



FILED FOR RECORD

2023 NOV 22 PM 12: 26

TERESA KIEL
GUADALUPE COUNTY CLERK

BY *UDURK*

Guadalupe County
Fiscal Year 2023-2024
Notice of Increase in Property Taxes
September 5, 2023

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

NOTICE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$6,723,522 which is a 10.9 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 \$3,005,296.

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

FOR: Kyle Kutscher, Greg Seidenberger, Drew Engelke,
Michael Carpenter, Stephen Germann

AGAINST: none

PRESENT and not voting: none

ABSENT: none

Property Tax Rate Comparison

| | <u>2023-2024</u> | <u>2022-2023</u> |
|--|---------------------|---------------------|
| Property Tax Rate: | \$0.3231/100 | \$0.3439/100 |
| Maintenance & Operations | \$0.2608/100 | |
| Debt Service | \$0.0123/100 | |
| Lateral Road | <u>\$0.0500/100</u> | |
| Total Rate | \$0.3231/100 | |
| No-New-Revenue Tax Rate: | \$0.3117/100 | \$0.3372/100 |
| No-New-Revenue Maintenance & Operations*: | \$0.2666/100 | \$0.2872/100 |
| Voter-Approval Tax Rate: | \$0.5042/100 | \$0.4240/100 |
| Lateral Road Tax Rate: | \$0.0500/100 | \$0.0500/100 |
| Debt Rate: | \$0.0123/100 | \$0.0144/100 |

* Excludes R&B Lateral Road Tax (line 26)

Total Debt Obligations for Guadalupe County secured by property taxes
as of 10/01/2023: \$ 10,610,000

**GUADALUPE COUNTY, TEXAS
ADOPTED BUDGET**

FOR

OCTOBER 1, 2023 - SEPTEMBER 30, 2024



**KYLE KUTSCHER
COUNTY JUDGE**

**GREG SEIDENBERGER
COMMISSIONER, PRECINCT 1**

**DREW ENGELKE
COMMISSIONER, PRECINCT 2**

**MICHAEL CARPENTER
COMMISSIONER, PRECINCT 3**

**STEPHEN GERMANN
COMMISSIONER, PRECINCT 4**

**KRISTEN KLEIN, CPA
COUNTY AUDITOR**

**LINDA DOUGLASS
COUNTY TREASURER**

**TERESA KIEL
COUNTY CLERK**

**DARYL JOHN
TAX ASSESSOR/COLLECTOR**



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| | Adopted Budget | Informational Only - Detail |
|---|-------------------|--------------------------------|
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KYLE KUTSCHER

GUADALUPE COUNTY JUDGE

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

OFFICE: (830) 303-8867 • EMAIL: KYLE.KUTSCHER@CO.GUADALUPE.TX.US

Re: The County's Fiscal Year 2023-2024 Budget

Adopted: September 5, 2023

I would like to take just a moment to thank you for your cooperation and input so far in this endeavor. It truly is an honor to work with you, serving the taxpayers of Guadalupe County. The proposed tax rate is \$.3231 per hundred-dollar valuation, which is lower than the current tax rate of \$.3439 and above the no-new revenue tax rate of \$.3132 per hundred-dollar valuation. The revenue generated by the proposed tax rate is adequate to meet the current proposed budget.

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 responsibility to the public.

Major Capital Projects completed in FY23 include the Veterans Outreach Center, Development Center, Justice of the Peace, Pct. 1, and Tax Office Drive Thru. FY24 Capital Projects include the Schertz Annex remodel, renovation of the recently purchased elections building and ARPA funded Emergency Response Centers, and Warehouse/Emergency Operation Center. A new pay structure and standards are included in the budget as part of a multi-year process that gives the County the ability to attract and retain professional employees to better serve the public. The major thoroughfare plan update is expected to complete next year which will serve as a tool to preserve and protect right-of-ways as extreme growth continues to occur in our county and region.

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. I look forward to working with each one of you as we complete this very important part of our fiscal responsibilities. On September 5, 2023, we will adopt the County's budget for fiscal year 2024. Your continued cooperation and expertise is most appreciated.

Respectfully submitted,

Kyle Kutscher
County Judge



BUDGET CERTIFICATE

FISCAL YEAR: OCTOBER 1, 2023 - SEPTEMBER 30, 2024

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 5, 2023.

The budget was adopted by expenditure categories and the detail provided in the informational part of this document is considered to be supplemental information. Additionally, the Court adopted two (2) grade and step charts, one for all hourly non-law enforcement employees and the other for law enforcement and detention officers. The grade and step is based on entry level starting at the base level indicated on the chart.

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.

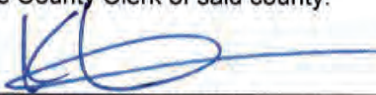
Salary increase: The County adopted a Grade / Step for Law Enforcement and a Grade / Step for Hourly Employees. It is the intent of the Commissioners Court to complete this, and to adopt a Grade / Step for salaried employee too. The Commissioners Court will adopt rules and guidelines for the Grade / Step.

In addition to be placed on the Grade /Step, an across the board pay increase of 3% is included in this budget. There were substantial increases for most law enforcement and detention personnel in being placed on a higher rate in the Grade / Step chart. In addition, there were the following adjustments:

Fire Department – 7 %

Longevity was increased to a \$2,500 base for all full-time employees and \$1,250 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 1st (Ref: County's Personnel Policy).

The budget was passed and approved by the Commissioners' Court of Guadalupe County on the 5th day of September 2023, 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 2024* was adopted by the Commissioners' Court on Tuesday, September 5, 2023 and will be used as the management control device of Guadalupe County from October 1, 2023 through September 30, 2024.

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 .3231/100 (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. Total property taxes represent approximately 50.0% of all revenue received, however, without the \$27.7 million budgeted in FY24 for the American Rescue Grant Funds the percent is 62.4%. Ad valorem taxes are set every year based on the State's Truth-in-Taxation laws, which requires certain publications and public hearings.

Ad Valorem Taxes

The notice from the Tax Assessor Collector shows that adopting the rate of .3231 (per \$100 valuation) was an increase of 3.66% over the No-New-Revenue tax rate of .3117/100, the FY24 Budget will raise more revenue from property taxes by an amount of \$6,723,522, which is a 10.9% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,005,296.

The total tax rate adopted .3231/100 is made up of the Maintenance and Operation (M&O) Rate of .2608/100, the Lateral Road Rate of .0500/100, and the Debt Service/Interest & Sinking Rate of .0123/100.

Sales Tax

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.

Sales tax collections are estimated in the FY24 Budget at \$13 million. With the continued population growth, increase in economic development and new businesses, the County has continued to see an increase in sales tax each year.

Internal Transfer of Funds

General Fund to Capital Projects

The FY24 Adopted Budget includes \$3,150,000 to be transferred to the Capital Projects Fund. Of this amount, \$2,500,000 is for major transportation infrastructure projects and \$650,000 is from the annual Waste Management contract designated for future capital projects.

