
100-552_450.2020	Group Medical Insurance	21,216	20,332	21,216	21,216	23,036	21,840
100-552_450.2030	Retirement	17,904	18,063	22,820	22,820	22,368	26,670
100-552_450.2040	Worker's Compensation Insurance	2,535	2,538	3,085	3,085	3,014	3,498
	<i>Total: Personnel Services</i>	205,252	204,388	246,516	247,816	243,340	277,895
<i>Operations</i>							
100-552_520.3100	Office Supplies / Minor Eqpt	264	743	1,000	1,100	942	1,500
100-552_520.3110	Postage	12	-	120	-	-	120
100-552_520.3300	Fuel	4,485	7,788	9,500	14,815	14,635	22,000
100-552_520.3340	Miscellaneous	1,138	928	2,500	2,309	815	3,300
100-552_520.3390	Ammunition	-	488	1,200	-	-	2,000
100-552_520.3757	Vehicle Equipment	809	142	1,000	10,668	9,430	9,604
100-552_520.3800	Body Armor	-	-	1,200	-	-	2,406
100-552_520.4200	Telephone	-	-	-	-	-	600
100-552_520.4205	Cell Phone	648	653	800	800	650	1,500
100-552_520.4212	Wireless Internet Service	1,377	1,377	2,300	2,300	1,165	2,400
100-552_520.4525	Software Site Licenses	1,088	1,092	1,820	1,820	1,092	1,900
100-552_520.4540	Vehicle Repair & Maintenance	1,255	2,701	4,000	6,903	5,292	6,000
100-552_520.4626	Lease- Radar Equipment	3,250	3,250	4,600	3,829	2,702	5,700
100-552_520.4800	Bond Premium / Issue Costs	250	528	500	500	300	500
100-552_520.4810	Membership Dues & Licenses	162	-	300	300	162	500
100-552_520.4812	Training & Conferences	419	746	1,000	-	-	1,500
100-552_520.4825	Insurance - Fleet	773	846	1,200	1,200	923	1,300
	<i>Total: Operations</i>	15,929	21,280	33,040	46,544	38,109	62,830
<i>Operations - Non Capital Assets</i>							
100-552_520.3657	Controlled Assets	11,055	-	-	21,381	20,386	34,350
	<i>Total: Operations - Non Capital Assets</i>	11,055	-	-	21,381	20,386	34,350
<i>Capital Outlay</i>							
100-552_595.5710	Capital Outlay Equipment & Machinery	-	-	38,230	-	-	-
100-552_595.5730	Capital Outlay Vehicles	-	-	35,000	37,045	37,045	52,000
	<i>Total: Capital Outlay</i>	-	-	73,230	37,045	37,045	52,000
<b>DEPT Total: 552 - CONSTABLE, PRECINCT 2</b>		232,237	225,669	352,786	352,786	338,879	427,075

OFFICIAL: MARK REYES, CONSTABLE, PRECINCT 2  
ELECTED: 01/01/2021



Constables are elected by precinct and have all the enforcement powers of Texas peace officers. They are sometimes referred to as the executive officer of the Justice of the Peace Court. Their duties are to subpoena witnesses, act as bailiff, execute judgments, and service of process. Additionally, they may perform patrol functions and make criminal investigations. They are involved in the overall effort to reduce the effects of crime in their communities.

**Contact Information:**

**Mark Reyes**  
Constable, Precinct 2  
101 E. Court Street  
Seguin, Texas 78155  
Phone 830-303-4188  
Ext. 1386





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 553 - CONSTABLE, PRECINCT 3</b>							
<i>Personnel Services</i>							
100-553_410.1010	Elected Officials Salary	56,523	56,523	60,000	60,000	60,000	70,000
100-553_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-553_410.1054	Elected Officials Certification Supplement	2,600	2,600	2,600	2,600	2,600	2,600
100-553_410.1610	Elected Officials Longevity	1,980	1,740	2,100	2,100	2,100	2,160
100-553_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-553_430.1040	Employees Hourly Employees	51,606	49,813	57,720	57,720	54,739	66,960
100-553_430.1053	Employees Cell Phone Allowance	720	300	720	720	-	720
100-553_430.1054	Employees Certification Supplement	2,600	1,000	2,600	2,600	-	2,600
100-553_430.1595	Employees Part-time employees	47,770	46,410	55,000	55,000	54,892	65,000
100-553_430.1610	Employees Longevity	1,240	1,350	500	500	1,000	1,750
100-553_440.1625	Uniform/Clothing/Boot Allowance	750	750	1,350	1,350	1,350	1,350
100-553_450.2010	Social Security/Medicare	12,125	11,831	14,058	14,058	12,911	16,395
100-553_450.2020	Group Medical Insurance	10,608	15,028	21,216	21,216	22,126	21,840
100-553_450.2030	Retirement	19,589	19,156	22,639	22,639	21,861	27,239
100-553_450.2040	Worker's Compensation Insurance	2,765	2,699	3,060	3,060	2,967	3,573
	<i>Total: Personnel Services</i>	212,046	210,371	244,733	244,733	237,715	283,357
<i>Operations</i>							
100-553_520.3100	Office Supplies / Minor Eqpt	1,526	272	3,060	660	599	3,000
100-553_520.3300	Fuel	6,398	9,334	13,000	14,100	13,871	22,000
100-553_520.3340	Miscellaneous	4,893	1,994	2,500	2,625	2,258	3,400
100-553_520.3390	Ammunition	594	760	750	650	400	1,000
100-553_520.3757	Vehicle Equipment	125	13,237	3,000	1,100	1,056	3,000
100-553_520.3800	Body Armor	792	1,097	1,000	4,300	4,300	15,000
100-553_520.4212	Wireless Internet Service	2,854	3,535	2,800	3,500	3,486	3,300
100-553_520.4510	Repair Equip & Machinery	-	522	900	766	100	900
100-553_520.4525	Software Site Licenses	2,231	2,231	2,700	2,700	2,231	2,700
100-553_520.4540	Vehicle Repair & Maintenance	3,088	4,544	5,000	5,134	5,156	5,000
100-553_520.4626	Lease- Radar Equipment	1,083	1,167	1,200	1,200	1,183	1,200
100-553_520.4710	Investigative Expense	-	-	500	500	-	500
100-553_520.4800	Bond Premium / Issue Costs	150	678	500	500	500	500
100-553_520.4810	Membership Dues & Licenses	297	222	500	500	212	500
100-553_520.4812	Training & Conferences	999	3,045	4,000	3,250	2,932	4,500
100-553_520.4825	Insurance - Fleet	1,305	1,529	2,000	2,000	1,762	2,200
	<i>Total: Operations</i>	26,335	44,167	43,410	43,485	40,046	68,700
<i>Operations - Non Capital Assets</i>							
100-553_520.3657	Controlled Assets	5,984	-	-	5,224	5,143	-
	<i>Total: Operations - Non Capital Assets</i>	5,984	-	-	5,224	5,143	-
<i>Capital Outlay</i>							
100-553_595.5710	Capital Outlay Equipment & Machinery	-	-	65,275	62,700	62,700	80,600
100-553_595.5730	Capital Outlay Vehicles	-	38,389	-	-	-	52,000
	<i>Total: Capital Outlay</i>	-	38,389	65,275	62,700	62,700	132,600
<b>DEPT Total: 553 - CONSTABLE, PRECINCT 3</b>		244,366	292,927	353,418	356,142	345,604	484,657

OFFICIAL: MIKE SKROBARCEK, CONSTABLE, PRECINCT 3  
ELECTED: 01/01/2013

Constables are elected by precinct and have all the enforcement powers of Texas peace officers. They are sometimes referred to as the executive officer of the Justice of the Peace Court. Their duties are to subpoena witnesses, act as bailiff, execute judgments, and service of process. Additionally, they may perform patrol functions and make criminal investigations. They are involved in the overall effort to reduce the effects of crime in their communities.



**Contact Information:**

**Mike Skrobarcek**  
Constable, Precinct 3  
1101 Elbel Road, Suite 5  
Schertz, Texas 78154  
210-945-6685



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 554 - CONSTABLE, PRECINCT 4</b>							
<i>Personnel Services</i>							
100-554_410.1010	Elected Officials Salary	56,523	56,523	60,000	60,000	59,999	70,000
100-554_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	780	720
100-554_410.1054	Elected Officials Certification Supplement	2,600	2,600	2,600	2,600	2,700	2,600
100-554_410.1610	Elected Officials Longevity	1,000	925	1,285	1,285	1,285	1,345
100-554_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-554_430.1040	Employees Hourly Employees	51,154	52,564	57,720	57,720	58,050	66,960
100-554_430.1053	Employees Cell Phone Allowance	720	720	720	720	780	720
100-554_430.1054	Employees Certification Supplement	-	125	2,600	2,600	650	2,600
100-554_430.1595	Employees Part-time employees	33,832	34,033	55,000	55,000	55,579	60,000
100-554_430.1610	Employees Longevity	1,000	700	1,710	1,710	1,705	2,020
100-554_440.1625	Uniform/Clothing/Boot Allowance	450	450	1,350	1,350	450	1,350
100-554_450.2010	Social Security/Medicare	10,995	11,108	14,088	14,088	13,597	15,971
100-554_450.2020	Group Medical Insurance	21,216	21,216	21,216	21,216	23,036	21,840
100-554_450.2030	Retirement	17,430	17,752	22,688	22,688	22,438	26,534
100-554_450.2040	Worker's Compensation Insurance	2,468	2,440	3,067	3,067	3,035	3,480
	<i>Total: Personnel Services</i>	200,558	202,327	245,214	245,214	244,534	276,590
<i>Operations</i>							
100-554_520.3100	Office Supplies / Minor Eqpt	843	848	2,000	2,000	679	2,000
100-554_520.3110	Postage	220	550	1,000	1,000	580	1,000
100-554_520.3300	Fuel	8,507	12,458	1,800	20,600	20,439	28,000
100-554_520.3340	Miscellaneous	2,102	1,546	3,000	3,309	2,331	3,595
100-554_520.3390	Ammunition	13	1,381	1,500	1,500	1,372	2,000
100-554_520.3757	Vehicle Equipment	3,465	7,359	5,000	5,000	2,865	5,000
100-554_520.3800	Body Armor	-	530	2,000	2,615	2,612	2,000
100-554_520.3900	Subs, Publications, Access Fees	-	-	250	250	-	250
100-554_520.4205	Cell Phone	-	-	2,160	-	-	2,160
100-554_520.4212	Wireless Internet Service	1,820	1,476	4,000	4,000	1,493	5,000
100-554_520.4510	Repair Equip & Machinery	-	-	1,500	1,500	-	1,500
100-554_520.4525	Software Site Licenses	1,651	1,791	5,000	5,000	2,251	5,000
100-554_520.4540	Vehicle Repair & Maintenance	5,783	2,468	6,500	4,860	4,222	5,500
100-554_520.4615	Uniform Expense	268	88	600	600	253	750
100-554_520.4800	Bond Premium / Issue Costs	350	428	500	500	500	500
100-554_520.4810	Membership Dues & Licenses	525	525	1,500	1,500	60	1,500
100-554_520.4812	Training & Conferences	780	1,981	5,000	9,525	6,977	11,000
100-554_520.4825	Insurance - Fleet	1,103	1,027	1,800	1,800	1,058	2,000
	<i>Total: Operations</i>	27,431	34,454	45,110	65,559	47,692	78,755
<i>Operations - Non Capital Assets</i>							
100-554_520.3657	Controlled Assets	27,098	-	1,750	23,301	23,300	28,305
	<i>Total: Operations - Non Capital Assets</i>	27,098	-	1,750	23,301	23,300	28,305
<i>Capital Outlay</i>							
100-554_595.5710	Capital Outlay Equipment & Machinery	8,505	-	27,000	-	-	-
100-554_595.5730	Capital Outlay Vehicles	34,433	35,475	-	-	-	52,000
	<i>Total: Capital Outlay</i>	42,938	35,475	27,000	-	-	52,000
<b>DEPT Total: 554 - CONSTABLE, PRECINCT 4</b>		298,025	272,255	319,074	334,074	315,526	435,650

OFFICIAL: HARVEY FAULKNER, CONSTABLE, PRECINCT 4  
ELECTED: 01/01/2017

Constables are elected by precinct and have all the enforcement powers of Texas peace officers. They are sometimes referred to as the executive officer of the Justice of the Peace Court. Their duties are to subpoena witnesses, act as bailiff, execute judgments, and service of process. Additionally, they may perform patrol functions and make criminal investigations. They are involved in the overall effort to reduce the effects of crime in their communities.



**Contact Information:**

**Harvey Faulkner**  
Constable, Precinct 4  
11144 FM 725  
Seguin, Texas 78155  
Phone 830-372-8918



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 560 - COUNTY SHERIFF</b>							
<i>Personnel Services</i>							
100-560-00_410.1010	Elected Officials Salary	110,000	110,000	114,171	114,171	114,171	<b>125,000</b>
100-560-00_410.1054	Elected Officials Certification Supplement	2,600	2,600	2,600	2,600	2,600	<b>2,600</b>
100-560-00_410.1610	Elected Officials Longevity	2,615	2,375	2,735	2,735	2,735	<b>2,795</b>
100-560-00_430.1030	Employees Salaried Exempt	183,000	183,000	191,343	191,343	191,343	<b>313,168</b>
100-560-00_430.1040	Employees Hourly Employees	6,770,828	6,788,145	7,945,159	7,591,769	7,432,419	<b>8,841,221</b>
100-560-00_430.1054	Employees Certification Supplement	125,780	128,351	140,660	140,660	144,710	<b>156,000</b>
100-560-00_430.1595	Employees Part-time employees	8,836	9,273	33,258	33,258	8,891	<b>33,258</b>
100-560-00_430.1610	Employees Longevity	154,527	133,755	171,725	171,725	163,763	<b>182,150</b>
100-560-00_440.1599	Holiday Pay	334,032	334,640	370,000	370,000	305,535	<b>370,000</b>
100-560-00_440.1600	Overtime	199,007	173,538	200,000	400,000	337,595	<b>200,000</b>
100-560-00_440.1625	Uniform/Clothing/Boot Allowance	50,175	51,075	53,550	53,550	51,975	<b>53,550</b>
100-560-00_450.2010	Social Security/Medicare	575,073	574,609	701,820	701,820	636,694	<b>786,400</b>
100-560-00_450.2020	Group Medical Insurance	1,267,778	1,268,540	1,485,120	1,410,120	1,423,466	<b>1,561,560</b>
100-560-00_450.2030	Retirement	934,502	940,514	1,136,545	996,545	1,076,847	<b>1,306,555</b>
100-560-00_450.2040	Worker's Compensation Insurance	112,960	111,047	135,163	135,163	125,454	<b>150,944</b>
	<i>Total: Personnel Services</i>	<b>10,831,713</b>	<b>10,811,462</b>	<b>12,683,849</b>	<b>12,315,459</b>	<b>12,018,197</b>	<b>14,085,201</b>
<i>Operations</i>							
100-560-00_520.3100	Office Supplies / Minor Eqpt	38,827	43,012	43,000	41,417	41,257	<b>43,000</b>
100-560-00_520.3110	Postage	3,199	3,265	3,500	2,700	1,357	<b>3,500</b>
100-560-00_520.3300	Fuel	261,600	319,080	365,000	496,652	458,270	<b>700,000</b>
100-560-00_520.3320	Cleaning Supplies	907	1,601	2,400	2,400	2,366	<b>2,400</b>
100-560-00_520.3340	Miscellaneous	39,562	48,223	40,000	76,777	64,793	<b>60,000</b>
100-560-00_520.3341	Crime Prevention	5,771	4,648	7,000	3,650	2,784	<b>7,000</b>
100-560-00_520.3342	Canine Supplies and Care	4,721	4,711	7,000	10,500	8,794	<b>7,000</b>
100-560-00_520.3390	Ammunition	11,209	34,782	25,000	34,339	11,405	<b>65,000</b>
100-560-00_520.3542	Tires, Tubes, and Batteries	40,681	19,403	45,000	28,800	28,782	<b>45,000</b>
100-560-00_520.3757	Vehicle Equipment	100,773	33,112	70,000	73,100	73,080	<b>160,000</b>
100-560-00_520.3800	Body Armor	24,897	19,881	20,000	23,611	22,369	<b>24,000</b>
100-560-00_520.3900	Subs, Publications, Access Fees	74,877	84,585	84,000	56,900	50,219	<b>90,000</b>
100-560-00_520.4054	Pre-employment/employee physical	6,175	7,610	7,000	9,500	9,412	<b>14,000</b>
100-560-00_520.4200	Telephone	51,933	67,380	52,500	92,788	92,765	<b>96,000</b>
100-560-00_520.4205	Cell Phone	33,512	34,140	37,000	37,000	36,016	<b>40,000</b>
100-560-00_520.4212	Wireless Internet Service	25,736	31,475	31,000	31,000	28,875	<b>31,000</b>
100-560-00_520.4213	TV / Satellite Service / Cable	1,452	1,613	2,000	2,800	2,554	<b>3,000</b>
100-560-00_520.4280	Prisoner Transport	29,668	16,786	20,000	20,000	11,780	<b>20,000</b>
100-560-00_520.4350	Printing	5,800	4,950	5,000	5,500	4,961	<b>5,000</b>
100-560-00_520.4504	Repair Elevators	-	-	-	1,918	1,918	<b>2,520</b>
100-560-00_520.4505	Repair Bldg & Bldg Equipment	1,870	2,777	4,000	16,382	16,381	<b>10,000</b>
100-560-00_520.4510	Repair Equip & Machinery	-	-	1,800	3,800	668	<b>1,800</b>
100-560-00_520.4511	Repair Radios	4,992	1,020	10,000	1,000	445	<b>10,000</b>
100-560-00_520.4512	Repair Radar / Video Eqpt	36,397	32,902	60,000	61,208	61,009	<b>60,000</b>
100-560-00_520.4514	Repair / Radio Towers	1,450	-	2,000	306	-	<b>2,000</b>
100-560-00_520.4520	Repair Office & Misc Equipment	10,073	16,421	14,000	1,840	3,550	<b>14,000</b>
100-560-00_520.4540	Vehicle Repair & Maintenance	123,410	126,648	135,000	125,500	124,394	<b>135,000</b>
100-560-00_520.4541	Boat / Watercraft Repair & Maint	-	583	2,500	400	-	<b>2,500</b>
100-560-00_520.4550	Oil Changes & Lubes	12,059	11,690	12,000	14,000	13,747	<b>12,000</b>
100-560-00_520.4605	Rent / Radio Towers	23,541	24,123	25,700	25,700	24,758	<b>25,700</b>
100-560-00_520.4615	Uniform Expense	6,242	5,083	7,500	6,400	2,274	<b>8,000</b>
100-560-00_520.4616	Uniform Accessories	4,596	5,917	7,500	17,000	8,611	<b>12,000</b>
100-560-00_520.4800	Bond Premium / Issue Costs	192	405	2,000	400	192	<b>2,000</b>
100-560-00_520.4810	Membership Dues & Licenses	2,216	2,650	5,000	3,538	3,455	<b>5,000</b>
100-560-00_520.4812	Training & Conferences	25,921	55,455	55,000	65,000	62,391	<b>75,000</b>
100-560-00_520.4825	Insurance - Fleet	22,498	27,217	29,000	28,465	28,464	<b>29,000</b>
	<i>Total: Operations</i>	<b>1,036,757</b>	<b>1,093,148</b>	<b>1,239,400</b>	<b>1,422,291</b>	<b>1,304,097</b>	<b>1,822,420</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 560 - COUNTY SHERIFF, Continued</b>							
<i>Operations - Non Capital Assets</i>							
100-560-00_520.3657	Controlled Assets	67,994	28,615	67,250	91,924	40,507	<b>55,400</b>
	<i>Total: Operations - Non Capital Assets</i>	67,994	28,615	67,250	91,924	40,507	<b>55,400</b>
<i>Capital Outlay</i>							
100-560-00_595.5710	Capital Outlay Equipment & Machinery	20,000	101,137	-	88,450	88,047	<b>121,688</b>
100-560-00_595.5720	Capital Outlay Office Furniture & Equipment	-	-	-	6,192	6,192	-
100-560-00_595.5730	Capital Outlay Vehicles	612,997	204,540	461,061	461,061	461,061	<b>1,226,300</b>
	<i>Total: Capital Outlay</i>	632,997	305,677	461,061	555,703	555,300	<b>1,347,988</b>
<i>TO - Transfers Out</i>							
100-560-00_700.0899	Transfers Out Transfer out to Grant Fund	34,721	31,080	34,631	34,631	18,705	<b>34,631</b>
	<i>Total: TO - Transfers Out</i>	34,721	31,080	34,631	34,631	18,705	<b>34,631</b>
	<b>DEPT Total: 560 - COUNTY SHERIFF</b>	12,604,182	12,269,982	14,486,191	14,420,008	13,936,807	<b>17,345,640</b>

OFFICIAL: ARNOLD ZWICKE, SHERIFF  
ELECTED: 01/01/2001



The Sheriff is responsible for operating the county jail, investigating crimes, making arrests, enforcing traffic regulations on county roads and maintaining security in both the county and district courts. Other responsibilities include civil and criminal processes such as subpoenas, warrants and writs of attachments. Additionally, the Sheriff has countywide jurisdiction, but in practice, the sheriffs' offices concentrates their activities outside city limits where municipal officers cannot operate.

**Contact Information:**

**Arnold Zwicke**  
**Sheriff**  
2617 N. Guadalupe  
Seguin, Texas 78155  
830-379-1224  
Metro: 830-303-5241



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 562 - DEPARTMENT OF PUBLIC SAFETY</b>							
<b>SUB-DEPARTMENT: 62 - HIGHWAY PATROL</b>							
<i>Personnel Services</i>							
100-562-62_430.1040	Employees Hourly Employees	84,216	84,156	86,255	86,255	86,181	90,355
100-562-62_430.1610	Employees Longevity	1,555	2,015	2,675	2,675	2,675	2,970
100-562-62_450.2010	Social Security/Medicare	5,894	5,988	6,803	6,803	6,401	7,139
100-562-62_450.2020	Group Medical Insurance	21,216	21,216	21,216	21,216	23,036	21,840
100-562-62_450.2030	Retirement	10,070	10,211	10,956	10,956	10,926	11,862
100-562-62_450.2040	Worker's Compensation Insurance	110	111	116	116	115	122
	<i>Total: Personnel Services</i>	123,061	123,698	128,021	128,021	129,334	134,288
<i>Operations</i>							
100-562-62_520.3100	Office Supplies / Minor Eqpt	5,598	5,919	6,500	6,500	5,770	6,500
100-562-62_520.3340	Miscellaneous	1,526	1,895	2,000	2,000	1,967	2,000
100-562-62_520.4260	Mileage/Travel non training	-	-	200	200	-	200
100-562-62_520.4510	Repair Equip & Machinery	-	-	100	100	-	100
100-562-62_520.4520	Repair Office & Misc Equipment	-	-	500	500	-	500
100-562-62_520.4522	Copier Maintenance Agreements	718	3,066	2,000	2,000	792	2,500
100-562-62_520.4626	Lease- Radar Equipment	11,975	11,975	13,000	13,000	11,975	13,000
100-562-62_520.4800	Bond Premium / Issue Costs	-	71	71	71	-	71
	<i>Total: Operations</i>	19,817	22,926	24,371	24,371	20,504	24,871
<i>Operations - Non Capital Assets</i>							
100-562-62_520.3657	Controlled Assets	889	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	889	-	-	-	-	-
<b>SUB-DEPARTMENT Total: 62 - HIGHWAY PATROL</b>		143,767	146,624	152,392	152,392	149,838	159,159
<b>SUB-DEPARTMENT: 63 - COMMERCIAL VEHICLE ENFORCEMENT</b>							
<i>Personnel Services</i>							
100-562-63_430.1040	Employees Hourly Employees	-	-	-	-	-	35,360
100-562-63_450.2010	Social Security/Medicare	-	-	-	-	-	2,705
100-562-63_450.2020	Group Medical Insurance	-	-	-	-	-	10,920
100-562-63_450.2030	Retirement	-	-	-	-	-	4,494
100-562-63_450.2040	Worker's Compensation Insurance	-	-	-	-	-	46
	<i>Total: Personnel Services</i>	-	-	-	-	-	53,525
<i>Operations</i>							
100-562-63_520.3340	Miscellaneous	1,319	1,682	3,500	3,500	2,319	3,500
100-562-63_520.4510	Repair Equip & Machinery	-	1,200	5,000	5,000	1,902	5,000
100-562-63_520.4520	Repair Office & Misc Equipment	-	-	100	100	-	-
	<i>Total: Operations</i>	1,319	2,882	8,600	8,600	4,221	8,500
<i>Capital Outlay</i>							
100-562-63_595.5710	Capital Outlay Equipment & Machinery	132,839	141,791	-	-	-	-
	<i>Total: Capital Outlay</i>	132,839	141,791	-	-	-	-
<b>DEPARTMENT Total: 63 - COMMERCIAL VEHICLE ENFORCEMENT</b>		134,158	144,673	8,600	8,600	4,221	62,025
<b>DEPT Total: 562 - DEPARTMENT OF PUBLIC SAFETY</b>		277,925	291,297	160,992	160,992	154,059	221,184

Guadalupe County provides support services for the local Highway Patrol Division and the Commercial Vehicle Enforcement Division of the Texas Department of Public Safety, State of Texas (a state agency).



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 570 - COUNTY JAIL</b>							
<i>Personnel Services</i>							
100-570-00_430.1030	Employees Salaried Exempt	95,575	95,575	97,661	97,661	97,661	105,286
100-570-00_430.1040	Employees Hourly Employees	4,687,706	4,495,356	5,328,951	4,022,946	4,089,200	5,413,272
100-570-00_430.1054	Employees Certification Supplement	53,260	52,280	85,280	55,280	45,433	85,280
100-570-00_430.1595	Employees Part-time employees	23,675	31,566	75,000	25,000	30,049	75,000
100-570-00_430.1610	Employees Longevity	119,025	94,235	133,070	133,070	116,875	106,990
100-570-00_430.1630	Employees Sign-on/Recruitment Bonus	-	-	-	-	750	45,000
100-570-00_440.1599	Holiday Pay	222,589	212,828	245,000	175,000	168,604	245,000
100-570-00_440.1600	Overtime	149,931	171,906	150,000	230,000	213,219	150,000
100-570-00_450.2010	Social Security/Medicare	388,879	375,320	457,795	457,795	347,167	461,276
100-570-00_450.2020	Group Medical Insurance	997,295	953,836	1,198,704	1,198,704	884,052	1,124,760
100-570-00_450.2030	Retirement	628,168	610,780	738,363	558,363	585,154	790,303
100-570-00_450.2040	Worker's Compensation Insurance	85,139	80,860	98,762	98,762	76,068	100,628
	<i>Total: Personnel Services</i>	7,451,241	7,174,542	8,608,586	7,052,581	6,654,231	8,702,795
<i>Operations</i>							
100-570-00_520.3100	Office Supplies / Minor Eqpt	31,366	35,592	38,000	37,868	37,746	38,000
100-570-00_520.3110	Postage	1,498	-	1,500	1,500	248	1,500
100-570-00_520.3300	Fuel	2,565	1,400	7,500	7,500	4,260	7,500
100-570-00_520.3320	Cleaning Supplies	19,342	29,174	20,000	40,200	40,144	30,000
100-570-00_520.3321	Restroom Supply	26,305	21,059	36,000	31,000	27,699	36,000
100-570-00_520.3325	Maintenance Supplies	30,578	43,915	47,000	47,000	31,802	47,000
100-570-00_520.3330	Food	372,412	366,588	375,000	453,000	444,046	425,000
100-570-00_520.3332	Kitchen Items	12,096	14,161	15,000	23,000	21,589	20,000
100-570-00_520.3335	Detainee/Prisoner Uniforms	16,216	20,105	21,000	32,100	30,246	21,000
100-570-00_520.3340	Miscellaneous	36,200	38,122	45,000	43,000	42,687	60,000
100-570-00_520.3350	Bedding & Linen	23,633	21,933	20,000	18,200	18,134	20,000
100-570-00_520.3356	Records Destruction Costs	3,770	3,660	5,000	5,000	3,889	5,000
100-570-00_520.3370	Laundry	7,692	5,262	11,000	11,000	6,192	11,000
100-570-00_520.3375	Prescriptions / Medical Supplies	192,258	330,299	200,000	296,752	293,257	250,000
100-570-00_520.3378	Prisoner Medical Services	262,960	359,808	300,000	370,000	363,427	300,000
100-570-00_520.3900	Subs, Publications, Access Fees	4,000	4,188	4,500	4,500	4,355	4,500
100-570-00_520.4054	Pre-employment/employee physical	6,687	4,979	8,000	8,000	5,630	8,000
100-570-00_520.4200	Telephone	6,528	8,818	10,500	12,900	12,722	14,000
100-570-00_520.4205	Cell Phone	4,354	4,405	5,000	5,000	4,487	5,000
100-570-00_520.4350	Printing	375	1,047	5,000	5,000	-	5,000
100-570-00_520.4400	Electric Service & Garbage	364,100	348,055	432,000	418,000	354,510	432,000
100-570-00_520.4410	Gas - Utilities	100,137	95,216	95,000	109,000	107,941	95,000
100-570-00_520.4420	Water - Utilities	146,898	141,851	150,000	150,000	142,482	150,000
100-570-00_520.4500	Repair Building Structures	1,046	1,700	5,000	5,000	3,142	5,000
100-570-00_520.4505	Repair Bldg & Bldg Equipment	61,174	89,490	40,000	138,800	85,763	40,000
100-570-00_520.4510	Repair Equip & Machinery	13,196	8,414	50,000	25,600	5,225	50,000
100-570-00_520.4511	Repair Radios	5,376	2,565	5,000	5,000	3,922	5,000
100-570-00_520.4513	Repair Kitchen Eqpt	5,347	5,224	7,000	12,000	11,528	15,000
100-570-00_520.4520	Repair Office & Misc Equipment	400	-	2,000	2,000	-	2,000
100-570-00_520.4522	Copier Maintenance Agreements	3,372	4,088	6,000	6,000	1,478	6,000
100-570-00_520.4540	Vehicle Repair & Maintenance	4,101	1,523	3,500	3,500	1,125	3,500
100-570-00_520.4598	Pest Control	1,488	1,488	2,000	2,000	1,488	2,000
100-570-00_520.4615	Uniform Expense	7,134	3,964	25,000	18,400	7,377	25,000
100-570-00_520.4800	Bond Premium / Issue Costs	355	639	500	800	639	500
100-570-00_520.4810	Membership Dues & Licenses	225	140	1,000	5,000	4,095	1,000
100-570-00_520.4812	Training & Conferences	21,528	11,595	30,000	26,000	17,073	30,000
100-570-00_520.4825	Insurance - Fleet	1,239	906	2,200	2,200	1,244	2,200
100-570-00_520.4860	Contract Labor	-	-	20,000	5,700	-	100,000
100-570-00_520.4989	Inspection Fees	7,825	6,910	10,000	10,000	7,540	10,000
	<i>Total: Operations</i>	1,805,777	2,038,285	2,061,200	2,397,520	2,149,131	2,282,700





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 570 - COUNTY JAIL, Continued</b>							
<i>Operations - Non Capital Assets</i>							
100-570-00_520.3657	Controlled Assets	16,225	7,783	20,000	14,081	13,940	<b>20,000</b>
	<i>Total: Operations - Non Capital Assets</i>	16,225	7,783	20,000	14,081	13,940	<b>20,000</b>
<i>Capital Outlay</i>							
100-570-00_595.5302	Capital Outlay Major Building Renovations	-	-	600,000	1,210,000	1,193,792	<b>1,210,000</b>
100-570-00_595.5710	Capital Outlay Equipment & Machinery	217,800	446,470	-	535,604	10,604	<b>10,000</b>
100-570-00_595.5720	Capital Outlay Office Furniture & Equipment	-	5,145	-	-	-	-
	<i>Total: Capital Outlay</i>	217,800	451,615	600,000	1,745,604	1,204,396	<b>1,220,000</b>
	<b>DEPT Total: 570 - COUNTY JAIL</b>	9,491,043	9,672,226	11,289,786	11,209,786	10,021,698	<b>12,225,495</b>

OFFICIAL: ROBERT HERNANDEZ, JAIL ADMINISTRATOR  
 APPOINTED: 05/12/2009



*The Jail, also called the Adult Detention Center, is one of the many responsibilities of the Sheriff. The Sheriff appoints a Jail Administrator to administer and coordinate all jail activities by establishing operating policies, procedures, and regulations to ensure efficient operation of the facility, safety of staff, and proper care of inmates. Guadalupe County currently operates a 598 bed facility.*

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 572 - ADULT PROBATION (CSCD) SUPPORT</b>							
<i>Operations</i>							
100-572_520.3100	Office Supplies / Minor Eqpt	1,135	2,646	1,500	1,882	1,882	<b>1,500</b>
100-572_520.4200	Telephone	940	997	2,500	2,500	1,003	<b>2,500</b>
100-572_520.4400	Electric Service & Garbage	9,795	9,468	11,500	11,500	10,576	<b>12,000</b>
100-572_520.4410	Gas - Utilities	607	812	800	900	873	<b>1,200</b>
100-572_520.4420	Water - Utilities	1,758	1,809	2,300	2,300	1,935	<b>2,300</b>
100-572_520.4500	Repair Building Structures	-	-	1,600	1,500	-	<b>1,600</b>
100-572_520.4520	Repair Office & Misc Equipment	-	-	500	118	-	<b>500</b>
100-572_520.4600	Rent Office Space	19,800	19,800	19,800	19,800	19,800	<b>19,800</b>
100-572_520.4621	Lease - Copier	8,889	8,527	11,400	11,400	8,527	<b>11,400</b>
	<i>Total: Operations</i>	<b>42,924</b>	<b>44,059</b>	<b>51,900</b>	<b>51,900</b>	<b>44,596</b>	<b>52,800</b>
<b>DEPT Total: 572 - ADULT PROBATION (CSCD) SUPPORT</b>		<b>42,924</b>	<b>44,059</b>	<b>51,900</b>	<b>51,900</b>	<b>44,596</b>	<b>52,800</b>

OFFICIAL: JIM BENNETT, DIRECTOR  
 COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENT  
 APPOINTED: 01/01/2017

*The Community Supervision and Corrections Department (CSCD) is referred to in this budget as "Adult Probation" and is governed by the Board of Judges which includes the District Judges and County Court-at-Law Judges. The County's only responsibility for this department is for office space and basic utilities, these direct costs are shown above. The CSCD has a separate budget that funds personnel and operations, which is funded by grants from the State of Texas and by probation fees paid by the defendants.*

**Contact Information:**

<b>Jim Bennett</b> <b>CSCD Director</b>
MAIN OFFICE 209 E. Donegan Seguin, TX 78155 Phone 830-303-9717
SCHERTZ OFFICE 1101 Elbel, Ste. 2 Schertz, Texas 78154 Phone 210-945-8280





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 574 - JUVENILE PROB/DETENTION SUPPORT</b>							
<i>Personnel Services</i>							
100-574_410.1010	Elected Officials Salary	24,000	27,600	33,600	33,600	28,800	<b>28,800</b>
100-574_450.2010	Social Security/Medicare	1,777	2,045	2,521	2,521	2,159	<b>2,154</b>
100-574_450.2030	Retirement	2,808	3,285	4,140	4,140	3,513	<b>3,660</b>
	<i>Total: Personnel Services</i>	<u>28,585</u>	<u>32,930</u>	<u>40,261</u>	<u>40,261</u>	<u>34,472</u>	<b>34,614</b>
<i>Operations</i>							
100-574_520.4400	Electric Service & Garbage	44,998	44,298	52,000	51,859	46,881	<b>52,000</b>
100-574_520.4420	Water - Utilities	8,854	10,196	12,500	12,500	7,413	<b>12,500</b>
100-574_520.4505	Repair Bldg & Bldg Equipment	14,482	12,541	25,000	25,000	5,836	<b>25,000</b>
100-574_520.4825	Insurance - Fleet	1,159	1,267	1,500	1,641	1,640	<b>1,500</b>
	<i>Total: Operations</i>	<u>69,493</u>	<u>68,303</u>	<u>91,000</u>	<u>91,000</u>	<u>61,769</u>	<b>91,000</b>
<i>Capital Outlay</i>							
100-574_595.5710	Capital Outlay Equipment & Machinery	-	-	-	-	-	-
	<i>Total: Capital Outlay</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>TO - Transfers Out</i>							
100-574_700.0325	Transfers Out Transfer out to Juvenile Dept	3,941,260	3,991,589	4,262,222	4,262,222	4,262,222	<b>4,436,780</b>
	<i>Total: TO - Transfers Out</i>	<u>3,941,260</u>	<u>3,991,589</u>	<u>4,262,222</u>	<u>4,262,222</u>	<u>4,262,222</u>	<b>4,436,780</b>
<b>DEPT Total: 574 - JUVENILE PROB/DETENTION SUPPORT</b>		<u>4,039,338</u>	<u>4,092,821</u>	<u>4,393,483</u>	<u>4,393,483</u>	<u>4,358,463</u>	<b>4,562,394</b>

OFFICIAL: NICHOLAS REININGER, CHIEF JUVENILE PROBATION OFFICER  
 APPOINTED: 05/22/2022



The Juvenile Probation Department is governed by the Juvenile Board, which includes the County Judge, the County Court-at-Law Judge No. 2, and the District Judges. The Juvenile Probation Department is responsible for implementing the provisions of Title 3, Juvenile Justice Code, State of Texas. The Department receives most law violations alleged to have been committed by juveniles within Guadalupe County. A "juvenile" is a child ages 10 – 16 or who is currently under a juvenile court order until his/her 18th birthday. A "law violation" is a class A or B misdemeanor or a felony offense. Traffic offenses, class C misdemeanors and violation of city ordinances are under the jurisdiction of a city municipal court or justice of the peace court.