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 2024 Budget continues to hold to the established principles in Guadalupe County of conservative fiscal planning. The challenges faced by Guadalupe County in preparing the 2024 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> |
|----------------------------|-------------------|--|
| 1 | Elections | Elections Coordinator |
| 1 | Treasurer | Payroll Coordinator |
| 6 | Fire Department | Fire Fighter (starts April 1 st) |
| | | Fire Fighter (starts April 1 st) |
| | | Fire Fighter (starts April 1 st) |
| | | Fire Apparatus Operator |
| | | Fire Apparatus Operator |
| | | Fire Apparatus Operator |
| 1 | Fire Marshal | Deputy Fire Marshal (Fire Code Fund) |
| 3 | Sheriff's Office | Investigator |
| | | Crime Scene Technician |
| | | Dispatcher |
| 1 | Road & Bride | Construction Inspector |
| <hr/> | | |
| 13 | | |

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 2024 Adopted Budget complies with this vision.

Respectfully submitted,



Kristen Klein
County Auditor



Budget Calendar



Fiscal Year 2024

May 2023

| 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 2023

| 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 2023

| 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 2023

| 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 2023

| 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 |

| | |
|-----------------|--|
| March 7 | Approve budget calendar for Fiscal Year October 1, 2023— September 30, 2024 (FY24) |
| April 20 | Request forms due to Building Maintenance and MIS |
| April 27 | Deadline for budget requests to be submitted (LGC §111.005) |
| May 2 | Commissioners Court Workshop to discuss priorities for budget |
| May 23 | Determine Salary Grievance Committee (LGC §152.014), and request Grand Jury listing from the District Clerk |
| May 25 | Distribute Requested Budget to Commissioners Court |
| May 30 – June 7 | County Judge meets with Elected Officials / Department Heads to review budget |
| June 6 | Select Grievance Committee and notify members of committee (LGC §152.015) Commissioners Court Workshop—review capital projects, major expenditures and priorities |
| July 25 | Chief Appraiser to certify appraisal rolls (Tax §26.01) |
| August 3 | County Judge’s Proposed Budget provided to Commissioners |
| August 7 | 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 7-9 | WORKSHOPS to review FY24 Budget with Commissioners Court |
| August 8 | Approve publication of proposed increases of salaries, expenses or allowances for elected county or precinct officials and approves publication |
| August 13 | <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 Not later than August 15, the county judge shall file a copy of the proposed budget with the county clerk. (LGC §111.006) |
| August 15 | Record Proposed Budget with Commissioners Court Set Proposed Tax Rate, post Notice on homepage of County’s website (Tax §26.065) |
| August 20 | <i>Publish “Notice of Public Hearing on FY24 Budget” 10-30 days before the hearings (Public Hearing 9/05/2023) (LGC §111.0075) Publish “Notice of Public Hearing on Tax Rate Increase” if necessary (Public Hearing 9/05/2023) (Tax §26.06)</i> |
| August 21 | 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 7, 2023</i> |
| September 5 | 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 5 | Ratify the increase, in the county’s FY24 Budget, in revenue from property taxes which will be more than the previous year (LGC §111.008c) PUBLIC HEARING on FY24 Budget; at conclusion adopt FY24 Budget (LGC §111.007, §111.008) PUBLIC HEARING (if needed) on the 2023 Tax Rate (Tax §26.06 Notice must be published 5 days prior to the meeting) VOTE to adopt tax rate |

○ - Denotes Commissioners Court Dates

Note: LGC refers to the Texas Local Government Code



BUDGET POLICY & PROCEDURES

The FY24 Adopted Budget covers a twelve-month period beginning October 1, 2023 through September 30, 2024. 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 87th 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

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.

Personnel Policies

The Commissioners Court has adopted a grade and step chart for all hourly County employees, and is working on a chart for salaried employees. New employees, at present, must be hired within the 'entry level' grade and step as highlighted in yellow. It is anticipated, that additional guidelines will be established as the County progresses in this process.



All positions, position titles, and grades, must be approved by Commissioners Court during the budget process and the job description must be on file with the Human Resource Department. Change titles and / grades for individuals is part of the budget review process. Any changes done outside the budget process, which are strongly discouraged, must be done at a posted Commissioners Court meeting.

Budget Procedures

The County followed the process below in establishing the FY24 Adopted Budget:

Initiation of Budget

The FY24 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 3, 2023 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 FY24 Budget, the Commissioners Court held a workshop on August 7, 2023 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 FY24 Proposed Budget.

File Proposed Budget

The proposed budget that was developed during the budget workshops was filed with the County Clerk on August 15, 2023 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 20, 2023 which was in accordance with Texas Local Government Code §111.0075 that requires the publication to be published "not earlier than the 30th or later than the 10th 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 5, 2023, the Commissioners Court held a public hearing on the FY24 Proposed Budget in accordance with Texas Local Government Code §111.007 in which any person may attend and participate in the hearing. No changes were made to the proposed budget, and the budget was adopted as proposed.



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 FY24, 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, July 2023, Guadalupe County had an unemployment rate of 3.9% compared to the national rate of 3.5% and State of Texas rate of 4.1%. As of September 2022, the labor force figure for the County, as established by the Texas Workforce Commission, was at 88,302 of which 84,837 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)

| 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------|
| 18.35 | 15.52 | 13.29 | 12.10 | 11.52 | 10.95 | 10.33 | \$9.30 | \$8.93 | \$8.33 | \$7.86 |

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 2nd 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 completed in late 2022. Additional capital projects that are in construction include a new Development Center 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, both to be completed late in 2023.



New projects for FY24 replacing the roof at the Law Enforcement Center, remodeling the new Elections Building (former USDA building on Hwy 123 Bypass), and the remodel of the Schertz Building on Elbel Road. Additionally, utilizing American Rescue Plan federal grant funding, funding land and building for an emergency management center and fire stations (for the new County Fire Department).

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, 2021, 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
Greg Seidenberger
Drew Engelke
Michael Carpenter
Stephen Germann

County Judge
County Commissioner, Precinct 1
County Commissioner, Precinct 2
County Commissioner, Precinct 3
County Commissioner, Precinct 4

District Court

William D. Old, III
Jessica Crawford
Gary Steel
Heather Hines Wright

District Judge, 25th Judicial District
District Judge, 2nd 25th Judicial District
District Judge, 274th Judicial District
District Judge, 456th Judicial District

Elected County and Precinct Officials

Bill Squires
Kirsten Legore
Darrell Hunter
Sheryl Sachtleben
John Terry
Todd Friesenhahn
Linda Douglass
Daryl John
Teresa Kiel
Dave Willborn
Linda Balk
Arnold Zwicke
James Springer
Mark Reyes
Jeffrey Large
Harvey Faulkner

Judge, County Court at Law
Judge, County Court at Law No. 2
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2
Justice of the Peace, Precinct 3
Justice of the Peace, Precinct 4
County Treasurer
Tax Assessor / Collector
County Clerk
County Attorney
District Clerk
Sheriff
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, Precinct 4

Appointed County Officials

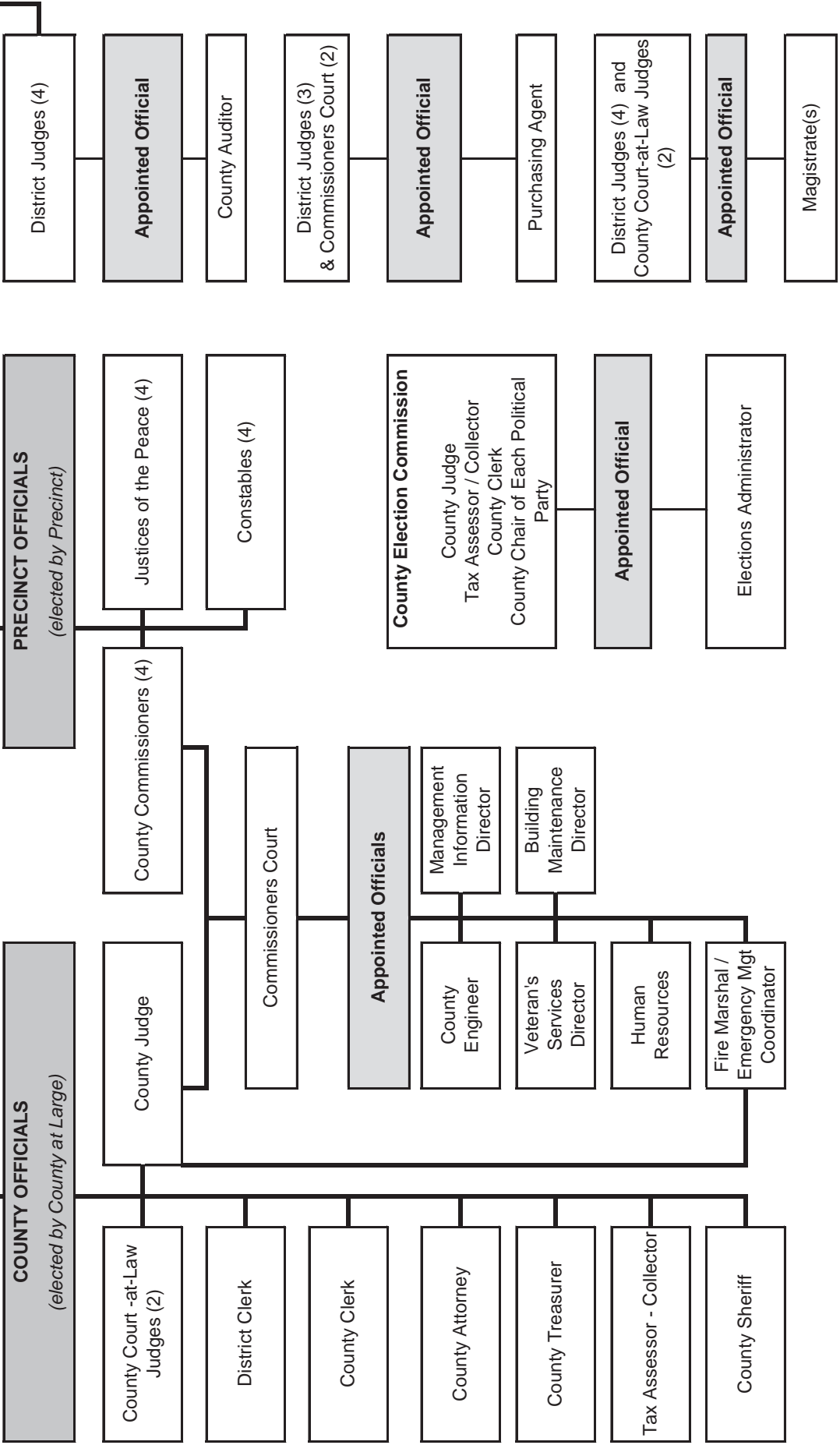
Jim Bennett
Nicholas Reininger
Lisa Hayes
Kristen Klein
Chris Kubala
Teresa Sazedj
Richard Vasquez
Travis Franke
Patrick Pinder
Clay Forister
Jeff Coleman
Nancy Russell
Melroy Koehler

Chief Adult Probation
Chief Juvenile Probation Officer
Elections Administrator
County Auditor
Management Information Systems Director
Human Resources Director
Building Maintenance Director
County Extension Agent
Emergency Management Coordinator / Fire Marshal
County Engineer
Purchasing Agent
Veterans Service Officer
Magistrate