The Juvenile Probation and Detention Department is funded by grants from the State of Texas and funds allocated from the Guadalupe County budget.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 630 - HEALTH &amp; SOCIAL SERVICES</b>							
<i>Operations</i>							
100-630_520.4035	Contribution to Hospital	2,947,869	3,281,831	3,992,141	3,992,141	2,519,734	<b>4,000,000</b>
100-630_520.4044	EMS Services	843,578	927,935	927,935	927,935	927,935	<b>927,935</b>
100-630_520.4048	Autopsy/Deceased Transport	16,223	16,880	20,000	26,000	25,693	<b>25,000</b>
100-630_520.4052	Autopsies	143,300	91,735	140,000	136,000	169,250	<b>140,000</b>
100-630_520.4056	Pauper Burials	7,980	5,345	12,500	12,500	4,000	<b>12,500</b>
100-630_520.4060	Mental Commitment Costs	5,850	4,463	10,000	8,000	3,002	<b>10,000</b>
	<i>Total: Operations</i>	<b>3,964,799</b>	<b>4,328,189</b>	<b>5,102,576</b>	<b>5,102,576</b>	<b>3,649,614</b>	<b>5,115,435</b>
<i>OT - Other Services</i>							
100-630_580.4932	Youth Livestock & Homemakers	5,000	5,000	6,000	6,000	6,000	<b>7,500</b>
100-630_580.4933	Food Bank	5,000	5,000	13,500	13,500	13,500	<b>13,500</b>
100-630_580.4934	Meals on Wheels/Texans Feeding Texans	5,528	5,528	-	5,528	5,528	<b>5,528</b>
100-630_580.4935	AACOG-Alamo Regional Transit Program	8,023	8,023	8,023	8,023	-	<b>8,424</b>
100-630_580.4939	Guadalupe County Historical Society	269	-	1,300	1,300	357	<b>3,121</b>
100-630_800.4940	Seguin/Guadalupe Library	173,742	162,572	173,742	173,742	173,742	<b>173,742</b>
100-630_800.4942	Marion Public Library	36,589	34,237	36,589	36,589	36,589	<b>36,589</b>
100-630_800.4945	Schertz Library	217,152	203,191	217,152	217,152	217,152	<b>217,152</b>
100-630_802.4074	RSVP Program Support Retired Senior Vol.	5,000	1,000	1,000	1,000	1,000	<b>3,000</b>
	<i>Total: OT - Other Services</i>	<b>456,303</b>	<b>424,551</b>	<b>457,306</b>	<b>462,834</b>	<b>453,868</b>	<b>468,556</b>
<b>DEPT Total: 630 - HEALTH &amp; SOCIAL SERVICES</b>		<b>4,421,102</b>	<b>4,752,740</b>	<b>5,559,882</b>	<b>5,565,410</b>	<b>4,103,482</b>	<b>5,583,991</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 635 - ENVIRONMENTAL HEALTH</b>							
<i>Personnel Services</i>							
100-635_420.1020	Appointed Officials Salary	69,800	69,800	78,214	60,515	60,515	-
100-635_420.1023	Appointed Officials Cell Phone Allowance	-	-	-	-	-	-
100-635_420.1610	Appointed Officials Longevity	1,795	1,555	1,915	1,915	1,915	-
100-635_430.1030	Employees Salaried Exempt	-	-	-	17,699	17,701	<b>83,300</b>
100-635_430.1040	Employees Hourly Employees	282,756	296,596	357,320	357,320	332,446	<b>432,479</b>
100-635_430.1054	Employees Certification Supplement	1,900	-	5,200	5,200	350	<b>5,200</b>
100-635_430.1610	Employees Longevity	7,180	5,975	9,075	9,075	9,075	<b>10,240</b>
100-635_440.1625	Uniform/Clothing/Boot Allowance	1,500	1,500	1,500	1,500	1,500	<b>1,500</b>
100-635_450.2010	Social Security/Medicare	27,053	27,599	34,672	34,672	31,154	<b>40,753</b>
100-635_450.2020	Group Medical Insurance	82,212	83,096	95,472	95,472	92,515	<b>109,200</b>
100-635_450.2030	Retirement	42,808	44,488	55,837	55,837	52,089	<b>67,709</b>
100-635_450.2040	Worker's Compensation Insurance	3,409	3,547	4,556	4,556	4,164	<b>5,117</b>
	<i>Total: Personnel Services</i>	<b>520,413</b>	<b>534,157</b>	<b>643,761</b>	<b>643,761</b>	<b>603,424</b>	<b>755,498</b>
<i>Operations</i>							
100-635_520.3100	Office Supplies / Minor Eqpt	8,702	7,870	3,800	5,198	4,953	<b>5,000</b>
100-635_520.3110	Postage	3,258	900	900	870	870	<b>900</b>
100-635_520.3300	Fuel	6,233	8,225	10,000	11,464	10,318	<b>18,000</b>
100-635_520.3340	Miscellaneous	-	-	950	1,238	1,238	<b>400</b>
100-635_520.3900	Subs, Publications, Access Fees	-	-	99	-	-	<b>260</b>
100-635_520.4205	Cell Phone	3,792	3,817	5,000	4,300	4,276	<b>6,240</b>
100-635_520.4350	Printing	1,617	432	900	443	443	<b>900</b>
100-635_520.4522	Copier Maintenance Agreements	328	1,239	600	600	772	<b>1,000</b>
100-635_520.4523	Software Maintenance/License	400	-	400	450	450	-
100-635_520.4540	Vehicle Repair & Maintenance	3,309	1,237	4,000	3,692	3,469	<b>4,000</b>
100-635_520.4615	Uniform Expense	164	72	200	23	23	<b>200</b>
100-635_520.4800	Bond Premium / Issue Costs	-	262	-	-	-	<b>170</b>
100-635_520.4810	Membership Dues & Licenses	481	597	920	471	471	<b>1,260</b>
100-635_520.4812	Training & Conferences	3,031	440	6,200	5,550	5,549	<b>10,000</b>
100-635_520.4825	Insurance - Fleet	691	846	1,400	1,400	796	<b>1,400</b>
100-635_520.4993	Storm & Flood Water Permits	-	-	800	-	-	<b>800</b>
	<i>Total: Operations</i>	<b>32,005</b>	<b>25,937</b>	<b>36,169</b>	<b>35,699</b>	<b>33,628</b>	<b>50,530</b>
<i>Operations - Non Capital Assets</i>							
100-635_520.3657	Controlled Assets	-	50	-	470	470	-
	<i>Total: Operations - Non Capital Assets</i>	-	50	-	470	470	-
<i>Capital Outlay</i>							
100-635_595.5720	Capital Outlay Office Furniture & Equipment	5,938	-	-	-	-	-
100-635_595.5730	Capital Outlay Vehicles	-	-	71,010	71,010	65,376	<b>45,000</b>
	<i>Total: Capital Outlay</i>	<b>5,938</b>	-	<b>71,010</b>	<b>71,010</b>	<b>65,376</b>	<b>45,000</b>
<b>DEPT Total: 635 - ENVIRONMENTAL HEALTH</b>		<b>558,356</b>	<b>560,144</b>	<b>750,940</b>	<b>750,940</b>	<b>702,898</b>	<b>851,028</b>

The duties of the Environmental Health Department are to:

- \* Ensure that septic systems are installed according to regulations by the Texas Commission on Environmental Quality
- \* Review new subdivision plats for compliance with county subdivision rules
- \* Manage the floodplain in compliance with federal, state, and county regulations

Contact Information:

**Environmental Health**  
 2605 N. Guadalupe  
 Seguin, Texas 78155  
 830-303-8858



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 637 - ANIMAL CONTROL</b>							
<i>Personnel Services</i>							
100-637_430.1040	Employees Hourly Employees	178,538	171,515	182,743	182,743	172,172	<b>196,748</b>
100-637_430.1610	Employees Longevity	6,570	5,610	5,650	5,650	5,650	<b>5,110</b>
100-637_450.2010	Social Security/Medicare	13,325	12,554	14,412	14,412	12,876	<b>15,442</b>
100-637_450.2020	Group Medical Insurance	42,432	38,896	42,432	42,432	41,652	<b>43,680</b>
100-637_450.2030	Retirement	21,719	20,989	23,210	23,210	21,859	<b>25,656</b>
100-637_450.2040	Worker's Compensation Insurance	4,242	4,001	4,352	4,352	4,222	<b>4,663</b>
	<i>Total: Personnel Services</i>	<b>266,826</b>	<b>253,565</b>	<b>272,799</b>	<b>272,799</b>	<b>258,432</b>	<b>291,299</b>
<i>Operations</i>							
100-637_520.3100	Office Supplies / Minor Eqpt	70	300	500	500	135	<b>500</b>
100-637_520.3110	Postage	387	394	750	750	218	<b>750</b>
100-637_520.3300	Fuel	13,717	15,495	20,000	20,800	20,739	<b>29,000</b>
100-637_520.3320	Cleaning Supplies	884	2,054	3,000	3,000	425	<b>3,000</b>
100-637_520.3330	Food	278	-	1,200	1,200	164	<b>1,200</b>
100-637_520.3340	Miscellaneous	1,870	1,725	3,000	2,713	766	<b>3,000</b>
100-637_520.3630	Small Tools / Minor Equipment	-	-	500	500	278	<b>500</b>
100-637_520.4205	Cell Phone	2,187	2,187	2,000	2,188	2,187	<b>2,200</b>
100-637_520.4350	Printing	155	-	200	200	145	<b>200</b>
100-637_520.4400	Electric Service & Garbage	1,811	1,925	2,500	2,500	2,203	<b>2,500</b>
100-637_520.4410	Gas - Utilities	2,385	3,475	5,000	5,000	4,065	<b>6,000</b>
100-637_520.4420	Water - Utilities	1,228	1,099	1,500	1,500	1,308	<b>1,500</b>
100-637_520.4505	Repair Bldg & Bldg Equipment	3,578	-	5,000	6,815	6,815	<b>5,000</b>
100-637_520.4510	Repair Equip & Machinery	-	-	2,500	1,700	-	<b>2,500</b>
100-637_520.4540	Vehicle Repair & Maintenance	4,631	3,899	6,500	6,500	3,011	<b>6,500</b>
100-637_520.4615	Uniform Expense	-	1,457	1,000	1,000	90	<b>1,000</b>
100-637_520.4800	Bond Premium / Issue Costs	142	-	250	250	142	<b>250</b>
100-637_520.4812	Training & Conferences	-	750	2,000	2,000	366	<b>2,000</b>
100-637_520.4825	Insurance - Fleet	497	543	750	849	849	<b>750</b>
100-637_520.4893	Veterinarian Services	142	72	500	500	-	<b>500</b>
	<i>Total: Operations</i>	<b>33,961</b>	<b>35,373</b>	<b>58,650</b>	<b>60,465</b>	<b>43,906</b>	<b>68,850</b>
<i>Operations - Non Capital Assets</i>							
100-637_520.3657	Controlled Assets	3,266	-	2,475	660	-	-
	<i>Total: Operations - Non Capital Assets</i>	<b>3,266</b>	<b>-</b>	<b>2,475</b>	<b>660</b>	<b>-</b>	<b>-</b>
<i>Capital Outlay</i>							
100-637_595.5710	Capital Outlay Equipment & Machinery	-	-	-	-	-	<b>15,000</b>
100-637_595.5730	Capital Outlay Vehicles	27,424	60,235	-	-	-	<b>43,428</b>
	<i>Total: Capital Outlay</i>	<b>27,424</b>	<b>60,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,428</b>
	<b>DEPT Total: 637 - ANIMAL CONTROL</b>	<b>331,477</b>	<b>349,173</b>	<b>333,924</b>	<b>333,924</b>	<b>302,338</b>	<b>418,577</b>

The Sheriff's office took over responsibility of Animal Control in October 2003.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 665 - AGRICULTURE EXTENSION SERVICE</b>							
<i>Personnel Services</i>							
100-665_430.1030	Employees Salaried Exempt	156,548	156,548	160,720	160,720	120,540	<b>167,149</b>
100-665_430.1040	Employees Hourly Employees	90,189	89,944	92,311	92,311	89,027	<b>95,638</b>
100-665_430.1610	Employees Longevity	9,895	9,395	11,495	11,495	9,945	<b>10,405</b>
100-665_450.2010	Social Security/Medicare	19,245	19,193	20,236	20,236	16,322	<b>20,899</b>
100-665_450.2020	Group Medical Insurance	21,216	21,216	21,216	21,216	23,036	<b>21,840</b>
100-665_450.2030	Retirement	10,871	11,001	11,811	11,811	11,376	<b>12,643</b>
100-665_450.2040	Worker's Compensation Insurance	121	119	125	125	121	<b>130</b>
	<i>Total: Personnel Services</i>	<b>308,085</b>	<b>307,416</b>	<b>317,914</b>	<b>317,914</b>	<b>270,366</b>	<b>328,704</b>
<i>Operations</i>							
100-665_520.3100	Office Supplies / Minor Eqpt	684	1,011	2,000	1,929	882	<b>2,000</b>
100-665_520.3300	Fuel	4,943	5,950	9,000	10,500	9,820	<b>16,000</b>
100-665_520.3340	Miscellaneous	193	-	1,200	1,190	80	<b>1,200</b>
100-665_520.4522	Copier Maintenance Agreements	1,482	1,556	1,750	1,750	1,634	<b>1,750</b>
100-665_520.4540	Vehicle Repair & Maintenance	798	1,264	2,000	2,000	560	<b>2,000</b>
100-665_520.4800	Bond Premium / Issue Costs	-	-	-	71	71	<b>-</b>
100-665_520.4814	4H/Travel/Training/Dues	849	1,848	2,500	3,205	3,204	<b>2,500</b>
100-665_520.4815	AG/Travel/Training/Dues	451	1,771	2,500	2,500	2,427	<b>2,500</b>
100-665_520.4816	FSC/Travel/Training/Dues	578	1,760	2,500	295	-	<b>2,500</b>
100-665_520.4817	AG Leader/Travel/Trng/Dues	1,568	3,011	3,000	3,000	2,501	<b>3,000</b>
100-665_520.4825	Insurance - Fleet	552	604	650	660	660	<b>750</b>
100-665_582.0020	Expense Feral Hog Bounty	3,660	2,340	5,000	5,000	1,715	<b>5,000</b>
	<i>Total: Operations</i>	<b>15,757</b>	<b>21,115</b>	<b>32,100</b>	<b>32,100</b>	<b>23,555</b>	<b>39,200</b>
<i>Capital Outlay</i>							
100-665_595.5730	Capital Outlay Vehicles	36,580	-	-	-	-	<b>53,000</b>
	<i>Total: Capital Outlay</i>	<b>36,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,000</b>
<b>DEPT Total: 665 - AGRICULTURE EXTENSION SERVICE</b>		<b>360,423</b>	<b>328,532</b>	<b>350,014</b>	<b>350,014</b>	<b>293,921</b>	<b>420,904</b>

The purpose of Texas Cooperative Extension in Guadalupe County is to educate residents in agriculture, environmental stewardship, youth and adult life skills, human capital and leadership, and community economic development. The County currently has four (4) extension agents and two (2) additional support staff to run the many programs, including the 4-H programs and Master Gardeners to the residents of the County.



Originally Constructed in 1952, the remodeled Agri-life building opened in November 2014

**Contact Information:**

<p><b>Travis Franke</b> County Extension Agent -Agriculture and Natural Resources</p> <p><b>Matthew Miranda</b> County Extension Agent - 4-H and Youth Development</p> <p><b>Jeff Hanselka</b> County Extension Agent -Natural Resources</p> <p><b>Position Open</b> County Extension Agent -Family and Consumer Sciences</p> <p>210 East Live Oak St, Seguin, Texas 78155 Phone: 830-303-3889</p>
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EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 670 - OTHER ENVIRONMENTAL SERVICES</b>							
<i>OT - Other Services</i>							
100-670_580.4072	Citizen's Collection Stations	131,800	143,028	147,678	147,678	146,960	<b>152,110</b>
100-670_580.4947	Soil Conservation	5,500	5,200	5,200	5,200	5,200	<b>5,200</b>
	<i>Total: OT - Other Services</i>	<u>137,300</u>	<u>148,228</u>	<u>152,878</u>	<u>152,878</u>	<u>152,160</u>	<b>157,310</b>
<b>DEPT Total: 670 - OTHER ENVIRONMENTAL SERVICES</b>		<b>137,300</b>	<b>148,228</b>	<b>152,878</b>	<b>152,878</b>	<b>152,160</b>	<b>157,310</b>

Citizens' Collection Stations are open Wednesday, Thursday, Friday, Saturday from 8:30 a.m. to 4:30 p.m.

**Kingsbury Collection Station**

At FM 2438 and County Road 204 - Old Seguin-Luling Road  
Telephone number: 830-303-9317

**Marion Collection Station**

FM 78 and Vernell Street, on the east side of Marion  
Telephone number: 830-420-3517



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 700 - TRANSFERS (IN) /OUT</b>							
<i>TO - Transfers Out</i>							
100-700_700.0700	Transfers Out Transfers to Capital Projects	5,852,346	1,035,000	2,775,000	2,864,811	2,864,811	<b>16,650,000</b>
100-700_700.0704	Transfers Out Match-Flood Mitigation 2015	-	-	-	-	-	-
100-700_700.0714	Transfers Out Transfer Out to American Re:	-	-	212,228	236,280	236,280	-
100-700_700.0899	Transfers Out Transfer out to Grant Fund	-	-	-	-	-	-
	<i>Total: TO - Transfers Out</i>	<u>5,852,346</u>	<u>1,035,000</u>	<u>2,987,228</u>	<u>3,101,091</u>	<u>3,101,091</u>	<u><b>16,650,000</b></u>
	<b>DEPT Total: 700 - TRANSFERS (IN) /OUT</b>	<u>5,852,346</u>	<u>1,035,000</u>	<u>2,987,228</u>	<u>3,101,091</u>	<u>3,101,091</u>	<u><b>16,650,000</b></u>
	Total	<u>59,876,486</u>	<u>55,575,130</u>	<u>69,708,709</u>	<u>70,731,211</u>	<u>63,612,692</u>	<u><b>92,602,009</b></u>
	Total: 100 - GENERAL FUND	<u>59,876,486</u>	<u>55,575,130</u>	<u>69,708,709</u>	<u>70,731,211</u>	<u>63,612,692</u>	<u><b>92,602,009</b></u>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 200 - ROAD &amp; BRIDGE FUND</b>							
<b>DEPT: 620 - UNIT ROAD SYSTEM</b>							
<i>Personnel Services</i>							
200-620-00_420.1020	Appointed Officials Salary	89,477	89,477	94,500	73,116	73,116	-
200-620-00_420.1610	Appointed Officials Longevity	2,035	1,795	2,155	2,155	2,155	-
200-620-00_430.1030	Employees Salaried Exempt	-	-	-	21,384	21,386	98,282
200-620-00_430.1040	Employees Hourly Employees	2,888,900	2,879,988	3,544,106	3,381,184	3,231,395	3,671,878
200-620-00_430.1053	Employees Cell Phone Allowance	240	420	720	720	720	720
200-620-00_430.1598	Employees Temporary Employees	42,313	34,044	56,310	56,310	32,994	56,310
200-620-00_430.1610	Employees Longevity	102,390	80,805	101,070	101,070	101,070	104,915
200-620-00_440.1600	Overtime	233	199	5,000	5,000	1,038	5,000
200-620-00_440.1625	Uniform/Clothing/Boot Allowance	3,450	3,212	6,800	6,800	3,450	7,300
200-620-00_450.2010	Social Security/Medicare	227,329	225,348	282,516	282,516	252,567	283,000
200-620-00_450.2020	Group Medical Insurance	699,244	704,548	794,278	794,278	787,668	808,080
200-620-00_450.2030	Retirement	362,019	362,124	454,536	454,536	422,215	481,847
200-620-00_450.2040	Worker's Compensation Insurance	84,171	81,817	104,296	104,296	93,403	108,268
	<i>Total: Personnel Services</i>	4,501,800	4,463,776	5,446,287	5,283,365	5,023,177	5,625,600
<i>Operations</i>							
200-620-00_520.3100	Office Supplies / Minor Eqpt	9,921	11,756	12,500	12,290	11,135	12,500
200-620-00_520.3110	Postage	660	690	600	810	794	900
200-620-00_520.3300	Fuel	245,487	312,708	400,000	531,011	502,790	700,000
200-620-00_520.3305	Lubricants	21,542	19,319	25,000	25,000	22,399	25,000
200-620-00_520.3400	Materials and Supplies	38,622	42,563	60,000	72,500	70,964	60,000
200-620-00_520.3420	Herbicide / Weed Killer	15,418	13,535	18,000	18,000	13,636	18,000
200-620-00_520.3430	Propane	1,643	3,047	5,000	5,000	3,522	5,000
200-620-00_520.3540	Equipment Repair Parts	201,739	185,412	215,000	231,431	227,347	250,000
200-620-00_520.3542	Tires, Tubes, and Batteries	54,544	38,405	70,000	51,041	42,211	70,000
200-620-00_520.3550	Safety Equipment / Supplies	11,690	13,642	13,500	13,500	13,027	13,500
200-620-00_520.3560	Welding Supplies	2,585	1,854	2,500	2,500	466	2,500
200-620-00_520.3590	Lumber and Piling	249	7,309	1,500	1,500	1,451	2,000
200-620-00_520.3610	Concrete	30,877	12,920	16,000	16,000	12,734	19,000
200-620-00_520.3620	Signs & Posts	68,849	51,227	70,000	70,000	69,401	97,000
200-620-00_520.3630	Small Tools / Minor Equipment	9,533	11,413	14,000	14,000	10,756	15,000
200-620-00_520.3705	Culverts	209,469	37,932	40,000	36,274	36,274	45,000
200-620-00_520.3708	Base Material	568,644	480,061	535,000	647,538	626,536	730,000
200-620-00_520.3710	Surfacing Material	857,960	856,752	875,000	1,225,460	1,167,756	1,550,000
200-620-00_520.3712	Seal Coating	414,572	446,466	470,000	751,346	688,264	925,000
200-620-00_520.3714	Water for Construction Projects	-	-	-	-	-	20,000
200-620-00_520.3900	Subs, Publications, Access Fees	1,473	1,599	1,500	1,500	99	1,500
200-620-00_520.4022	Engineering Services	-	24,600	5,000	40,600	17,720	76,300
200-620-00_520.4054	Pre-employment/employee physical	2,884	4,867	4,500	4,849	4,849	4,500
200-620-00_520.4055	Surveying Costs	-	-	1,000	228	-	1,000
200-620-00_520.4071	Waste Disposal	3,574	2,541	3,500	3,500	1,826	3,500
200-620-00_520.4200	Telephone	9,136	13,650	12,000	25,000	15,460	28,000
200-620-00_520.4205	Cell Phone	4,199	4,023	4,500	4,500	3,700	4,500
200-620-00_520.4212	Wireless Internet Service	-	-	-	1,260	1,145	1,300
200-620-00_520.4350	Printing	1,875	1,596	2,000	2,000	125	2,000
200-620-00_520.4400	Electric Service & Garbage	23,509	28,521	40,000	40,000	31,767	40,000
200-620-00_520.4410	Gas - Utilities	3,232	3,708	4,500	4,500	4,204	5,400
200-620-00_520.4420	Water - Utilities	7,061	8,452	6,500	7,133	7,074	6,500
200-620-00_520.4500	Repair Building Structures	-	1,650	2,500	2,000	530	2,500
200-620-00_520.4505	Repair Bldg & Bldg Equipment	7,089	1,532	1,500	2,000	1,818	1,700
200-620-00_520.4510	Repair Equip & Machinery	28,461	18,508	30,000	22,000	21,446	30,000
200-620-00_520.4520	Repair Office & Misc Equipment	642	690	2,500	2,500	657	2,500
200-620-00_520.4523	Software Maintenance/License	157,411	35,262	-	-	-	-
200-620-00_520.4540	Vehicle Repair & Maintenance	25,997	26,715	30,000	16,000	13,296	30,000
200-620-00_520.4610	Equipment Hire	59,149	87,518	80,000	138,545	136,315	100,000
200-620-00_520.4615	Uniform Expense	25,191	25,568	27,000	27,881	27,881	27,000





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 200 - ROAD &amp; BRIDGE FUND, Continued</b>							
200-620-00_520.4635	Lease - Alarm System	2,438	1,906	2,500	2,500	2,042	2,500
200-620-00_520.4800	Bond Premium / Issue Costs	-	93	100	100	-	100
200-620-00_520.4810	Membership Dues & Licenses	520	375	1,100	1,100	340	1,100
200-620-00_520.4812	Training & Conferences	1,355	797	10,000	10,000	5,760	23,000
200-620-00_520.4825	Insurance - Fleet	11,883	15,509	16,500	16,500	16,316	16,500
200-620-00_520.4860	Contract Labor	47,198	-	12,500	8,500	6,665	12,500
200-620-00_520.4985	Hazard Substance License Fee	50	-	400	400	-	400
200-620-00_520.4992	Contract Road Maintenance	-	-	500,000	464,400	-	1,060,000
200-620-00_520.4998	Bridge Construction	246,102	-	621,912	238,500	238,500	875,000
	<i>Total: Operations</i>	3,434,431	2,856,690	4,267,112	4,813,197	4,080,996	6,919,700
<i>Operations - Non Capital Assets</i>							
200-620-00_520.3657	Controlled Assets	5,018	8,403	10,000	10,000	5,745	3,500
	<i>Total: Operations - Non Capital Assets</i>	5,018	8,403	10,000	10,000	5,745	3,500
<i>Capital Outlay</i>							
200-620-00_595.5300	Capital Outlay Bldg Purchase/New Construc	-	21,742	-	-	-	107,700
200-620-00_595.5302	Capital Outlay Major Building Renovations	-	-	-	-	-	-
200-620-00_595.5710	Capital Outlay Equipment & Machinery	373,447	230,961	121,063	128,563	-	1,184,000
200-620-00_595.5712	Capital Outlay Extraordinary Equipment Rep	45,640	46,651	28,000	52,528	44,229	100,000
200-620-00_595.5720	Capital Outlay Office Furniture & Equipment	54,996	-	-	-	-	-
200-620-00_595.5725	Capital Outlay Major Infrastructure Projects	750,000	-	120,000	120,000	12,359	-
200-620-00_595.5730	Capital Outlay Vehicles	66,163	-	-	-	-	70,500
	<i>Total: Capital Outlay</i>	1,290,246	299,354	269,063	301,091	56,587	1,462,200
<i>TO - Transfers Out</i>							
200-620-00_700.0202	Transfers Out Required Match for TxDot Gr	-	153,065	27,538	122,321	114,734	-
200-620-00_700.0700	Transfers Out Transfers to Capital Projects	-	-	1,500,000	1,500,000	-	1,000,000
200-620-00_700.0899	Transfers Out Transfer out to Grant Fund	-	36,931	-	-	-	18,000
	<i>Total: TO - Transfers Out</i>	-	189,996	1,527,538	1,622,321	114,734	1,018,000
	<b>Total: 200 - ROAD &amp; BRIDGE FUND</b>	9,231,495	7,818,219	11,520,000	12,029,974	9,281,238	15,029,000

Guadalupe County adopted the Unit Road System in 1986. The Road and Bridge Department maintains the 642 miles of roads in the unincorporated portions of Guadalupe County. The Road and Bridge Department of Guadalupe County, is divided into the Central Office and five work areas throughout the county:

- \* Construction of new roads
- \* Repairing and preserving existing roads
- \* Repairing and rebuilding bridges as needed
- \* Grading and shaping gravel roads and drainage ditches
- \* Mowing and brush cutting
- \* Maintaining signage and complying with the M.U.T.C.D.
- \* Striping center lines
- \* Forming, pouring and finishing concrete
- \* Picking up trash along roadsides
- \* Removing and disposing of dead animals off roadways
- \* Maintaining driveway and mailbox approaches
- \* Issuing addresses outside of municipalities
- \* Maintenance and repair of all County motor vehicles
- \* Ordering and controlling adequate inventories to accomplish daily schedules
- \* Acquisition of Right of Way and relocations of utilities as needed
- \* Inspection of all new subdivisions to ensure compliance with County standards
- \* Permit and inspect all new driveways installed along County roads

**Contact Information:**

**Road and Bridge**  
 2605 N. Guadalupe  
 Seguin, Texas 78155  
 830-379-9721



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 201 - CETRZ FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
201-100_520.3708	Base Material	54,977	-	-	-	-	-
201-100_520.3710	Surfacing Material	24,439	-	-	-	-	-
201-100_520.3712	Seal Coating	57,133	19,292	-	-	-	-
201-100_520.4022	Engineering Services	14,500	21,895	-	-	-	-
201-100_520.4998	Bridge Construction	203,500	-	-	-	-	-
	<i>Total: Operations</i>	<u>354,549</u>	<u>41,187</u>	-	-	-	-
	<b>Total: 201 - CETRZ FUND</b>	<b>354,549</b>	<b>41,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

A County Energy Transportation Reinvestment Zone (CETRZ) is a specific contiguous zone, in a county that is determined to be affected because of oil and gas exploration and production activities, around a planned transportation project that is established as a method to facilitate capture of the property tax increment arising from the planned project.

- Money in the tax increment account may only be used for the following:
- \* provide matching funds for the Infrastructure Fund grant program; and
  - \* fund one or more transportation infrastructure projects located in the zone

In 2017 during the Texas 85th Regular Legislative Session, Texas Senate Bill 1305 repealed the statute that allows the creation of CETRZ's effective 12/31/2017. Therefore, no additional funds will be generated from property taxes for the CETRZ's.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 202 - TxDOT INFRASTRUCTURE GRANT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
202-100_520.4022	Engineering Services	-	177,379	-	21,580	21,580	-
	<i>Total: Operations</i>	-	177,379	-	21,580	21,580	-
<i>GR - Grant</i>							
202-100_582.4032	Expense Contractual	-	587,944	-	590,027	552,088	-
	<i>Total: GR - Grant</i>	-	587,944	-	590,027	552,088	-
	<b>Total: 202 - TxDOT INFRASTRUCTURE GRANT</b>	-	765,323	-	611,607	573,668	-

Texas Department of Transportation Infrastructure Grant (202-100) – represents County Transportation Infrastructure Funds (CTIF) grant funding from the State of Texas for transportation infrastructure projects located in in areas of the State affected by increased oil and gas production.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 400 - LAW LIBRARY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
400-100_520.3340	Miscellaneous	-	-	200	200	-	<b>200</b>
400-100_520.3857	Law Books/CD's	14,781	15,918	30,000	30,000	15,249	<b>30,000</b>
	<i>Total: Operations</i>	14,781	15,918	30,200	30,200	15,249	<b>30,200</b>
	<b>Total: 400 - LAW LIBRARY FUND</b>	14,781	15,918	30,200	30,200	15,249	<b>30,200</b>

**LAW LIBRARY FUND**

**Statute:**

Local Gov't Code §323.023

**Ancillary funding statutes:**

Local Gov't Code §§135.101, 135.102

**Source:**

Percentage, not less than: 16.4319% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 15.6951% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case.

**Controlled by:**

Commissioners Court

**Purposes:**

Establishing law library, purchasing or leasing library materials, maintaining the library, acquiring library furniture, shelving, equipment, or computers, software, or subscriptions to electronic research networks for judicial research, or establishing and maintaining a self-help center to provide resources to pro se county residents

**Limitations:**

Expenditures for library equipment for use by judges in the county, including computers, software, and subscriptions to obtain access to electronic research networks, may not exceed \$175,000 each year and require consultation and authorization from the county's law librarian or, if none, the county auditor.

**Interpretation:**

GA-0078 (2003): A commissioners court may use fee collected under this section to provide online legal research services for the general public, judges, and attorneys, and incidental benefit to private attorneys would not render the expenditure unconstitutional under Texas Constitution art. 3, §52(a).

MW-0009 (1979): County Law Library Fund may be expended only for library purposes and for the needs of judges and litigants; the fund may not be used to buy books owned by the county that are transferred to the County Law Library.

Donaldson v. Texas Department of Criminal Justice Correctional Institutions Division, 355 S.W.3d 722 (Tex. App.-Tyler 2011, pet. denied): Court costs may be imposed against inmate whose affidavit of indigency is denied by the court.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 401 - COUNTY JURY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
401-100_520.4853	Petit Jurors	-	-	-	-	-	<b>18,000</b>
<i>Total: Operations</i>		-	-	-	-	-	<b>18,000</b>
<b>Total: 401 - COUNTY JURY FUND</b>		-	-	-	-	-	<b>18,000</b>

**COUNTY JURY FUND**

**Statute:**

Local Gov't Code §§134.154,135.156

**Ancillary funding statutes:**

Local Gov't Code §§134.101, 134.102, 134.103, 135.101, 135.102

**Source:**

Percentage, not less than: 0.9524% of \$105 local consolidated fee on conviction of felony; 0.8130% of \$123 local consolidated fee on conviction of Class A or B misdemeanor; 0.7143% of \$14 local consolidated fee on conviction of non-jailable misdemeanor; 4.6948% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 4.4841% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case.

**Controlled by:**

Commissioners Court

**Purposes:**

To fund juror reimbursements and otherwise finance jury services.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 408 - FIRE CODE INSPECTION FEE FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Personnel Services</i>							
408-100_430.1040	Employees Hourly Employees	-	24,310	46,980	46,980	47,020	<b>48,672</b>
408-100_430.1595	Employees Part-time employees	5,836	11,507	26,500	26,500	18,627	<b>37,400</b>
408-100_430.1610	Employees Longevity	-	-	1,245	1,245	1,245	<b>1,305</b>
408-100_440.1625	Uniform/Clothing/Boot Allowance	-	-	450	450	450	<b>450</b>
408-100_450.2010	Social Security/Medicare	446	2,701	5,751	5,751	5,073	<b>6,719</b>
408-100_450.2020	Group Medical Insurance	-	5,279	10,608	10,608	11,518	<b>10,920</b>
408-100_450.2030	Retirement	692	4,250	9,262	9,262	8,285	<b>11,163</b>
408-100_450.2040	Worker's Compensation Insurance	98	485	1,262	1,262	980	<b>1,474</b>
	<i>Total: Personnel Services</i>	<b>7,072</b>	<b>48,533</b>	<b>102,058</b>	<b>102,058</b>	<b>93,197</b>	<b>118,103</b>
<i>Operations</i>							
408-100_520.3100	Office Supplies / Minor Eqpt	222	-	500	500	308	<b>700</b>
408-100_520.3300	Fuel	2,308	2,442	4,000	4,600	4,475	<b>7,000</b>
408-100_520.3340	Miscellaneous	123	864	2,500	1,164	69	<b>2,500</b>
408-100_520.3757	Vehicle Equipment	-	-	4,000	4,000	-	<b>6,500</b>
408-100_520.3900	Subs, Publications, Access Fees	8,422	5,044	3,000	3,000	734	<b>8,000</b>
408-100_520.4205	Cell Phone	617	649	1,200	1,200	513	<b>1,200</b>
408-100_520.4212	Wireless Internet Service	444	494	1,000	1,000	373	<b>2,000</b>
408-100_520.4350	Printing	-	367	1,500	1,500	-	<b>1,500</b>
408-100_520.4540	Vehicle Repair & Maintenance	-	-	2,500	2,500	-	<b>2,500</b>
408-100_520.4810	Membership Dues & Licenses	1,352	1,201	2,000	2,000	1,330	<b>2,500</b>
408-100_520.4812	Training & Conferences	2,323	1,481	5,000	4,400	3,408	<b>6,000</b>
	<i>Total: Operations</i>	<b>15,810</b>	<b>12,543</b>	<b>27,200</b>	<b>25,864</b>	<b>11,210</b>	<b>40,400</b>
<i>Operations - Non Capital Assets</i>							
408-100_520.3657	Controlled Assets	1,790	1,207	2,763	4,099	3,958	<b>3,700</b>
	<i>Total: Operations - Non Capital Assets</i>	<b>1,790</b>	<b>1,207</b>	<b>2,763</b>	<b>4,099</b>	<b>3,958</b>	<b>3,700</b>
<i>Capital Outlay</i>							
408-100_595.5710	Capital Outlay Equipment & Machinery	-	3,926	-	-	-	-
408-100_595.5730	Capital Outlay Vehicles	15,292	-	22,300	22,300	-	<b>17,000</b>
	<i>Total: Capital Outlay</i>	<b>15,292</b>	<b>3,926</b>	<b>22,300</b>	<b>22,300</b>	<b>-</b>	<b>17,000</b>
<b>Total: 408 - FIRE CODE INSPECTION FEE FUND</b>		<b>39,964</b>	<b>66,208</b>	<b>154,321</b>	<b>154,321</b>	<b>108,365</b>	<b>179,203</b>

**FIRE CODE INSPECTION AND PERMIT FUND**

**Statute:** Local Gov't Code §233.065

**Source:** Fee for inspection and issuance of building permit and certificate of compliance with county fire code to a commercial establishment, a public building or a multifamily residential dwelling of four or more units. Optional, set by commissioners court.

**Controlled by:** Commissioners Court

**Purposes:** Costs of administration and enforcement of county fire code.

**Limitations:** Only applies in unincorporated areas of a county with a population of over 250,000 or adjacent to a county with a population of over 250,000.

Fire code does not apply to industrial facility having a fire brigade that conforms to OSHA requirements.

\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 409 - SHERIFF'S DONATION FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
409-100_583.3340	Miscellaneous	54	2,892	500	9,700	8,649	<b>500</b>
409-100_583.3341	Crime Prevention	-	-	1,238	1,238	-	<b>1,238</b>
409-100_583.3342	Canine Supply	-	-	100	800	-	<b>100</b>
409-100_583.3343	Animal Shelter	-	-	75	5,075	5,000	<b>75</b>
409-100_583.3800	Body Armor	-	-	-	4,158	4,158	-
409-100_583.4812	Conference and Training	-	-	25	25	-	<b>25</b>
409-100_583.4813	Training Refreshments/Supplies	-	-	100	100	-	<b>100</b>
409-100_583.4980	Student ID Kits	-	-	430	430	-	<b>430</b>
409-100_583.4991	Employee Recognition	1,197	1,409	1,500	1,500	757	<b>1,500</b>
409-100_583.4992	SO Dept Employee Banquet	3,266	2,043	3,500	4,822	3,097	<b>3,500</b>
409-100_583.4993	T-Shirts & Caps	-	-	200	200	-	<b>200</b>
409-100_583.4994	Funeral Flowers	577	658	500	500	374	<b>500</b>
	<i>Total: Operations</i>	<b>5,094</b>	<b>7,002</b>	<b>8,168</b>	<b>28,548</b>	<b>22,036</b>	<b>8,168</b>
<i>Capital Outlay</i>							
409-100_595.5710	Capital Outlay Equipment & Machinery	-	-	-	-	-	-
	<i>Total: Capital Outlay</i>	-	-	-	-	-	-
<b>Total: 409 - SHERIFF'S DONATION FUND</b>		<b>5,094</b>	<b>7,002</b>	<b>8,168</b>	<b>28,548</b>	<b>22,036</b>	<b>8,168</b>

Local Government Code §81.032 authorizes only the Commissioners Court to accept a gift, grant, donation, bequest, or devise of money or other property on behalf of the county for the purpose of performing a function conferred by law on the county or a county officer. Since historically the only official to receive donations, and the majority of those donations having been designated for specific use, the Commissioners Court established the Sheriff's Donation Fund to account for these donations.