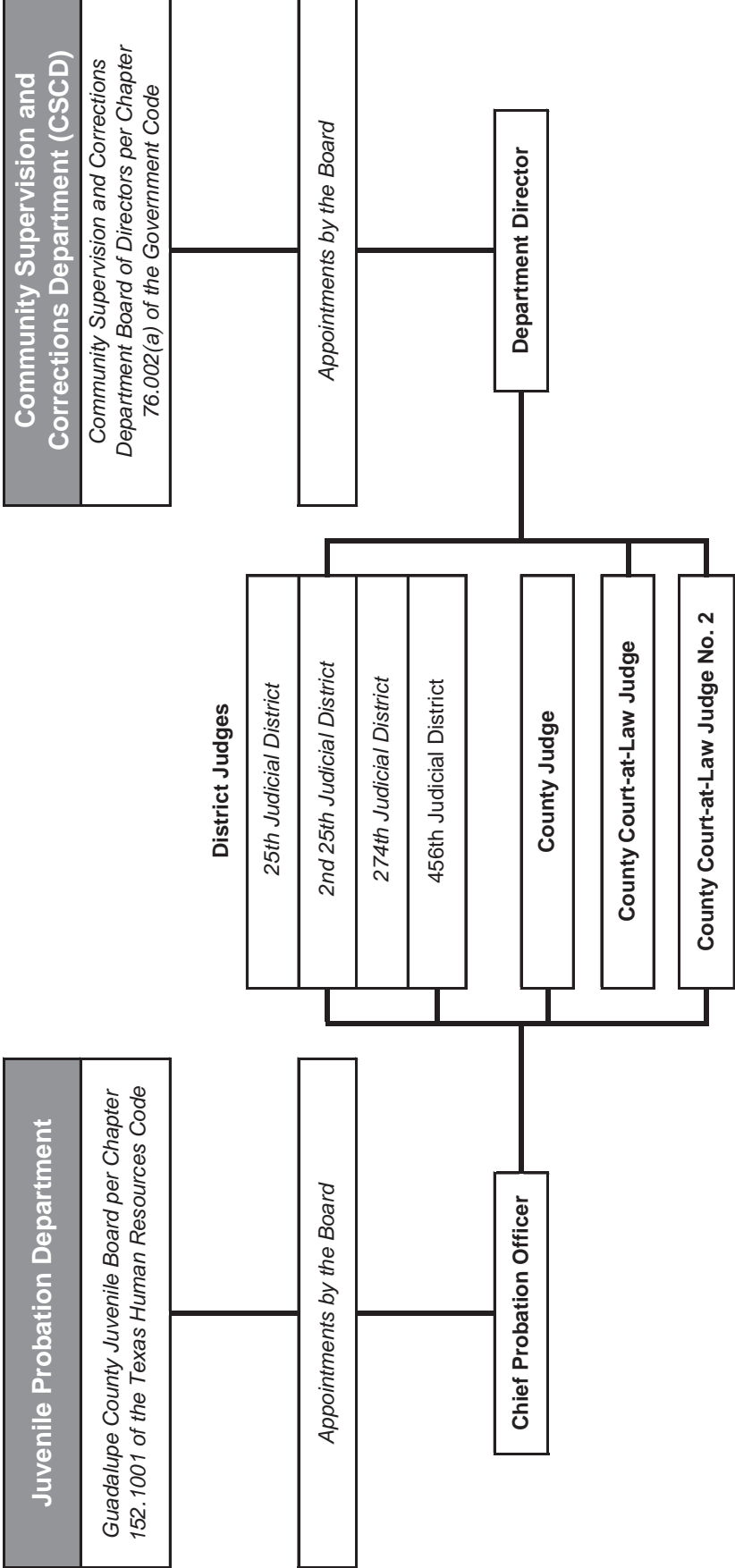


GUADALUPE COUNTY ORGANIZATIONAL CHART

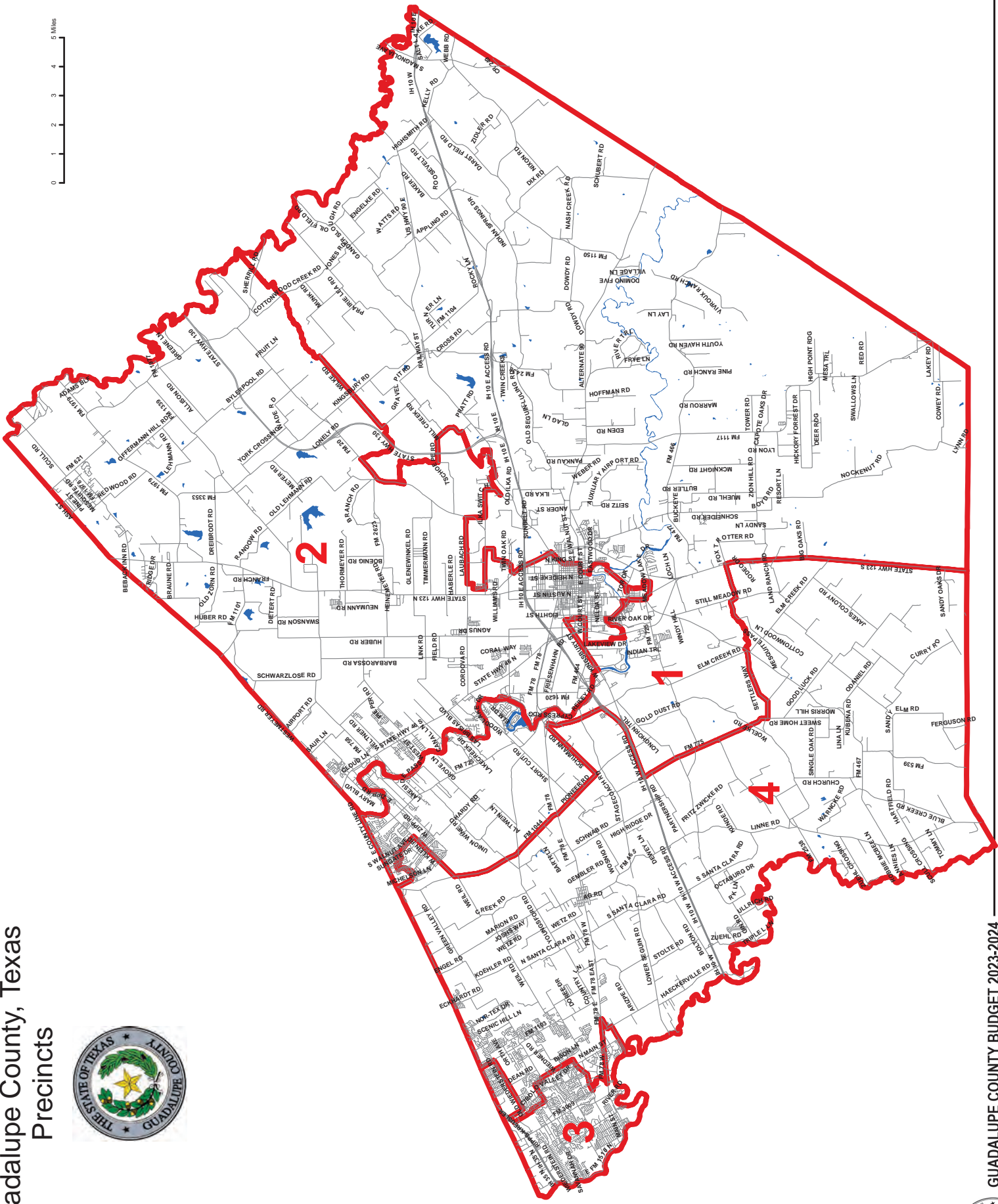
VOTERS OF GUADALUPE COUNTY



SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



Guadalupe County, Texas Precincts



**FINANCIAL POSITION BY FUND
FY 2023 - 2024 BUDGET**

| Fund | Estimated Balance 10/1/2023 | Revenues | Expenditures | Change in Fund Balance (Reserves) | Estimated Ending Balance 9/30/2024 |
|---|-----------------------------------|-----------------------|-----------------------|---|---|
| 100 - GENERAL FUND | \$ 38,000,000 | \$ 81,065,400 | \$ 83,565,400 | \$ (2,500,000) ¹ | \$ 35,500,000 |
| 200 - ROAD & BRIDGE FUND | 7,000,000 | 13,523,500 | 14,933,074 | (1,409,574) ² | 5,590,426 |
| 400 - LAW LIBRARY FUND | 450,000 | 82,000 | 35,000 | 47,000 | 497,000 |
| 401 - COUNTY JURY FUND (new) | 35,000 | 25,000 | 40,000 | (15,000) | 20,000 |
| 408 - FIRE CODE INSPECTION FEE FUND | 750,000 | 300,000 | 463,624 | (163,624) | 586,376 |
| 409 - SHERIFF'S DONATION FUND | 6,700 | - | 6,700 | (6,700) | - |
| 410 - COUNTY CLERK RECORDS MGMT FUND | 1,600,000 | 315,000 | 839,000 | (524,000) | 1,076,000 |
| 411 - CO. CLERK RECORDS ARCHIVE-GF | 1,000,000 | 315,000 | 500,000 | (185,000) | 815,000 |
| 412 - COUNTY RECORDS MANAGEMENT | 100,000 | 14,000 | 32,750 | (18,750) | 81,250 |
| 413 - VITAL STATISTICS PRESERVATION-GF | 28,000 | 6,500 | 12,000 | (5,500) | 22,500 |
| 414 - COURTHOUSE SECURITY | 200,000 | 112,000 | 73,844 | 38,156 | 238,156 |
| 415 - DISTRICT CLERK RECORDS MGMT | 12,000 | 200 | - | 200 | 12,200 |
| 416 - JUSTICE COURT TECHNOLOGY | 130,000 | 24,300 | 41,600 | (17,300) | 112,700 |
| 417 - CO & DIST COURT TECHNOLOGY FUND | 30,000 | 2,000 | 15,000 | (13,000) | 17,000 |
| 418 - JUSTICE COURT SECURITY | 10,000 | 600 | 6,000 | (5,400) | 4,600 |
| 419 - JUSTICE COURT SUPPORT FUND (new) | 100,000 | 72,000 | - | 72,000 | 172,000 |
| 420 - SURPLUS FUNDS-ELECTION CONTRACTS | 120,000 | - | 41,000 | (41,000) | 79,000 |
| 427 - COUNTY CLERK OF THE COURT FUND (new) | 50,000 | 35,000 | - | 35,000 | 85,000 |
| 429 - DISTRICT CLERK OF THE COURT FUND (new) | 120,000 | 82,000 | - | 82,000 | 202,000 |
| 430 - COURT REPORTER FEE (GC 51.601) | 75,000 | 57,000 | 75,000 | (18,000) | 57,000 |
| 431 - FAMILY PROTECTION FEE FUND | 85,000 | 500 | - | 500 | 85,500 |