**NOTE:**

As funds are received and accepted by the Commissioners Court (Local Government Code §81.032), a budget will be created under the correctly designated expenditure lines. Additionally, if any funds remain unspent at the end of a fiscal year, these funds will also be "rebudgeted" for the current fiscal year.

**STATUTORY REFERENCE:**

Local Government Code  
 Chapter 81. Commissioners Court  
 Subchapter B. Duties and Powers  
**§81.032 Acceptance of Donations and Bequests**



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 410 - COUNTY CLERK RECORDS MGMT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
410-100_520.3100	Office Supplies / Minor Eqpt	-	-	1,000	6,000	4,950	<b>1,000</b>
410-100_520.3355	Records Preservation	328,182	-	600,000	595,000	6,502	<b>600,000</b>
410-100_520.3660	Computer Software	-	-	50,000	50,000	-	<b>50,000</b>
410-100_520.4520	Repair Office & Misc Equipment	11,092	6,325	7,000	7,000	1,050	<b>7,000</b>
410-100_520.4523	Software Maintenance/License	66,916	143,538	150,000	150,000	150,000	<b>150,000</b>
410-100_520.4810	Membership Dues & Licenses	345	345	400	400	345	<b>400</b>
410-100_520.4812	Training & Conferences	843	2,315	5,000	5,000	4,468	<b>15,000</b>
	<i>Total: Operations</i>	<b>407,378</b>	<b>152,523</b>	<b>813,400</b>	<b>813,400</b>	<b>167,316</b>	<b>823,400</b>
<i>Operations - Non Capital Assets</i>							
410-100_520.3657	Controlled Assets	-	2,896	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	2,896	-	-	-	-
<i>Capital Outlay</i>							
410-100_595.5720	Capital Outlay Office Furniture & Equipment	-	-	50,000	50,000	-	<b>50,000</b>
	<i>Total: Capital Outlay</i>	-	-	<b>50,000</b>	<b>50,000</b>	-	<b>50,000</b>
<b>Total: 410 - COUNTY CLERK RECORDS MGMT FUND</b>		<b>407,378</b>	<b>155,420</b>	<b>863,400</b>	<b>863,400</b>	<b>167,316</b>	<b>873,400</b>

**COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND**

**Statute:** Local Gov't Code §§118.011(b)(2), 118.0216; see also Local Gov't Code §203.003

**Source:** Fees for filing or recording services for non-court-related documents – not to exceed \$10 (optional, set by the county clerk);

**Controlled by:** County Clerk and Commissioners Court, by agreement, subject to commissioners court budgetary authorization.

**Purposes:** Used for specific records management and preservation, including for automation purposes.

**Interpretation:** GA-1055 (2014): The Records Management and Preservation Fee set out in §118.011(b)(2), Local Gov't Code, relates to non-court-related filings. Changes in this fee are not subject to the Comptroller's duty to list changes to court-related fees under Gov't Code §51.607(a).

GA-0638 (2008): The fund may be used to pay that portion of the salaries of any employee in the clerk's office who performs tasks that further specific records management and preservation purposes.

A county clerk may expend money in the county clerk's records management and preservation fund to supplement deputies' salaries set by the commissioners court, but only if: (1) the county commissioners court has implemented a bonus or supplement plan in place when the deputies were employed; (2) the commissioners court has given prior approval of the supplement; and (3) the county clerk has considered whether the supplement is proportional to the amount of time each employee spends on specific management and preservation, including automation purposes.

GA-0118 (2003): The County Clerk Records Management and Preservation Fund may be used for employee salaries, so long as the employees perform records management and preservation functions. The clerk must determine what constitutes records management and preservation functions.

DM-0492 (1998): The records management and preservation fee must be spent for specific records preservation and automation projects, subject to the commissioners court's advance approval, and may not be diverted from its statutorily assigned purposes to pay other expenses of the clerk's office. Neither the county clerk nor the commissioners court controls this fund; as a practical matter they will have to agree.





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
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**COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND, *Continued***

DM-0371 (1995): A county clerk may collect the records management and preservation fee only on documents filed with the clerk in his or her capacity as county clerk, and not on birth, death, and fetal death records filed with clerk in his or her capacity as local registrar.

Hooten v Enriquez, 863 S.W. 2d 522 (Tex App.—El Paso 1993): County clerk has exclusive and absolute discretion to develop records management policies and procedure that will preserve permanent records in the clerk's office and monies collected under Local Gov't Code 118.011(b)(2) may only be used to pay for records management projects within the county clerk's office.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 411 - CO. CLERK RECORDS ARCHIVE-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
411-100_520.3355	Records Preservation	200,000	292,662	350,000	350,000	350,000	<b>500,000</b>
	<i>Total: Operations</i>	200,000	292,662	350,000	350,000	350,000	<b>500,000</b>
<b>Total: 411 - CO. CLERK RECORDS ARCHIVE-GF</b>		200,000	292,662	350,000	350,000	350,000	<b>500,000</b>

**COUNTY CLERK RECORDS ARCHIVE ACCOUNT**

**Statute:** Local Gov't Code §§118.011(f), 118.025

**Source:** Fees paid for recording or filing services, set by the commissioners court, not to exceed \$10. Optional, set by the commissioners court. Accrued interest remains with this account.

**Controlled by:** County Clerk and Commissioners Court, by agreement, subject to annual public hearing and commissioners court budgetary authorization.

**Purposes:** Monies may be expended only for the preservation and restoration services performed by the county clerk in connection with maintaining a county clerk's records archive on public documents designated by the county clerk as part of the records archive. The monies may not be used to purchase, lease, or develop computer software to geographically index public records, excluding indexing public records by lot and block description.

**Additional Requirements:** Fee set by commissioners court as part of budget process. County clerk designates public documents that are part of records archive and prepares plan to pay for preservation and restoration of records archive, subject to approval by the commissioners court. Public hearing required.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 412 - COUNTY RECORDS MANAGEMENT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
412-100_520.3355	Records Preservation	30,000	30,000	35,000	35,000	15,000	<b>50,000</b>
412-100_520.3356	Records Destruction Costs	-	925	6,000	6,000	180	<b>6,000</b>
412-100_520.4523	Software Maintenance/License	1,750	1,750	1,750	1,750	1,750	<b>1,750</b>
	<i>Total: Operations</i>	<b>31,750</b>	<b>32,675</b>	<b>42,750</b>	<b>42,750</b>	<b>16,930</b>	<b>57,750</b>
<b>Total: 412 - COUNTY RECORDS MANAGEMENT</b>		<b>31,750</b>	<b>32,675</b>	<b>42,750</b>	<b>42,750</b>	<b>16,930</b>	<b>57,750</b>

**COUNTY RECORDS MANAGEMENT AND PRESERVATION ACCOUNT**

**Statute:** Local Gov't Code §135.154; see also Local Gov't Code §203.003(6)

**Ancillary funding statutes:** Local Gov't Code §§135.101, 135.102

**Source:** Percentage, not less than: 14.0845% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 57.1429% of \$35 local consolidated civil fee on filing of certain other subsequent civil actions; 6.7265% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 6.6667% of \$75 local consolidated civil fee on filing of certain other subsequent civil actions.

**Controlled by:** Commissioners Court

**Purposes:** Records management and preservation services, including automation, performed by the court clerk on approval by the commissioners court of a budget as provided by Chapter 111 of the Local Government Code.

**Limitations:** Expenditures from the fund require prior approval of the commissioner court. An expenditure from the fund must comply with the County Purchasing Act (Subchapter C, Chapter 262, Local Government Code).

**Interpretation:** Donaldson v. Texas Department of Criminal Justice Correctional Institutions Division, 355 S.W.3d 722 (Tex. App.-Tyler 2011, pet. denied): Court costs may be imposed against inmate whose affidavit of indigency is denied by the court.

\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 413 - VITAL STATISTICS PRESERVATION-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
413-100_520.3100	Office Supplies / Minor Eqpt	2,000	1,612	3,000	6,500	3,460	<b>6,000</b>
413-100_520.3355	Records Preservation	-	-	2,000	2,000	-	<b>2,000</b>
413-100_520.4812	Training & Conferences	2,000	-	4,000	500	-	<b>4,000</b>
	<i>Total: Operations</i>	4,000	1,612	9,000	9,000	3,460	<b>12,000</b>
<b>Total: 413 - VITAL STATISTICS PRESERVATION-GF</b>		4,000	1,612	9,000	9,000	3,460	<b>12,000</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 414 - COURTHOUSE SECURITY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Personnel Services</i>							
414-100_440.1600	Overtime	25,499	17,368	40,000	40,000	22,076	<b>40,000</b>
414-100_450.2010	Social Security/Medicare	1,821	1,235	3,060	3,060	1,582	<b>3,060</b>
414-100_450.2030	Retirement	2,993	2,050	4,928	4,928	2,724	<b>5,084</b>
414-100_450.2040	Worker's Compensation Insurance	429	290	672	672	371	<b>671</b>
	<i>Total: Personnel Services</i>	30,743	20,945	48,660	48,660	26,752	<b>48,815</b>
<i>Operations</i>							
414-100_520.4637	Security Expenses	5,214	3,429	20,000	76,017	62,055	<b>20,000</b>
	<i>Total: Operations</i>	5,214	3,429	20,000	76,017	62,055	<b>20,000</b>
<i>Operations - Non Capital Assets</i>							
414-100_520.3657	Controlled Assets	1,300	3,735	5,000	13,983	8,983	<b>5,000</b>
	<i>Total: Operations - Non Capital Assets</i>	1,300	3,735	5,000	13,983	8,983	<b>5,000</b>
<i>Capital Outlay</i>							
414-100_595.5710	Capital Outlay Equipment & Machinery	7,375	-	65,000	5,448	5,448	-
	<i>Total: Capital Outlay</i>	7,375	-	65,000	5,448	5,448	-
	<b>Total: 414 - COURTHOUSE SECURITY</b>	44,632	28,109	138,660	144,108	103,238	<b>73,815</b>

**COURTHOUSE SECURITY FUND**

**Statute:**

Code Crim. Proc. art. 102.017

**Ancillary funding statutes:**

Local Gov't Code §§134.101, 134.102, 134.103, 135.101, 135.102.

**Source:**

Percentage, not less than: 9.5238% of the \$105 local consolidated fee on conviction of felony; 8.1301% of the \$123 local consolidated fee on conviction of Class A or B misdemeanor; 35% of the \$14 local consolidated fee on conviction of non-jailable misdemeanor; 9.3897% of the \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 8.9686% of the \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case.

**Controlled by:**

Commissioners Court

**Purposes:**

To pay for security personnel, services, and items related to a building housing a court, including: x-ray machine (purchase and repair); handheld and walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; video conferencing systems; signage; confiscated weapons inventory and tracking systems; locks, chains, alarms or similar security devices; bulletproof glass (purchase and repair); continuing education on security issues for court and security personnel; and warrant officers and related equipment.

**Interpretation:**

JC-0476 (2002): Code of Crim. Proc. art. 102.017 authorizes commissioners court to expend monies to provide courthouse security, but it does not, either expressly or by necessary implication, provide authority for the commissioners court to establish a courthouse security force of licensed peace officers.

JC-0014 (1999): Code of Crim. Proc. art. 102.017(d)(9) does not authorize the commissioners court to expend monies from the courthouse security fund to purchase clip-on microphones for deputy sheriffs' portable radios.

DM-0371 (1995): County clerk may collect the \$1 fee authorized under Local Gov't Code §291.008 only on documents filed with the county clerk as county clerk, unless a specific statute prohibits the imposition of such a fee. Fee may not be collected for birth, death, or fetal death records.

DM-0283 (1994): Under Local Gov't Code §291.008, the commissioners court may choose whether to impose a security fee and must set the fee in an amount not to exceed \$5. The commissioners court may not delegate responsibility for setting the amount of the fee to the clerks of the courts.

Donaldson v. Texas Department of Criminal Justice Correctional Institutions Division, 355 S.W.3d 722 (Tex. App.-Tyler 2011, pet. denied): Court costs may be imposed against inmate whose affidavit of indigency is denied by the court.

\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 415 - DISTRICT CLERK RECORDS MGMT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
415-100_520.3355	Records Preservation	2,559	15,000	15,000	15,000	-	-
	<i>Total: Operations</i>	2,559	15,000	15,000	15,000	-	-
<b>Total: 415 - DISTRICT CLERK RECORDS MGMT</b>		2,559	15,000	15,000	15,000	-	-

**DISTRICT CLERK RECORDS MANAGEMENT**

**Statute:** Local Gov't Code §134.155  
**Ancillary funding statutes:** Local Gov't Code §§134.101, 134.102  
**Source:** Percentage, not less than: 23.8095% of \$105 local consolidated fee on conviction of felony; 20.3252% of \$123 local consolidated fee on conviction of Class A or B misdemeanor.  
**Controlled by:** Commissioners Court  
**Purposes:** To fund records management and preservation services performed by the court clerk.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<b>SUB-DEPARTMENT: 00 - GENERAL</b>							
<i>Operations</i>							
416-100-00_520.4523	Software Maintenance/License	9,743	2,529	5,000	5,000	-	10,000
	<i>Total: Operations</i>	9,743	2,529	5,000	5,000	-	10,000
<b>SUB-DEPARTMENT Total: 00 - GENERAL</b>		9,743	2,529	5,000	5,000	-	10,000
<b>SUB-DEPARTMENT: 01 - PRECINCT 1</b>							
<i>Operations</i>							
416-100-01_520.3340	Miscellaneous	646	453	600	600	114	600
416-100-01_520.4520	Repair Office & Misc Equipment	1,047	641	2,000	2,000	738	2,000
416-100-01_520.4523	Software Maintenance/License	-	-	100	100	-	100
416-100-01_520.4812	Training & Conferences	-	-	2,000	2,000	-	10,000
	<i>Total: Operations</i>	1,693	1,094	4,700	4,700	852	12,700
<i>Operations - Non Capital Assets</i>							
416-100-01_520.3657	Controlled Assets	2,678	1,662	8,000	8,000	7,712	15,900
	<i>Total: Operations - Non Capital Assets</i>	2,678	1,662	8,000	8,000	7,712	15,900
<b>SUB-DEPARTMENT Total: 01 - PRECINCT 1</b>		4,371	2,756	12,700	12,700	8,564	28,600
<b>SUB-DEPARTMENT: 02 - PRECINCT 2</b>							
<i>Operations</i>							
416-100-02_520.4520	Repair Office & Misc Equipment	278	519	-	500	384	-
	<i>Total: Operations</i>	278	519	-	500	384	-
<b>SUB-DEPARTMENT Total: 02 - PRECINCT 2</b>		278	519	-	500	384	-
<b>SUB-DEPARTMENT: 03 - PRECINCT 3</b>							
<i>Operations - Non Capital Assets</i>							
416-100-03_520.3657	Controlled Assets	-	-	-	320	310	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	320	310	-
<b>SUB-DEPARTMENT Total: 03 - PRECINCT 3</b>		-	-	-	320	310	-
<b>SUB-DEPARTMENT: 04 - PRECINCT 4</b>							
<i>Operations</i>							
416-100-04_520.3340	Miscellaneous	-	-	100	100	-	100
416-100-04_520.4212	Wireless Internet Service	-	-	100	100	-	100
416-100-04_520.4520	Repair Office & Misc Equipment	306	1,990	1,000	1,000	998	1,500
416-100-04_520.4812	Training & Conferences	-	-	1,500	-	-	1,000
	<i>Total: Operations</i>	306	1,990	2,700	1,200	998	2,700
<i>Operations - Non Capital Assets</i>							
416-100-04_520.3657	Controlled Assets	-	-	-	3,990	3,751	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	3,990	3,751	-
<b>SUB-DEPARTMENT Total: 04 - PRECINCT 4</b>		306	1,990	2,700	5,190	4,749	2,700
<b>SUB-DEPARTMENT: 33 - CONSTABLE, PCT 3</b>							
<i>Operations</i>							
416-100-33_521.3657	Controlled Assets	-	1,277	-	-	-	-
	<i>Total: Operations</i>	-	1,277	-	-	-	-
<b>SUB-DEPARTMENT Total: 33 - CONSTABLE, PCT 3</b>		-	1,277	-	-	-	-
<b>SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4</b>							
<i>Operations</i>							
416-100-34_521.3340	Other Technology Expenses	-	-	-	-	-	500
416-100-34_521.3657	Controlled Assets	-	-	-	-	-	1,000
416-100-34_521.4212	Wireless Internet	-	-	100	100	-	-
	<i>Total: Operations</i>	-	-	100	100	-	1,500
<b>SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4</b>		-	-	100	100	-	1,500
<b>Total: 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>		14,698	9,072	20,500	23,810	14,007	42,800



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>JUSTICE COURT ASSISTANCE AND TECHNOLOGY FUND</b>							
	<b>Statute:</b>	Code Crim. Proc. art. 102.0173					
	<b>Ancillary funding statutes:</b>	Code §134.103					
	<b>Source:</b>	The fund consists of money allocated to the fund under Section 134.103 of the Local Government Code.					
	<b>Controlled by:</b>	Commissioners Court					
	<b>Purposes:</b>	<p>(1) To finance the cost of providing court personnel, including salaries and benefits for the court personnel; (2) pay for the cost of continuing education for justice court judges and court personnel; and (3) purchase and maintenance of technological enhancements for a justice court, including: computer systems, networks, hardware, and software; imaging systems; electronic kiosks and ticket writers; and docket management systems.</p> <p>A justice court may also, subject to commissioners court approval, use the fund to assist a constable's office or other county department with a technological enhancement as described by Art. 102.0173(b)(3) if the enhancement directly relates to the operation or efficiency of the justice court.</p>					
	<b>Interpretation:</b>	GA-0560 (2007): The Justice Court Technology Fund may be used only for technological enhancements for the justice court and continuing education and training for justice court judges and clerks regarding technological enhancements. Whether the purchase of a computer for a constable serves as a technological enhancement for the justice court is a fact question to be determined by the commissioners court in the first instance. The fund may not, however, be used to pay for continuing education and training for a constable.					

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 417 - CO &amp; DIST COURT TECHNOLOGY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
417-100_520.4812	Training & Conferences	-	-	5,000	5,000	-	<b>5,000</b>
	<i>Total: Operations</i>	-	-	5,000	5,000	-	<b>5,000</b>
<b>Total: 417 - CO &amp; DIST COURT TECHNOLOGY FUND</b>		-	-	5,000	5,000	-	<b>5,000</b>

**COUNTY AND DISTRICT COURT TECHNOLOGY FUND**

**Statute:** Code Crim. Proc. art. 102.0169

**Ancillary funding statutes:** Local Gov't Code §§134.101, 134.102.

**Source:** Percentage, not less than: 38.0953% of \$105 local consolidated fee on conviction of felony; 32.5203% of \$123 local consolidated fee on conviction of Class A or B misdemeanor.

**Controlled by:** Commissioners Court

**Purposes:** To pay the cost of continuing education and training for county court, statutory county court, or district court judges and clerks regarding technological enhancements; purchase and maintenance of technological enhancements including: computer systems, networks, hardware and software; imaging systems; electronic kiosks; and docket management systems.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 418 - JP JUSTICE COURT SECURITY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
418-100_520.4637	Security Expenses	2,000	6,000	6,000	6,000	2,945	<b>6,000</b>
	<i>Total: Operations</i>	2,000	6,000	6,000	6,000	2,945	<b>6,000</b>
<i>Operations - Non Capital Assets</i>							
418-100_520.3657	Controlled Assets	-	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	-	-	-
	<b>Total: 418 - JP JUSTICE COURT SECURITY</b>	2,000	6,000	6,000	6,000	2,945	<b>6,000</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 420 - SURPLUS FUNDS-ELECTION CONTRACTS</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
420-100_520.3340	Miscellaneous	578	-	1,000	15,586	3,589	<b>10,000</b>
420-100_520.4260	Mileage/Travel non training	-	-	500	500	-	<b>500</b>
420-100_520.4500	Repair Building Structures	-	-	-	15,500	15,256	-
420-100_520.4520	Repair Office & Misc Equipment	1,682	-	2,000	2,000	-	<b>2,000</b>
420-100_520.4810	Membership Dues & Licenses	-	-	350	350	350	<b>1,000</b>
420-100_520.4812	Training & Conferences	3,892	9,219	12,000	12,000	10,806	<b>15,000</b>
	<i>Total: Operations</i>	6,151	9,219	15,850	45,936	30,000	<b>28,500</b>
<i>TO - Transfers Out</i>							
420-100_700.0422	Transfers Out Transfer to HAVA Grant	618	1,981	-	-	-	-
	<i>Total: TO - Transfers Out</i>	618	1,981	-	-	-	-
<b>Total: 420 - SURPLUS FUNDS-ELECTION CONTRACTS</b>		6,770	11,199	15,850	45,936	30,000	<b>28,500</b>

**ELECTION SERVICES CONTRACT FUND**

**Statute:** Election Code §31.100

**Source:** Money paid to the county elections officer under an election services contract.

**Controlled by:** County Elections Officer

**Purposes:** To defray expenses of the county elections officer in connection with election-related duties or functions.

**Limitations:** Commissioners court may not consider availability of the election services contract fund in adopting the county budget for the county election officer.

**Interpretation:** 1 Tex. Admin Code §81.161: Fund surplus may not be used to fund the day to day operation of the office of the county election officer, which includes duties required by statute, necessary administrative personnel, office space and equipment, ballots, election kits, poll lists, and early voting and election day workers. Examples of allowed expenses include polling place mail-outs, travel to election seminars, purchase of voting equipment changes or upgrades, or technology upgrades for the office (computers).

1 Tex. Admin Code §81.161: County election officer shall request expenditure from fund in writing to commissioners court, which shall handle the request following normal county purchasing policies and guidelines. The court may either approve or deny the request. The commissioners court may not approve use of surplus election contract funds without the written approval of the county election officer.

DM-0134 (1992): The making of election contracts and the use of proceeds from the contracts to fund the county elections administrator's office must conform to applicable Election Code Chapter 31 provisions notwithstanding the general contracting authority granted counties by the Interlocal Cooperation Act. Note: Opinion has been largely superseded by the creation of the joint elections administrator position under Election Code §§31.151-.171.

\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 422 - HAVA FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Personnel Services</i>							
422-100_430.1315	Employees Election Early Voting Clerks	6,773	27,598	-	-	-	-
422-100_430.1598	Employees Temporary Employees	12,260	5,938	-	-	-	-
422-100_450.2010	Social Security/Medicare	1,456	2,565	-	-	-	-
	<i>Total: Personnel Services</i>	20,489	36,100	-	-	-	-
<i>Operations</i>							
422-100_520.3100	Office Supplies / Minor Eqpt	4,195	473	-	-	-	-
422-100_535.4350	Election Expenses Printing	11,992	-	-	-	-	-
422-100_535.4845	Election Expenses Election Ballots	3,332	-	-	-	-	-
422-100_535.4846	Election Expenses Election Supplies	2,213	694	-	-	-	-
	<i>Total: Operations</i>	21,731	1,167	-	-	-	-
<i>Operations - Non Capital Assets</i>							
422-100_520.3657	Controlled Assets	76,686	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	76,686	-	-	-	-	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	118,906	37,267	-	-	-	-
<b>DEPT: 120 - SPECIAL REVENUE</b>							
<i>Operations</i>							
422-120_520.3340	Miscellaneous	1,175	-	7,000	-	-	-
422-120_520.4500	Repair Building Structures	-	3,940	6,000	-	-	-
422-120_520.4510	Repair Equip & Machinery	-	-	20,000	-	-	-
422-120_535.4840	Election Expenses Miscellaneous Election E	-	5,243	37,000	20,126	20,125	-
422-120_535.4846	Election Expenses Election Supplies	-	-	5,000	505	505	-
	<i>Total: Operations</i>	1,175	9,183	75,000	20,631	20,630	-
<i>Operations - Non Capital Assets</i>							
422-120_520.3657	Controlled Assets	45,234	-	-	1,500	1,500	-
	<i>Total: Operations - Non Capital Assets</i>	45,234	-	-	1,500	1,500	-
<i>Capital Outlay</i>							
422-120_595.5710	Capital Outlay Equipment & Machinery	-	-	-	52,869	52,869	-
	<i>Total: Capital Outlay</i>	-	-	-	52,869	52,869	-
	<b>DEPT Total: 120 - SPECIAL REVENUE</b>	46,409	9,183	75,000	75,000	74,999	-
	<b>Total: 422 - HAVA FUND</b>	165,315	46,450	75,000	75,000	74,999	-

Funding from Texas Secretary of State and the US Election Assistance Commission, Help America Vote Act (HAVA) grants. Includes current grants for HAVA Coronavirus Aid, Relief, and Economic Security (CARES) grants and HAVA Election Security grants.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 430 - COURT REPORTER FEE (GC 51.601)</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
430-100_520.4007	Court Reporter	29,970	7,751	55,000	55,000	25,627	<b>55,000</b>
	<i>Total: Operations</i>	29,970	7,751	55,000	55,000	25,627	<b>55,000</b>
	<b>Total: 430 - COURT REPORTER FEE (GC 51.601)</b>	29,970	7,751	55,000	55,000	25,627	<b>55,000</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 431 - FAMILY PROTECTION FEE FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>OT - Other Services</i>							
431-100_580.4938	Contribution to MHMR	5,000	5,000	5,000	5,000	5,000	<b>5,000</b>
	<i>Total: OT - Other Services</i>	5,000	5,000	5,000	5,000	5,000	<b>5,000</b>
<b>Total: 431 - FAMILY PROTECTION FEE FUND</b>		5,000	5,000	5,000	5,000	5,000	<b>5,000</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 432 - DIST CLK RECORDS ARCHIVE -GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
432-100_520.3355	Records Preservation	30,000	35,000	35,000	35,000	-	<b>35,000</b>
	<i>Total: Operations</i>	30,000	35,000	35,000	35,000	-	<b>35,000</b>
<b>Total: 432 - DIST CLK RECORDS ARCHIVE -GF</b>		30,000	35,000	35,000	35,000	-	<b>35,000</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 433 - COURT RECORDS PRESERVATION-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
433-100_520.3355	Records Preservation	45,000	50,758	60,000	60,000	30,000	<b>50,000</b>
	<i>Total: Operations</i>	45,000	50,758	60,000	60,000	30,000	<b>50,000</b>
<b>Total: 433 - COURT RECORDS PRESERVATION-GF</b>		45,000	50,758	60,000	60,000	30,000	<b>50,000</b>





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 434 - JUDICIAL PROBATE EDUCATION FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
434-100_520.4812	Training & Conferences	-	-	-	-	-	<b>2,400</b>
<i>Total: Operations</i>		-	-	-	-	-	<b>2,400</b>
<b>Total: 434 - JUDICIAL PROBATE EDUCATION FUND</b>		-	-	-	-	-	<b>2,400</b>

**JUDICIAL EDUCATION AND SUPPORT FUND**

**Statute:** Local Gov't Code §135.159

**Ancillary funding statutes:** Local Gov't Code §135.102

**Source:** Percentage, not less than: 2.2422% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case.

**Controlled by:** Commissioners Court

**Purposes:** To pay the continuing education of the judge and staff of the probate court, including the payment of travel and related expenses in attending a continuing judicial education activity of an organization accredited by the supreme court for continuing judicial education; or the county's contribution to fund the compensation required by Section 25.0022 of the Government Code for the presiding judge of the statutory probate court.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>OT - Other Services</i>							
435-100_580.4070	Mediation Program	23,333	36,667	40,000	40,000	40,000	<b>40,000</b>
	<i>Total: OT - Other Services</i>	23,333	36,667	40,000	40,000	40,000	<b>40,000</b>
<b>Total: 435 - ALTERNATIVE DISPUTE RESOLUTION</b>		23,333	36,667	40,000	40,000	40,000	<b>40,000</b>

**COUNTY DISPUTE RESOLUTION FUND**

**Statute:** Local Gov't Code §135.157

**Ancillary funding statutes:** Local Gov't Code §§135.101, 135.102, 135.103

**Source:** Percentage, not less than: 7.0423% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 6.7265% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 15.1515% of \$33 local consolidated civil filing fee for justice court.

**Controlled by:** Commissioners Court

**Purposes:** To establish and maintain an alternative dispute resolution system in accordance with Chapter 152 of the Civil Practice and Remedies Code.

**Limitations:** The fund is administered by the commissioners court and may only be used to establish and maintain the alternative dispute resolution system, which shall be operated at one or more convenient places in the county.

A county that has not established an alternative dispute resolution system under Chapter 152 of the Civil Practice and Remedies Code must remit the funds to the comptroller for allocation to the statewide electronic filing system fund.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 436 - COURT-INITIATED GUARDIANSHIPS</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
436-100_520.4062	Guardian Ad-Litem	-	-	8,000	8,000	950	<b>8,000</b>
436-100_520.4064	Attorney Ad-Litem	3,125	9,843	17,000	17,000	3,100	<b>17,000</b>
	<i>Total: Operations</i>	3,125	9,843	25,000	25,000	4,050	<b>25,000</b>
<b>Total: 436 - COURT-INITIATED GUARDIANSHIPS</b>		3,125	9,843	25,000	25,000	4,050	<b>25,000</b>

**COURT-INITIATED GUARDIANSHIPS**

**Statute:** Local Gov't Code §135.158

**Ancillary funding statutes:** Local Gov't Code §135.102

**Source:** Percentage, not less than: 8.9686% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 26.6667% of \$75 local consolidated civil fee on filing of certain other subsequent civil actions.

**Controlled by:** Commissioners Court

**Purposes:** To supplement other available funds to pay a guardian ad litem appointed under Section 1102.001 of the Estates Code; pay an attorney ad litem appointed in a guardianship proceeding initiated under Chapter 1102 of the Estates Code; and pay for guardianship programs for indigent incapacitated persons without family members suitable and willing to serve as guardians.

\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 437 - CHILD SAFETY FEE-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>OT - Other Services</i>							
437-100_580.4925	Child Welfare Board Support	20,000	20,000	27,500	27,500	27,500	<b>25,000</b>
437-100_580.4927	Childrens Advocacy Ctr Support	7,500	7,500	15,000	15,000	15,000	<b>15,000</b>
437-100_580.4928	Casa of Central Texas	7,500	7,500	15,000	15,000	15,000	<b>15,000</b>
437-100_580.4929	Family Violence Shelter	7,500	7,500	15,000	15,000	15,000	<b>15,000</b>
	<i>Total: OT - Other Services</i>	<u>42,500</u>	<u>42,500</u>	<u>72,500</u>	<u>72,500</u>	<u>72,500</u>	<b>70,000</b>
	<b>Total: 437 - CHILD SAFETY FEE-GF</b>	<u>42,500</u>	<u>42,500</u>	<u>72,500</u>	<u>72,500</u>	<u>72,500</u>	<b>70,000</b>

**CHILD SAFETY FEE**

**Statute:** Transportation Code §502.403

**Source:** Additional fee for registering vehicle. Optional, set by commissioners court within statutory limit. In a county with population greater than 1.3 million in which a municipality with a population over 1 million is primarily located, the additional fee may be between 50 cents and \$1.50.78 In any other county, the commissioners court may impose additional fee of not more than \$1.50.

**Controlled by:** Commissioners Court

**Purposes:** To fund programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention or programs designed to enhance public safety and security.

**Limitations:** A county imposing the fee may deduct not more than 10% of the revenue as an administrative fee. The county may also deduct from fee revenue an amount proportional to the percentage of county residents living in unincorporated areas of the county. After the deductions, the county sends the remainder of the revenue to municipalities in the county according to their population.

**Interpretation:** KP-0068 (2016): Transportation Code §502.403(e) imposes a duty on the county to send proportional fee revenue from the optional county fee for child safety to each municipality within the county according to their population.

\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 438 - LANGUAGE ACCESS FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
438-100_520.4015	Witness / Trial Expenses	-	-	-	-	-	<b>15,000</b>
	<i>Total: Operations</i>	-	-	-	-	-	<b>15,000</b>
	<b>Total: 438 - LANGUAGE ACCESS FUND</b>	-	-	-	-	-	<b>15,000</b>

**LANGUAGE ACCESS FUND**

**Statute:** Local Gov't Code §135.155

**Ancillary funding statutes:** Local Gov't Code §§135.101, 135.102, 135.103

**Source:** Percentage, not less than: 1.4085% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 1.3453% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 9.0909% of \$33 local consolidated civil filing fee for justice court.

**Controlled by:** Commissioners Court

**Purposes:** To provide language access services for individuals appearing before the court or receiving court services.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
440-100_520.3100	Office Supplies / Minor Eqpt	-	-	-	-	-	<b>250</b>
440-100_520.4812	Training & Conferences	-	-	500	500	-	<b>500</b>
440-100_587.3910	Drug Court Incentives	19	-	500	500	9	<b>500</b>
440-100_587.4053	Treatment Services	-	-	4,000	4,000	-	<b>4,000</b>
440-100_587.4055	Drug Testing/Toxicology	19,665	12,147	14,000	14,000	10,163	<b>14,000</b>
440-100_587.4063	Monitoring Costs	-	-	7,500	7,500	-	<b>7,500</b>
	<i>Total: Operations</i>	19,684	12,147	26,500	26,500	10,172	<b>26,750</b>
<i>OT - Other Services</i>							
440-100_587.4054	Life Skills Classes	-	-	1,000	1,000	-	<b>1,000</b>
	<i>Total: OT - Other Services</i>	-	-	1,000	1,000	-	<b>1,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	19,684	12,147	27,500	27,500	10,172	<b>27,750</b>
<b>DEPT: 110 - VETERANS TREATMENT COURT</b>							
<i>Operations</i>							
440-110_520.3340	Miscellaneous	405	-	1,000	1,000	679	<b>20,000</b>
440-110_587.3910	Drug Court Incentives	-	352	1,000	1,000	87	<b>5,000</b>
	<i>Total: Operations</i>	405	352	2,000	2,000	766	<b>25,000</b>
	<b>DEPT Total: 110 - VETERANS TREATMENT COURT</b>	405	352	2,000	2,000	766	<b>25,000</b>
	<b>Total</b>	20,089	12,499	29,500	29,500	10,939	<b>52,750</b>
<b>Total: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF</b>		20,089	12,499	29,500	29,500	10,939	<b>52,750</b>

**SPECIALITY COURT FUND**

**Statute:** Local Gov't Code §134.153

**Ancillary funding statutes:** Local Gov't Code §§134.101, 134.102

**Source:** Percentage, not less than: 23.8095% of \$105 local consolidated fee on conviction of felony;  
16.2602% of \$123 local consolidated fee on conviction of Class A or B misdemeanor.

**Controlled by:** Commissioners Court

**Purposes:** To fund specialty court programs established under Subtitle K, Title 2 of the Government Code.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 445 - CA PRE-TRIAL INTERVENTION PROG</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
445-100_587.4053	Treatment Services	19,500	6,400	20,000	20,000	1,800	<b>20,000</b>
	<i>Total: Operations</i>	19,500	6,400	20,000	20,000	1,800	<b>20,000</b>
<b>Total: 445 - CA PRE-TRIAL INTERVENTION PROG</b>		19,500	6,400	20,000	20,000	1,800	<b>20,000</b>

**COUNTY ATTORNEY PRETRIAL INTERVENTION PROGRAM**

**Statute:** Code Crim. Proc. art. 102.0121

**Source:** Reimbursement fee not to exceed \$500 paid by a defendant participating in pretrial intervention program administered by a district attorney, criminal district attorney or county attorney. Optional, collected by prosecuting attorney.

**Controlled by:** County Attorney

**Purposes:** To reimburse a county for expenses, including the expenses of the office of the prosecuting attorney, related to a defendant's participation in a pretrial intervention program offered in the county.

**Limitations:** Monies may only be used to administer pretrial intervention program.  
  
The money in the fund may be expended only in accordance with a budget approved by the commissioners court.

**Interpretation:** KP-0121 (2016): A court would likely conclude that pretrial intervention agreement cannot be conditioned on payment of an amount in excess of the fee authorized by Code Crim. Proc. art. 102.0121. Fee authorized by Code Crim. Proc. art. 102.0121 may only be used for expenses of a prosecuting attorney's office related to a defendant's participation in a pretrial intervention program offered by the county.  
  
GA-1039 (2014): Pretrial intervention program funds may be used to refurbish courthouse facilities, train staff, and purchase office supplies only to the extent that the expenditures reimburse the county for expenses related to a defendant's participation in a pretrial intervention program and are used for administration of the program. The commissioners court determines the reimbursement amount, subject to judicial review.