| 432 - DIST CLK RECORDS ARCHIVE -GF | 7,000 | 1,200 | - | 1,200 | 8,200 |
| 433 - COURT RECORDS PRESERVATION-GF | 40,000 | 1,500 | - | 1,500 | 41,500 |
| 434 - JUDICIAL PROBATE EDUCATION FUND (new) | 3,000 | 3,000 | 3,000 | - | 3,000 |
| 435 - ALTERNATIVE DISPUTE RESOLUTION | 360,000 | 41,000 | 40,000 | 1,000 | 361,000 |
| 436 - COURT-INITIATED GUARDIANSHIPS | 50,000 | 15,000 | 25,000 | (10,000) | 40,000 |
| 437 - CHILD SAFETY FEE FUND | 200,000 | 65,000 | 74,800 | (9,800) | 190,200 |
| 438 - LANGUAGE ACCESS FUND (new) | 30,000 | 20,000 | 15,000 | 5,000 | 35,000 |
| 440 - COUNTY DRUG COURTS FUND-GF | 80,000 | 15,500 | 52,750 | (37,250) | 42,750 |
| 441 - TRUANCY PREVENTION/DIVERSION FUND | 90,000 | 28,000 | - | 28,000 | 118,000 |
| 443 - COURT FACILITY FEE FUND (new) | 70,000 | 45,000 | - | 45,000 | 115,000 |
| 445 - COUNTY ATTORNEY PRE-TRIAL INTERVENTION PROGRA | 5,000 | 20,000 | 20,000 | - | 5,000 |
| 480 - HOTEL OCCUPANCY TAX FUND | 1,500,000 | 400,000 | 10,000 | 390,000 | 1,890,000 |
| 487 - COUNTY COURT RECORDS MANAGEMENT FUND (new) | 22,000 | 15,000 | - | 15,000 | 37,000 |
| 489 - DISTRICT COURT RECORDS MANAGEMENT FUND (new) | 77,000 | 52,000 | - | 52,000 | 129,000 |
| 498 - BAIL BOND SECURITY FUND | 75,000 | 2,600 | 3,700 | (1,100) | 73,900 |
| 499 - EMPLOYEE FUND-GF | 15,000 | 500 | 10,200 | (9,700) | 5,300 |
| 505 - LAW ENFORCEMENT TRAINING FEE FUND | - | - | - | - | - |
| 600 - DEBT SERVICE | 150,000 | 2,684,513 | 2,684,513 | - | 150,000 |
| 700 - CAPITAL PROJECT FUND | 10,600,000 | 3,150,000 | 13,123,971 | (9,973,971) | 626,029 |
| 714 - RECOVERY FUND, AMERICAN RESCUE PLAN | - | 27,725,000 | 27,725,000 | - | - |
| 800 - JAIL COMMISSARY FUND | 600,000 | 400,000 | 345,000 | 55,000 | 655,000 |
| 850 - EMPLOYEE HEALTH BENEFITS | 6,000,000 | 8,064,100 | 8,064,100 | - | 6,000,000 |
| 855 - WORKERS' COMPENSATION FUND | 210,000 | 375,000 | 375,000 | - | 210,000 |
| 899 - SHORT TERM GRANTS | - | - | - | - | - |
| | <u>\$ 70,085,700</u> | <u>\$ 139,155,913</u> | <u>\$ 153,252,026</u> | <u>\$ (14,096,113)</u> | <u>\$ 55,989,587</u> |

¹ General Fund Expenditures includes capital projects funded from fund balance (reserves) \$2,500,000 for transportation infrastructure projects.

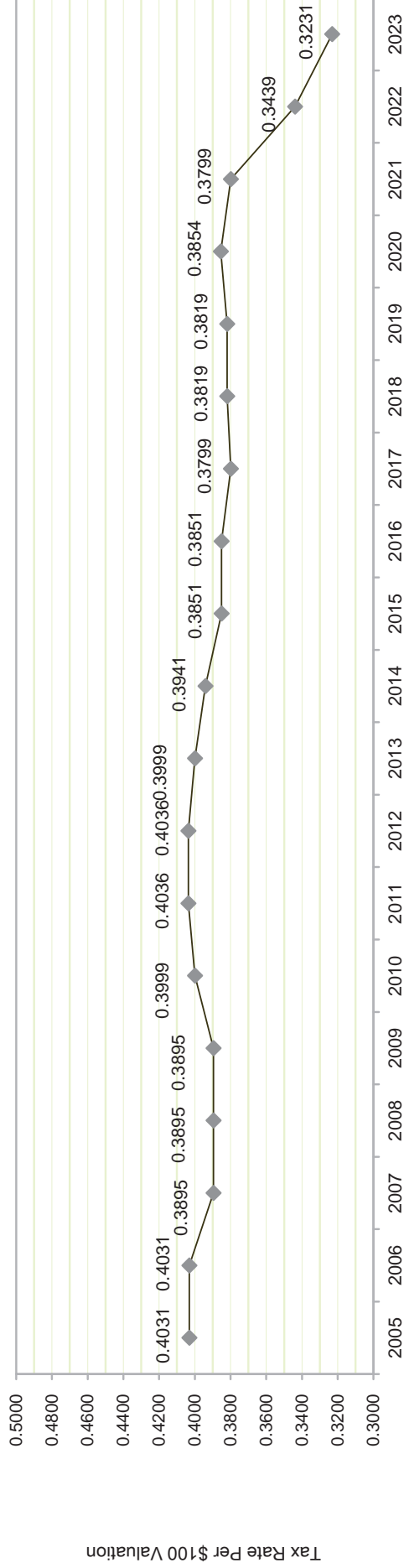
² Road and Bridge Expenditures include major capital equipment and vehicle purchases.