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 480 - HOTEL OCCUPANCY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
480-100_520.4500	Repair Building Structures	15,295	-	10,000	10,000	-	-
	<i>Total: Operations</i>	15,295	-	10,000	10,000	-	-
	<b>Total: 480 - HOTEL OCCUPANCY</b>	15,295	-	10,000	10,000	-	-





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 498 - BAIL BOND SECURITY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
498-100_520.3100	Office Supplies / Minor Eqpt	-	-	100	100	-	<b>100</b>
498-100_520.3340	Miscellaneous	-	-	100	100	-	<b>100</b>
498-100_520.4812	Training & Conferences	-	450	3,500	3,500	-	<b>3,500</b>
	<i>Total: Operations</i>	-	450	3,700	3,700	-	<b>3,700</b>
	<b>Total: 498 - BAIL BOND SECURITY FUND</b>	-	450	3,700	3,700	-	<b>3,700</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 499 - EMPLOYEE FUND-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
499-100_580.4991	Recognition Awards	281	942	5,000	4,650	721	<b>10,000</b>
499-100_580.4999	Misc Disbursements	57	51	100	450	149	<b>100</b>
	<i>Total: Operations</i>	<u>339</u>	<u>993</u>	<u>5,100</u>	<u>5,100</u>	<u>870</u>	<u><b>10,100</b></u>
<i>OT - Other Services</i>							
499-100_580.4994	Funeral Flowers-Staff/Officials	200	226	100	100	41	<b>100</b>
	<i>Total: OT - Other Services</i>	<u>200</u>	<u>226</u>	<u>100</u>	<u>100</u>	<u>41</u>	<u><b>100</b></u>
	<b>Total: 499 - EMPLOYEE FUND-GF</b>	<u>539</u>	<u>1,218</u>	<u>5,200</u>	<u>5,200</u>	<u>911</u>	<u><b>10,200</b></u>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 505 - LAW ENFORCEMENT TRAINING FUNDS</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<b>SUB-DEPARTMENT: 30 - SHERIFF'S DEPT</b>							
<i>Operations</i>							
505-100-30_520.4812	Training & Conferences	400	21,518	-	11,625	6,664	-
<b>SUB-DEPARTMENT Total: 30 - SHERIFF'S DEPT</b>		400	21,518	-	11,625	6,664	-
<b>SUB-DEPARTMENT: 31 - CONSTABLE, PCT 1</b>							
<i>Operations</i>							
505-100-31_520.4812	Training & Conferences	740	2,575	-	4,258	210	-
<b>SUB-DEPARTMENT Total: 31 - CONSTABLE, PCT 1</b>		740	2,575	-	4,258	210	-
<b>SUB-DEPARTMENT: 32 - CONSTABLE, PCT 2</b>							
<i>Operations</i>							
505-100-32_520.4812	Training & Conferences	300	360	-	9,415	-	-
<b>SUB-DEPARTMENT Total: 32 - CONSTABLE, PCT 2</b>		300	360	-	9,415	-	-
<b>SUB-DEPARTMENT: 33 - CONSTABLE, PCT 3</b>							
<i>Operations</i>							
505-100-33_520.4812	Training & Conferences	-	160	-	3,737	1,401	-
<b>SUB-DEPARTMENT Total: 33 - CONSTABLE, PCT 3</b>		-	160	-	3,737	1,401	-
<b>SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4</b>							
<i>Operations</i>							
505-100-34_520.4812	Training & Conferences	-	455	-	1,574	-	-
<b>SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4</b>		-	455	-	1,574	-	-
<b>SUB-DEPARTMENT: 35 - C.A. INVESTIGATOR TRAINING FUND</b>							
<i>Operations</i>							
505-100-35_520.4812	Training & Conferences	852	792	-	683	-	-
<b>SUB-DEPARTMENT Total: 35 - C.A. INVESTIGATOR TRAINING FUNDS</b>		852	792	-	683	-	-
<b>SUB-DEPARTMENT: 36 - FIRE MARSHAL TRAINING FUNDS</b>							
<i>Operations</i>							
505-100-36_520.4812	Training & Conferences	-	-	-	-	-	-
<b>SUB-DEPARTMENT Total: 36 - FIRE MARSHAL TRAINING FUNDS</b>		-	-	-	-	-	-
<b>Total: 505 - LAW ENFORCEMENT TRAINING FUNDS</b>		<b>2,292</b>	<b>25,860</b>	<b>-</b>	<b>31,292</b>	<b>8,274</b>	<b>-</b>

**LAW ENFORCEMENT TRAINING FUNDS**

**Statute:** Occupations Code §1701.157

**Source:** An equal share of the 20 percent of the state general revenue fund allocated by the Comptroller for local law enforcement agencies; the remaining 80 percent is allocated on the basis of the number of eligible law enforcement positions each agency has as of January 1 of the preceding calendar year.

**Controlled by:** Law Enforcement Agency

**Purposes:** To pay for continuing education of licensed peace officer or training for full-time fully paid law enforcement support personnel.

**Limitations:** May not be used to replace money provided by county on recurrent basis for training law enforcement officers and support personnel.

Head of the law enforcement agency must maintain a complete record of money received and spent. Money received from the state is subject to audit by the comptroller and expenditures are subject to audit by the state auditor.

**Interpretation:** GA-0869 (2011): The county auditor has oversight of funds allocated to a constable from the state law enforcement officer standards and education fund account, and the account must be maintained in an official county depository.

JC-0190 (2000): Money allocated to local law enforcement agency for continuing education may not be diverted to the general fund.

\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 600 - DEBT SERVICE</b>							
<i>DS - Debt Service</i>							
600-680_685.6100	Cert of Obligation Series 2013 Principal Pay	1,165,000	1,200,000	1,240,000	1,240,000	1,240,000	<b>1,135,000</b>
600-680_685.6500	Cert of Obligation Series 2013 Interest Payr	73,605	54,085	32,725	32,725	32,725	<b>10,783</b>
600-680_685.6900	Cert of Obligation Series 2013 Other Expen	806	806	1,000	1,000	806	<b>1,000</b>
600-680_686.6100	2014 Refunding Bonds Principal Payment	-	-	-	-	-	-
600-680_686.6500	2014 Refunding Bonds Interest Payment	-	-	-	-	-	-
600-680_687.6100	Tax Notes, Series 2017 Principal Payment	1,000,000	1,080,000	1,090,000	1,090,000	1,090,000	<b>1,240,000</b>
600-680_687.6500	Tax Notes, Series 2017 Interest Payment	105,093	90,773	74,767	74,767	74,766	<b>55,915</b>
600-680_687.6900	Tax Notes, Series 2017 Other Expenses	400	400	600	600	400	<b>600</b>
600-680_688.6100	Tax Notes, Series 2020 Principal Payment	-	-	150,000	150,000	150,000	<b>160,000</b>
600-680_688.6500	Tax Notes, Series 2020 Interest Payment	-	42,405	67,447	67,447	67,446	<b>66,593</b>
600-680_688.6900	Tax Notes, Series 2020 Other Expenses	-	-	600	600	-	<b>600</b>
	<i>Total: DS - Debt Service</i>	<b>2,344,904</b>	<b>2,468,469</b>	<b>2,657,139</b>	<b>2,657,139</b>	<b>2,656,144</b>	<b>2,670,491</b>
	<b>Total: 600 - DEBT SERVICE</b>	<b>2,344,904</b>	<b>2,468,469</b>	<b>2,657,139</b>	<b>2,657,139</b>	<b>2,656,144</b>	<b>2,670,491</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 700 - CAPITAL PROJECT FUND</b>							
<i>Operations</i>							
700_520.3659	Election Equipment	-	-	-	-	-	-
700_520.4516	Emergency Communication System	443,962	509,208	-	6,660	4,900	-
700_520.4933	Transportation Project Match	-	-	2,000,000	2,000,000	-	<b>2,500,000</b>
	<i>Total: Operations</i>	443,962	509,208	2,000,000	2,006,660	4,900	<b>2,500,000</b>
<i>Operations - Non Capital Assets</i>							
700_520.3657	Controlled Assets	1,395,000	74,047	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	1,395,000	74,047	-	-	-	-
<i>Capital Outlay</i>							
700_595.5100	LAND PURCHASE	-	-	1,000,000	1,010,000	1,005,923	-
700_595.5302	BUILDING RENOVATIONS	-	-	-	89,811	89,810	-
700_595.5303	ELECTION BUILDING	-	-	-	-	-	<b>1,000,000</b>
700_595.5309	ADMIN BLDG REMODEL	-	-	200,000	200,000	69,507	<b>300,000</b>
700_595.5315	SCHERTZ BUILDING	550,000	-	-	-	-	<b>3,500,000</b>
700_595.5316	JUVENILE BUILDING IMPROVEMENTS	-	-	-	-	-	-
700_595.5318	LAW ENFORCE CTR ADDITION/REMODE	2,399,819	2,605,140	-	49,003	43,202	<b>1,770,000</b>
700_595.5320	RADIO COMMUNICATION SYSTEM	-	50,867	-	9,340	-	-
700_595.5322	JUSTICE OF THE PEACE BLDG	137,239	1,126,917	-	-	7,221	<b>1,500,000</b>
700_595.5327	DEVELOPMENT/PERMITS BLDG	-	-	135,750	135,750	-	<b>7,000,000</b>
700_595.5328	VETERANS CENTER	-	-	1,635,750	1,635,750	-	<b>4,250,000</b>
	<i>Total: Capital Outlay</i>	3,087,058	3,782,924	2,971,500	3,129,654	1,215,663	<b>19,320,000</b>
	<b>Total: 700 - CAPITAL PROJECT FUND</b>	4,926,019	4,366,179	4,971,500	5,136,314	1,220,563	<b>21,820,000</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 701 - TAX NOTES 2020/2017/2013</b>							
<i>Operations</i>							
701_520.4800	Bond Premium / Issue Costs	-	68,750	-	-	-	-
	<i>Total: Operations</i>	-	68,750	-	-	-	-
<i>Capital Outlay</i>							
701_595.5303	ELECTION BUILDING	-	-	-	2,150,343	2,150,343	-
701_595.5315	SCHERTZ BUILDING	1,934,994	-	-	-	-	-
701_595.5318	LAW ENFORCE CTR ADDITION/REMODE	1,084,957	-	-	-	-	-
701_595.5322	JUSTICE OF THE PEACE BLDG	-	-	2,000,000	2,000,000	2,205,333	-
701_595.5327	DEVELOPMENT/PERMITS BLDG	-	116,849	5,000,000	5,000,000	944,262	-
701_595.5328	VETERANS CENTER	-	7,922	1,364,250	1,364,250	1,073,147	-
701_595.5760	MIS EQUIPMENT	-	13,560	-	-	-	-
	<i>Total: Capital Outlay</i>	3,019,951	138,331	8,364,250	10,514,593	6,373,085	-
	<b>Total: 701 - TAX NOTES 2020/2017/2013</b>	3,019,951	207,081	8,364,250	10,514,593	6,373,085	-



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 702 - DEPT OF HOMELAND SECURITY(FEMA)</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
702-100_520.3340	Miscellaneous	-	-	-	236	235	-
	<i>Total: Operations</i>	-	-	-	236	235	-
<i>Operations - Non Capital Assets</i>							
702-100_520.3657	Controlled Assets	1,446	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	1,446	-	-	-	-	-
<b>Total: 702 - DEPT OF HOMELAND SECURITY(FEMA)</b>		1,446	-	-	236	235	-



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 714 - RECOVERY FUND GRANTS</b>							
<b>DEPT: 930 - AMERICAN RESCUE PLAN</b>							
<b>SUB-DEPARTMENT: 40 - COVID-19 Response</b>							
<i>Operations</i>							
714-930-40_582.0024	Expense Medical Staff/Paramedics - GRMC	-	14,366	100,000	100,000	-	-
	<i>Total: Operations</i>	-	14,366	100,000	100,000	-	-
<b>SUB-DEPARTMENT Total: 40 - COVID-19 Response</b>		-	14,366	100,000	100,000	-	-
<b>SUB-DEPARTMENT: 41 - Essential Workers</b>							
<i>Personnel Services</i>							
714-930-41_420.1612	Appointed Officials Premium Pay	-	-	9,000	12,000	12,000	-
714-930-41_430.1612	Employees Premium Pay	-	-	1,611,000	1,608,000	1,425,000	-
714-930-41_450.2010	Social Security/Medicare	-	-	123,930	123,930	107,661	-
714-930-41_450.2030	Retirement	-	-	199,584	199,584	169,218	-
714-930-41_450.2040	Worker's Compensation Insurance	-	-	32,400	32,400	110	-
	<i>Total: Personnel Services</i>	-	-	1,975,914	1,975,914	1,713,989	-
<b>SUB-DEPARTMENT Total: 41 - Essential Workers</b>		-	-	1,975,914	1,975,914	1,713,989	-
<b>SUB-DEPARTMENT: 42 - Essential Workers County Funded</b>							
<i>Personnel Services</i>							
714-930-42_410.1612	Elected Officials Premium Pay	-	-	63,000	63,000	63,000	-
714-930-42_420.1612	Appointed Officials Premium Pay	-	-	18,000	21,000	21,000	-
714-930-42_430.1612	Employees Premium Pay	-	-	93,000	114,000	114,000	-
714-930-42_450.2010	Social Security/Medicare	-	-	13,311	14,795	14,795	-
714-930-42_450.2030	Retirement	-	-	21,437	23,481	23,481	-
714-930-42_450.2040	Worker's Compensation Insurance	-	-	3,480	4	4	-
	<i>Total: Personnel Services</i>	-	-	212,228	236,280	236,280	-
<b>SUB-DEPARTMENT Total: 42 - Essential Workers County Funded</b>		-	-	212,228	236,280	236,280	-
<b>SUB-DEPARTMENT: 43 - Public Health/Economic Impact</b>							
<i>Operations</i>							
714-930-43_582.0023	Expense Radio / Communication Tower	-	-	650,000	650,000	-	1,000,000
714-930-43_582.0032	Expense Volunteer Fire Departments	-	-	-	-	-	800,000
714-930-43_582.0034	Expense Food Bank	-	-	-	-	-	100,000
	<i>Total: Operations</i>	-	-	650,000	650,000	-	1,900,000
<i>Capital Outlay</i>							
714-930-43_582.0021	Expense CAD/RMS System	-	-	2,000,000	2,000,000	-	2,000,000
714-930-43_582.0022	Expense Remote Access Ruggedized Laptc	-	-	585,000	585,000	-	1,000,000
714-930-43_582.0025	Expense Emergency Response Centers&Ec	-	-	-	-	-	12,000,000
714-930-43_582.0026	Expense Warehouse / EOC	-	-	-	-	-	5,000,000
714-930-43_582.0027	Expense Land	-	-	-	-	-	1,000,000
714-930-43_582.0031	Expense Hospital - GRMC	-	-	-	-	-	1,000,000
714-930-43_595.5740	Capital Outlay Fire Trucks	-	-	-	2,468,865	2,468,865	-
	<i>Total: Capital Outlay</i>	-	-	2,585,000	5,053,865	2,468,865	22,000,000
<b>SUB-DEPARTMENT Total: 43 - Public Health/Economic Impact</b>		-	-	3,235,000	5,703,865	2,468,865	23,900,000
<b>SUB-DEPARTMENT: 44 - Revenue Loss Funding</b>							
<i>Operations</i>							
714-930-44_582.0028	Expense County & District Clerk Software	-	-	-	-	-	1,000,000
714-930-44_582.0033	Expense Traffic Blocker	-	-	-	-	-	150,000
714-930-44_582.4022	Expense Grant Administrator	-	-	-	250,000	85,000	765,000
	<i>Total: Operations</i>	-	-	-	250,000	85,000	1,915,000





EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 930 - AMERICAN RESCUE PLAN</b>							
<b>SUB-DEPARTMENT: 44 - Revenue Loss Funding, <i>Continued</i></b>							
<i>Capital Outlay</i>							
714-930-44_582.0029	Expense Public Safety Fleet Replacement	-	-	-	-	-	<b>1,000,000</b>
714-930-44_582.0030	Expense Upgrade Network Infrastructure	-	-	-	-	-	<b>1,000,000</b>
714-930-44_595.5740	Capital Outlay Fire Trucks	-	-	-	-	-	<b>1,700,000</b>
	<i>Total: Capital Outlay</i>	-	-	-	-	-	<b>3,700,000</b>
	<b>SUB-DEPARTMENT Total: 44 - Revenue Loss Funding</b>	-	-	-	250,000	85,000	<b>5,615,000</b>
	<b>DEPT Total: 930 - AMERICAN RESCUE PLAN</b>	-	14,366	5,523,142	8,266,059	4,504,134	<b>29,515,000</b>
	Total	-	14,366	5,523,142	8,266,059	4,504,134	<b>29,515,000</b>
	Total: 714 - RECOVERY FUND GRANTS	-	14,366	5,523,142	8,266,059	4,504,134	<b>29,515,000</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 800 - JAIL COMMISSARY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
800-100_518.3410	Purchases for Resale Commissary Inventor	199,747	217,241	250,000	250,000	228,872	<b>250,000</b>
800-100_518.3412	Purchases for Resale Postage/Stamped En	13,336	6,032	15,000	15,000	-	<b>15,000</b>
800-100_520.3112	Postage for Indigent Inmates	7,975	-	8,000	8,000	-	<b>8,000</b>
800-100_520.3113	Supplies for Indigent Inmates	4,577	1,992	4,000	4,000	3,641	<b>4,000</b>
800-100_520.3340	Miscellaneous	2,347	12,658	5,000	11,500	8,454	<b>5,000</b>
800-100_520.3345	Personal Hygiene	18,129	29,692	25,000	25,000	17,413	<b>25,000</b>
800-100_520.3857	Law Books/CD's	-	-	15,000	8,500	-	<b>15,000</b>
800-100_520.4215	Automated Telephone System	10,800	10,800	11,000	11,000	9,900	<b>11,000</b>
800-100_520.4520	Repair Office & Misc Equipment	-	-	8,000	8,000	-	<b>8,000</b>
	<i>Total: Operations</i>	256,910	278,415	341,000	341,000	268,279	<b>341,000</b>
<i>Operations - Non Capital Assets</i>							
800-100_520.3657	Controlled Assets	2,566	8,843	-	19,314	7,842	<b>21,000</b>
	<i>Total: Operations - Non Capital Assets</i>	2,566	8,843	-	19,314	7,842	<b>21,000</b>
<i>Capital Outlay</i>							
800-100_595.5710	Capital Outlay Equipment & Machinery	32,849	-	35,000	41,686	5,682	-
	<i>Total: Capital Outlay</i>	32,849	-	35,000	41,686	5,682	-
	<b>Total: 800 - JAIL COMMISSARY FUND</b>	292,325	287,259	376,000	402,000	281,803	<b>362,000</b>

**JAIL COMMISSARY FUND**

**Statute:**

Local Gov't Code §§351.0415, 351.04155

**Source:**

Inmate purchases from commissary. Optional, as determined by the sheriff.

**Controlled by:**

Sheriff

**Purposes:**

To pay for, staff and equip a social program for county prisoners, including an educational or recreational program and religious or rehabilitative counseling; purchase clothing, writing materials, and hygiene supplies for county prisoners; establish, staff, and equip the commissary operation; pay for, staff and equip a prison library; or pay for jail improvements, technology, equipment, programs, services, and activities.

**Limitations:**

Sheriff must maintain accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds; accept new bids for commissary suppliers' contracts every 5 years.

**Interpretation:**

KP-0271 (2019): In response to a question as to whether a sheriff could provide a salary stipend for a deputy based on the amount of time the deputy spent operating the jail commissary, the Attorney General opined that the sheriff had authority to initially determine whether an expenditure is authorized, subject to administrative review by the Commission or Jail Standards or judicial review under an abuse of discretion standard. The Attorney General also suggested that a court would be likely to conclude an expenditure is not arbitrary if the amount of the expenditure is reasonable in light of the performance of the authorized activity.

KP-0159 (2017): Because of the sheriff's exclusive authority over commissary proceeds, the propriety of an expenditure from those funds is a question for the sheriff to determine in the first instance subject to administrative review by the Commission on Jail Standards or judicial review for abuse of discretion.

KP-0079 (2016): All funds held by the sheriff in his official capacity are subject to oversight and audit by the county auditor, whether or not they are county funds. In a county with a population of less than 190,000, unless a statute provides otherwise, a court would have a basis to conclude that there is no authority to require an auditor's countersignature on sheriff's funds properly held outside the county treasury.

GA-1094 (2014): Equipment purchased with commissary funds that no longer has any use for inmates may be sold at auction. The proceeds from the sale must be deposited in the jail commissary fund. Equipment purchased with commissary funds may not be transferred to another office or department where the equipment will not be used for the social and education needs of inmates.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
	<b>JAIL COMMISSARY FUND, <i>Continued</i></b>						
	GA-0814 (2010): Revenue from the sale of prepaid phone cards in the commissary should be credited to the sheriff for the use of inmates rather than being credited to the general fund.						
	GA-0791(2010): Sheriff has exclusive control of monies generated by the operation of a jail commissary, and must maintain commissary accounts. Commissary proceeds may be used only to benefit inmates of the county jail.						
	Commissary proceeds are not monies "belonging to the county" under Local Gov't Code §113.021(a), and the interest on the money remains with the commissary fund, under the control of the sheriff.						
	GA-0059 (2003): Revenue from an inmate telephone contract is not part of commissary fund and must be deposited to the general fund. Modifying LO-97-030 (1997).						
	JC-0122 (1999): The sheriff may expend commissary proceeds without competitive bidding. (Overruling MW-0439). However, §351.0415(b)(3) provides that the sheriff must take bids for contracts for commissary suppliers every 5 years. (See LO-98-071 (1998).)						
	JM-1121 (1989): The sheriff may enter into a contract for operation of commissary without consulting county purchasing agent.						
	DM-0067 (1991): Commissioners court may not interfere with sheriff's exercise of discretion in contracting for operation of jail commissary. Money must be used to benefit inmates. Auditor may audit commissary accounts maintained by third party operator.						
	DM-0019 (1991): Proceeds from pay phones in county jails are not commissary funds and must be paid to county treasurer and deposited in general fund.						
	Mills v. State, 941 S.W.2d 204 (Tex. App—Corpus Christi 1996): Commissary fund is subject to county oversight, therefore books and records are subject to the Public Information Act.						

*\*Information from: 2021 Special & Dedicated Funds, Texas Association of Counties*



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 850 - EMPLOYEE HEALTH BENEFITS</b>							
<b>DEPT: 698 - MEDICAL / DENTAL INSURANCE</b>							
<i>Personnel Services</i>							
850-698_450.2010	Social Security/Medicare	-	-	-	-	54	-
	<i>Total: Personnel Services</i>	-	-	-	-	54	-
<i>Operations</i>							
850-698_520.3110	Postage	929	938	1,500	1,500	932	<b>1,500</b>
850-698_520.3140	Flexible Spending Account Losses	-	-	-	-	-	-
850-698_520.4030	Consulting Services	48,158	52,613	68,000	68,000	48,263	<b>68,000</b>
	<i>Total: Operations</i>	49,087	53,550	69,500	69,500	49,194	<b>69,500</b>
<i>OT - Other Services</i>							
850-698_500.2021	Premium Term Life / AD&D	17,441	16,650	19,500	19,500	16,513	<b>19,500</b>
850-698_500.2022	TAC Benefit Pool Costs	1,241,802	1,327,974	1,335,000	1,378,871	1,378,871	<b>1,335,000</b>
850-698_500.2026	Premium Vision Care-County Share	11,862	6,786	7,000	7,000	2,783	-
850-698_500.2027	Medical Claims / Employees	2,034,606	2,595,009	2,400,000	2,383,129	1,967,308	<b>2,200,000</b>
850-698_500.2028	Medical Claims / Dependents	1,247,398	1,054,741	1,800,000	1,773,000	1,190,847	<b>1,800,000</b>
850-698_500.2029	Medical Claims / Prescriptions	1,254,836	1,313,602	1,400,000	1,400,000	1,280,572	<b>1,400,000</b>
850-698_500.2033	Dental Claims / Employees	128,144	118,917	135,000	135,000	120,065	<b>130,000</b>
850-698_500.2034	Dental Claims / Dependents	172,352	145,871	170,000	170,000	165,095	<b>160,000</b>
850-698_500.2035	Wellness Program	19,806	8,879	26,000	26,000	4,779	<b>20,000</b>
850-698_500.2037	Prescription Card Admin Fee	22,158	26,121	25,000	25,000	27,404	<b>25,000</b>
850-698_500.2038	Cobra / Hipaa Fees	7,472	5,303	8,000	8,000	3,372	<b>8,000</b>
850-698_500.2040	EBA Enrollment Platform	-	-	6,000	6,000	-	-
850-698_500.2041	Disability Insurance	-	-	-	-	-	<b>130,000</b>
850-698_500.2043	Flexible Spending FSA Admin Fee	-	-	15,000	15,000	5,380	<b>12,000</b>
850-698_500.2063	Federal Fees & Taxes	2,709	2,814	5,000	5,000	2,913	-
850-698_500.2064	EAP Service Fee	8,114	8,114	9,000	9,000	8,114	<b>9,000</b>
	<i>Total: OT - Other Services</i>	6,168,701	6,630,781	7,360,500	7,360,500	6,174,017	<b>7,248,500</b>
	<b>Total: 850 - EMPLOYEE HEALTH BENEFITS</b>	6,217,788	6,684,331	7,430,000	7,430,000	6,223,266	<b>7,318,000</b>

Employee Health Benefits (850-100) – internal service fund set up for the County's self-funded health, dental and wellness insurance program.



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 855 - WORKERS' COMPENSATION FUND</b>							
<b>DEPT: 699 - WORKERS COMPENSATION</b>							
<i>Operations</i>							
855-699_520.4820	Insurance other than fleet	319,990	319,990	350,000	350,000	322,387	<b>350,000</b>
	<i>Total: Operations</i>	319,990	319,990	350,000	350,000	322,387	<b>350,000</b>
<i>OT - Other Services</i>							
855-699_500.2024	Monthly Claims Administration	-	-	350	350	-	-
855-699_500.2027	Medical Claims / Employees	-	-	1,000	1,000	-	-
	<i>Total: OT - Other Services</i>	-	-	1,350	1,350	-	-
<b>Total: 855 - WORKERS' COMPENSATION FUND</b>		319,990	319,990	351,350	351,350	322,387	<b>350,000</b>



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>FUND: 899 - MISCELLANEOUS SHORT TERM GRANTS</b>							
<b>DEPT: 899 - MISCELLANEOUS GRANTS</b>							
<i>Operations</i>							
899-899_582.0006	Expense OAG VINE GRANT	18,619	18,571	-	18,593	18,592	-
<i>Total: Operations</i>		18,619	18,571	-	18,593	18,592	-
<b>DEPT Total: 899 - MISCELLANEOUS GRANTS</b>		18,619	18,571	-	18,593	18,592	-
<b>DEPT: 901 - RESCUE TASK FORCE</b>							
<i>Operations</i>							
899-901_520.3400	Materials and Supplies	55,478	-	-	-	-	-
<i>Total: Operations</i>		55,478	-	-	-	-	-
<b>DEPT Total: 901 - RESCUE TASK FORCE</b>		55,478	-	-	-	-	-
<b>DEPT: 905 - TRAVIS COUNTY SCATTF GRANT</b>							
<i>Personnel Services</i>							
899-905_430.1040	Employees Hourly Employees	84,883	89,728	94,637	87,533	99,902	-
899-905_430.1054	Employees Certification Supplement	3,250	881	3,250	3,250	4,000	-
899-905_430.1610	Employees Longevity	2,503	-	-	-	2,683	-
899-905_440.1599	Holiday Pay	4,598	4,912	4,575	4,575	4,498	-
899-905_440.1625	Uniform/Clothing/Boot Allowance	675	675	675	675	675	-
899-905_450.2010	Social Security/Medicare	6,763	6,755	7,325	7,346	7,936	-
899-905_450.2020	Group Medical Insurance	15,971	15,912	15,912	15,624	17,277	-
899-905_450.2030	Retirement	8,699	8,967	10,304	12,385	13,744	-
899-905_450.2040	Worker's Compensation Insurance	1,250	1,211	1,363	1,489	1,869	-
<i>Total: Personnel Services</i>		128,592	129,042	138,041	132,877	152,584	-
<b>DEPT Total: 905 - TRAVIS COUNTY SCATTF GRANT</b>		128,592	129,042	138,041	132,877	152,584	-
<b>DEPT: 909 - EOC EQUIPMENT UPGRADE</b>							
<i>Operations</i>							
899-909_520.3340	Miscellaneous	1,631	10,696	-	-	-	-
<i>Total: Operations</i>		1,631	10,696	-	-	-	-
<i>Operations - Non Capital Assets</i>							
899-909_520.3657	Controlled Assets	-	35,734	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		-	35,734	-	-	-	-
<i>Capital Outlay</i>							
899-909_595.5710	Capital Outlay Equipment & Machinery	-	6,647	-	-	-	-
<i>Total: Capital Outlay</i>		-	6,647	-	-	-	-
<b>DEPT Total: 909 - EOC EQUIPMENT UPGRADE</b>		1,631	53,077	-	-	-	-
<b>DEPT: 941 - CARES GRANT</b>							
<b>SUB-DEPARTMENT: C1 - CARES - Medical</b>							
<i>Operations</i>							
899-941-C1_520.3375	Prescriptions / Medical Supplies	4,645	3,997	-	-	-	-
<i>Total: Operations</i>		4,645	3,997	-	-	-	-
<b>SUB-DEPARTMENT Total: C1 - CARES - Medical</b>		4,645	3,997	-	-	-	-
<b>SUB-DEPARTMENT: C2 - CARES - Public Health</b>							
<i>Operations</i>							
899-941-C2_520.3100	Office Supplies / Minor Eqpt	3,861	9,588	-	-	-	-
899-941-C2_520.3320	Cleaning Supplies	41,275	1,644	-	-	-	-
899-941-C2_520.3340	Miscellaneous	-	1,815	-	-	-	-
899-941-C2_520.3355	Records Preservation	-	44,902	-	-	-	-
899-941-C2_520.3550	Safety Equipment / Supplies	28,968	(33)	-	-	-	-
899-941-C2_520.4505	Repair Bldg & Bldg Equipment	-	57,671	-	-	-	-
899-941-C2_582.0015	Expense School Subgrantee Funding	-	835,833	-	-	-	-
<i>Total: Operations</i>		74,104	951,421	-	-	-	-



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>DEPT: 941 - CARES GRANT</b>							
<b>SUB-DEPARTMENT: C2 - CARES - Public Health, Continued</b>							
<i>Operations - Non Capital Assets</i>							
899-941-C2_520.3657	Controlled Assets	-	127,971	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	127,971	-	-	-	-
<i>Capital Outlay</i>							
899-941-C2_595.5710	Capital Outlay Equipment & Machinery	-	205,731	-	-	-	-
	<i>Total: Capital Outlay</i>	-	205,731	-	-	-	-
	<b>SUB-DEPARTMENT Total: C2 - CARES - Public Health</b>	74,104	1,285,123	-	-	-	-
<b>SUB-DEPARTMENT: C3 - CARES - Payroll</b>							
<i>Personnel Services</i>							
899-941-C3_430.1598	Employees Temporary Employees	-	5,877	-	-	-	-
899-941-C3_450.2010	Social Security/Medicare	-	450	-	-	-	-
899-941-C3_450.2040	Worker's Compensation Insurance	-	8	-	-	-	-
	<i>Total: Personnel Services</i>	-	6,334	-	-	-	-
	<b>SUB-DEPARTMENT Total: C3 - CARES - Payroll</b>	-	6,334	-	-	-	-
<b>SUB-DEPARTMENT: C6 - CARES - Government Function</b>							
<i>Operations - Non Capital Assets</i>							
899-941-C6_520.3657	Controlled Assets	1,629	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	1,629	-	-	-	-	-
	<b>SUB-DEPARTMENT Total: C6 - CARES - Government Function</b>	1,629	-	-	-	-	-
	<b>DEPT Total: 941 - CARES GRANT</b>	80,378	1,295,454	-	-	-	-
<b>DEPT: 942 - EMERGENCY MANAGEMENT GRANTS</b>							
<b>SUB-DEPARTMENT: A1 - AACOG Homeland Security-Support</b>							
<i>Operations</i>							
899-942-A1_520.3340	Miscellaneous	-	7,859	-	-	-	-
	<i>Total: Operations</i>	-	7,859	-	-	-	-
<i>Operations - Non Capital Assets</i>							
899-942-A1_520.3657	Controlled Assets	-	4,520	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	-	4,520	-	-	-	-
<i>Capital Outlay</i>							
899-942-A1_595.0001	Capital Outlay HSGP Mobile Surv Camera	-	-	-	95,000	14,241	-
899-942-A1_595.0002	Capital Outlay HSGP Prime Mover	-	-	-	69,000	66,728	-
899-942-A1_595.5710	Capital Outlay Equipment & Machinery	-	52,615	-	-	-	-
	<i>Total: Capital Outlay</i>	-	52,615	-	164,000	80,969	-
	<b>UB-DEPARTMENT Total: A1 - AACOG Homeland Security-Support</b>	-	64,994	-	164,000	80,969	-
	<b>DEPT Total: 942 - EMERGENCY MANAGEMENT GRANTS</b>	-	64,994	-	164,000	80,969	-
<b>DEPT: 944 - ROAD &amp; BRIDGE GRANTS</b>							
<b>SUB-DEPARTMENT: B1 - TXVEMP CLASS 4-7</b>							
<i>Capital Outlay</i>							
899-944-B1_595.5730	Capital Outlay Vehicles	-	176,657	-	1,203,032	553,879	90,000
	<i>Total: Capital Outlay</i>	-	176,657	-	1,203,032	553,879	90,000
	<b>SUB-DEPARTMENT Total: B1 - TXVEMP CLASS 4-7</b>	-	176,657	-	1,203,032	553,879	90,000
<b>SUB-DEPARTMENT: B2 - TXVEMP CLASS 8</b>							
<i>Capital Outlay</i>							
899-944-B2_595.5730	Capital Outlay Vehicles	-	-	-	537,814	520,382	-
	<i>Total: Capital Outlay</i>	-	-	-	537,814	520,382	-
	<b>SUB-DEPARTMENT Total: B2 - TXVEMP CLASS 8</b>	-	-	-	537,814	520,382	-
	<b>DEPT Total: 944 - ROAD &amp; BRIDGE GRANTS</b>	-	176,657	-	1,740,846	1,074,261	90,000
<b>DEPT: 945 - VETERANS SERVICE GRANTS</b>							
<i>Operations</i>							
899-945_582.3100	Expense Supplies	-	-	-	2,540	218	-
899-945_582.4032	Expense Contractual	-	-	-	97,460	35,630	-
	<b>DEPT Total: 945 - VETERANS SERVICE GRANTS</b>	-	-	-	100,000	35,847	-



EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount as of 9/28/2022	2023 Adopted Budget
<b>Total: 899 - MISCELLANEOUS SHORT TERM GRANTS</b>		284,698	1,737,794	138,041	2,156,316	1,362,254	<b>90,000</b>
<b>EXPENSE GRAND Totals:</b>		<b>88,045,236</b>	<b>81,206,599</b>	<b>113,134,880</b>	<b>122,472,064</b>	<b>97,519,113</b>	<b>171,975,386</b>





## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 100 - GENERAL FUND</b>							
<b>DEPT: 400 - COUNTY JUDGE</b>							
100-400_300.7410	Probate Training Fee	1,955	2,317	2,000	2,000	590	-
100-400_350.7436	State Salary Supplement	25,200	25,200	25,200	25,200	15,100	25,200
<b>DEPT Total: 400 - COUNTY JUDGE</b>		<b>27,155</b>	<b>27,517</b>	<b>27,200</b>	<b>27,200</b>	<b>15,690</b>	<b>25,200</b>
<b>DEPT: 403 - COUNTY CLERK</b>							
100-403-00_300.7210	Marriage License	23,775	26,123	24,000	24,000	20,965	26,000
100-403-00_300.7405	Fees of Office	1,153,011	1,471,063	1,400,000	1,400,000	946,838	1,300,000
100-403-00_300.7408	Probate Fees	2,253	2,707	2,200	2,200	1,947	2,200
100-403-00_300.7411	Clerk of Court Fees	12,274	19,230	19,000	19,000	12,434	19,000
100-403-00_300.7415	Copy Fees	91,572	94,699	92,000	92,000	69,700	93,000
100-403-00_300.7608	Cash Overage/Shortage	(1)	(4)	-	-	(502)	-
<b>DEPT Total: 403 - COUNTY CLERK</b>		<b>1,282,884</b>	<b>1,613,818</b>	<b>1,537,200</b>	<b>1,537,200</b>	<b>1,051,382</b>	<b>1,440,200</b>
<b>DEPT: 409 - NON DEPARTMENTAL</b>							
100-409_300.7110	Current Taxes / Real Property	42,330,383	44,673,612	47,795,000	47,795,000	48,105,678	50,200,000
100-409_300.7120	Delinquent Taxes / Real Prop	328,761	406,547	360,000	360,000	314,731	370,000
100-409_300.7130	Penalty & Interest	349,904	364,143	340,000	340,000	304,567	365,000
100-409_300.7135	Unclaimed Excess Proceeds T	4,152	37,118	5,000	5,000	-	5,000
100-409_300.7190	1/2 Cent Sales Tax	9,095,169	10,723,613	9,576,000	9,576,000	8,479,132	11,400,000
100-409_300.7243	Child Safety Fee - Truancy Cas	20	-	-	-	-	-
100-409_300.7320	Bingo Gross Receipts Tax	194,239	174,237	180,000	180,000	68,386	135,000
100-409_300.7325	Mixed Beverage Tax	164,590	215,537	180,000	180,000	160,250	240,000
100-409_300.7420	County Court Costs	80,277	95,589	80,000	80,000	42,842	80,000
100-409_300.7421	County Time Payment Fee	4,556	10,483	8,000	8,000	6,486	8,000
100-409_300.7540	Bond Forfeitures	46,648	60,561	50,000	50,000	34,015	50,000
100-409_300.7605	Miscellaneous Revenue	11,438	16,833	20,000	20,000	58,390	20,000
100-409_300.7625	Oil Leases / Royalties	103	3,260	2,000	2,000	139	1,000
100-409_300.7626	Waste Management Settlement	564,028	635,878	575,000	575,000	325,438	650,000
100-409_300.7640	Net Estray Proceeds	2,547	-	1,500	1,500	-	1,500
100-409_300.7652	WC Indemnity Payments	10,230	4,339	20,000	20,000	19,689	20,000
100-409_300.7653	Unemployment Reserve Refun	36,760	-	-	-	14,843	-
100-409_300.7654	Insurance Proceeds	-	273,139	-	12,045	12,046	-
100-409_300.7655	Proceeds - County Auction	8,827	11,635	1,000	1,000	-	1,000
100-409_330.7610	Investment Income	1,307,030	850,803	780,000	780,000	317,830	700,000
100-409_330.7612	Gain (Loss) on Investments	32,167	(39,868)	-	-	(7,490)	-
100-409_350.7310	Tobacco Settlement Distributio	68,997	47,334	50,000	50,000	95,951	80,000
100-409_350.7312	Indigent Fair Defense Allocatio	101,246	88,314	85,000	85,000	40,953	85,000
<b>DEPT Total: 409 - NON DEPARTMENTAL</b>		<b>54,742,073</b>	<b>58,653,107</b>	<b>60,108,500</b>	<b>60,120,545</b>	<b>58,393,877</b>	<b>64,411,500</b>
<b>DEPT: 426 - COUNTY COURT AT LAW</b>							
100-426_300.7425	Court Appointed Attorney Fees	5,628	6,411	5,000	5,000	3,466	5,000
100-426_300.7430	Jury Fees	1,000	920	1,000	1,000	80	100
100-426_350.7436	State Salary Supplement	84,000	84,000	84,000	84,000	42,000	84,000
<b>DEPT Total: 426 - COUNTY COURT AT LAW</b>		<b>90,628</b>	<b>91,331</b>	<b>90,000</b>	<b>90,000</b>	<b>45,546</b>	<b>89,100</b>
<b>DEPT: 427 - COUNTY COURT AT LAW NO. 2</b>							
100-427_300.7425	Court Appointed Attorney Fees	52,801	47,259	50,000	50,000	28,167	35,000
100-427_300.7430	Jury Fees	362	479	100	100	310	500
100-427_350.7436	State Salary Supplement	84,000	84,000	84,000	84,000	42,000	84,000
<b>DEPT Total: 427 - COUNTY COURT AT LAW NO. 2</b>		<b>137,163</b>	<b>131,738</b>	<b>134,100</b>	<b>134,100</b>	<b>70,477</b>	<b>119,500</b>



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>DEPT: 435 - COMBINED DISTRICT COURT</b>							
100-435_300.7425	Court Appointed Attorney Fees	42,250	38,298	40,000	40,000	27,740	-
100-435_300.7426	Juv Court Appointed Atty Fees	7,029	4,411	4,000	4,000	1,254	4,000
100-435_300.7605	Miscellaneous Revenue	6,822	9,581	5,000	5,000	2,452	5,000
100-435_350.7313	State Reimbursement of Jury F	5,338	6,358	5,000	5,000	7,582	5,000
<b>DEPT Total: 435 - COMBINED DISTRICT COURT</b>		<b>61,438</b>	<b>58,647</b>	<b>54,000</b>	<b>54,000</b>	<b>39,028</b>	<b>14,000</b>
<b>DEPT: 436 - 25TH JUDICIAL DISTRICT</b>							
100-436_350.7335	Colorado County	21,193	26,601	18,000	18,000	12,999	8,000
100-436_350.7340	Lavaca County	19,562	19,640	19,000	19,000	12,946	8,000
100-436_350.7345	Gonzales County	20,106	20,140	18,000	18,000	20,553	8,000
<b>DEPT Total: 436 - 25TH JUDICIAL DISTRICT</b>		<b>60,861</b>	<b>66,381</b>	<b>55,000</b>	<b>55,000</b>	<b>46,497</b>	<b>24,000</b>
<b>DEPT: 438 - 2ND 25TH JUDICIAL DISTRICT</b>							
100-438_350.7335	Colorado County	21,183	26,463	19,000	19,000	10,969	8,000
100-438_350.7340	Lavaca County	19,553	19,538	18,000	18,000	14,959	8,000
100-438_350.7345	Gonzales County	20,105	20,140	19,000	19,000	20,553	8,000
<b>DEPT Total: 438 - 2ND 25TH JUDICIAL DISTRICT</b>		<b>60,841</b>	<b>66,140</b>	<b>56,000</b>	<b>56,000</b>	<b>46,480</b>	<b>24,000</b>
<b>DEPT: 450 - DISTRICT CLERK</b>							
100-450-00_300.7405	Fees of Office	219,285	246,992	235,000	235,000	163,439	250,000
100-450-00_300.7411	Clerk of Court Fees	1,203	5,966	5,000	5,000	4,078	8,000
100-450-00_300.7415	Copy Fees	52,841	44,308	45,000	45,000	26,893	45,000
100-450-00_300.7417	Passport Photo Fees	9,711	16,475	15,000	15,000	19,256	15,000
100-450-00_300.7435	Registry Account Maint Fee	1,347	635	1,000	1,000	1,032	1,000
100-450-00_300.7608	Cash Overage/Shortage	-	(6)	-	-	(45)	-
<b>DEPT Total: 450 - DISTRICT CLERK</b>		<b>284,387</b>	<b>314,371</b>	<b>301,000</b>	<b>301,000</b>	<b>214,654</b>	<b>319,000</b>
<b>DEPT: 451 - JUSTICE OF THE PEACE, PRECIN</b>							
100-451_300.7405	Fees of Office	25,273	28,491	25,000	25,000	10,622	12,000
100-451_300.7530	Fines / Justice Courts	433,534	655,682	550,000	550,000	569,374	725,000
<b>DEPT Total: 451 - JUSTICE OF THE PEACE, PRECINCT 1</b>		<b>458,807</b>	<b>684,173</b>	<b>575,000</b>	<b>575,000</b>	<b>579,996</b>	<b>737,000</b>
<b>DEPT: 452 - JUSTICE OF THE PEACE, PRECIN</b>							
100-452_300.7405	Fees of Office	20,372	21,601	22,000	22,000	7,420	5,000
100-452_300.7530	Fines / Justice Courts	97,871	87,264	100,000	100,000	48,686	75,000
<b>DEPT Total: 452 - JUSTICE OF THE PEACE, PRECINCT 2</b>		<b>118,243</b>	<b>108,865</b>	<b>122,000</b>	<b>122,000</b>	<b>56,106</b>	<b>80,000</b>
<b>DEPT: 453 - JUSTICE OF THE PEACE, PRECIN</b>							
100-453_300.7405	Fees of Office	17,168	17,048	20,000	20,000	4,528	2,000
100-453_300.7530	Fines / Justice Courts	123,610	96,711	110,000	110,000	45,732	65,000
<b>DEPT Total: 453 - JUSTICE OF THE PEACE, PRECINCT 3</b>		<b>140,778</b>	<b>113,759</b>	<b>130,000</b>	<b>130,000</b>	<b>50,260</b>	<b>67,000</b>
<b>DEPT: 454 - JUSTICE OF THE PEACE, PRECIN</b>							
100-454_300.7405	Fees of Office	24,797	28,581	30,000	30,000	9,694	7,000
100-454_300.7530	Fines / Justice Courts	133,852	211,461	200,000	200,000	125,292	200,000
<b>DEPT Total: 454 - JUSTICE OF THE PEACE, PRECINCT 4</b>		<b>158,650</b>	<b>240,042</b>	<b>230,000</b>	<b>230,000</b>	<b>134,986</b>	<b>207,000</b>
<b>DEPT: 475 - COUNTY ATTORNEY</b>							
100-475_300.7405	Fees of Office	10,887	9,763	10,000	10,000	6,637	10,000
100-475_300.7416	Video Copy Fee	8,227	9,891	8,000	8,000	8,305	8,000
100-475_350.7332	State Reimbursement- SANE F	-	1,988	-	-	-	-
100-475_350.7435	Asst Prosecutor State Longevi	35,640	30,880	24,000	24,000	23,700	24,000
100-475_350.7436	State Salary Supplement	-	-	-	-	-	-
<b>DEPT Total: 475 - COUNTY ATTORNEY</b>		<b>54,755</b>	<b>52,522</b>	<b>42,000</b>	<b>42,000</b>	<b>38,642</b>	<b>42,000</b>



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>DEPT: 490 - ELECTION ADMINISTRATION</b>							
100-490_300.7446	Voter Registration Lists & Map:	15	34	100	100	26	100
100-490_300.7646	Elections Contract Reimburser	107,035	110,577	75,000	137,636	132,799	75,000
100-490_350.7315	Chapter 19 Funds	8,884	11,006	-	-	-	-
<b>DEPT Total: 490 - ELECTION ADMINISTRATION</b>		<b>115,934</b>	<b>121,616</b>	<b>75,100</b>	<b>137,736</b>	<b>132,825</b>	<b>75,100</b>
<b>DEPT: 495 - COUNTY AUDITOR</b>							
100-495_350.7476	Accounting Services Fee	5,102	5,542	4,000	4,000	-	4,000
<b>DEPT Total: 495 - COUNTY AUDITOR</b>		<b>5,102</b>	<b>5,542</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>DEPT: 497 - COUNTY TREASURER</b>							
100-497_300.7405	Fees of Office	4,223	5,571	4,000	4,000	2,452	4,000
<b>DEPT Total: 497 - COUNTY TREASURER</b>		<b>4,223</b>	<b>5,571</b>	<b>4,000</b>	<b>4,000</b>	<b>2,452</b>	<b>4,000</b>
<b>DEPT: 499 - TAX ASSESSOR COLLECTOR</b>							
100-499-00_300.7132	Penalty on Late Renditions	16,246	15,520	15,000	15,000	20,576	15,000
100-499-00_300.7225	Wine / Beer License	12,560	6,475	10,000	10,000	7,600	12,000
100-499-00_300.7228	TABC 5% Commission	1,495	1,009	800	800	220	500
100-499-00_300.7230	County Liquor License	15,270	16,835	15,000	15,000	6,220	12,500
100-499-00_300.7235	Vehicle Registration	1,527,295	1,833,688	1,775,000	1,775,000	2,202,497	2,300,000
100-499-00_300.7238	Boat Registration	13,913	13,867	11,000	11,000	7,152	11,000
100-499-00_300.7239	Boat Sales Tax County Portion	40,488	77,427	40,000	40,000	52,131	75,000
100-499-00_300.7242	Child Safety Fee per TC 502.4	21,968	23,846	21,000	21,000	15,563	21,000
100-499-00_300.7405	Fees of Office	6,860	857	2,000	2,000	319	1,000
100-499-00_300.7452	Vehicle Title Fee (\$5)	171,680	196,155	150,000	150,000	116,545	200,000
100-499-00_300.7458	Tax Certificates	16,650	20,530	15,000	15,000	10,550	15,000
100-499-00_330.7610	Investment Income	8,516	6,934	4,000	4,000	11,985	15,000
100-499-00_350.7445	Tax Collection Contracts	40,358	40,330	40,000	40,000	36,477	40,000
<b>DEPT Total: 499 - TAX ASSESSOR COLLECTOR</b>		<b>1,893,298</b>	<b>2,253,473</b>	<b>2,098,800</b>	<b>2,098,800</b>	<b>2,487,835</b>	<b>2,718,000</b>
<b>DEPT: 545 - FIRE MARSHAL / EMC</b>							
100-545_300.7605	Miscellaneous Revenue	60	71	100	100	125	100
100-545_350.7331	Grant Funding - Federal	-	-	-	-	-	-
<b>DEPT Total: 545 - FIRE MARSHAL / EMC</b>		<b>60</b>	<b>71</b>	<b>100</b>	<b>100</b>	<b>125</b>	<b>100</b>
<b>DEPT: 551 - CONSTABLE, PRECINCT 1</b>							
100-551_300.7405	Fees of Office	60,027	80,584	65,000	65,000	55,890	75,000
<b>DEPT Total: 551 - CONSTABLE, PRECINCT 1</b>		<b>60,027</b>	<b>80,584</b>	<b>65,000</b>	<b>65,000</b>	<b>55,890</b>	<b>75,000</b>
<b>DEPT: 552 - CONSTABLE, PRECINCT 2</b>							
100-552_300.7405	Fees of Office	40,516	44,825	42,000	42,000	36,179	42,000
<b>DEPT Total: 552 - CONSTABLE, PRECINCT 2</b>		<b>40,516</b>	<b>44,825</b>	<b>42,000</b>	<b>42,000</b>	<b>36,179</b>	<b>42,000</b>
<b>DEPT: 553 - CONSTABLE, PRECINCT 3</b>							
100-553_300.7405	Fees of Office	26,029	20,329	18,000	18,000	21,307	20,000
<b>DEPT Total: 553 - CONSTABLE, PRECINCT 3</b>		<b>26,029</b>	<b>20,329</b>	<b>18,000</b>	<b>18,000</b>	<b>21,307</b>	<b>20,000</b>
<b>DEPT: 554 - CONSTABLE, PRECINCT 4</b>							
100-554_300.7405	Fees of Office	41,976	44,274	40,000	40,000	25,786	25,000
<b>DEPT Total: 554 - CONSTABLE, PRECINCT 4</b>		<b>41,976</b>	<b>44,274</b>	<b>40,000</b>	<b>40,000</b>	<b>25,786</b>	<b>25,000</b>



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>DEPT: 560 - COUNTY SHERIFF</b>							
100-560-00_300.7405	Fees of Office	157,982	157,307	160,000	160,000	86,836	160,000
100-560-00_300.7412	Class Registration Fees	1,200	-	-	-	-	-
100-560-00_300.7460	Citation Fees	23,780	26,813	25,000	25,000	11,300	20,000
100-560-00_300.7542	Forfeiture Proceeds	615	-	-	-	-	-
100-560-00_300.7605	Miscellaneous Revenue	1,606	1,269	1,000	1,000	828	1,000
100-560-00_300.7655	Proceeds - County Auction	55,622	89,270	-	-	-	-
100-560-00_350.7308	DEA Overtime Reimburse Cos	27,788	35,383	30,000	30,000	7,687	30,000
100-560-00_350.7309	HIDTA Overtime Reimburseme	12,459	605	-	-	-	-
100-560-00_350.7311	South Tx Regional Task Force	-	2,000	-	-	-	-
100-560-00_350.7460	Citation Fee- AG Title D Payme	19,523	11,669	8,000	8,000	5,049	8,000
100-560-00_350.7467	Prisoner Transport or Guard Fe	-	-	-	-	-	-
100-560-00_350.7471	Bluebonnet Trails Comm Svcs	100,000	100,000	348,900	348,900	261,675	348,900
<b>DEPT Total: 560 - COUNTY SHERIFF</b>		<b>400,574</b>	<b>424,315</b>	<b>572,900</b>	<b>572,900</b>	<b>373,375</b>	<b>567,900</b>
<b>DEPT: 570 - COUNTY JAIL</b>							
100-570-00_300.7472	Inmate Medical Fees	35,035	40,109	30,000	30,000	25,292	35,000
100-570-00_300.7473	Work Release Participant Fee	4,670	-	2,000	2,000	-	-
100-570-00_300.7478	Restitution Received	-	2	-	-	-	-
100-570-00_300.7605	Miscellaneous Revenue	82	252	100	100	-	100
100-570-00_300.7635	Other Commission	4,118	4,061	3,000	3,000	2,511	3,000
100-570-00_300.7636	Jail Phone Commissions	343,245	416,088	350,000	350,000	283,836	325,000
100-570-00_350.7370	Social Security Incentive Pmts	8,200	4,400	6,000	6,000	2,000	6,000
100-570-00_350.7467	Prisoner Transport or Guard Fe	21,791	3,535	-	-	-	-
100-570-00_350.7470	Inmate Board Bills	818,200	318,450	-	-	66,850	50,000
<b>DEPT Total: 570 - COUNTY JAIL</b>		<b>1,235,340</b>	<b>786,897</b>	<b>391,100</b>	<b>391,100</b>	<b>380,489</b>	<b>419,100</b>
<b>DEPT: 574 - JUVENILE PROB/DETENTION SUI</b>							
100-574_300.7431	Graffiti Eradication Fee	-	3	-	-	-	-
<b>DEPT Total: 574 - JUVENILE PROB/DETENTION SUPPORT</b>		<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT: 630 - HEALTH &amp; SOCIAL SERVICES</b>							
100-630_350.7305	City Contribution to Hospital	1,900,513	1,996,071	1,744,709	1,744,709	-	1,744,709
<b>DEPT Total: 630 - HEALTH &amp; SOCIAL SERVICES</b>		<b>1,900,513</b>	<b>1,996,071</b>	<b>1,744,709</b>	<b>1,744,709</b>	<b>-</b>	<b>1,744,709</b>
<b>DEPT: 635 - ENVIRONMENTAL HEALTH</b>							
100-635_300.7250	Septic Tank Permits	124,300	151,560	130,000	130,000	126,990	175,000
100-635_300.7251	Yard Permits	4,200	5,600	4,000	4,000	2,900	4,000
100-635_300.7255	Flood Plain Permits	24,050	47,800	40,000	40,000	28,850	40,000
100-635_300.7262	Subdivision Plat Review	5,380	6,900	8,000	8,000	11,610	15,000
100-635_300.7605	Miscellaneous Revenue	1,015	1,320	1,000	1,000	440	1,000
<b>DEPT Total: 635 - ENVIRONMENTAL HEALTH</b>		<b>158,945</b>	<b>213,180</b>	<b>183,000</b>	<b>183,000</b>	<b>170,790</b>	<b>235,000</b>
<b>DEPT: 637 - ANIMAL CONTROL</b>							
100-637_300.7405	Fees of Office	6,853	8,425	8,000	8,000	3,230	5,000
100-637_300.7655	Proceeds - County Auction	-	-	-	-	-	-
<b>DEPT Total: 637 - ANIMAL CONTROL</b>		<b>6,853</b>	<b>8,425</b>	<b>8,000</b>	<b>8,000</b>	<b>3,230</b>	<b>5,000</b>
<b>DEPT: 700 - TRANSFERS (IN) /OUT</b>							
100-700_701.0325	Transfers in Transfer In from Ju	372,747	-	-	-	910,557	-
<b>DEPT Total: 700 - TRANSFERS (IN) /OUT</b>		<b>372,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>910,557</b>	<b>-</b>
<b>Total: 100 - GENERAL FUND</b>		<b>63,940,800</b>	<b>68,227,587</b>	<b>68,708,709</b>	<b>68,783,390</b>	<b>65,384,460</b>	<b>73,534,409</b>



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 200 - ROAD &amp; BRIDGE FUND</b>							
<b>DEPT: 620 - UNIT ROAD SYSTEM</b>							
200-620-00_300.7110	Current Taxes / Real Property	6,776,413	7,059,246	7,560,000	7,560,000	7,736,026	9,050,000
200-620-00_300.7120	Delinquent Taxes / Real Prope	53,659	64,591	65,000	65,000	49,327	65,000
200-620-00_300.7130	Penalty & Interest	56,347	58,066	50,000	50,000	48,604	55,000
200-620-00_300.7182	Special Road Taxes	48,084	21,518	20,000	20,000	30,225	20,000
200-620-00_300.7235	Vehicle Registration	360,167	360,000	360,000	360,000	360,000	360,000
200-620-00_300.7240	Local \$10 Vehicle Reg	1,485,100	1,583,130	1,525,000	1,525,000	1,015,670	1,610,000
200-620-00_300.7280	Driveway Permit Fee	4,351	6,525	5,000	5,000	6,800	6,000
200-620-00_300.7510	Fines / District Court	68,653	56,445	60,000	60,000	37,097	60,000
200-620-00_300.7520	Fines / County Court	221,096	181,545	180,000	180,000	116,505	170,000
200-620-00_300.7605	Miscellaneous Revenue	2,716	2,467	2,000	2,000	1,007	2,000
200-620-00_300.7655	Proceeds - County Auction	79,317	29,488	-	-	-	-
200-620-00_330.7610	Investment Income	55,255	60,843	40,000	40,000	19,360	40,000
200-620-00_350.7365	State Highway Apportionment	43,006	42,954	43,000	43,000	42,813	43,000
200-620-00_350.7367	State Apport: Permits/Oversize	113,139	100,636	110,000	110,000	46,010	110,000
200-620-00_350.7475	Interlocal Road Maintenance	69,425	27,969	-	169,191	169,192	-
Total: 200 - ROAD & BRIDGE FUND		9,436,727	9,655,424	10,020,000	10,189,191	9,678,636	11,591,000
<b>FUND: 202 - TxDOT INFRASTRUCTURE GRANT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
202-100_350.7366	State Funding	-	612,258	-	489,286	478,715	-
202-100_711.0200	Required Match-Trans In Requ	-	153,065	-	122,321	114,734	-
Total: 202 - TxDOT INFRASTRUCTURE GRANT		-	765,323	-	611,607	593,448	-
<b>FUND: 400 - LAW LIBRARY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
400-100_300.7420	County Court Costs	-	-	-	-	11,690	22,000
400-100_300.7485	Law Library Fee	67,688	69,970	65,000	65,000	34,084	50,000
Total: 400 - LAW LIBRARY FUND		67,688	69,970	65,000	65,000	45,774	72,000
<b>FUND: 401 - COUNTY JURY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
401-100_300.7420	County Court Costs	-	-	-	-	8,030	18,000
Total: 401 - COUNTY JURY FUND		-	-	-	-	8,030	18,000
<b>FUND: 408 - FIRE CODE INSPECTION FEE FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
408-100_300.7270	Fire Code Inspection Fees	72,968	185,676	125,000	125,000	132,962	150,000
408-100_300.7655	Proceeds - County Auction	310	23	-	-	-	-
Total: 408 - FIRE CODE INSPECTION FEE FUND		73,278	185,699	125,000	125,000	132,962	150,000
<b>FUND: 409 - SHERIFF'S DONATION FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
409-100_300.7607	Donations	6,624	8,236	-	15,222	10,722	-
Total: 409 - SHERIFF'S DONATION FUND		6,624	8,236	-	15,222	10,722	-



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 410 - COUNTY CLERK RECORDS MGMT FU</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
410-100_300.7424	Records Mgmt/ Preservation I	357,110	454,567	400,000	400,000	318,770	415,000
410-100_300.7605	Miscellaneous Revenue	-	1,283	-	-	-	-
410-100_300.7655	Proceeds - County Auction	4	-	-	-	-	-
410-100_330.7610	Investment Income	-	-	-	-	6,089	-
: 410 - COUNTY CLERK RECORDS MGMT FUND		357,115	455,850	400,000	400,000	324,859	415,000
<b>FUND: 411 - CO. CLERK RECORDS ARCHIVE-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
411-100_300.7424	Records Mgmt/ Preservation I	355,020	452,780	400,000	400,000	317,550	415,000
411-100_330.7610	Investment Income	3,843	9,930	3,000	3,000	4,726	-
Total: 411 - CO. CLERK RECORDS ARCHIVE-GF		358,863	462,710	403,000	403,000	322,276	415,000
<b>FUND: 412 - COUNTY RECORDS MANAGEMENT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
412-100_300.7424	Records Mgmt/ Preservation I	30,125	33,435	35,000	35,000	15,088	18,000
Total: 412 - COUNTY RECORDS MANAGEMENT		30,125	33,435	35,000	35,000	15,088	18,000
<b>FUND: 413 - VITAL STATISTICS PRESERVATION-G</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
413-100_300.7424	Records Mgmt/ Preservation I	5,977	7,588	6,000	6,000	5,785	7,500
al: 413 - VITAL STATISTICS PRESERVATION-GF		5,977	7,588	6,000	6,000	5,785	7,500
<b>FUND: 414 - COURTHOUSE SECURITY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
414-100_300.7409	Security Fee	75,530	99,096	90,000	90,000	72,531	90,000
414-100_300.7420	County Court Costs	-	-	-	-	6,680	12,000
Total: 414 - COURTHOUSE SECURITY		75,530	99,096	90,000	90,000	79,211	102,000
<b>FUND: 415 - DISTRICT CLERK RECORDS MGMT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
415-100_300.7424	Records Mgmt/ Preservation I	10,403	10,376	10,000	10,000	2,895	1,000
Total: 415 - DISTRICT CLERK RECORDS MGMT		10,403	10,376	10,000	10,000	2,895	1,000
<b>FUND: 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
416-100_300.7401	JP1 Justice Court Technology	12,153	16,559	13,000	13,000	12,114	14,000
416-100_300.7402	JP2 -Justice Court Technology	2,952	2,413	3,000	3,000	1,788	2,000
416-100_300.7403	JP3 - Justice Court Technology	4,443	3,549	4,000	4,000	1,775	2,200
416-100_300.7404	JP4 - Justice Court Technology	5,105	7,758	7,000	7,000	4,418	6,000
416-100_300.7655	Proceeds - County Auction	7	-	-	-	-	-
al: 416 - JUSTICE COURT ASSISTANCE & TECH		24,659	30,279	27,000	27,000	20,094	24,200
<b>FUND: 417 - CO &amp; DIST COURT TECHNOLOGY FUI</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
417-100_300.7405	Fees of Office	2,783	3,141	3,000	3,000	1,816	2,500
l: 417 - CO & DIST COURT TECHNOLOGY FUND		2,783	3,141	3,000	3,000	1,816	2,500



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 418 - JP JUSTICE COURT SECURITY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
418-100_300.7409	Security Fee	3,900	1,632	2,000	2,000	711	600
Total: 418 - JP JUSTICE COURT SECURITY		3,900	1,632	2,000	2,000	711	600
<b>FUND: 419 - JUSTICE COURT SUPPORT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
419-100_300.7420	County Court Costs	-	-	-	-	24,500	50,000
Total: 419 - JUSTICE COURT SUPPORT FUND		-	-	-	-	24,500	50,000
<b>FUND: 420 - SURPLUS FUNDS-ELECTION CONTRA</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
420-100_300.7647	Elections Admin Fee	11,438	11,058	-	14,586	13,824	-
120 - SURPLUS FUNDS-ELECTION CONTRACTS		11,438	11,058	-	14,586	13,824	-
<b>FUND: 422 - HAVA FUND</b>							
REVENUES							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
422-100_330.7610	Investment Income	107	198	-	-	1,057	-
422-100_350.7315	Chapter 19 Funds	6,549	19,480	-	-	-	-
422-100_350.7331	Grant Funding - Federal	112,250	(52,396)	-	-	-	-
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		118,906	(32,718)	-	-	1,057	-
<b>DEPT: 120 - SPECIAL REVENUE</b>							
422-120_350.7331	Grant Funding - Federal	73,591	49,693	75,000	75,000	-	-
422-120_701.0420	Transfers in Transfer In Contra	618	1,981	-	-	-	-
<b>DEPT Total: 120 - SPECIAL REVENUE</b>		74,209	51,673	75,000	75,000	-	-
Total: 422 - HAVA FUND		193,115	18,955	75,000	75,000	1,057	-
<b>FUND: 427 - COUNTY CLERK OF COURT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
427-100_300.7420	County Court Costs	-	-	-	-	15,055	25,000
Total: 427 - COUNTY CLERK OF COURT FUND		-	-	-	-	15,055	25,000
<b>FUND: 429 - DISTRICT CLERK OF COURT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
429-100_300.7420	County Court Costs	-	-	-	-	24,742	65,000
Total: 429 - DISTRICT CLERK OF COURT FUND		-	-	-	-	24,742	65,000
<b>FUND: 430 - COURT REPORTER FEE (GC 51.601)</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
430-100_300.7407	Court Reporter Fee	34,766	36,422	35,000	35,000	13,692	15,000
430-100_300.7420	County Court Costs	-	-	-	-	16,151	40,000
Total: 430 - COURT REPORTER FEE (GC 51.601)		34,766	36,422	35,000	35,000	29,842	55,000
<b>FUND: 431 - FAMILY PROTECTION FEE FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
431-100_300.7405	Fees of Office	10,776	10,972	10,000	10,000	2,633	100
Total: 431 - FAMILY PROTECTION FEE FUND		10,776	10,972	10,000	10,000	2,633	100



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 432 - DIST CLK RECORDS ARCHIVE -GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
432-100_300.7424	Records Mgmt/ Preservation I	19,564	19,638	19,000	19,000	2,117	2,000
Total: 432 - DIST CLK RECORDS ARCHIVE -GF		19,564	19,638	19,000	19,000	2,117	2,000
<b>FUND: 433 - COURT RECORDS PRESERVATION-G</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
433-100_300.7424	Records Mgmt/ Preservation I	23,920	24,918	23,000	23,000	6,891	2,000
Total: 433 - COURT RECORDS PRESERVATION-GF		23,920	24,918	23,000	23,000	6,891	2,000
<b>FUND: 434 - JUDICIAL PROBATE EDUCATION FUN</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
434-100_300.7420	County Court Costs	-	-	-	-	1,170	2,000
Total: 434 - JUDICIAL PROBATE EDUCATION FUND		-	-	-	-	1,170	2,000
<b>FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
435-100_300.7406	Alternative Resolution Fee	22,415	23,282	23,000	23,000	12,915	21,000
435-100_300.7420	County Court Costs	-	-	-	-	7,947	15,000
Total: 435 - ALTERNATIVE DISPUTE RESOLUTION		22,415	23,282	23,000	23,000	20,862	36,000
<b>FUND: 436 - COURT-INITIATED GUARDIANSHIPS</b>							
<b>REVENUES</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
436-100_300.7405	Fees of Office	8,540	9,751	8,500	8,500	2,421	-
436-100_300.7420	County Court Costs	-	-	-	-	7,530	15,000
Total: 436 - COURT-INITIATED GUARDIANSHIPS		8,540	9,751	8,500	8,500	9,951	15,000
<b>FUND: 437 - CHILD SAFETY FEE-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
437-100_300.7242	Child Safety Fee per TC 502.40	64,927	70,480	65,000	65,000	45,997	65,000
Total: 437 - CHILD SAFETY FEE-GF		64,927	70,480	65,000	65,000	45,997	65,000
<b>FUND: 438 - LANGUAGE ACCESS FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
438-100_300.7420	County Court Costs	-	-	-	-	7,304	15,000
Total: 438 - LANGUAGE ACCESS FUND		-	-	-	-	7,304	15,000
<b>FUND: 440 - SPECIALTY COURTS(WAS DRUG CT)-</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
440-100_300.7405	Fees of Office	-	-	-	-	-	-
440-100_300.7420	County Court Costs	11,580	17,187	13,000	13,000	10,391	15,000
440-100_300.7478	Restitution Received	4,700	5,336	1,000	1,000	5,355	1,000
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		16,280	22,524	14,000	14,000	15,746	16,000
<b>DEPT: 110 - VETERANS TREATMENT COURT</b>							
440-110_300.7609	Juror Donations	810	593	500	500	585	500
<b>DEPT Total: 110 - VETERANS TREATMENT COURT</b>		810	593	500	500	585	500
Total: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF		17,090	23,117	14,500	14,500	16,331	16,500





## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 441 - TRUANCY PREVENTION&amp; DIVERSION</b>							
REVENUES							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
441-100_300.7420	County Court Costs	10,926	29,035	26,000	26,000	21,238	28,000
Total: 441 - TRUANCY PREVENTION& DIVERSION		10,926	29,035	26,000	26,000	21,238	28,000
<b>FUND: 443 - COURT FACILITY FEE FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
443-100_300.7420	County Court Costs	-	-	-	-	16,061	40,000
Total: 443 - COURT FACILITY FEE FUND		-	-	-	-	16,061	40,000
<b>FUND: 445 - CA PRE-TRIAL INTERVENTION PROG</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
445-100_300.7405	Fees of Office	15,500	6,800	20,000	20,000	1,200	20,000
Total: 445 - CA PRE-TRIAL INTERVENTION PROG		15,500	6,800	20,000	20,000	1,200	20,000
<b>FUND: 480 - HOTEL OCCUPANCY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
480-100_300.7340	Hotel Occupancy Tax	289,994	384,480	300,000	300,000	334,718	400,000
Total: 480 - HOTEL OCCUPANCY		289,994	384,480	300,000	300,000	334,718	400,000
<b>FUND: 487 - COUNTY COURT RECORDS MGT FUN</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
487-100_300.7420	County Court Costs	-	-	-	-	6,615	12,000
Total: 487 - COUNTY COURT RECORDS MGT FUND		-	-	-	-	6,615	12,000
<b>FUND: 489 - DISTRICT COURT RECORDS MGT FUI</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
489-100_300.7420	County Court Costs	-	-	-	-	15,791	45,000
Total: 489 - DISTRICT COURT RECORDS MGT FUND		-	-	-	-	15,791	45,000
<b>FUND: 498 - BAIL BOND SECURITY FUND</b>							
REVENUES							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
498-100_300.7265	Bond License Application	2,000	1,000	2,000	2,000	1,500	1,000
498-100_300.7267	Bond ID Card Fee	90	150	100	100	120	100
Total: 498 - BAIL BOND SECURITY FUND		2,090	1,150	2,100	2,100	1,620	1,100
<b>FUND: 499 - EMPLOYEE FUND-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
499-100_300.7680	Proceeds from Vending Machir	1,391	1,514	250	250	979	250
Total: 499 - EMPLOYEE FUND-GF		1,391	1,514	250	250	979	250
<b>FUND: 505 - LAW ENFORCEMENT TRAINING FUNC</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<b>SUB-DEPARTMENT: 30 - SHERIFF'S DEPT</b>							
505-100-30_350.7360	State Training Funds	12,744	11,136	-	9,670	9,670	-
<b>SUB-DEPARTMENT Total: 30 - SHERIFF'S DEPT</b>		12,744	11,136	-	9,670	9,670	-
<b>SUB-DEPARTMENT: 31 - CONSTABLE, PCT</b>							
505-100-31_350.7360	State Training Funds	909	691	-	596	597	-
<b>SUB-DEPARTMENT Total: 31 - CONSTABLE, PCT 1</b>		909	691	-	596	597	-



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>SUB-DEPARTMENT: 32 - CONSTABLE, PCT</b>							
505-100-32_350.7360	State Training Funds	796	-	-	-	-	-
<b>3-DEPARTMENT Total: 32 - CONSTABLE, PCT 2</b>		796	-	-	-	-	-
<b>SUB-DEPARTMENT: 33 - CONSTABLE, PCT</b>							
505-100-33_350.7360	State Training Funds	740	691	-	597	597	-
<b>3-DEPARTMENT Total: 33 - CONSTABLE, PCT 3</b>		740	691	-	597	597	-
<b>SUB-DEPARTMENT: 34 - CONSTABLE, PCT</b>							
505-100-34_350.7360	State Training Funds	740	692	-	597	597	-
<b>3-DEPARTMENT Total: 34 - CONSTABLE, PCT 4</b>		740	692	-	597	597	-
<b>SUB-DEPARTMENT: 35 - C.A. INVESTIGATOR TRAINING FUNDS</b>							
505-100-35_350.7360	State Training Funds	852	790	-	683	683	-
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		16,782	14,001	-	12,143	12,145	-
Total: 505 - LAW ENFORCEMENT TRAINING FUNDS		16,782	14,001	-	12,143	12,145	-
<b>FUND: 600 - DEBT SERVICE</b>							
<b>DEPT: 680 - DEBT SERVICE</b>							
600-680_300.7110	Current Taxes / Real Property	2,342,978	2,385,524	2,615,139	2,615,139	2,613,600	2,628,991
600-680_300.7120	Delinquent Taxes / Real Property	18,513	22,746	20,000	20,000	17,158	20,000
600-680_300.7130	Penalty & Interest	19,876	19,975	19,000	19,000	16,688	19,000
600-680_330.7610	Investment Income	4,547	3,944	3,000	3,000	505	2,500
Total: 600 - DEBT SERVICE		2,385,915	2,432,189	2,657,139	2,657,139	2,647,950	2,670,491
<b>FUND: 700 - CAPITAL PROJECT FUND</b>							
700_701.0100	Transfers in Transfer in from G	5,852,346	1,035,000	2,775,000	2,864,811	2,864,811	16,650,000
Total: 700 - CAPITAL PROJECT FUND		5,852,346	1,035,000	2,775,000	2,864,811	2,864,811	16,650,000
<b>FUND: 701 - TAX NOTES 2020/2017/2013</b>							
701_330.7610	Investment Income	13,707	26,503	-	-	18,370	-
701_390.7851	Other Financing Sources Tax /	-	8,500,000	-	-	-	-
Total: 701 - TAX NOTES 2020/2017/2013		13,707	8,526,503	-	-	18,370	-
<b>FUND: 714 - RECOVERY FUND GRANTS</b>							
<b>DEPT: 930 - AMERICAN RESCUE PLAN</b>							
714-930_350.7331	Grant Funding - Federal	-	14,366	5,523,142	7,992,007	-	29,515,000
714-930_701.0100	Transfers in Transfer in from G	-	-	-	24,052	-	-
<b>DEPT Total: 930 - AMERICAN RESCUE PLAN</b>		-	14,366	5,523,142	8,016,059	-	29,515,000
Total: 714 - RECOVERY FUND GRANTS		-	14,366	5,523,142	8,016,059	-	29,515,000
<b>FUND: 800 - JAIL COMMISSARY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
800-100_300.7637	Taxable Sales	100,973	103,335	100,000	100,000	63,381	75,000
800-100_300.7639	Non Taxable Sales	277,934	291,366	240,000	240,000	200,170	180,000
800-100_300.7655	Proceeds - County Auction	86	23	-	-	-	-
800-100_330.7610	Investment Income	528	807	200	200	5,487	5,000
Total: 800 - JAIL COMMISSARY FUND		379,521	395,532	340,200	340,200	269,038	260,000
<b>FUND: 850 - EMPLOYEE HEALTH BENEFITS</b>							
<b>DEPT: 698 - MEDICAL / DENTAL INSURANCE</b>							
850-698_300.7605	Miscellaneous Revenue	5,897	2,814	100	100	-	100
850-698_330.7610	Investment Income	64,849	28,327	35,000	35,000	21,874	35,000
850-698_380.7800	Employer Contributions	5,564,880	5,487,872	5,600,000	5,600,000	3,649,152	5,600,000



## FY23 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
850-698_380.7810	Employee Contributions -Medic	832,696	813,146	830,000	830,000	558,233	<b>830,000</b>
850-698_380.7812	Employee Contributions-Denta	281,115	280,481	280,000	280,000	190,359	<b>280,000</b>
850-698_380.7820	Cobra Payments	105,890	96,415	100,000	100,000	66,387	<b>100,000</b>
850-698_380.7822	Stop Loss Reimbursements	239,451	126,338	-	-	243,210	-
850-698_380.7825	Prescription Rx Rebate	232,854	439,023	385,000	385,000	186,750	<b>385,000</b>
Total: 850 - EMPLOYEE HEALTH BENEFITS		7,327,632	7,274,415	7,230,100	7,230,100	4,915,965	<b>7,230,100</b>
<b>FUND: 855 - WORKERS' COMPENSATION FUND</b>							
<b>DEPT: 699 - WORKERS COMPENSATION</b>							
855-699_330.7610	Investment Income	696	636	400	400	3,715	<b>4,000</b>
855-699_380.7800	Employer Contributions	361,705	350,786	350,950	350,950	311,429	<b>350,950</b>
Total: 855 - WORKERS' COMPENSATION FUND		362,401	351,423	351,350	351,350	315,144	<b>354,950</b>
<b>FUND: 899 - MISCELLANEOUS SHORT TERM GRANTS</b>							
<b>DEPT: 899 - MISCELLANEOUS GRANTS</b>							
899-899_350.0006	OAG VINE GRANT	18,619	18,571	-	18,593	4,648	-
<b>DEPT Total: 899 - MISCELLANEOUS GRANTS</b>		18,619	18,571	-	18,593	4,648	-
<b>DEPT: 901 - RESCUE TASK FORCE</b>							
899-901_350.7366	State Funding	55,478	-	-	-	-	-
<b>DEPT Total: 901 - RESCUE TASK FORCE</b>		55,478	-	-	-	-	-
<b>DEPT: 905 - TRAVIS COUNTY SCATTF GRANT</b>							
899-905_350.7469	Reimbursement / Auto Theft T	93,870	97,962	92,728	113,259	72,701	-
899-905_711.7330	Required Match-Trans In Requ	34,721	31,080	45,313	19,618	14,789	-
<b>T Total: 905 - TRAVIS COUNTY SCATTF GRANT</b>		128,592	129,042	138,041	132,877	87,490	-
<b>DEPT: 909 - EOC EQUIPMENT UPGRADE</b>							
899-909_350.7366	State Funding	1,631	53,077	-	-	-	-
<b>DEPT Total: 909 - EOC EQUIPMENT UPGRADE</b>		1,631	53,077	-	-	-	-
<b>DEPT: 941 - CARES GRANT</b>							
899-941_350.7331	Grant Funding - Federal	80,378	1,295,454	-	-	-	-
<b>DEPT Total: 941 - CARES GRANT</b>		80,378	1,295,454	-	-	-	-
<b>DEPT: 942 - EMERGENCY MANAGEMENT GRANTS</b>							
<b>SUB-DEPARTMENT: A1 - AACOG Homeland</b>							
899-942-A1_350.7331	Grant Funding - Federal	-	64,994	-	164,000	-	-
<b>Total: A1 - AACOG Homeland Security-Support</b>		-	64,994	-	164,000	-	-
<b>al: 942 - EMERGENCY MANAGEMENT GRANTS</b>		-	64,994	-	164,000	-	-
<b>DEPT: 944 - ROAD &amp; BRIDGE GRANTS</b>							
<b>SUB-DEPARTMENT: B1 - TXVEMP CLASS 4-</b>							
899-944-B1_350.7366	State Funding	-	139,726	-	1,203,032	-	<b>72,000</b>
899-944-B1_711.0200	Required Match-Trans In Requ	-	36,931	-	-	-	<b>18,000</b>
<b>SUB-DEPARTMENT Total: B1 - TXVEMP CLASS 4-7</b>		-	176,657	-	1,203,032	-	<b>90,000</b>
<b>SUB-DEPARTMENT: B2 - TXVEMP CLASS 8</b>							
899-944-B2_350.7366	State Funding	-	-	-	537,814	-	-
<b>JB-DEPARTMENT Total: B2 - TXVEMP CLASS 8</b>		-	-	-	537,814	-	-
<b>DEPT Total: 944 - ROAD &amp; BRIDGE GRANTS</b>		-	176,657	-	1,740,846	-	<b>90,000</b>
<b>DEPT: 945 - VETERANS SERVICE GRANTS</b>							
899-945_350.7366	State Funding	-	-	-	100,000	9,327	-
<b>DEPT Total: 945 - VETERANS SERVICE GRANTS</b>		-	-	-	100,000	9,327	-
899 - MISCELLANEOUS SHORT TERM GRANTS		284,698	1,737,794	138,041	2,156,316	101,465	<b>90,000</b>
<b>REVENUE GRAND Totals:</b>		<b>91,743,925</b>	<b>102,469,140</b>	<b>99,531,031</b>	<b>105,029,464</b>	<b>88,392,153</b>	<b>144,016,700</b>



## SPECIALIZED LOCAL ENTITIES / FILED BUDGETS FY23 BUDGETS

On the following pages are budgets that while not controlled by the Commissioners Court, are required to be filed with the Commissioners Court, and become part of the official record of the County.