TAX RATE HISTORY (FISCAL YEARS 2006 - 2024)

| 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 | FY 24 |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| TAX RATE YEAR | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Rate | 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 | 0.2795 | 0.2608 |
| Maintenance & Operations: | 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 | 0.0144 | 0.0123 |
| Debt Service Rate: | 0.0500 | 0.0550 | 0.0600 | 0.0600 | 0.0550 | 0.0550 | 0.0580 | 0.0580 | 0.0580 | 0.0580 | 0.0540 | 0.0540 | 0.0530 | 0.0510 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 |
| Lateral Road Rate: | 0.4031 | 0.4031 | 0.3895 | 0.3895 | 0.3895 | 0.3999 | 0.4036 | 0.4036 | 0.3999 | 0.3941 | 0.3851 | 0.3851 | 0.3799 | 0.3819 | 0.3819 | 0.3854 | 0.3799 | 0.3439 | 0.3231 |
| Total Guadalupe County Rate: | 0.4031 | 0.4031 | 0.3895 | 0.3895 | 0.3895 | 0.3999 | 0.4036 | 0.4036 | 0.3999 | 0.3941 | 0.3851 | 0.3851 | 0.3799 | 0.3819 | 0.3819 | 0.3854 | 0.3799 | 0.3439 | 0.3231 |

TOTAL TAX RATE BY YEAR



2023 CERTIFIED TOTALS

GUADALUPE County
Property Count: 97,286

GCO - GUADALUPE COUNTY ARB Approved Totals

As of Certification
7/22/2023 12:12:37PM

| Land | | Value | | | |
|----------------------------|--|----------------|--------------------|-------------------|----------------|
| Homesite: | | 2,924,356,678 | | | |
| Non Homesite: | | 3,268,267,481 | | | |
| Ag Market: | | 4,660,076,643 | | | |
| Timber Market: | | 0 | Total Land | (+) | |
| | | | | 10,852,700,802 | |
| Improvement | | Value | | | |
| Homesite: | | 11,077,166,420 | | | |
| Non Homesite: | | 7,604,355,799 | Total Improvements | (+) | |
| | | | | 18,681,522,219 | |
| Non Real | | Count | Value | | |
| Personal Property: | | 4,751 | 2,947,905,084 | | |
| Mineral Property: | | 2,927 | 126,566,194 | | |
| Autos: | | 0 | 0 | Total Non Real | (+) |
| | | | | | 3,074,471,278 |
| | | | | Market Value | = |
| | | | | | 32,608,694,299 |
| Ag | | Non Exempt | Exempt | | |
| Total Productivity Market: | | 4,659,390,842 | 685,801 | | |
| Ag Use: | | 41,723,402 | 7,305 | Productivity Loss | (-) |
| Timber Use: | | 0 | 0 | Appraised Value | = |
| Property Loss: | | 4,617,667,440 | 678,496 | | 27,991,026,859 |
| | | | | Homestead Cap | (-) |
| | | | | Assessed Value | = |
| | | | | | 1,599,939,477 |
| | | | | | 26,391,087,382 |

| Exemption | Count | Local | State | Total | | |
|------------------|--------|-------------|---------------|---------------|------------------|----------------|
| AB | 9 | 497,629,890 | 0 | 497,629,890 | | |
| CHODO | 1 | 1,862,900 | 0 | 1,862,900 | | |
| DP | 1,812 | 0 | 0 | 0 | | |
| DPS | 117 | 0 | 0 | 0 | | |
| DV1 | 452 | 0 | 2,583,426 | 2,583,426 | | |
| DV1S | 73 | 0 | 295,000 | 295,000 | | |
| DV2 | 467 | 0 | 3,422,398 | 3,422,398 | | |
| DV2S | 38 | 0 | 223,125 | 223,125 | | |
| DV3 | 741 | 0 | 6,837,741 | 6,837,741 | | |
| DV3S | 57 | 0 | 462,500 | 462,500 | | |
| DV4 | 6,104 | 0 | 39,743,109 | 39,743,109 | | |
| DV4S | 582 | 0 | 3,693,000 | 3,693,000 | | |
| DVHS | 4,531 | 0 | 1,669,394,098 | 1,669,394,098 | | |
| DVHSS | 242 | 0 | 66,955,648 | 66,955,648 | | |
| EX-XA | 1 | 0 | 458,258 | 458,258 | | |
| EX-XD | 11 | 0 | 362,333 | 362,333 | | |
| EX-XG | 17 | 0 | 4,834,053 | 4,834,053 | | |
| EX-XJ | 56 | 0 | 39,270,410 | 39,270,410 | | |
| EX-XJ (prorated) | 2 | 0 | 56,841 | 56,841 | | |
| EX-XL | 7 | 0 | 1,399,565 | 1,399,565 | | |
| EX-XN | 99 | 0 | 43,906,991 | 43,906,991 | | |
| EX-XR | 38 | 0 | 130,563,991 | 130,563,991 | | |
| EX-XU | 23 | 0 | 3,568,510 | 3,568,510 | | |
| EX-XV | 1,771 | 0 | 1,785,490,681 | 1,785,490,681 | | |
| EX-XV (prorated) | 8 | 0 | 8,207,285 | 8,207,285 | | |
| EX366 | 489 | 0 | 472,737 | 472,737 | | |
| FR | 63 | 526,200,188 | 0 | 526,200,188 | | |
| FRSS | 2 | 0 | 589,405 | 589,405 | | |
| HS | 43,370 | 189,363,450 | 0 | 189,363,450 | | |
| LIH | 2 | 0 | 6,687,399 | 6,687,399 | | |
| MASSS | 3 | 0 | 3,496,467 | 3,496,467 | | |
| OV65 | 13,792 | 120,987,286 | 0 | 120,987,286 | | |
| OV65S | 1,006 | 8,553,514 | 0 | 8,553,514 | | |
| PC | 22 | 161,235,135 | 0 | 161,235,135 | | |
| SO | 189 | 4,953,511 | 0 | 4,953,511 | Total Exemptions | (-) |
| | | | | | | 5,333,760,845 |
| | | | | | | = |
| | | | | | | 21,057,326,537 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count | | |
|----------|---------------|---------------|--------------|--------------|--------|----------------|----------------|
| DP | 287,038,854 | 249,635,292 | 486,068.88 | 527,014.96 | 1,434 | Net Taxable | 21,057,326,537 |
| DPS | 22,073,187 | 19,929,429 | 36,386.16 | 38,205.01 | 101 | | |
| OV65 | 2,853,538,084 | 2,436,359,676 | 4,802,225.50 | 5,017,763.28 | 10,915 | | |
| Total | 3,162,650,125 | 2,705,924,397 | 5,324,680.54 | 5,582,983.25 | 12,450 | Freeze Taxable | (-) |
| Tax Rate | 0.293900 | | | | | | 2,705,924,397 |