### JUVENILE PROBATION DEPARTMENT

In Accordance with Local Government Code §140.004, the Juvenile Probation Department must file a budget with the Commissioners Court. Those budgets are hereto attached.

Texas Human Resource Code §152.1001, establishes the Juvenile Board which is composed of the County Judge and the District Judges in Guadalupe County. The County Judge may add the Judge of the County Court at Law to the Board or may, from time to time, designate the Judge of the County Court at Law to serve on the Board in the County Judge's place.

FUND	REVENUES	EXPENDITURES	NOTES
324 - TEXAS JUVENILE JUSTICE DEPT GRANTS			Texas Juvenile Justice Division (TJJD) grants are funded by the State of Texas. These State grants are on a September - August fiscal year.
COMMUNITY PROGRAMS	\$ 72,392	\$ 72,392	
BASIC	463,667	463,667	
MENTAL HEALTH	<u>162,082</u>	<u>162,082</u>	
SUBTOTAL	\$ 698,141	\$ 698,141	<i>Amounts for TJJD are estimated, formal contracts to be signed.</i>
325 - JUVENILE PROBATION (COUNTY FUNDS)			This is the "county funded" portion of Juvenile's budget, and is divided into two departments - Probation (672) and Detention (673).
JUVENILE PROBATION	\$ 4,440,130	\$1,380,236	
JUVENILE DETENTION	<u>200,000</u>	<u>3,535,810</u>	
SUBTOTAL	\$ 4,640,130	\$ 4,916,046	
326 - JUVENILE PROBATION FEES FUND	\$ 4,125	\$ 4,575	Texas Family Code 54.061, "if financially able to do so, to pay to the court a fee of not more than \$15 a month during the period that the child continues on probation."
327 - JUVENILE TITLE IVE GRANT	\$ 100	\$ 8,890	Title IVE is a federal grant that provides funding for foster care eligible children. For many years, the County received "administrative" cost for this grant, but the State changed the program and at this time, the County only receives funding for actual placement costs of Title IVE children.
<b>TOTAL</b>	<b>\$ 5,342,496</b>	<b>\$ 5,627,652</b>	



**CHAPTER 59 FORFEITURE BUDGETS**

Also included are the budgets for the Sheriff, County Attorney, Constable, Precinct 1, and Constable, Precinct 3 Chapter 59 Forfeitures. The Texas Code of Criminal Procedures, Chapter 59 states, "Proceeds awarded under this chapter to a law enforcement agency or to the attorney representing the state may be spent by the agency or the attorney after a budget for the expenditure of the proceeds has been submitted to the commissioners court." Those budgets are hereto attached.

FUND	REVENUES	EXPENDITURES	NOTES
403 – SHERIFF STATE FORFEITURE FUND	\$ 30,000	\$ 110,600	
446 – COUNTY ATTORNEY STATE FORFEITURE FUND	\$ 41,000	\$ 180,973	
451 – CONSTABLE, PRECINCT 1 STATE FORFEITURE FUNDS	\$ 0	\$ 0	
453 – CONSTABLE, PRECINCT 3 STATE FORFEITURE FUNDS	\$ 0	\$ 500	

**COUNTY ATTORNEY STATE FUNDS**

"Apportionment funds are for the payment of salaries, travel and expenses of assistant prosecutors, investigators and administrative staff. These funds are also eligible to be used for the day-to-day operating expenses of the office as outlined in the following excerpt from the General Appropriations Act." Comptroller Judiciary Section, Office Apportionment Guidelines, Form 96-854.

FUND	REVENUES	EXPENDITURES	NOTES
447 – COUNTY ATTORNEY STATE FUNDS	\$ 22,500	\$ 22,500	

**TAX ASSESSOR-COLLECTOR SPECIAL VEHICLE INVENTORY TAX INTEREST FUND**

The Tax Assessor-Collector holds funds collected under Chapter 23.122 of the Property Tax Code in an escrow account – the Vehicle Inventory Tax Escrow Account. Interest earned on the escrow account and any penalties assessed for non-payment on these property taxes are transferred to the Tax-Assessor-Collectors VIT Interest Fund. The funds may only be used to help defray the cost of administration of the prepayment procedure established under Chapter 23.122.

FUND	REVENUES	EXPENDITURES	NOTES
500 – TAX OFFICE SPECIAL VEHICLE INVENTORY TAX (VIT) INTEREST FUND	\$ 0	\$ 0	



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 324 - JUVENILE TJJD</b>							
<b>REVENUES</b>							
<b>DEPT: 676 - COMMUNITY PROGRAMS</b>							
324-676_350.7366	Intergovernmental State Funding	203,523	230,133	214,588	223,152	216,169	<b>72,392</b>
<b>DEPT: 677 - "R" GRANT R RISK</b>							
324-677_350.7366	Intergovernmental State Funding	5,580	5,747	-	-	6,035	-
<b>DEPT: 678 - PRE AND POST ADJUDICATION(State)</b>							
324-678_350.7366	Intergovernmental State Funding	85,032	40,992	46,843	48,477	51,191	-
<b>DEPT: 682 - BASIC ( was "A" STATE AID)</b>							
324-682_350.7366	Intergovernmental State Funding	168,598	158,907	151,916	148,715	151,714	<b>463,667</b>
<b>DEPT: 683 - COMMITMENT DIVERSION ("C")</b>							
324-683_350.7366	Intergovernmental State Funding	140,278	147,790	170,872	174,037	170,648	-
<b>DEPT: 686 - "N" MENTAL HEALTH SERVICES</b>							
324-686_350.7366	Intergovernmental State Funding	154,837	162,706	162,948	157,134	161,793	<b>162,082</b>
<b>REVENUES Total</b>		<b>852,408</b>	<b>746,275</b>	<b>747,167</b>	<b>751,515</b>	<b>757,550</b>	<b>698,141</b>

**EXPENSES**

<b>DEPT: 676 - COMMUNITY PROGRAMS</b>							
<i>Personnel Services</i>							
324-676_430.1040	Employees Hourly Employees	141,759	147,079	154,648	160,280	160,280	<b>53,508</b>
324-676_430.1054	Employees Certification Supplement	5,575	4,337	5,877	4,944	4,944	<b>2,402</b>
324-676_450.2010	Social Security/Medicare	10,886	10,829	12,280	11,726	11,725	<b>3,914</b>
324-676_450.2020	Group Medical Insurance	27,739	30,454	21,813	25,527	25,530	<b>5,362</b>
324-676_450.2030	Retirement	17,253	17,642	19,632	20,327	20,326	<b>7,106</b>
324-676_450.2040	Worker's Compensation Insurance	311	306	338	348	347	<b>100</b>
<i>Total: Personnel Services</i>		203,523	210,648	214,588	223,152	223,152	<b>72,392</b>
<i>Operations</i>							
324-676_585.4052	Non Residential Expenses Evaluations & Psycholog	-	14,215	-	-	-	-
324-676_585.4053	Non Residential Expenses Counseling	-	3,119	-	-	-	-
<i>Total: Operations</i>		-	17,334	-	-	-	-
<b>DEPT Total: 676 - COMMUNITY PROGRAMS</b>		203,523	227,982	214,588	223,152	223,152	<b>72,392</b>
<b>DEPT: 677 - "R" GRANT R RISK</b>							
324-677_520.3660	Computer Software	5,580	5,747	-	-	6,035	-
<b>DEPT Total: 677 - "R" GRANT R RISK</b>		5,580	5,747	-	-	6,035	-
<b>DEPT: 678 - PRE AND POST ADJUDICATION(State)</b>							
324-678_520.3330	Food	-	24,347	-	-	-	-
324-678_540.4881	Inter-County Contracts Secure Placement	-	-	46,843	-	-	-
324-678_541.4881	External Contracts Secure Placement	36,796	18,583	-	-	-	-
324-678_541.4882	External Contracts Non Secure Placement	48,236	9,585	-	48,477	48,477	-
<b>DEPT Total: 678 - PRE AND POST ADJUDICATION(State)</b>		85,033	52,515	46,843	48,477	48,477	-
<b>DEPT: 682 - BASIC ( was "A" STATE AID)</b>							
<i>Personnel Services</i>							
324-682_430.1040	Employees Hourly Employees	117,158	105,557	104,076	106,887	106,887	<b>346,440</b>
324-682_430.1054	Employees Certification Supplement	4,595	3,499	4,758	3,732	3,732	<b>18,081</b>
324-682_450.2010	Social Security/Medicare	8,996	7,984	8,326	7,992	7,993	<b>25,516</b>
324-682_450.2020	Group Medical Insurance	23,338	20,460	21,216	16,230	16,231	<b>26,499</b>
324-682_450.2030	Retirement	14,254	12,621	13,310	13,639	13,639	<b>46,331</b>
324-682_450.2040	Worker's Compensation Insurance	256	218	229	234	234	<b>800</b>
<i>Total: Personnel Services</i>		168,598	150,339	151,915	148,714	148,714	<b>463,667</b>
<i>Operations</i>							
324-682_520.4010	Outside Audit	-	5,750	-	-	-	-
<i>Total: Operations</i>		-	5,750	-	-	-	-
<b>DEPT Total: 682 - BASIC ( was "A" STATE AID)</b>		168,598	156,089	151,915	148,714	148,714	<b>463,667</b>



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 324 - JUVENILE TJJD, Continued</b>							
<b>EXPENSES</b>							
<b>DEPT: 683 - COMMITMENT DIVERSION ("C")</b>							
<i>Personnel Services</i>							
324-683_430.1040	Employees Hourly Employees	-	63,207	119,768	123,281	123,280	-
324-683_430.1054	Employees Certification Supplement	-	2,892	4,852	4,851	4,852	-
324-683_450.2010	Social Security/Medicare	-	4,678	9,533	9,355	9,356	-
324-683_450.2020	Group Medical Insurance	-	12,734	21,216	20,579	20,579	-
324-683_450.2030	Retirement	-	7,833	15,241	15,702	15,702	-
324-683_450.2040	Worker's Compensation Insurance	-	138	263	270	269	-
<b>Total: Personnel Services</b>		-	91,482	170,873	174,038	174,037	-
<i>ICC - Inter-County Contracts</i>							
324-683_540.4881	Inter-County Contracts Secure Placement	-	29,851	-	-	-	-
<b>Total: ICC - Inter-County Contracts</b>		-	29,851	-	-	-	-
<i>EXC - External Contracts</i>							
324-683_541.4881	External Contracts Secure Placement	20,607	20,164	-	-	-	-
324-683_541.4882	External Contracts Non Secure Placement	47,488	-	-	-	-	-
324-683_541.4885	External Contracts Youth Probation Services	72,183	-	-	-	-	-
<b>Total: EXC - External Contracts</b>		140,278	20,164	-	-	-	-
<b>DEPT Total: 683 - COMMITMENT DIVERSION ("C")</b>		140,278	141,497	170,873	174,038	174,037	-
<b>DEPT: 685 - "S" PREVENTION &amp; INTERVENTION</b>							
<i>Personnel Services</i>							
324-685_430.1040	Employees Hourly Employees	48,295	-	-	-	-	-
324-685_430.1054	Employees Certification Supplement	1,213	-	-	-	-	-
324-685_430.1595	Employees Part-time employees	20,330	-	-	-	-	-
324-685_450.2010	Social Security/Medicare	5,343	-	-	-	-	-
324-685_450.2020	Group Medical Insurance	10,608	-	-	-	-	-
324-685_450.2030	Retirement	8,544	-	-	-	-	-
324-685_450.2040	Worker's Compensation Insurance	227	-	-	-	-	-
<b>Total: Personnel Services</b>		94,560	-	-	-	-	-
<b>DEPT Total: 685 - "S" PREVENTION &amp; INTERVENTION</b>		94,560	-	-	-	-	-
<b>DEPT: 686 - "N" MENTAL HEALTH SERVICES</b>							
<i>Personnel Services</i>							
324-686_430.1040	Employees Hourly Employees	111,732	115,685	115,633	110,867	110,867	122,042
324-686_430.1054	Employees Certification Supplement	2,426	2,426	2,426	2,426	2,426	-
324-686_450.2010	Social Security/Medicare	8,540	8,882	9,032	8,508	8,508	6,027
324-686_450.2020	Group Medical Insurance	18,525	21,216	21,216	21,216	21,216	8,965
324-686_450.2030	Retirement	13,374	13,996	14,439	13,878	13,879	8,520
324-686_450.2040	Worker's Compensation Insurance	240	240	202	239	238	16,278
324-686_450.2060	Unemployment Insurance	-	-	-	-	-	250
<b>Total: Personnel Services</b>		154,837	162,445	162,948	157,134	157,134	162,082
<b>DEPT Total: 686 - "N" MENTAL HEALTH SERVICES</b>		154,837	162,445	162,948	157,134	157,134	162,082
<b>EXPENSES Total</b>		<b>852,408</b>	<b>746,275</b>	<b>747,167</b>	<b>751,515</b>	<b>757,550</b>	<b>698,141</b>
<b>FUND REVENUE Total: 324 - JUVENILE TJJD</b>		<b>852,408</b>	<b>746,275</b>	<b>747,167</b>	<b>751,515</b>	<b>757,550</b>	<b>698,141</b>
<b>FUND EXPENSE Total: 324 - JUVENILE TJJD</b>		<b>852,408</b>	<b>746,275</b>	<b>747,167</b>	<b>751,515</b>	<b>757,550</b>	<b>698,141</b>
<b>FUND Total: 324 - JUVENILE TJJD</b>		-	-	-	-	-	-



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 325 - JUVENILE PROBATION FUND</b>							
<b>REVENUES</b>							
325-672_300.7605	Miscellaneous Revenue	-	-	50	50	-	50
325-672_300.7655	Proceeds - County Auction	1,426	329	200	200	-	200
325-672_330.7610	Investment Income	3,314	3,450	2,000	2,000	1,998	3,000
325-672_330.7611	Investment Income interest on State Funds	97	333	100	100	311	100
325-672_701.0100	Transfers in Transfer in from General Fund	3,941,260	3,991,589	4,262,222	4,262,222	4,262,222	4,436,780
325-673_300.7480	Detention Revenue	188,805	41,200	200,000	200,000	155,880	200,000
<b>REVENUES Total</b>		<b>4,134,901</b>	<b>4,036,902</b>	<b>4,464,572</b>	<b>4,464,572</b>	<b>4,420,411</b>	<b>4,640,130</b>

**EXPENSES**

**DEPT: 672 - JUVENILE PROBATION**

*Personnel Services*

325-672_420.1020	Appointed Officials Salary	100,193	100,193	101,236	101,236	92,351	105,286
325-672_420.1023	Appointed Officials Cell Phone Allowance	35	-	-	-	-	-
325-672_420.1054	Appointed Officials Certification Supplement	2,426	2,426	2,426	2,426	2,146	3,063
325-672_420.1610	Appointed Officials Longevity	1,725	1,485	1,845	1,845	1,845	-
325-672_430.1030	Employees Salaried Exempt	73,862	74,680	75,723	75,723	50,332	88,409
325-672_430.1040	Employees Hourly Employees	514,725	448,596	480,699	480,699	447,718	446,910
325-672_430.1054	Employees Certification Supplement	11,849	11,756	9,516	9,516	10,776	36,138
325-672_430.1060	Employees Supplemental Pay	1,200	415	-	-	-	-
325-672_430.1595	Employees Part-time employees	7,287	9,063	34,653	34,653	25,980	69,601
325-672_430.1610	Employees Longevity	27,695	25,660	28,475	28,475	28,270	29,815
325-672_440.1600	Other Pay Overtime	-	-	-	5,000	847	20,374
325-672_450.2010	Social Security/Medicare	53,943	49,793	54,942	54,942	48,393	61,208
325-672_450.2020	Group Medical Insurance	125,528	110,500	126,699	126,699	116,329	112,008
325-672_450.2030	Retirement	86,422	80,500	90,960	90,960	80,953	103,649
325-672_450.2040	Worker's Compensation Insurance	1,310	1,193	1,310	1,310	1,143	2,453
325-672_450.2060	Unemployment Insurance	1,798	1,031	872	872	822	911
<b>Total: Personnel Services</b>		<b>1,009,999</b>	<b>917,290</b>	<b>1,009,356</b>	<b>1,014,356</b>	<b>907,905</b>	<b>1,079,825</b>

*Operations*

325-672_520.3100	Office Supplies / Minor Eqpt	19,099	7,760	10,000	16,500	14,125	12,000
325-672_520.3110	Postage	832	923	1,300	1,300	1,226	1,300
325-672_520.3300	Fuel	4,271	4,288	8,450	12,450	10,361	10,000
325-672_520.3334	Juvenile Employee Kitchen Supply	1,191	1,473	2,000	2,000	1,241	2,000
325-672_520.3340	Miscellaneous	781	868	7,750	4,929	2,260	8,200
325-672_520.3900	Subs, Publications, Access Fees	311	293	1,250	1,250	773	2,930
325-672_520.4010	Outside Audit	5,350	-	5,750	-	-	5,750
325-672_520.4054	Pre-employment/employee physical	91	265	350	350	33	400
325-672_520.4200	Telephone	6,115	6,253	6,400	6,400	5,719	6,240
325-672_520.4205	Cell Phone	4,999	5,912	6,500	6,500	4,950	6,200
325-672_520.4260	Mileage/Travel non training	1,166	1,803	2,000	2,000	941	1,000
325-672_520.4350	Printing	810	365	1,300	1,300	611	1,000
325-672_520.4505	Repair Bldg & Bldg Equipment	1,288	730	500	115,680	111,166	2,500
325-672_520.4520	Repair Office & Misc Equipment	-	1,489	800	800	476	800
325-672_520.4540	Vehicle Repair & Maintenance	2,842	5,021	6,000	6,000	2,112	6,000
325-672_520.4621	Lease - Copier	6,548	3,872	-	-	-	-
325-672_520.4622	Lease/Rent - Postage Machine	214	536	620	620	620	620
325-672_520.4800	Bond Premium / Issue Costs	-	-	213	284	284	71
325-672_520.4810	Membership Dues & Licenses	1,747	1,562	2,300	2,300	1,445	50
325-672_520.4812	Training & Conferences	4,650	5,993	20,000	20,000	14,797	20,000
325-672_585.3375	Non Residential - Prescriptions	-	10	100	100	577	100
325-672_585.3376	Non Residential - Juvenile Medical Services	-	-	100	100	-	100
325-672_585.4052	Non Residential - Evaluations & Psychologicals	16,390	3,380	25,000	23,500	22,325	25,000
325-672_585.4053	Non Residential - Counseling	3,528	-	7,800	7,800	4,459	8,500
325-672_585.4055	Non Residential - Toxicology/Drug Testing	2,118	4,334	4,500	4,500	3,935	5,100
325-672_585.4884	Non Residential - Electronic Monitoring	15,596	17,117	24,000	24,000	18,364	26,000
325-672_586.4881	Residential - Secure Placement	46,582	(1,779)	108,730	108,730	84,435	91,250
325-672_586.4882	Residential - Non Secure Placement	41,440	8,321	217,460	42,806	12,624	54,250
325-672_586.4883	Residential - Contract Detention	-	-	550	550	-	550
<b>Total: Operations</b>		<b>187,957</b>	<b>80,790</b>	<b>471,723</b>	<b>412,749</b>	<b>319,858</b>	<b>297,911</b>





**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 325 - JUVENILE PROBATION FUND</b>							
<b>DEPT: 672 - JUVENILE PROBATION, Continued</b>							
<b>EXPENSES</b>							
<i>Operations - Non Capital Assets</i>							
325-672_520.3657	Controlled Assets	5,816	1,598	10,000	8,000	6,399	<b>2,500</b>
<i>Total: Operations - Non Capital Assets</i>		5,816	1,598	10,000	8,000	6,399	<b>2,500</b>
<i>Capital Outlay</i>							
325-672_595.5720	Capital Outlay Office Furniture & Equipment	-	12,507	-	-	-	-
<i>Total: Capital Outlay</i>		-	12,507	-	-	-	-
<i>Transfers Out</i>							
325-672_700.0100	Transfers Out Transfer to General Fund	372,747	-	-	910,557	910,557	-
<i>Total: Transfers Out</i>		372,747	-	-	910,557	910,557	-
<b>DEPT Total: 672 - JUVENILE PROBATION</b>		<b>1,576,519</b>	<b>1,012,185</b>	<b>1,491,079</b>	<b>2,345,662</b>	<b>2,144,719</b>	<b>1,380,236</b>



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 325 - JUVENILE PROBATION FUND</b>							
<b>EXPENSES</b>							
<b>DEPT: 673 - JUVENILE DETENTION</b>							
<i>Personnel Services</i>							
325-673_430.1030	Employees Salaried Exempt	73,537	78,397	79,440	79,440	54,628	-
325-673_430.1040	Employees Hourly Employees	1,426,870	1,334,737	1,591,867	1,591,867	1,505,364	2,022,269
325-673_430.1054	Employees Certification Supplement	37,749	34,580	37,562	37,562	33,833	79,013
325-673_430.1595	Employees Part-time employees	127,208	80,009	135,821	133,271	72,503	110,067
325-673_430.1596	Employees Class Instructors	-	-	-	2,550	836	9,000
325-673_430.1610	Employees Longevity	36,120	35,830	40,000	40,000	34,880	40,790
325-673_440.1599	Other Pay Holiday Pay	66,324	62,040	65,957	65,957	56,598	69,261
325-673_440.1600	Other Pay Overtime	9,329	13,441	34,796	33,046	38,380	38,442
325-673_440.1625	Other Pay Uniform/Clothing/Boot Allowance	9,975	8,925	10,150	11,900	9,450	13,950
325-673_450.2010	Social Security/Medicare	129,915	119,928	151,394	151,394	131,241	182,284
325-673_450.2020	Group Medical Insurance	335,777	297,024	339,456	339,456	315,432	393,120
325-673_450.2030	Retirement	209,691	195,278	245,857	245,857	222,091	301,709
325-673_450.2040	Worker's Compensation Insurance	27,516	24,787	29,809	29,809	29,059	37,112
325-673_450.2060	Unemployment Insurance	2,685	1,497	1,397	1,397	1,269	1,668
<b>Total: Personnel Services</b>		<b>2,492,697</b>	<b>2,286,472</b>	<b>2,763,506</b>	<b>2,763,506</b>	<b>2,505,565</b>	<b>3,298,685</b>
<i>Operations</i>							
325-673_520.3100	Office Supplies / Minor Eqpt	7,233	5,754	13,292	28,792	25,889	14,500
325-673_520.3320	Cleaning Supplies	11,483	11,042	12,000	13,380	12,407	13,000
325-673_520.3325	Maintenance Supplies	6,002	2,575	7,400	4,520	2,971	5,000
325-673_520.3330	Food	34,252	1,817	54,000	49,000	40,449	54,000
325-673_520.3332	Kitchen Items	3,696	3,212	8,800	13,800	10,402	10,000
325-673_520.3335	Detainee/Prisoner Uniforms	5,814	3,148	6,200	9,700	9,573	9,000
325-673_520.3340	Miscellaneous	617	728	1,275	3,233	2,985	1,275
325-673_520.3345	Personal Hygiene	5,439	2,930	7,000	7,000	5,540	8,000
325-673_520.3350	Bedding & Linen	2,056	1,568	3,000	3,000	1,067	4,000
325-673_520.3375	Prescriptions / Medical Supplies	5,194	4,557	10,000	4,200	2,066	6,500
325-673_520.3376	Juv Detainee Medical Services	22,865	21,631	24,000	24,000	22,199	24,000
325-673_520.4011	PREA Compliance	-	-	-	-	-	100
325-673_520.4053	Counseling (detention center)	1,475	-	2,000	-	-	100
325-673_520.4054	Pre-employment/employee physical	2,659	3,430	5,000	5,000	2,703	5,200
325-673_520.4057	Program Supplies/Misc	2,764	3,461	4,000	7,800	5,935	6,000
325-673_520.4205	Cell Phone	3,401	3,494	3,900	3,900	3,749	3,400
325-673_520.4260	Mileage/Travel non training	-	-	120	120	-	-
325-673_520.4505	Repair Bldg & Bldg Equipment	13,943	16,142	28,000	114,368	104,554	15,000
325-673_520.4510	Repair Equip & Machinery	14,296	6,510	5,000	6,140	3,921	6,500
325-673_520.4520	Repair Office & Misc Equipment	1,630	2,300	2,400	2,400	331	2,400
325-673_520.4621	Lease - Copier	3,245	1,951	-	-	-	-
325-673_520.4810	Membership Dues & Licenses	154	150	500	500	170	300
325-673_520.4812	Training & Conferences	4,465	2,646	10,000	10,000	4,711	10,000
<b>Total: Operations</b>		<b>152,683</b>	<b>99,045</b>	<b>207,887</b>	<b>310,853</b>	<b>261,623</b>	<b>198,275</b>
<i>Operations - Non Capital Assets</i>							
325-673_520.3657	Controlled Assets	2,596	3,314	2,100	41,298	40,853	38,850
<b>Total: Operations - Non Capital Assets</b>		<b>2,596</b>	<b>3,314</b>	<b>2,100</b>	<b>41,298</b>	<b>40,853</b>	<b>38,850</b>
<i>Capital Outlay</i>							
325-673_595.5710	Capital Outlay Equipment & Machinery	-	-	-	255,193	251,642	-
325-673_595.5712	Capital Outlay Extraordinary Equipment Repair	-	8,482	-	-	-	-
<b>Total: Capital Outlay</b>		<b>-</b>	<b>8,482</b>	<b>-</b>	<b>255,193</b>	<b>251,642</b>	<b>-</b>
<b>DEPT Total: 673 - JUVENILE DETENTION</b>		<b>2,647,976</b>	<b>2,397,313</b>	<b>2,973,493</b>	<b>3,370,850</b>	<b>3,059,683</b>	<b>3,535,810</b>
<b>EXPENSES Total</b>		<b>4,224,495</b>	<b>3,409,498</b>	<b>4,464,572</b>	<b>5,716,512</b>	<b>5,204,402</b>	<b>4,916,046</b>
FUND REVENUE	Total: 325 - JUVENILE PROBATION FUND	4,134,901	4,036,902	4,464,572	4,464,572	4,420,411	4,640,130
FUND EXPENSE	Total: 325 - JUVENILE PROBATION FUND	4,224,495	3,409,498	4,464,572	5,716,512	5,204,402	4,916,046
<b>FUND Total: 325 - JUVENILE PROBATION FUND</b>		<b>(89,594)</b>	<b>627,404</b>	<b>-</b>	<b>(1,251,940)</b>	<b>(783,991)</b>	<b>(275,916)</b>



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 326 - JUVENILE PROBATION FEE FUND</b>							
<b>REVENUES</b>							
326-672_300.7474	Juv Probation Fees	5,124	6,666	2,500	2,500	5,624	4,000
326-672_300.7475	Juv Unclaimed Restitution	-	358	50	50	-	50
326-672_330.7610	Investment Income	92	79	50	50	96	75
<b>REVENUES Total</b>		<b>5,215</b>	<b>7,103</b>	<b>2,600</b>	<b>2,600</b>	<b>5,720</b>	<b>4,125</b>
<b>EXPENSES</b>							
<i>Operations</i>							
326-672_585.3330	Non Residential Expenses Juvenile Meals	13	14	100	100	-	75
326-672_585.3340	Non Residential Expenses Other Juvenile Needs	-	-	1,000	1,000	259	500
326-672_585.3375	Non Residential Expenses Prescriptions	1,220	1,662	5,000	5,000	750	2,000
326-672_585.3376	Non Residential Expenses Juvenile Medical Services	1,858	130	3,000	3,000	39	2,000
<i>Total: Operations</i>		<i>3,091</i>	<i>1,805</i>	<i>9,100</i>	<i>9,100</i>	<i>1,048</i>	<i>4,575</i>
<b>EXPENSES Total</b>		<b>3,091</b>	<b>1,805</b>	<b>9,100</b>	<b>9,100</b>	<b>1,048</b>	<b>4,575</b>
FUND REVENUE Total: 326 - JUVENILE PROBATION FEE FUND		5,215	7,103	2,600	2,600	5,720	4,125
FUND EXPENSE Total: 326 - JUVENILE PROBATION FEE FUND		3,091	1,805	9,100	9,100	1,048	4,575
<b>FUND Total: 326 - JUVENILE PROBATION FEE FUND</b>		<b>2,125</b>	<b>5,298</b>	<b>(6,500)</b>	<b>(6,500)</b>	<b>4,672</b>	<b>(450)</b>

<b>FUND: 327 - JUVENILE PROBATION TITLE IVE</b>							
<b>REVENUES</b>							
327-672_330.7610	Investment Income	157	111	100	100	108	100
<b>REVENUES Total</b>		<b>157</b>	<b>111</b>	<b>100</b>	<b>100</b>	<b>108</b>	<b>100</b>
<b>EXPENSES</b>							
<i>Operations</i>							
327-672_585.3341	Non Residential Expenses Community Service Sup	-	237	300	300	148	545
327-672_585.4057	Non Residential Expenses Other Program Expense	2,645	2,117	10,000	10,000	2,980	8,345
<i>Total: Operations</i>		<i>2,645</i>	<i>2,354</i>	<i>10,300</i>	<i>10,300</i>	<i>3,128</i>	<i>8,890</i>
<b>EXPENSES Total</b>		<b>2,645</b>	<b>2,354</b>	<b>10,300</b>	<b>10,300</b>	<b>3,128</b>	<b>8,890</b>
FUND REVENUE Total: 327 - JUVENILE PROBATION TITLE IVE		157	111	100	100	108	100
FUND EXPENSE Total: 327 - JUVENILE PROBATION TITLE IVE		2,645	2,354	10,300	10,300	3,128	8,890
<b>FUND Total: 327 - JUVENILE PROBATION TITLE IVE</b>		<b>(2,489)</b>	<b>(2,243)</b>	<b>(10,200)</b>	<b>(10,200)</b>	<b>(3,020)</b>	<b>(8,790)</b>



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 403 - SHERIFF'S STATE FORFEITURE CH 59</b>							
<b>REVENUES</b>							
403-100_300.7542	Forfeiture Proceeds	43,237	85,139	30,000	30,000	26,207	<b>30,000</b>
403-100_300.7656	Sale of Forfeited Property	-	300	-	-	-	-
403-100_300.7655	Proceeds - County Auction	31,542	69,225	-	-	-	-
403-100_330.7610	Investment Income	1,035	746	-	-	308	-
<b>REVENUES Total</b>		<b>75,814</b>	<b>155,410</b>	<b>30,000</b>	<b>30,000</b>	<b>26,515</b>	<b>30,000</b>
<b>EXPENSES</b>							
<i>Operations</i>							
403-100_520.3100	Office Supplies / Minor Eqpt	2,654	2,730	5,000	5,000	-	<b>5,000</b>
403-100_520.3340	Miscellaneous	23,562	91,387	50,000	50,000	28,057	<b>5,000</b>
403-100_520.3390	Ammunition	-	25,000	-	-	-	-
403-100_520.3392	Firearms & Weapons-Controlled FA	-	32,465	-	-	-	-
403-100_520.3660	Computer Software	3,245	401	10,000	10,000	-	<b>5,000</b>
403-100_520.3757	Vehicle Equipment	2,820	-	50,000	50,000	17,237	<b>5,000</b>
403-100_520.3800	Body Armor	19,354	76,245	20,000	20,000	-	<b>20,000</b>
403-100_520.4016	Confidential Informant Payments	-	-	10,000	10,000	5,000	<b>5,000</b>
403-100_520.4019	Paymt to Cooperating Agencies	-	-	10,000	10,000	-	<b>5,000</b>
403-100_520.4520	Repair Office & Misc Equipment	122	897	5,000	12,550	12,548	<b>5,000</b>
403-100_520.4525	Software Site Licenses	23,818	19,050	25,000	17,450	10,070	<b>10,000</b>
403-100_520.4812	Training & Conferences	-	567	20,000	20,000	9,417	<b>5,000</b>
<i>Total: Operations</i>		<b>75,575</b>	<b>248,741</b>	<b>205,000</b>	<b>205,000</b>	<b>82,328</b>	<b>70,000</b>
<i>Operations - Non Capital Assets</i>							
403-100_520.3657	Controlled Assets	87,658	68,992	75,000	49,961	26,041	<b>15,500</b>
<i>Total: Operations - Non Capital Assets</i>		<b>87,658</b>	<b>68,992</b>	<b>75,000</b>	<b>49,961</b>	<b>26,041</b>	<b>15,500</b>
<i>Capital Outlay</i>							
403-100_595.5710	Capital Outlay Equipment & Machinery	21,165	12,739	-	25,039	-	<b>25,100</b>
403-100_595.5730	Capital Outlay Vehicles	-	-	-	50,238	50,238	-
<i>Total: Capital Outlay</i>		<b>21,165</b>	<b>12,739</b>	<b>-</b>	<b>75,277</b>	<b>50,238</b>	<b>25,100</b>
<b>EXPENSES Total</b>		<b>184,398</b>	<b>330,472</b>	<b>280,000</b>	<b>330,238</b>	<b>158,607</b>	<b>110,600</b>
<b>FUND REVENUE</b>	Total: 403 - SHERIFF'S STATE FORFEITURE CH 59	<b>75,814</b>	<b>155,410</b>	<b>30,000</b>	<b>30,000</b>	<b>26,515</b>	<b>30,000</b>
<b>FUND EXPENSE</b>	Total: 403 - SHERIFF'S STATE FORFEITURE CH 59	<b>184,398</b>	<b>330,472</b>	<b>280,000</b>	<b>330,238</b>	<b>158,607</b>	<b>110,600</b>
<b>FUND Total: 403 - SHERIFF'S STATE FORFEITURE CH 59</b>		<b>(108,583)</b>	<b>(175,062)</b>	<b>(250,000)</b>	<b>(300,238)</b>	<b>(132,092)</b>	<b>(80,600)</b>



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 446 - COUNTY ATTORNEY STATE FORFEITURE</b>							
<b>REVENUES</b>							
446-100_300.7542	Forfeiture Proceeds	33,204	101,540	50,000	50,000	23,852	<b>40,000</b>
446-100_300.7656	Sale of Forfeited Property	4,671	706	-	-	-	-
446-100_330.7610	Investment Income	1,572	1,761	-	-	1,191	<b>1,000</b>
<b>REVENUES Total</b>		<b>39,446</b>	<b>104,007</b>	<b>50,000</b>	<b>50,000</b>	<b>25,043</b>	<b>41,000</b>
<b>EXPENSES</b>							
<i>Personnel Services</i>							
446-100_430.1030	Employees Salaried Exempt	-	-	-	84,000	57,995	<b>87,360</b>
446-100_430.1060	Employees Supplemental Pay	14,428	13,471	16,000	16,000	-	<b>16,000</b>
446-100_430.1610	Employees Longevity	-	-	-	-	-	<b>1,255</b>
446-100_450.2010	Social Security/Medicare	1,035	1,044	1,225	7,651	4,384	<b>8,004</b>
446-100_450.2020	Group Medical Insurance	-	-	-	10,608	7,982	<b>10,920</b>
446-100_450.2030	Retirement	1,726	1,751	1,971	12,337	7,224	<b>13,297</b>
446-100_450.2040	Worker's Compensation Insurance	19	19	21	131	76	<b>137</b>
<i>Total: Personnel Services</i>		<b>17,208</b>	<b>16,284</b>	<b>19,217</b>	<b>130,727</b>	<b>77,661</b>	<b>136,973</b>
<i>Operations</i>							
446-100_520.3100	Office Supplies / Minor Eqpt	-	-	4,000	1,568	254	<b>4,000</b>
446-100_520.3340	Miscellaneous	3,446	(1,145)	5,000	-	-	<b>5,000</b>
446-100_520.3341	Crime Prevention	-	-	2,500	-	-	<b>2,500</b>
446-100_520.4812	Training & Conferences	-	18,196	15,000	17,500	16,813	<b>20,000</b>
<i>Total: Operations</i>		<b>3,446</b>	<b>17,051</b>	<b>26,500</b>	<b>19,068</b>	<b>17,067</b>	<b>31,500</b>
<i>Operations - Non Capital Assets</i>							
446-100_520.3657	Controlled Assets	-	1,928	-	7,432	7,307	-
<i>Total: Operations - Non Capital Assets</i>		-	<b>1,928</b>	-	<b>7,432</b>	<b>7,307</b>	-
<i>Other Services</i>							
446-100_580.4927	Other Services Childrens Advocacy Ctr Support	10,000	10,000	10,000	10,000	10,000	<b>10,000</b>
446-100_580.4929	Other Services Family Violence Shelter	2,500	2,500	2,500	2,500	2,500	<b>2,500</b>
<i>Total: Other Services</i>		<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>
<b>EXPENSES Total</b>		<b>33,154</b>	<b>47,763</b>	<b>58,217</b>	<b>169,727</b>	<b>114,535</b>	<b>180,973</b>
<b>FUND REVENUE Total: 446 - COUNTY ATTORNEY STATE FORFEITURE</b>		<b>39,446</b>	<b>104,007</b>	<b>50,000</b>	<b>50,000</b>	<b>25,043</b>	<b>41,000</b>
<b>FUND EXPENSE Total: 446 - COUNTY ATTORNEY STATE FORFEITURE</b>		<b>33,154</b>	<b>47,763</b>	<b>58,217</b>	<b>169,727</b>	<b>114,535</b>	<b>180,973</b>
<b>FUND Total: 446 - COUNTY ATTORNEY STATE FORFEITURE</b>		<b>6,292</b>	<b>56,244</b>	<b>(8,217)</b>	<b>(119,727)</b>	<b>(89,492)</b>	<b>(139,973)</b>



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 447 - COUNTY ATTORNEY STATE FUNDS</b>							
<b>REVENUES</b>							
447-100_350.7366	Intergovernmental State Funding	22,500	22,500	22,500	22,500	22,500	<b>22,500</b>
<b>REVENUES Total</b>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>EXPENSES</b>							
447-100_520.3100	Office Supplies / Minor Eqpt	8,028	12,850	11,500	8,637	8,637	<b>3,000</b>
447-100_520.3110	Postage	4,374	4,791	3,500	3,022	3,022	<b>4,000</b>
447-100_520.3857	Law Books/CD's	8,890	4,859	7,500	10,841	10,841	<b>15,500</b>
447-100_520.4621	Lease - Copier	1,208	-	-	-	-	-
<b>EXPENSES Total</b>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
FUND REVENUE	Total: 447 - COUNTY ATTORNEY STATE FUNDS	22,500	22,500	22,500	22,500	22,500	<b>22,500</b>
FUND EXPENSE	Total: 447 - COUNTY ATTORNEY STATE FUNDS	22,500	22,500	22,500	22,500	22,500	<b>22,500</b>
<b>FUND Total: 447 - COUNTY ATTORNEY STATE FUNDS</b>		-	-	-	-	0	-



**GUADALUPE COUNTY, TEXAS**

**FISCAL YEAR 2022-2023 ADOPTED BUDGET**

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Amended Budget	2022 Actual Amount	2023 Adopted Budget
<b>FUND: 453 - CONSTABLE 3 STATE FORFEITURE</b>							
<b>REVENUES</b>							
453-100_300.7542	Forfeiture Proceeds	-	1,536	-	-	-	-
453-100_330.7610	Investment Income	8	9	-	-	4	-
<b>REVENUES Total</b>		<b>8</b>	<b>1,544</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>EXPENSES</b>							
<i>Operations</i>							
453-100_520.3100	Office Supplies / Minor Eqpt	-	-	50	50	-	-
453-100_520.3340	Miscellaneous	-	-	657	657	-	100
453-100_520.3630	Small Tools / Minor Equipment	-	-	510	510	-	250
453-100_520.3757	Vehicle Equipment	-	-	150	150	-	100
453-100_520.4540	Vehicle Repair & Maintenance	-	-	47	47	-	25
453-100_520.4812	Training & Conferences	-	-	5	5	-	25
<i>Total: Operations</i>		-	-	1,419	1,419	-	500
<i>Operations - Non Capital Assets</i>							
453-100_520.3657	Controlled Assets	-	1,408	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		-	1,408	-	-	-	-
<b>EXPENSES Total</b>		<b>-</b>	<b>1,408</b>	<b>1,419</b>	<b>1,419</b>	<b>-</b>	<b>500</b>
FUND REVENUE Total: 453 - CONSTABLE 3 STATE FORFEITURE		8	1,544	-	-	4	-
FUND EXPENSE Total: 453 - CONSTABLE 3 STATE FORFEITURE		-	1,408	1,419	1,419	-	500
<b>FUND Total: 453 - CONSTABLE 3 STATE FORFEITURE</b>		<b>8</b>	<b>136</b>	<b>(1,419)</b>	<b>(1,419)</b>	<b>4</b>	<b>(500)</b>
REVENUE GRAND Totals:		5,130,450	5,073,853	5,316,939	5,321,287	5,257,850	5,435,996
EXPENSE GRAND Totals:		5,322,691	4,562,076	5,593,275	7,011,311	6,261,769	5,942,225
Grand Totals:		(192,241)	511,777	(276,336)	(1,690,024)	(1,003,919)	(506,229)



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 400 County Judge

County Judge	1	1	1	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1
Receptionist/PBX Operator	1	1* <sup>1</sup>	0	0	0	0	0	0	0	0
County Engineer	0	0	0	0	0	1	1	1	1	0 <sup>2</sup>
Program Director (Veterans/Specialty Courts)	1	1* <sup>1</sup>	0	0	0	0	0	0	0	0
Public Information Officer	0	0	0	0	0	0	0	0	1	1
Part-time	0	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>3</b>

\*<sup>1</sup> Positions changed to part-time as of 01/01/2015

\*<sup>2</sup> County Engineer moved to new department 410 County Engineer

### 401 Commissioners' Court

Commissioners	4	4	4	4	4	4	4	4	4	4
Executive Assistant	1	1* <sup>2</sup>	0	0	0	0	0	0	0	0
Secretary	0	1* <sup>2</sup>	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

\*<sup>2</sup> Note: Position changed from Executive Assistant to Secretary as of 01/01/2015

### 403 County Clerk

County Clerk	1	1	1	1	1	1	1	1	1	1
Chief Deputy	2	2	2	1	1	1	1	1	1	1
Administrative Assistant	0	0	0	1	1	1	1	1	1	1
Supervisors	2	2	2	2	2	2	2	2	2	2
Lead Senior Clerks	3	3	3	3	3	3	3	3	3	3
Accounting Clerk	0	0	0	0	1	1	1	1	1	1
Senior Clerk	6	6	6	6	6	6	6	6	6	6
Clerk	8	8	8	9	8	9	9	9	10	10
410 County Clerk Records Management Fund										
Clerk	1	1	1	0	1	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>25</b>	<b>25</b>

### 405 Veterans Service Office

Veterans Service Officer	1	1	1	1	1	1	1	1	1	1
Assistant Veterans Service Officer	0	0	0	0	0	1	1	1	1	1
Clerk	0	0	0	0	0	0	0	0	0	1
Part-time	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

### 406 Emergency Management

Emergency Mgt Coordinator	1	1	0	0	0	0	0	0	0	0
Part-time	½	½	0	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Fire Marshal position was separated from EMC Coordinator during FY03. During FY15, the EMC Coordinator was again combined with the Fire Marshal position.





## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 410 County Engineer

County Engineer	0	0	0	0	0	0	0	0	0	1
Assistant Engineer	0	0	0	0	0	0	0	0	0	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

Note: New department created for Engineer in FY23. County Engineer position moved from 400 County Judge's Department.

### 426 County Court-at-Law

County Court-at-Law Judge	1	1	1	1	1	1	1	1	1	1
Court Reporter	1	1	1	1	1	1	1	1	1	1
Court Coordinator	1	1	1	1	1	1	1	1	1	1
Part-time	0	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### 427 County Court-at-Law No. 2

County Court-at-Law Judge	1	1	1	1	1	1	1	1	1	1
Court Reporter	1	1	1	1	1	1	1	1	1	1
Court Coordinator	1	1	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### 430 Bond Office / Magistrate

Magistrate (full-time)	0	0	0	0	0	0	0	0	0	1
Magistrate (part-time)	0	0	0	0	0	0	0	0	0	½
Clerk	0	0	0	0	0	0	0	0	0	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

Note: Bond Office / Magistrate Office created for FY23, Part-time Magistrate moved from 435 Combined District Court.

### 435 Combined Courts

Magistrate	½	½	½	½	½	½	½	½	½	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: Magistrate moved to new Department 430 - Bond Office / Magistrate

### 436 25th Judicial District Court

Court Reporter	1	1	1	1	1	1	1	1	1	1
Court Coordinator	1	1	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### 437 274th Judicial District Court

Court Reporter	1	1	1	1	1	1	1	1	1	1
Court Coordinator	1	1	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### 438 2nd 25th Judicial District Court

Court Reporter	1	1	1	1	1	1	1	1	1	1
Court Coordinator	1	1	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 439 456th Judicial District Court

Court Reporter	0	0	0	0	0	0	0	1	1	1
Court Coordinator	0	0	0	0	0	0	0	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>

### 450 District Clerk

District Clerk	1	1	1	1	1	1	1	1	1	1
Chief Deputy Clerk	1	1	1	1	1	1	1	1	1	1
Office Manager	0	0	0	0	0	0	1	1	1	1
Supervisor	1	1	1	1	1	1	1	1	1	1
Senior Clerk	0	0	0	0	0	0	0	0	0	3
Accounting Clerk	2	2	2	2	2	2	1	1	1	1
Scanning Clerk	1	1	1	1	1	1	0	0	0	0
Clerk	7	7.5	8.5	9	9	9	10	10	11	8
Clerk Part-time	½	½	½	½	½	½	½	½	½	½
<b>412 Records Management Fund</b>										
Scanning Clerk	1	0.5	0.5	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>16</b>

### 451 Justice of the Peace, Precinct 1

Justice of the Peace	1	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	1	1	1
Lead Senior Clerk	1	1	1	1	1	1	1	1	1	1
Clerks	3	3	3	3	3	3	3	3	3	4
Part-time	0	0	0	0	0	0	0	0	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>

### 452 Justice of the Peace, Precinct 2

Justice of the Peace	1	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	0	0	0	0
Clerk	1	1	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### 453 Justice of the Peace, Precinct 3

Justice of the Peace	1	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	1	1	1
Clerk	1	1	1	1	1	1	1	1	1	1
Part-time	0	0	0	0	0	0	0	0	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 454 Justice of the Peace, Precinct 4

Justice of the Peace	1	1	1	1	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1	1	1	1	1
Lead Senior Clerk	1	1	1	1	1	1	1	1	1	1
Clerk	1	1	1	1	1	1	1	1	1	1
Part-time	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

### 475 County Attorney (Office of County Attorney and District Attorney Combined as of January 1, 2017)

County Attorney	1	1	1	1	0	0	0	0	0	0
Assistant County Attorney	5	5	5	5	0	0	0	0	0	0
Investigator	2	2	2	2	0	0	0	0	0	0
Office Manager	1	1	1	1	0	0	0	0	0	0
County Court Coordinator	1	1	1	1	0	0	0	0	0	0
Legal Secretary	1	1	1	1	0	0	0	0	0	0
Victim Coordinator/Advocate	1	1	1	1	0	0	0	0	0	0
Clerks	2	2	2	2	0	0	0	0	0	0
Part-time	½	½	½	½	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 475 Combined County Attorney's Office (County and District Attorney) Combined January 1, 2017

County Attorney (changed to State employee 1/1/2017)	0	0	0	0	0	0	0	0	0	0
First Assistant County Attorney	1	1	1	1	1	1	1	1	1	1
Civil Chief	1	1	1	1	1	1	1	0	0	0
Misdemeanor / Juvenile Chief	1	1	1	1	1	1	1	1	1	1
Family Justice Prosecutor - 2nd Chair	1	1	1	1	1	1	1	2	2	2
Assistant County Attorney - Felony 1st Chair	2	2	2	2	2	2	2	0	0	0
Assistant County Attorney - Felony 1st Chair - Line	0	0	0	0	0	0	0	1	1	1
Assistant County Attorney - Felony 1st Chair - Family Violence	0	0	0	0	0	0	0	1	1	1
Assistant County Attorney - Felony 2nd Chair	3	3	3	3	3	3	3	3	3	3
Assistant County Attorney - Felony 2nd Chair/Civil Overflow	0	0	0	0	0	0	0	1	1	1
Juvenile Prosecutor	0	0	0	0	0	0	0	1	1	1
Assistant County Attorney - CPS Prosecutor/Felony 3rd	1	1	1	1	1	1	1	0	0	0
Appellate Prosecutor	1	1	1	1	1	1	1	1	1	1
Assistant County Attorney - Misdemeanor 2nd Chair	2	2	2	2	2	2	2	1	1	1
Assistant County Attorney - Civil / Commissioners Court Attorney	0	0	0	0	0	0	0	0	0	1
Administrative Office Manager	1	1	1	1	1	1	1	1	1	1
Personnel Office Manager	1	1	1	1	1	1	1	1	1	1
Chief Felony Investigator	1	1	1	1	1	1	1	1	1	1
Investigator I	1	1	1	1	1	1	1	1	1	1
Investigator II	2	2	2	2	2	2	2	2	2	2
Legal Administrative Assistant II	3	3	3	3	3	3	3	3	3	3
Legal Administrative Assistant I	1	1	1	1	1	1	1	1	1	1
Clerk I	1	1	1	1	1	1	1	1	1	1
Clerk II	1	1	1	1	1	1	1	1	1	1



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 475 County Attorney's Office, *Continued*

Receptionist				1	1	1	1	1	1	1
Victim Coordinator II				1	1	1	1	1	1	1
Victim Coordinator I				1	1	1	2	2	2	2
Paralegal II				1	1	1	1	1	1	1
Paralegal I				1	1	1	1	1	1	1
Juvenile Administrator				1	1	1	1	1	1	1
<i>Office of the Attorney General Grant</i>										
Victim Coordinator I				1	1	1	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>				<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>33</b>

### 490 Elections Administration

Elections Administrator	1	1	1	1	1	1	1	1	1	1
Assistant Election Administrator	1	1	1	1	1	1	1	1	1	1
Lead Senior Clerk	0	0	0	0	0	0	0	0	0	2
Senior Clerk	0	0	0	0	0	0	0	0	0	2
Clerk	5	5	5	5	5	5	5	5	6	2
Part-time	½	½	½	0	0	0	0	0	0	0
Temporary Employees	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
<b>TOTAL FULL TIME POSITIONS</b>		<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>

### 493 Human Resources

Human Resources Director	1	1	1	1	1	1	1	1	1	1
Human Resources Administrator	1	1	1	1	1	2	2	2	2	2
Employee Benefits Administrator	1	1	1	1	1	1	1	1	1	1
Risk Manager	0	0	0	0	0	1	1	1	1	1
Clerk	1	1	1	2	2	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

### 495 County Auditor

County Auditor	1	1	1	1	1	1	1	1	1	1
First Assistant Auditor	1	1	1	1	1	1	1	1	1	1
Internal Auditor / Accounting Manager	0	0	0	0	1	1	1	1	1	1
Grant Accountant / Internal Auditor	1	1	1	1	1	1	1	1	1	1
Grant / Capital Projects Accountant	0	0	0	0	0	0	0	0	0	1
Accountant II / Financial Analyst	1	1	1	1	1	1	1	1	1	1
Accounts Payable Supervisor	1	1	1	1	1	1	1	1	1	1
Purchasing Coordinator	1	1	1	1	1	1	0	0	0	0
Accounts Payable Auditor	1	1	1	1	1	1	2	2	2	2
Clerk	1	1	1	1	1	1	1	1	1	1
Part-time	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 496 Purchasing

Purchasing Agent	0	0	0	0	1	1	1	1	1	1
Senior Buyer	0	0	0	0	0	0	0	0	0	1
Buyer	0	0	0	0	1	1	1	1	1	1
Assistant Buyer	0	0	0	0	0	0	0	0	1	1
Clerk	0	0	0	0	1	1	2	2	2	2
<b>TOTAL FULL TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>6</b>

### 497 Treasurer

Treasurer	1	1	1	1	1	1	1	1	1	1
First Assistant	1	1	1	1	1	1	1	1	1	1
Payroll Specialist	1	1	1	1	1	1	1	1	1	1
Accounting Clerk	1	1	1	1	1	1	1	1	1	1
Clerk	0	0	0	0	1	1	1	1	1	1
Part-time	½	½	½	½	½	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

### 499 Tax Assessor-Collector

Tax Assessor-Collector	1	1	1	1	1	1	1	1	1	1
Chief Deputy	1	1	1	1	1	1	1	1	1	1
Assistant Chief Deputy	0	0	0	0	1	1	1	1	1	1
Supervisor	2	2	2	2	2	2	2	2	2	2
Bookkeeper	0	0	0	0	0	0	0	0	1	1
Senior Tax Assistant	3	3	3	3	2	2	2	2	2	2
Lead Senior Clerk	0	0	0	0	0	0	0	0	0	2
Senior Clerk	15	15	16	16	16	16	16	16	16	4
Clerk	0	0	0	0	0	0	0	0	0	11
Part-time	0	0	0	0	0	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>25</b>

### 503 Management Information Services

MIS Director	1	1	1	1	1	1	1	1	1	1
Assistant MIS Director	0	0	0	1	1	1	1	1	1	1
Network Administrator	1	1	1	1	1	1	1	1	1	0
System Administrator	0	0	0	1	1	1	1	1	1	2
PC Technician Supervisor	1	1	1	1	1	1	1	1	1	1
PC Technician	3	3	3	2	2	2	2	2	2	3
Help Desk Administrator	1	1	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>

Note: In FY23 IT Technician moved from Sheriff's Office to MIS Department.



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 516 Building Maintenance

Building Maintenance Director	1	1	1	1	1	1	1	1	1	1
Asst. Building Maintenance Director	1	1	1	1	1	1	1	1	1	1
Building Maintenance Assistant	1	1	1	1	1	1	1	1	1	1
Cleaning Crew Chief Leader	1	1	1	1	1	1	1	1	1	1
Custodians	7	7	7	8	8	8	8	9	9	9
Custodian/Grounds-Schertz	1	1	1	1	1	1	1	1	1	1
Secretary	0	0	0	0	0	1	1	1	1	0
Clerk	0	0	0	0	0	0	0	0	0	1
Part-time	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>

### 517 Grounds Maintenance

Groundskeeper	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>½</b>	<b>½</b>	<b>½</b>	<b>½</b>	<b>½</b>	<b>½</b>	<b>½</b>	<b>½</b>	<b>½</b>	<b>½</b>

### 543 Fire Department

Fire Chief	0	0	0	0	0	0	0	0	0	1
Lieutenant	0	0	0	0	0	0	0	0	0	3
Fire Apparatus Operation / Fire Fighter	0	0	0	0	0	0	0	0	0	3
Senior Fire Fighter	0	0	0	0	0	0	0	0	1	0
Fire Fighters	0	0	0	0	0	0	0	4	2	3
Part-time	0	0	0	0	0	0	0	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>10</b>

Note: In FY22, reduced one (1) full-time Fire Fighter and added additional Part-time Fire Fighters.

### 545 Fire Marshal

Fire Marshal	½	½	0	0	0	0	0	0	0	0
Assistant Fire Marshal	1	1	0	0	0	0	0	0	0	0

Note: During FY12 the Commissioners Court appointed a Fire Marshal, and then during FY15 combined with the Emergency Management Coordinator and Fire Marshal position. All staff were moved to the Department 545 which is now called Fire Marshal / Emergency Management.

**TOTAL FULL TIME POSITIONS**    1       1       0       0       0       0       0       0       0       0

### 545 Fire Marshal / Emergency Management

Fire Marshal / Emergency Management Coordinator	0	0	1	1	1	1	1	1	1	1
Assistant Fire Marshal / EMC	0	0	1	1	1	1	1	1	1	1
Deputy Fire Marshal	0	0	0	0	1	1	1	1	1	1
Clerk	0	0	1	1	1	1	1	1	2	2
Part-time	0	0	½	½	½	½	½	½	½	½
<b>408 Fire Code Inspection Fund</b>										
Deputy Fire Marshal	0	0	0	0	0	0	0	0	1	1

Note: New department created in 2015, combined the Fire Marshal and Emergency Management.

**TOTAL FULL TIME POSITIONS**    0       0       3       3       4       4       4       4       6       6



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 551 Constable, Precinct 1

Constable	1	1	1	1	1	1	1	1	1	1
Deputy Constable	1	1	1	1	1	1	1	1	1	1
Part-time	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### 552 Constable, Precinct 2

Constable	1	1	1	1	1	1	1	1	1	1
Deputy Constable	0	0	0	1	1	1	1	1	1	1
Part-time	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### 553 Constable, Precinct 3

Constable	1	1	1	1	1	1	1	1	1	1
Deputy Constable	0	0	1	1	1	1	1	1	1	1
Part-time	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### 554 Constable, Precinct 4

Constable	1	1	1	1	1	1	1	1	1	1
Deputy Constable	0	0	0	0	1	1	1	1	1	1
Part-time	½	½	½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### 560 County Sheriff

Sheriff	1	1	1	1	1	1	1	1	1	1
Chief Deputy	0	0	0	0	0	0	0	0	0	1
Captain	1	1	1	1	2	2	2	2	2	2
Lieutenants	4	4	4	4	4	4	4	4	4	4
Sergeants	6	7	7	11	12	12	12	12	13	16
Corporals	6	6	6	10	10	10	10	10	10	10
Investigators	11	11	11	12	11	11	12	12	14	14
DEA Narcotics Investigators	2	2	2	2	2	2	2	2	2	2
Deputies / Patrol	40	42	42	38	42	45	45	45	47	50
Deputy / Training Officer / Fire Marshal	1	1	0	0	0	0	0	0	0	0
Deputies / Civil Process	3	3	3	3	3	3	3	3	3	2
Deputies / Warrants	3	3	3	3	3	3	3	3	3	3
Deputies / Transportation	4	4	4	4	4	4	4	4	4	4
Deputies / Bailiffs	7	7	7	7	7	7	7	7	7	7
Deputies / Uncertified Cadets	0	0	0	0	0	*3	0	0	0	0
Dispatcher Supervisor	1	1	1	1	1	1	1	1	1	1
Dispatcher Assistant Supervisor	0	0	1	1	1	1	1	1	1	1
Lead Night Shift Supervisor	0	0	0	0	0	0	0	0	0	1
Dispatchers	15	15	15	16	16	16	16	16	16	15
Administrative Assistant	1	1	1	1	1	1	1	1	1	1
IT Technician	0	0	0	0	0	0	0	0	1	0
CID Analyst	1	1	2	2	2	2	2	2	2	2
Evidence Coordinator	1	1	1	1	1	1	1	1	1	1



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
<b>560 County Sheriff, Continued</b>										
Clerk / Training Coordinator	0	0	1	1	1	1	1	1	1	1
Purchasing Clerk / Equipment Coordinator	0	0	0	1	1	1	1	1	1	1
Purchasing Coordinator Assistant	0	0	0	0	0	0	0	0	1	1
Clerks	5	5	4	2	3	4	4	4	4	4
Custodian	1	1	1	0	0	0	0	0	0	0
<i>*3 During FY19 a Patrol Deputy position was moved to a Cadet position, but moved back prior to the year end.</i>										
Auto Theft Task Force Grant - Investigators	1	1	1	1	1	2	2	2	2	2
<b>TOTAL FULL TIME POSITIONS</b>	<b>115</b>	<b>118</b>	<b>119</b>	<b>123</b>	<b>129</b>	<b>134</b>	<b>135</b>	<b>135</b>	<b>142</b>	<b>147</b>

### 562 Department of Public Safety

Office Manager	1	1	1	1	1	1	1	1	1	1
Senior Clerk	1	1	1	1	1	1	1	1	1	0
Clerk	0	0	0	0	0	0	0	0	0	2
Part-time	0	0	0	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

Note: In FY23 IT Technician moved to 503 MIS Department

### 570 County Jail

Jail Administrator	1	1	1	1	1	1	1	1	1	1
Assistant Jail Administrator	1	1	1	1	1	1	1	1	1	1
Captain	1	1	1	1	1	1	1	1	1	1
Lieutenant	1	2	2	2	2	2	2	2	2	2
Fire and Safety Officer	1	1	1	1	1	1	1	1	1	1
Sergeants	4	4	4	4	4	4	4	4	4	4
Nurse Supervisor	1	1	1	1	1	1	1	1	1	1
Nurses	4	4	4	4	4	4	4	4	4	4
Corporals	8	8	8	9	9	9	9	9	9	9
Sergeant - Classification	1	1	1	1	1	1	1	1	1	1
Classification Officers	3	3	3	3	3	3	3	3	3	3
Bonding Unit Officers	0	0	0	4	4	4	4	4	4	0
Detention Officers	70	70	70	65	65	65	60	60	60	56
Maintenance	2	2	2	2	2	2	2	2	2	2
Commissary / Laundry Attendants	2	2	2	2	2	2	2	2	2	2
Kitchen Supervisor	1	1	1	1	1	1	1	1	1	1
Coordinator Clerk	1	1	1	1	1	1	1	1	1	1
Accounting Clerks	5	5	5	5	5	5	5	5	5	5
Medical Assistants	4	4	4	4	4	4	4	4	4	4
Cooks	5	5	6	6	6	6	6	6	6	6
Part-time	½	½	½	½	½	½	½	½	½	½
<i>Jail Commissary Fund</i>										
Commissary Attendant	0	0	0	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>116</b>	<b>117</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>113</b>	<b>113</b>	<b>113</b>	<b>105</b>





## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### 637 Animal Control

Animal Control Supervisor	1	1	1	1	1	1	1	1	1	1
Animal Control Officers	3	3	3	3	3	3	3	3	3	3
<b>TOTAL FULL TIME POSITIONS</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

### 635 Environmental Health

*In FY05 the R&B Administrator assumed the responsibilities of this department, then during FY12 a separate director was appointed.*

Environmental Health Director	1	1	1	1	1	1	1	1	1	1
Sanitation Inspector	1	1	1	1	2	2	2	2	2	2
Flood Plain Manager	0	1	1	1	1	2	2	2	2	2
Compliance Officers	2	2	2	2	2	2	2	2	2	2
Assistant Planner	0	0	0	0	0	0	0	0	1	1
Permit Technician	0	0	0	0	0	0	0	0	0	1
Clerk	1	1	1	1	1	1	1	1	1	1
Grant Clerk (FEMA Home Elevation Grant)	0	0	0	1	1	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>10</b>

### 665 County Extension

County Extension Agents	4	4	4	4	4	4	4	4	4	4
Office Manager	1	1	1	1	1	1	1	1	1	1
Secretary	1	1	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

### 620 Road and Bridge

#### Administrative Office

Road Administrator	1	1	1	1	1	1	1	1	1	1
Assistant Road Administrator	1	1	1	1	1	1	1	1	1	1
Inspections & Compliance	1	1	1	1	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	1	1	1
Computer Analyst	1	1	1	1	1	1	1	1	1	1
GIS Specialist	1	1	1	1	1	1	1	1	1	1
Asst. GIS Specialist	1	1	1	1	1	1	1	1	1	1

#### Equipment Maintenance

Chief Mechanic	1	1	1	1	1	1	1	1	1	1
Lead Mechanic	1	1	1	1	1	1	1	1	1	1
Mechanics	4	4	4	4	5	5	5	5	5	5
Mechanic's Helpers	3	3	3	3	3	3	3	3	3	3

#### Heavy Construction

Construction Foreman	1	1	1	1	1	1	1	1	1	1
Grader Operators	2	2	2	2	2	2	2	2	2	2
Equipment Operators	8	8	8	8	8	8	8	8	8	8



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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**620 Road and Bridge, Continued**

Transport Crew

Safety and Transportation Foreman	1	1	1	1	1	1	1	1	1	1
Lead Truck Driver	1	1	1	1	1	1	1	1	1	1
Truck Drivers	8	8	8	8	8	8	8	8	8	8

Sign Shop

Sign Shop Supervisor	1	1	1	1	1	1	1	1	1	1
Assistant Sign Shop Supervisor	1	1	1	1	1	1	1	1	1	1
Road Sign Workers	2	2	2	2	2	2	2	2	2	2

Area A Maintenance

Maintenance Foreman	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Maintenance Workers	4	4	4	4	4	4	4	4	5	5

**620 Road and Bridge, Continued**

Area B Maintenance

Maintenance Foreman	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Maintenance Workers	3	3	4	4	4	4	4	4	5	5

Area C Maintenance

Maintenance Foreman	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Maintenance Workers	4	4	4	4	4	4	4	4	5	5

Area D Maintenance

Maintenance Foreman	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Maintenance Workers	4	4	4	4	4	4	4	4	5	5

Area E Maintenance

Maintenance Foreman	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Maintenance Workers	4	4	4	4	4	4	4	4	5	5

<b>TOTAL FULL TIME POSITIONS</b>	<b>70</b>	<b>70</b>	<b>71</b>	<b>71</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>77</b>	<b>77</b>
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## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### Specialized Local Entities whose employees are considered 'County Employees'

#### 325 Juvenile Services Department

##### Probation

Chief Probation Officer	1	1	1	1	1	1	1	1	1	1
Assistant Chief Probation Officer	1	1	2	2	1	1	1	1	1	1
JPO Administrator	0	0	0	0	0	0	0	0	0	1
JPO Supervisors	2	2	1	1	1	2	2	2	2	0
Juvenile Probation Officers (JPO's)	9	9	8	8	8	8	8	8	8	9
Financial Manager	1	1	1	1	1	1	1	1	1	1
Financial Assistant	0	0	1	1	0	0	0	0	0	0
Office Manager	2	2	2	2	2	2	2	2	2	1
Administrative Support	2	2	2	2	3	3	3	3	3	3
Operations Manager/CRS Coordinator	1	1	1	1	0	0	0	0	0	0
Operations/Transport Officer	1	1	1	1	0	0	0	0	0	0
Counselor/Clinician	1	1	1	1	1	1	1	1	1	1
Prevention Officer (S Grant)	0	0	0	0	1	1	1	0	0	0
Prevention Officer	0	0	0	0	0	0	0	1	1	1
Part-time (S Grant position)	0	0	0	0	0	½	½	0	0	0
Community Activities Officers	0	0	0	0	0	0	½	½	½	½

*Note: During FY15, the Department created two positions, a second Assistant Chief position and a Financial Assistant Position, and reduced two positions, a JPO Supervisor position and a Probation Officer position.*

##### Detention

Assistant Chief Probation Officer	0	0	0	0	1	1	1	1	1	0
Facility Administrator	0	0	0	0	0	0	0	0	0	1
Detention Manager	1	1	1	1	1	1	1	1	1	1
Detention Night Manager	0	0	0	0	0	0	0	0	0	1
Operations Manger	2	2	2	2	2	2	1	1	1	1
Quality Assurance (Compliance Manager)	0	0	0	0	1	1	1	1	1	1
Office Manager	1	1	1	1	1	1	1	1	1	1
Supervisors	4	4	4	4	4	4	4	4	4	0
Team Leader	0	0	0	0	0	0	0	0	0	6
Assistant Team Leader	0	0	0	0	0	0	0	0	0	4
Supervision Officers (JSO)	12	12	15	14	21	21	22	22	22	16
Maintenance	1	1	1	1	1	1	1	1	1	1
Nurse	1	1	1	1	1	1	1	1	1	1
Kitchen Coordinator	0	0	0	0	0	0	0	0	0	1
Kitchen Assistant*	0	0	0	0	0	0	0	0	0	1
Part-time Nurse	½	½	½	½	½	½	½	½	½	½
Part-time Kitchen Aide	0	0	0	0	0	0	½	½	½	½
Part-time Juvenile Supervision Officers	½	½	½	½	½	½	½	½	½	½
Temporary Summer Instructors	½	½	½	½	½	½	0	0	0	½

\* Kitchen Assistant created during FY22

##### Post Adjudication

Supervision Officers(JSO)	8	8	7	8	0	0	0	0	0	0
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## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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### Drug Court Grant

Juvenile Probation Officer	1	1	1	1	1	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	0	0	0	0	0

Note: While the Juvenile Services Department operates under the jurisdiction of the Juvenile Board, by Texas Statute the employees are considered to be "county employees".

<b>TOTAL FULL TIME POSITIONS</b>	<b>53</b>	<b>53</b>	<b>55</b>	<b>55</b>	<b>54</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>55</b>
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### 882 District Attorney

The District Attorney's office was combined with the County Attorney effective January 1, 2017 (see combined office info under County Attorney)

Assistant District Attorney	6*	8	8	8	0	0	0	0	0	0
Investigator	2	2	2	2	0	0	0	0	0	0
Legal Administrative Assistant	4	4	4	4	0	0	0	0	0	0
Office Manager	1	1	1	1	0	0	0	0	0	0
Paralegal	1	2	2	2	0	0	0	0	0	0
Victim Advocate	1	1	1	1	0	0	0	0	0	0

### Office of the Attorney General Grant

Victim Assistance Coordinator	1	1	1	1	0	0	0	0	0	0
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<b>TOTAL FULL TIME POSITIONS</b>	<b>16</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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\* Note: One (1) Assistant District Attorney Position reduced in FY14 when the 25th Judicial District became a single county district.

<b>TOTAL FULL TIME POSITIONS</b>	<b>547</b>	<b>553</b>	<b>562</b>	<b>570</b>	<b>585</b>	<b>592</b>	<b>588</b>	<b>595</b>	<b>615</b>	<b>633</b>
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### General Notes:

Note: "1/2" designates part-time positions. It does not refer to number of employees or hours budgeted.