| Transfer | Assessed | Taxable | Post %Taxable | Adjustment | Count | | |
|----------|-----------|-----------|---------------|------------|-------|-------------------------|----------------|
| DP | 838,464 | 800,964 | 644,891 | 156,073 | 5 | | |
| OV65 | 8,387,645 | 7,667,341 | 5,746,461 | 1,920,880 | 29 | Transfer Adjustment | (-) |
| Total | 9,226,109 | 8,468,305 | 6,391,352 | 2,076,953 | 34 | | 2,076,953 |
| | | | | | | Freeze Adjusted Taxable | 18,349,325,187 |



2023 CERTIFIED TOTALS

GUADALUPE County
Property Count: 97,286

LTR - LATERAL ROAD
ARB Approved Totals

As of Certification
7/22/2023 12:12:37PM

| Land | | Value | | | |
|----------------------------|---------------|----------------|--------------------|----------------|----------------|
| Homesite: | | 2,924,356,678 | | | |
| Non Homesite: | | 3,268,267,481 | | | |
| Ag Market: | | 4,660,076,643 | | | |
| Timber Market: | | 0 | Total Land | (+) | |
| | | | | 10,852,700,802 | |
| Improvement | | Value | | | |
| Homesite: | | 11,077,166,420 | | | |
| Non Homesite: | | 7,604,355,799 | Total Improvements | (+) | |
| | | | | 18,681,522,219 | |
| Non Real | | Count | Value | | |
| Personal Property: | | 4,751 | 2,947,905,084 | | |
| Mineral Property: | | 2,927 | 126,566,194 | | |
| Autos: | | 0 | 0 | Total Non Real | (+) |
| | | | | | 3,074,471,278 |
| | | | | Market Value | = |
| | | | | | 32,608,694,299 |
| Ag | Non Exempt | Exempt | | | |
| Total Productivity Market: | 4,659,390,842 | 685,801 | | | |
| Ag Use: | 41,723,402 | 7,305 | Productivity Loss | (-) | 4,617,667,440 |
| Timber Use: | 0 | 0 | Appraised Value | = | 27,991,026,859 |
| Property Loss: | 4,617,667,440 | 678,496 | | | |
| | | | Homestead Cap | (-) | 1,599,939,477 |
| | | | Assessed Value | = | 26,391,087,382 |

| Exemption | Count | Local | State | Total | | |
|------------------|--------|-------------|---------------|---------------|------------------|----------------|
| CHODO | 1 | 1,862,900 | 0 | 1,862,900 | | |
| DP | 1,570 | 0 | 0 | 0 | | |
| DPS | 44 | 0 | 0 | 0 | | |
| DV1 | 452 | 0 | 2,582,202 | 2,582,202 | | |
| DV1S | 73 | 0 | 295,000 | 295,000 | | |
| DV2 | 467 | 0 | 3,417,750 | 3,417,750 | | |
| DV2S | 38 | 0 | 223,125 | 223,125 | | |
| DV3 | 741 | 0 | 6,836,888 | 6,836,888 | | |
| DV3S | 57 | 0 | 462,500 | 462,500 | | |
| DV4 | 6,104 | 0 | 39,679,839 | 39,679,839 | | |
| DV4S | 582 | 0 | 3,688,870 | 3,688,870 | | |
| DVHS | 4,531 | 0 | 1,628,453,093 | 1,628,453,093 | | |
| DVHSS | 242 | 0 | 64,111,281 | 64,111,281 | | |
| EX-XA | 1 | 0 | 458,258 | 458,258 | | |
| EX-XD | 11 | 0 | 362,333 | 362,333 | | |
| EX-XG | 17 | 0 | 4,834,053 | 4,834,053 | | |
| EX-XJ | 56 | 0 | 39,270,410 | 39,270,410 | | |
| EX-XJ (Prorated) | 2 | 0 | 56,841 | 56,841 | | |
| EX-XL | 7 | 0 | 1,399,565 | 1,399,565 | | |
| EX-XN | 99 | 0 | 43,906,991 | 43,906,991 | | |
| EX-XR | 38 | 0 | 130,563,991 | 130,563,991 | | |
| EX-XU | 23 | 0 | 3,568,510 | 3,568,510 | | |
| EX-XV | 1,771 | 0 | 1,785,490,681 | 1,785,490,681 | | |
| EX-XV (prorated) | 8 | 0 | 8,207,285 | 8,207,285 | | |
| EX366 | 489 | 0 | 472,737 | 472,737 | | |
| FR | 63 | 526,200,188 | 0 | 526,200,188 | | |
| FRSS | 2 | 0 | 573,405 | 573,405 | | |
| HS | 43,370 | 212,565,445 | 82,585,790 | 295,151,235 | | |
| HT | 2 | 0 | 0 | 0 | | |
| LIH | 3 | 0 | 6,687,399 | 6,687,399 | | |
| MASSS | 11 | 0 | 3,413,467 | 3,413,467 | | |
| OV65 | 13,792 | 130,319,193 | 0 | 130,319,193 | | |
| OV65S | 1,006 | 9,776,480 | 0 | 9,776,480 | | |
| PC | 22 | 161,235,135 | 0 | 161,235,135 | | |
| SO | 189 | 4,917,532 | 0 | 4,917,532 | Total Exemptions | (-) |
| | | | | | | 4,908,479,137 |
| | | | | | | = |
| | | | | | | 21,482,608,245 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count | | |
|----------|---------------|---------------|------------|------------|--------|----------------|---------------|
| DP | 287,038,854 | 246,326,631 | 75,386.29 | 82,404.23 | 1,434 | | |
| DPS | 22,073,187 | 19,824,429 | 5,676.71 | 5,946.06 | 101 | | |
| OV65 | 2,853,675,358 | 2,436,397,605 | 763,368.61 | 799,048.96 | 10,916 | | |
| Total | 3,162,787,399 | 2,702,548,665 | 844,431.61 | 887,399.25 | 12,451 | Freeze Taxable | (-) |
| | | | | | | | 2,702,548,665 |
| Tax Rate | 0.050000 | | | | | | |

| Transfer | Assessed | Taxable | Post %Taxable | Adjustment | Count | | |
|----------|-----------|-----------|---------------|------------|-------|-------------------------|----------------|
| DP | 838,464 | 787,464 | 560,260 | 227,204 | 5 | | |
| OV65 | 8,099,263 | 7,393,959 | 5,339,673 | 2,054,286 | 28 | | |
| Total | 8,937,727 | 8,181,423 | 5,899,933 | 2,281,490 | 33 | Transfer Adjustment | (-) |
| | | | | | | | 2,281,490 |
| | | | | | | Freeze Adjusted Taxable | 18,777,778,090 |