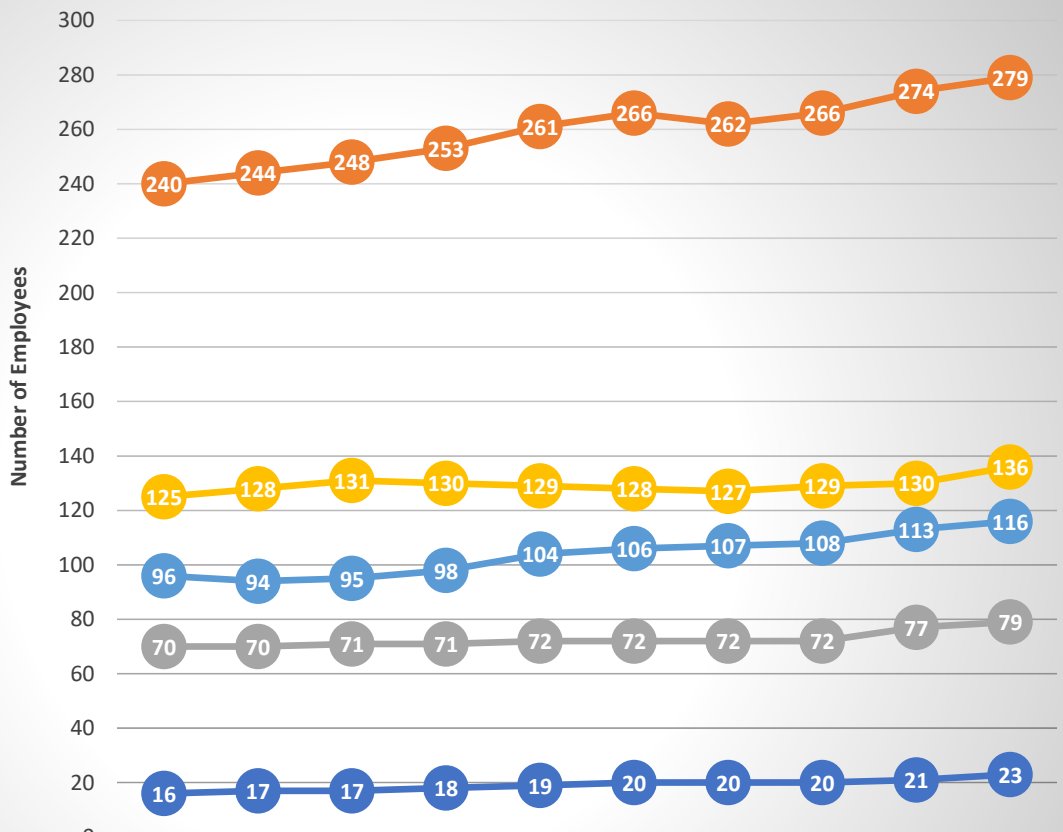
## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
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## POSITIONS BY FUNCTION AND BY FISCAL YEAR

General Government	96	94	95	98	104	106	107	108	113	116
Public Safety	240	244	248	253	261	266	262	266	274	279
Health & Welfare	16	17	17	18	19	20	20	20	21	23
Judicial	125	128	131	130	129	128	127	129	130	136
Infrastructure & Environmental Services	70	70	71	71	72	72	72	72	77	79
<b>TOTAL FULL TIME POSITIONS</b>	<b>547</b>	<b>553</b>	<b>562</b>	<b>570</b>	<b>585</b>	<b>592</b>	<b>588</b>	<b>595</b>	<b>615</b>	<b>633</b>

### TOTAL NUMBER OF BUDGETED POSITIONS (By Function and By Fiscal Year)



#### CLASSIFICATIONS

**General Government:** County Judge, County Commissioners, County Clerk, Elections, Human Resources, County Auditor, Purchasing, County Treasurer, Tax Assessor-Collector, Management Information Services (MIS), Building and Grounds Maintenance,

**Public Safety:** Sheriff, Constables, Department, Fire Marshal, Jail/Adult Detention Emergency Management, Fire Department

**Infrastructure and Environmental Services:** Road & Bridge, County Engineer

**Judicial:** Justice of the Peace, County Court-at-Law, County Attorney, District Court, District Clerk, Juvenile Services, Magistrate/Bond Office

**Health & Welfare:** Veterans' Service Officer, Environmental Health, Agriculture Extension

Public Safety	240	244	248	253	261	266	262	266	274	279
Infrastructure & Environmental Services	70	70	71	71	72	72	72	72	77	79
General Government	96	94	95	98	104	106	107	108	113	116
Judicial	125	128	131	130	129	128	127	129	130	136
Health & Welfare	16	17	17	18	19	20	20	20	21	23





**FY23 EQPT AND CAPITAL OUTLAY**

Report by Budget Transactions

Budget Year of 2023

Budget Level at Judge's Recommended Budget

<b>G/L Account</b>	<b>Transaction</b>	<b>Number of Units</b>	<b>Cost per Unit</b>	<b>Total Amount</b>
<b>FUND 100 - GENERAL FUND</b>				
<b>401 - COMMISSIONERS COURT</b>				
100-401-00_595.5720	Copier	1.0000	7,000	<b>7,000</b>
<b>405 - VETERANS' SERVICE OFFICER</b>				
100-405_520.3657	Copy machine (all in one, copier/printer/scanner)	1.0000	4,800	<b>4,800</b>
100-405_595.5730	Handicap Accessible Van	1.0000	70,000	<b>70,000</b>
<b>409 - NON DEPARTMENTAL</b>				
100-409_595.5710	Vehicle Equipment for Vehicles ordered in FY22 but not received*	1.0000	200,000	<b>200,000</b>
100-409_595.5730	FY22 Police Pursuit Vehicles (PPV) not received*	1.0000	1,000,000	<b>1,000,000</b>
<b>410 - COUNTY ENGINEER</b>				
100-410-00_595.5730	Pickup Truck (1/2 ton)	1.0000	50,000	<b>50,000</b>
<b>430 - BOND OFFICE / MAGISTRATE</b>				
100-430_520.3657	Copier	1.0000	4,472	<b>4,472</b>
<b>450 - DISTRICT CLERK</b>				
100-450-00_520.3657	Passport Camera	1.0000	1,750	<b>1,750</b>
<b>451 - JUSTICE OF THE PEACE, PRECINCT 1</b>				
100-451_520.3657	Contingent Minor Equipment	1.0000	200	<b>200</b>
<b>499 - TAX ASSESSOR COLLECTOR</b>				
100-499-00_520.3657	Check Scanner	2.0000	1,000	<b>2,000</b>
100-499-00_520.3657	Document Scanner	2.0000	1,500	<b>3,000</b>
100-499-00_520.3657	Money Counter	1.0000	1,700	<b>1,700</b>
<b>503 - MANAGEMENT INFORMATION SERVICES</b>				
100-503_520.3657	Aruba Wireless Access Points	17.0000	450	<b>7,650</b>
100-503_520.3657	Mini Computer NUC	2.0000	1,350	<b>2,700</b>
100-503_520.3657	Scanners	3.0000	1,325	<b>3,975</b>
100-503_520.3657	Peplink Routers	5.0000	1,000	<b>5,000</b>
100-503_595.5760	Laserfische Commissioners Court Records Server	1.0000	15,000	<b>15,000</b>
100-503_595.5760	Sheriff's Office WIFI Coverage Project	1.0000	26,000	<b>26,000</b>
<b>516 - BUILDING MAINTENANCE</b>				
100-516-00_520.3657	Contingent Equipment Replacement	1.0000	2,500	<b>2,500</b>
<b>543 - FIRE DEPARTMENTS</b>				
100-543_520.3657	Bunker Pants	12.0000	1,165	<b>13,980</b>
100-543_520.3657	Fire Fighting Coats*	8.0000	1,780	<b>14,240</b>
100-543_520.3657	Fire Fighting Coats Pants*	8.0000	1,170	<b>9,360</b>
100-543_520.3657	Fire Truck Monitor/Master with HALO Automatic*	1.0000	4,714	<b>4,714</b>
100-543_520.3657	Fire Truck Intake Valve*	1.0000	4,439	<b>4,439</b>
100-543_520.3657	Fire Truck Blitzfire Bracket*	1.0000	3,091	<b>3,091</b>
100-543_520.3657	Epric 3 Voice Amplifier	10.0000	600	<b>6,000</b>
100-543_520.3657	Lion Bunker Coats	12.0000	1,800	<b>21,600</b>
100-543_520.3657	Spare Bottle	12.0000	1,500	<b>18,000</b>
100-543_520.3657	Wildland Gear	9.0000	1,500	<b>13,500</b>
100-543_595.5710	Airpak	6.0000	6,700	<b>40,200</b>
100-543_595.5710	Equipment for 1/2 4x4 PU	1.0000	5,000	<b>5,000</b>
100-543_595.5710	Thermal Camera	1.0000	7,000	<b>7,000</b>





**FY23 EQPT AND CAPITAL OUTLAY**

Report by Budget Transactions

Budget Year of 2023

Budget Level at Judge's Recommended Budget

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>FUND 100 - GENERAL FUND, Continued</b>				
100-543_595.5710	Fire Truck Fan*	1.0000	5,883	<b>5,890</b>
100-543_595.5730	4x4 Pickup Truck with Equipment	1.0000	65,000	<b>65,000</b>
<b>545 - FIRE MARSHAL / EMC</b>				
100-545_520.3657	Camera	2.0000	1,200	<b>2,400</b>
100-545_520.3657	Gun Safe	1.0000	750	<b>750</b>
100-545_520.3657	IPads	6.0000	550	<b>3,300</b>
100-545_520.3657	Taser 7	1.0000	2,700	<b>2,700</b>
100-545_520.3657	Television for Schertz EOC	4.0000	550	<b>2,200</b>
100-545_595.5710	Equipment for the Command / Communications Trailer	1.0000	85,000	<b>85,000</b>
100-545_595.5730	Police Pursuit Vehicle (SUV)	1.0000	50,000	<b>50,000</b>
100-545_595.5730	Pickup Truck (3/4 ton) (1/2 funded through Fire Code Fund)*	1.0000	17,000	<b>17,000</b>
<b>551 - CONSTABLE, PRECINCT 1</b>				
100-551_520.3657	Body Camera	1.0000	2,940	<b>2,940</b>
100-551_595.5710	Harris Portable xl-200p Radios	2.0000	5,108	<b>10,216</b>
100-551_595.5710	Harris XL-200M Car Radios	2.0000	7,022	<b>14,044</b>
100-551_595.5710	In-car camera system with integrated body camera	2.0000	11,340	<b>22,680</b>
100-551_595.5710	Integrated Body Camera	4.0000	6,365	<b>25,460</b>
100-551_595.5730	Police Pursuit Vehicle (SUV preferred)	1.0000	52,000	<b>52,000</b>
<b>552 - CONSTABLE, PRECINCT 2</b>				
100-552_520.3657	11.5" Rifles with sights and flashlight	2.0000	1,750	<b>3,500</b>
100-552_520.3657	Gen 7 Tasers	5.0000	2,850	<b>14,250</b>
100-552_595.5730	Police Pursuit Vehicle (SUV)	1.0000	52,000	<b>52,000</b>
100-552_520.3657	In Car Video Cameras*	3.0000	4,500	<b>13,500</b>
100-552_520.3657	Body Cameras*	3.0000	1,033	<b>3,100</b>
<b>553 - CONSTABLE, PRECINCT 3</b>				
100-553_595.5710	License Plate Reader	1.0000	20,000	<b>20,000</b>
100-553_595.5710	Body Cameras, Software, Interface*	5.0000	12,120	<b>60,600</b>
100-553_595.5730	PPV Ford Explorer	1.0000	52,000	<b>52,000</b>
<b>554 - CONSTABLE, PRECINCT 4</b>				
100-554_520.3657	Ballistic Shields	2.0000	3,200	<b>6,400</b>
100-554_520.3657	In Car Camera*	5.0000	945	<b>4,725</b>
	Body Cameras*	6.0000	995	<b>5,970</b>
	Transfer Station (with camera system)*	1.0000	1,495	<b>1,495</b>
	Evidence Library (with camera system)*	11.0000	495	<b>5,445</b>
	Routers (with camera system)*	5.0000	635	<b>3,175</b>
	Antennas (with camera system)*	5.0000	219	<b>1,095</b>
100-554_595.5730	Police Pursuit Vehicle	1.0000	52,000	<b>52,000</b>
<b>560 - COUNTY SHERIFF</b>				
100-560-00_520.3657	Television Screens for Training Rm(back of room for instructor	3.0000	3,300	<b>9,900</b>
100-560-00_520.3657	Rifle Shields (19)*	19.0000	2,395	<b>45,500</b>
100-560-00_595.5710	Dailey Wells XL-200m Mobile Radio	10.0000	5,844	<b>58,437</b>
100-560-00_595.5710	WatchGuard 4RE Camera	10.0000	6,325	<b>63,250</b>
100-560-00_595.5730	16 White Police Pursuit Vehicle (SUV) and 3 other than White	19.0000	41,780	<b>793,820</b>
100-560-00_595.5730	6 White Police Pursuit Vehicles (SUV)	6.0000	41,780	<b>250,680</b>
100-560-00_595.5730	Police Pursuit Vehicle (SUV)*	5.0000	36,360	<b>181,800</b>



**FY23 EQPT AND CAPITAL OUTLAY**

Report by Budget Transactions

Budget Year of 2023

Budget Level at Judge's Recommended Budget

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>FUND 100 - GENERAL FUND, Continued</b>				
<b>570 - COUNTY JAIL</b>				
100-570-00_520.3657	Unforeseen equipment needs	1.0000	20,000	<b>20,000</b>
100-570-00_595.5710	Commercial Kitchen Dishwasher	1.0000	10,000	<b>10,000</b>
100-570-00_595.5302	Generator*	1.0000	1,210,000	<b>1,210,000</b>
<b>635 - ENVIRONMENTAL HEALTH</b>				
100-635_595.5730	Mid size utility vehicle (Explorer 2x4 or 4x4)	1.0000	45,000	<b>45,000</b>
<b>637 - ANIMAL CONTROL</b>				
100-637_595.5710	Building Exhaust fan	1.0000	15,000	<b>15,000</b>
100-637_595.5730	Pickup Truck (3/4 ton)	1.0000	43,428	<b>43,428</b>
<b>665 - AGRICULTURE EXTENSION SERVICE</b>				
100-665_595.5730	Full Size SUV (passenger vehicle)	1.0000	53,000	<b>53,000</b>
			<b>FUND 100 - GENERAL FUND Totals</b>	<b>5,029,521</b>
<b>FUND 200 - ROAD &amp; BRIDGE FUND</b>				
200-620-00_520.3657	Hydraulic Lift Table	1.0000	3,500	<b>3,500</b>
200-620-00_595.5300	Building for Area A&E*	1.0000	107,700	<b>107,700</b>
200-620-00_595.5710	Centennial Distributor	1.0000	130,000	<b>130,000</b>
200-620-00_595.5710	Applicator Trailer Bitumen (heated tanker)	1.0000	28,000	<b>28,000</b>
200-620-00_595.5710	Motor Grader	1.0000	363,000	<b>363,000</b>
200-620-00_595.5710	Reclaimer	1.0000	575,000	<b>575,000</b>
200-620-00_595.5710	Skid Steer	1.0000	73,000	<b>73,000</b>
200-620-00_595.5710	Tilt Trailer	1.0000	15,000	<b>15,000</b>
200-620-00_595.5712	Dump Truck Repair	1.0000	100,000	<b>100,000</b>
200-620-00_595.5730	Flatbed Truck (larger than 1 ton) with auto crane	1.0000	70,500	<b>70,500</b>
			<b>FUND 200 - ROAD &amp; BRIDGE FUND Totals</b>	<b>1,465,700</b>
<b>FUND 403 - SHERIFF'S STATE FORFEITURE CH 59</b>				
403-100_520.3657	Unforeseen equipment needs	1.0000	5,000	<b>5,000</b>
403-100_520.3657	Ballistic Riot Shields (7), Imprints (5)*	1.0000	10,500	<b>10,500</b>
403-100_595.5710	Interview Room Recording Equipment Upgrade*	1.0000	25,100	<b>25,100</b>
<b>FUND 408 - FIRE CODE INSPECTION FEE FUND</b>				
408-100_520.3657	Fire Hydrant Tester	1.0000	1,200	<b>1,200</b>
408-100_520.3657	Body Cameras X 2	1.0000	2,500	<b>2,500</b>
408-100_595.5730	Pickup Truck (3/4 ton) (1/2 funded through General Fund)*	1.0000	17,000	<b>17,000</b>
<b>FUND 410 - COUNTY CLERK RECORDS MGMT FUND</b>				
410-100_595.5720	Equipment for new Land & Vitals Software	1.0000	50,000	<b>50,000</b>
<b>FUND 414 - COURTHOUSE SECURITY</b>				
414-100_520.3657	Unforeseen expenses.	1.0000	5,000	<b>5,000</b>
<b>FUND 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>				
416-100-01_520.3657	Computer with Software	2.0000	2,000	<b>4,000</b>
416-100-01_520.3657	Courtroom Copier	1.0000	800	<b>800</b>
416-100-01_520.3657	Drivers License Scanners	2.0000	350	<b>700</b>
416-100-01_520.3657	Copier	1.0000	6,500	<b>6,500</b>
416-100-01_520.3657	Scanners	3.0000	1,300	<b>3,900</b>
			<b>FUND 416 - JUSTICE COURT ASSISTANCE &amp; TECH Totals</b>	<b>15,900</b>







**FY23 EQPT AND CAPITAL OUTLAY**

Report by Budget Transactions

Budget Year of 2023

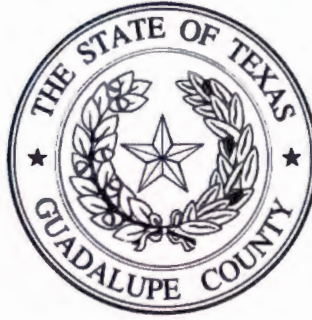
Budget Level at Judge's Recommended Budget

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>FUND 700 - CAPITAL PROJECT FUND</b>				
700_520.4993	Major Transportation Project (Cordova Rd with city of Seguin & MPO)	1.0000	2,500,000	<b>2,500,000</b>
700_595.5303	Election Remodel (Hwy 123 Bypass)	1.0000	1,000,000	<b>1,000,000</b>
700_595.5309	Tax Office Drive Thru	1.0000	300,000	<b>300,000</b>
700_595.5315	Schertz Annex (Elbel Rd.)	1.0000	3,500,000	<b>3,500,000</b>
700_595.5318	SO Roof Coating, A Hall Renovation, Office Painting / Carpet	1.0000	1,750,000	<b>1,750,000</b>
700_595.5318	Sheriff's Addition - Pneumatic Tube System*	1.0000	20,000	<b>20,000</b>
700_595.5322	JP4 Foundation Repair / Office Addition	1.0000	1,500,000	<b>1,500,000</b>
700_595.5327	Development Center (New Construction)	1.0000	7,000,000	<b>7,000,000</b>
700_595.5328	Veterans Outreach Center	1.0000	4,250,000	<b>4,250,000</b>
<b>FUND 700 - CAPITAL PROJECT FUND Totals</b>				<b>21,820,000</b>
<b>FUND 714 - RECOVERY FUND GRANTS - AMERICAN RESCUE PLAN GRANT (ARPA)</b>				
<b>43 - Public Health Response</b>				
714-930-43_582.0021	CAD/RMS System**	1.0000	2,000,000	<b>2,000,000</b>
714-930-43_582.0022	Remote Access Ruggedized Laptops**	1.0000	1,000,000	<b>1,000,000</b>
714-930-43_582.0023	Radio / Communication Tower**	1.0000	1,000,000	<b>1,000,000</b>
714-930-43_582.0025	Emergency Response Centers&Eqpt**	1.0000	12,000,000	<b>12,000,000</b>
714-930-43_582.0026	Warehouse / EOC**	1.0000	5,000,000	<b>5,000,000</b>
714-930-43_582.0027	Land**	1.0000	1,000,000	<b>1,000,000</b>
714-930-43_582.0031	Hospital - GRMC**	1.0000	1,000,000	<b>1,000,000</b>
714-930-43_582.0032	Volunteer Fire Departments **	1.0000	800,000	<b>800,000</b>
714-930-43_582.0034	Food Bank**	1.0000	100,000	<b>100,000</b>
				<b>23,900,000</b>
<b>44 - Revenue Loss Funding</b>				
714-930-44_582.0028	County & District Clerk Software**	1.0000	1,000,000	<b>1,000,000</b>
714-930-44_582.0029	Public Safety Fleet Replacement**	1.0000	1,000,000	<b>1,000,000</b>
714-930-44_582.0030	Upgrade Network Infrastructure**	1.0000	1,000,000	<b>1,000,000</b>
714-930-44_582.0033	Traffic Blocker**	1.0000	150,000	<b>150,000</b>
714-930-44_582.4022	Grant Administrator**	1.0000	765,000	<b>765,000</b>
714-930-44_595.5740	Capital Outlay Fire Trucks**	1.0000	1,700,000	<b>1,700,000</b>
				<b>5,615,000</b>
Total American Rescue Grant				<b>29,515,000</b>
<b>FUND 800 - JAIL COMMISSARY FUND</b>				
800-100_520.3657	Unforeseen equipment	1.0000	21,000	<b>21,000</b>
<b>FUND 899 - MISCELLANEOUS SHORT TERM GRANTS</b>				
899-944-B1_595.5730	Replacement Vehicles - TXVEMP Grant (water truck)	1.0000	90,000	<b>90,000</b>
<b>Grand Totals</b>				<b>58,073,421</b>

\* Items that were ordered in FY22 (in blue and noted with "\*\*")

\*\* American Rescue Plan Grant





NO. 09072022-6G

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**ORDER  
ADOPTING THE 2022 TAX RATE  
FOR GUADALUPE COUNTY**

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On this the **6th** day of **September 2022**, the Commissioner's Court of Guadalupe County, Texas convened in regular session of said Court.

**WHEREAS**, Texas Tax Code §26.05 provides that the Guadalupe County Commissioners Court shall adopt the tax rates for the current year; and

**WHEREAS**, it is necessary to levy ad valorem taxes on each \$100 valuation of all taxable property in Guadalupe County, Texas for the Tax Year beginning January 1, 2022 at the tax rates set forth herein below; and

**WHEREAS**, in compliance with Tax Code § 26.05 the following notice is hereby provided:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE  
AND OPERATIONS THAN LAST YEAR'S TAX RATE  
THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.99 PERCENT  
AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS  
ON A \$100,000 HOME BY APPROXIMATELY \$ 6.70

**WHEREAS**, the Guadalupe County Commissioners Court has complied with all requirements set forth in the Tax Code; now

**IT IS THEREBY ORDERED** by the Commissioners Court of Guadalupe County, hereby adopts the follow tax rates:

Maintenance & Operations tax rate:	0.2795
Lateral Road tax rate:	0.0500
Interest and Sinking:	<u>0.0144</u>
<b>Guadalupe County tax rate:</b>	<b>0.3439</b>

**MAINTENANCE AND OPERATIONS (M&O):** Commissioner Cope moved for a tax rate of **\$0.2795** per \$100.00 of taxable value for the purpose of Maintenance and Operations; and seconded by Commissioner Carpenter. Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
<b>Kyle Kutscher</b> County Judge	X			
<b>Greg Seidenberger</b> County Commissioner, Pct. 1	X			
<b>Drew Engelke</b> County Commissioner, Pct. 2	X			
<b>Michael Carpenter</b> County Commissioner, Pct. 3	X			
<b>Judy Cope</b> County Commissioner, Pct. 4	X			

**LATERAL ROADS (LTR):** Commissioner Seidenberger moved for a tax rate of **\$0.0500** per \$100.00 of taxable value for the purpose of Lateral Roads; and seconded by Commissioner Carpenter. Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
<b>Kyle Kutscher</b> County Judge	X			
<b>Greg Seidenberger</b> County Commissioner, Pct. 1	X			
<b>Drew Engelke</b> County Commissioner, Pct. 2	X			
<b>Michael Carpenter</b> County Commissioner, Pct. 3	X			
<b>Judy Cope</b> County Commissioner, Pct. 4	X			

**DEBT SERVICE:** Commissioner Cope moved for a tax rate of **\$0.0144** per \$100.00 of taxable value for the purpose of Debt Service; and seconded by Commissioner Carpenter. Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
<b>Kyle Kutscher</b> County Judge	X			
<b>Greg Seidenberger</b> County Commissioner, Pct. 1	X			
<b>Drew Engelke</b> County Commissioner, Pct. 2	X			
<b>Michael Carpenter</b> County Commissioner, Pct. 3	X			
<b>Judy Cope</b> County Commissioner, Pct. 4	X			

**TOTAL TAX RATE:** Commissioner Seidenberger moved that the property tax rate be increased by the adoption a tax rate of \$0.3439 per \$100.00, which is effectively a 1.99% increase in the tax rate; seconded by Commissioner Carpenter. Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
<b>Kyle Kutscher</b> County Judge	X			
<b>Greg Seidenberger</b> County Commissioner, Pct. 1	X			
<b>Drew Engelke</b> County Commissioner, Pct. 2	X			
<b>Michael Carpenter</b> County Commissioner, Pct. 3	X			
<b>Judy Cope</b> County Commissioner, Pct. 4	X			

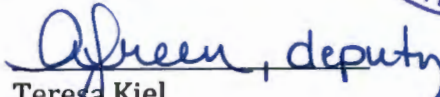
**BE IT FURTHER ORDERED** that the Guadalupe County Commissioners Court levy taxes in accordance with the foregoing tax rates and the provision of the law; and

**AND BE IT FURTHER ORDERED** that if for any reason, the action of the Guadalupe County Commissioners Court setting tax rates or levying taxes should be held ineffective by a court of competent jurisdiction, that this Order shall serve as evidence of the good faith of Guadalupe County in attempting to comply with the law in substantial fashion as could be done under the circumstances, and as evidence that Guadalupe County would have lawfully adopted a tax rate but for the conditions completely beyond control of Guadalupe County.

**APPROVED** the 6th day of **September 2022**.

  
 \_\_\_\_\_  
 Kyle Kutscher  
 County Judge



ATTEST:  
  
 \_\_\_\_\_  
 Teresa Kiel  
 County Clerk



# Notice About 2022 Tax Rates

(current year)

Property Tax Rates in \_\_\_\_\_ Guadalupe County \_\_\_\_\_  
(taxing unit's name)

This notice concerns the 2022 property tax rates for \_\_\_\_\_ Guadalupe County \_\_\_\_\_.  
(current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

*Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.*

**This year's no-new-revenue tax rate** ..... \$ .3372 /\$100

**This year's voter-approval tax rate** ..... \$ .4240 /\$100

To see the full calculations, please visit \_\_\_\_\_ www.co.guadalupe.tx.us \_\_\_\_\_ for a copy of the Tax Rate Calculation Worksheet.  
(website address)

## Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	\$ 38,600,000
Road & Bridge Fund	6,900,000
Interest & Sinking (Debt Service)	125,000
CPS Settlement	3,140,000

## Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Certificates of Obligation, Series 2013	\$ 1,135,000	\$ 10,783	\$ 1,000	\$ 1,146,783
Tax Notes, 2017	1,240,000	55,915	500	1,296,415
Tax Notes, 2020	160,000	66,593	500	227,093
Total				2,670,291

(expand as needed)



Total required for <u>2022</u> debt service.....	\$ <u>2,670,971</u>
<i>(current year)</i>	
- Amount (if any) paid from funds listed in unencumbered funds .....	\$ <u>0</u>
- Amount (if any) paid from other resources .....	\$ <u>41,500</u>
- Excess collections last year .....	\$ <u>0</u>
= Total to be paid from taxes in <u>2022</u> .....	\$ <u>2,627,791</u>
<i>(current year)</i>	
+ Amount added in anticipation that the taxing unit will collect	
only <u>100</u> % of its taxes in <u>2022</u> .....	\$ <u>0</u>
<i>(collection rate)</i> <i>(current year)</i>	
= Total Debt Levy .....	\$ <u>2,627,791</u>

**Voter-Approval Tax Rate Adjustments**

**State Criminal Justice Mandate**

The Guadalupe County Auditor certifies that Guadalupe County has spent \$ 3,395 (minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Guadalupe County Sheriff has provided Guadalupe County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ 0 /\$100.

**Indigent Health Care Compensation Expenditures**

The Guadalupe County spent \$ 1,211,926 from July 1 2021 to Jun 30 2022 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ 0 . This increased the voter-approval tax rate by \$ 0 /\$100.

**Indigent Defense Compensation Expenditures**

The Guadalupe County spent \$ 647,110 from July 1 2021 to June 30 2022 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 513,330 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ 133,780 . This increased the voter-approval rate by \$ .0001 /\$100 to recoup increased expenditures .



### Eligible County Hospital Expenditures

The n/a spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
*(name of taxing unit) (amount) (prior year) (current year)*

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the \_\_\_\_\_  
*(taxing unit name)*

spent \$ \_\_\_\_\_ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is

\$ \_\_\_\_\_ . This increased the voter-approval tax rate by \_\_\_\_\_ /\$100 to recoup \_\_\_\_\_ .  
*(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8% more than the preceding year's expenditures)*

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by Daryl John, Tax Assessor-Collector August 5, 2022  
*(designated individual's name and position) (date)*

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ <u>.3439</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.3372</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.4240</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Guadalupe County from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that Guadalupe County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Guadalupe County is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 6, 2022 at 10:00 a.m. at Guadalupe County Courthouse, 101 E. Court Street, 3rd Floor Courtroom, Seguin, Texas 78155.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Guadalupe County is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Guadalupe County of Guadalupe County at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = ( tax rate ) x ( taxable value of your property ) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Kyle Kutscher, Greg Seidenberger, Drew Engelke, Michael Carpenter, Judy Cope  
AGAINST the proposal: n/a  
PRESENT and not voting: n/a  
ABSENT: n/a

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.



The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Guadalupe County last year  
(name of taxing unit)  
 to the taxes proposed to be imposed on the average residence homestead by Guadalupe County this year.  
(name of taxing unit)

	2021	2022	Change
<b>Total tax rate (per \$100 of value)</b>	.3799	.3439	9.47% decrease
<b>Average homestead taxable value</b>	\$236,058	\$262,604	11.24% increase
<b>Tax on average homestead</b>	\$896	\$903	0.78% increase
<b>Total tax levy on all properties</b>	\$51,826,208	\$56,033,161	8.11% increase



*(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)*

**No-New-Revenue Maintenance and Operations Rate Adjustments**

**State Criminal Justice Mandate (counties)**

The Guadalupe County County Auditor certifies that Guadalupe County County has spent \$ \$3,395 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Guadalupe County Sheriff has provided Guadalupe County information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

**Indigent Health Care Compensation Expenditures (counties)**

The Guadalupe County spent \$ \$1,211,925 from July 1 2021 to June 30 2022 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ 0

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The Guadalupe County spent \$ 647,110 from July 1 2021 to June 30 2022 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ \$133,780.

This increased the no-new-revenue maintenance and operations rate by 0.0001 /\$100.

**Eligible County Hospital Expenditures (cities and counties)**

The n/a spent \$ n/a from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ \_\_\_\_\_

This increased the no-new-revenue maintenance and operations rate by n/a /\$100.

***(If the tax assessor for the taxing unit maintains an internet website)***

For assistance with tax calculations, please contact the tax assessor for Guadalupe County at 830-303-8850 or daryl.john@co.guadalupe.tx.us, or visit www.co.guadalupe.tx.us for more information.

***(If the tax assessor for the taxing unit does not maintain an internet website)***

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_.



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

GUADALUPE COUNTY

(830) 379-2315

Taxing Unit Name

Phone (area code and number)

307 West Court St., Seguin, TX, 78155

<https://www.co.guadalupe.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.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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). <sup>1</sup>	\$ 16,409,044,251
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 2,510,451,095
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 13,898,593,156
4.	<b>2021 total adopted tax rate.</b>	\$ 0.3299 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values: .....	\$ 30,887,297
	B. 2021 values resulting from final court decisions: .....	- \$ 28,114,441
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 2,772,856
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value: .....	\$ 0
	B. 2021 disputed value: .....	- \$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 2,772,856

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>13,901,366,012</u>
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ <u>0</u>
10.	<p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ <u>10,702,963</u></p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>126,417,067</u></p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ <u>137,120,030</u>
11.	<p><b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b>..... \$ <u>0</u></p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ <u>0</u></p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>137,120,030</u>
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>13,764,245,982</u>
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>45,408,247</u>
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ <u>272,391</u>
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>45,680,638</u>
18.	<p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ <u>18,076,595,561</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>5,988,878</u></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u></p> <p><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup>..... - \$ <u>0</u></p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p>	\$ <u>18,082,584,439</u>

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ <u>862,262,356</u>
	<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ <u>0</u>
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>862,262,356</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>2,651,400,517</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>16,293,446,278</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>726,778,542</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>726,778,542</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>15,566,667,736</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.2934</u> / \$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>0.3376</u> / \$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.3129</u> / \$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>13,901,366,012</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>43,497,374</u>
31.	<p><b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ <u>258,400</u></p> <p><b>B. 2021 taxes in TIF.</b> 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u></p> <p><b>C. 2021 transferred function.</b> 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. .... +/- \$ <u>0</u></p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>258,400</u></p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ <u>43,755,774</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>15,566,667,736</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.2810</u> /\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>23</sup></p> <p><b>A. 2022 state criminal justice mandate.</b> 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. \$ <u>3,395</u></p> <p><b>B. 2021 state criminal justice mandate.</b> 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. .... - \$ <u>196,561</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. ....</b> \$ <u>0.0000</u> /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100
35.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>24</sup></p> <p><b>A. 2022 indigent health care expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ <u>1,211,925</u></p> <p><b>B. 2021 indigent health care expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ <u>1,283,321</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. ....</b> \$ <u>0.0000</u> /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.0000</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.041



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ <u>647,110</u></p> <p>\$ <u>513,330</u></p> <p>\$ <u>0.0008</u>/\$100</p> <p>\$ <u>0.0001</u>/\$100</p> <p>\$ <u>0.0001</u>/\$100</p>
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.....</p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0</u></p> <p>\$ <u>0.0000</u>/\$100</p> <p>\$ <u>0.0000</u>/\$100</p> <p>\$ <u>0.0000</u>/\$100</p>
38.	<p><b>Rate adjustment for defunding municipality.</b> 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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ <u>0</u></p> <p>\$ <u>0</u></p> <p>\$ <u>0.0000</u>/\$100</p> <p>\$ <u>0.0000</u>/\$100</p>
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.2811</u>/\$100</p>
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.....</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	<p>\$ <u>10,723,612</u></p> <p>\$ <u>0.0688</u>/\$100</p> <p>\$ <u>0.3499</u>/\$100</p>
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>0.3621</u>/\$100</p>

<sup>25</sup> Tex. Tax Code § 26.0442

<sup>26</sup> Tex. Tax Code § 26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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, 2022, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>2,670,291</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>41,500</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>2,628,791</u></p>	\$ 2,628,791
43.	<p><b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup></p>	\$ 0
44.	<p><b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.</p>	\$ 2,628,791
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00%</u></p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>97.80%</u></p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>97.77%</u></p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>97.51%</u></p> <p><b>E.</b> 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%. <sup>31</sup></p> <p style="text-align: right;"><u>100.00%</u></p>	<u>100.00%</u>
46.	<p><b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	\$ 2,628,791
47.	<p><b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 16,293,446,278
48.	<p><b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.0161 /\$100
49.	<p><b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.</p>	\$ 0.3782 /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.0000 /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.4244</u> /\$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
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>12,122,916</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>16,293,446,278</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0744</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.3376</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.4244</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.3500</u> /\$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
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>16,293,446,278</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.3500</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)



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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0142</u> /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0187</u> /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ <u>0.0329</u> /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.3829</u> /\$100

**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.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.2811</u> /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>16,293,446,278</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0030</u> /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0161</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.3002</u> /\$100

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

Not Applicable

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.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(B-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



In future tax years, this section will also 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
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, complete the separate <i>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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ <u>0.0000</u> /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.0000</u> /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.0000</u> /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.0000</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.3376 /\$100  
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.3829 /\$100  
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
Indicate the line number used: 67

**De minimis rate.** ..... \$ 0.3002 /\$100  
If applicable, enter the 2022 de minimis rate from Line 72.

**SECTION 9: 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 Tax Code. <sup>50</sup>

**print here** → Daryl John  
Printed Name of Taxing Unit Representative

**sign here** →   
Taxing Unit Representative

7-28-22  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

GUADALUPE COUNTY LATERAL ROAD

(830) 379-2315

Taxing Unit Name

Phone (area code and number)

307 West Court St., Seguin, TX, 78155

<https://www.co.guadalupe.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.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 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). <sup>1</sup>	\$ 16,431,457,318
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 2,506,668,674
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 13,924,788,644
4.	<b>2021 total adopted tax rate.</b>	\$ 0.0500 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> A. Original 2021 ARB values: ..... \$ 0 B. 2021 values resulting from final court decisions: ..... - \$ 0 C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2021 ARB certified value: ..... \$ 0 B. 2021 disputed value: ..... - \$ 0 C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>13,924,788,644</u>
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ <u>0</u>
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> 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 2022 does not create a new exemption or reduce taxable value.  <b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ <u>10,702,963</u>  <b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>134,799,801</u>  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ <u>145,502,764</u>
11.	<b>2021 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 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.  <b>A. 2021 market value:</b> ..... \$ <u>0</u>  <b>B. 2022 productivity or special appraised value:</b> ..... - \$ <u>0</u>  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>145,502,764</u>
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>13,779,285,880</u>
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>6,889,642</u>
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ <u>42,845</u>
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>6,932,487</u>
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> 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. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ <u>18,307,956,805</u>  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>5,988,878</u>  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u>  <b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ <u>0</u>  <b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ <u>18,313,945,683</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	A. <b>2022 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ <u>859,975,941</u>
	B. <b>2022 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ <u>0</u>
	C. <b>Total value under protest or not certified.</b> Add A and B.	\$ <u>859,975,941</u>
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>2,647,860,549</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>16,526,061,075</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>726,574,036</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>726,574,036</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>15,799,487,039</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.0438</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>0.3372</u> /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.0500</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>13,924,788,644</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)



Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>6,962,394</u>
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> 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 2021. This line applies only to tax years preceding tax year 2021. .... + \$ <u>42,845</u> <b>B. 2021 taxes in TIF.</b> 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 2022 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u> <b>C. 2021 transferred function.</b> 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. .... +/- \$ <u>0</u> <b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>42,845</u> <b>E. Add Line 30 to 31D.</b>	\$ <u>7,005,239</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>15,799,487,039</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.0443</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>A. 2022 state criminal justice mandate.</b> 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. \$ <u>0</u> <b>B. 2021 state criminal justice mandate.</b> 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. .... - \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.0000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>A. 2022 indigent health care expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ <u>0</u> <b>B. 2021 indigent health care expenditures.</b> 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.0000</u> /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code § 26.044  
<sup>24</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>          0</u></p> <p><b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>          0</u></p> <p><b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>          0</u></p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>  0.0443</u> /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>          0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>  0.0000</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>  0.0443</u> /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>  0.0458</u> /\$100

<sup>25</sup> Tex. Tax Code § 26.0442

<sup>26</sup> Tex. Tax Code § 26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.0000</u> /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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, 2022, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>0</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>0</u></p>	\$ <u>0</u>
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>0</u>
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>10.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>97.81</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>97.75</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>97.51</u> %</p> <p><b>E.</b> 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%.<sup>31</sup></p>	<u>97.51</u> %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 16,526,061,075
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0000</u> /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.0458</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0.0000</u> /\$100

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.4240</u> /\$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
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>16,526,061,075</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0000</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.3372</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.4240</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.4240</u> /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

Not Applicable

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
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.0000</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)



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

Not Applicable

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0000</u> /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ <u>0.0000</u> /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.0000</u> /\$100

**SECTION 6: De Minimis Rate**

Not Applicable

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.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.0000</u> /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.0000</u> /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.0000</u> /\$100

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

Not Applicable

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.<sup>46</sup>

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.<sup>47</sup>

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.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



In future tax years, this section will also 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
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, complete the separate <i>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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 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.	\$ <u>0.0000</u> /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.0000</u> /\$100.
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.0000</u> /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.0000</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.3372 /\$100  
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27


**Voter-approval tax rate.** ..... \$ 0.4240 /\$100  
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
Indicate the line number used: 58

**De minimis rate.** ..... \$ 0.0000 /\$100  
If applicable, enter the 2022 de minimis rate from Line 72.

**SECTION 9: 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 Tax Code. <sup>50</sup>

**print here** → Daryl John  
Printed Name of Taxing Unit Representative

**sign here** →   
Taxing Unit Representative

7-28-22  
Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)