PRINCIPAL PROPERTY TAXPAYERS

GUADALUPE COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS FOR FY24 (2023 APPRAISAL INFORMATION)

| Taxpayer | Taxable Assessed Value (\$1000) | Rank | % of Total Assessed Valuation |
|--|--|------|-------------------------------------|
| Structural Metals, Inc. | \$ 206,411 | 1 | 1.1% |
| Vitesco Technologies | 188,559 | 2 | 1.0% |
| LCRA Transmission Services Corp. | 146,730 | 3 | 0.8% |
| Caterpillar Inc. | 132,563 | 4 | 0.7% |
| Guadalupe Power Partners LP | 128,643 | 5 | 0.7% |
| Texas Petroleum Investment Co. | 97,411 | 6 | 0.5% |
| Amazon.Com Service Inc. | 80,229 | 7 | 0.4% |
| Guadalupe Valley Electric Cooperative | 63,562 | 8 | 0.3% |
| HGIT Schertz Parkway LP | 61,551 | 9 | 0.3% |
| Union Pacific Railroad Co. | 44,455 | 10 | 0.2% |
| | \$ 1,150,114 | | 5.9% |
| Other taxpayers | 18,380,134 | | 94.1% |
| Total Freeze Adjusted Taxable as of 7-22-2023 | \$ 19,530,248 * | | 100.0% |

Source - Guadalupe Appraisal District

*2023 Tax Rate Calculation Worksheet, Line 21



DEBT SERVICE SCHEDULE - OUTSTANDING DEBT

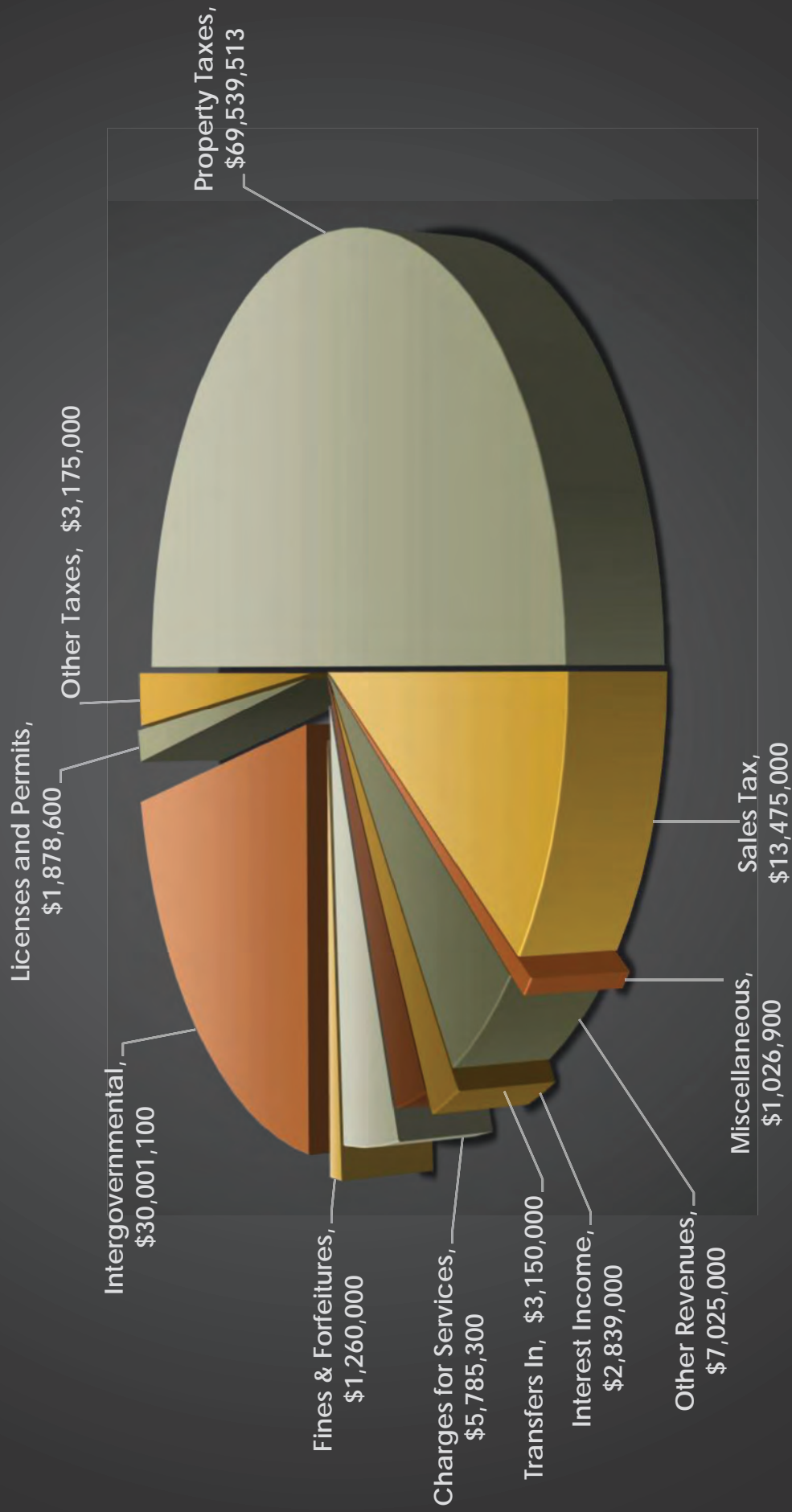
| TAX NOTES, SERIES 2017 | | | | | |
|---|------------------------|------------------|---------------------|---------------------|------------------------|
| <p>In June 2017, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes. These Tax Notes were issued for the purposes of constructing, 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.</p> | | | | | |
| FISCAL YEAR | PRINCIPAL DUE 2/1 | INTEREST RATE | INTEREST DUE 2/1 | INTEREST DUE 8/1 | TOTAL |
| 2024 | \$ 2,420,000.00 | 1.875% | \$ 22,687.50 | \$ - | \$ 2,442,687.50 |
| | <u>\$ 2,420,000.00</u> | | <u>\$ 22,687.50</u> | <u>\$ -</u> | <u>\$ 2,442,687.50</u> |

| TAX NOTES, SERIES 2020 | | | | | |
|---|------------------------|------------------|----------------------|---------------------|------------------------|
| <p>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.</p> | | | | | |
| FISCAL YEAR | PRINCIPAL DUE 2/1 | INTEREST RATE | INTEREST DUE 2/1 | INTEREST DUE 8/1 | TOTAL |
| 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>\$ 8,190,000.00</u> | | <u>\$ 102,084.18</u> | <u>\$ 69,013.35</u> | <u>\$ 8,361,097.53</u> |

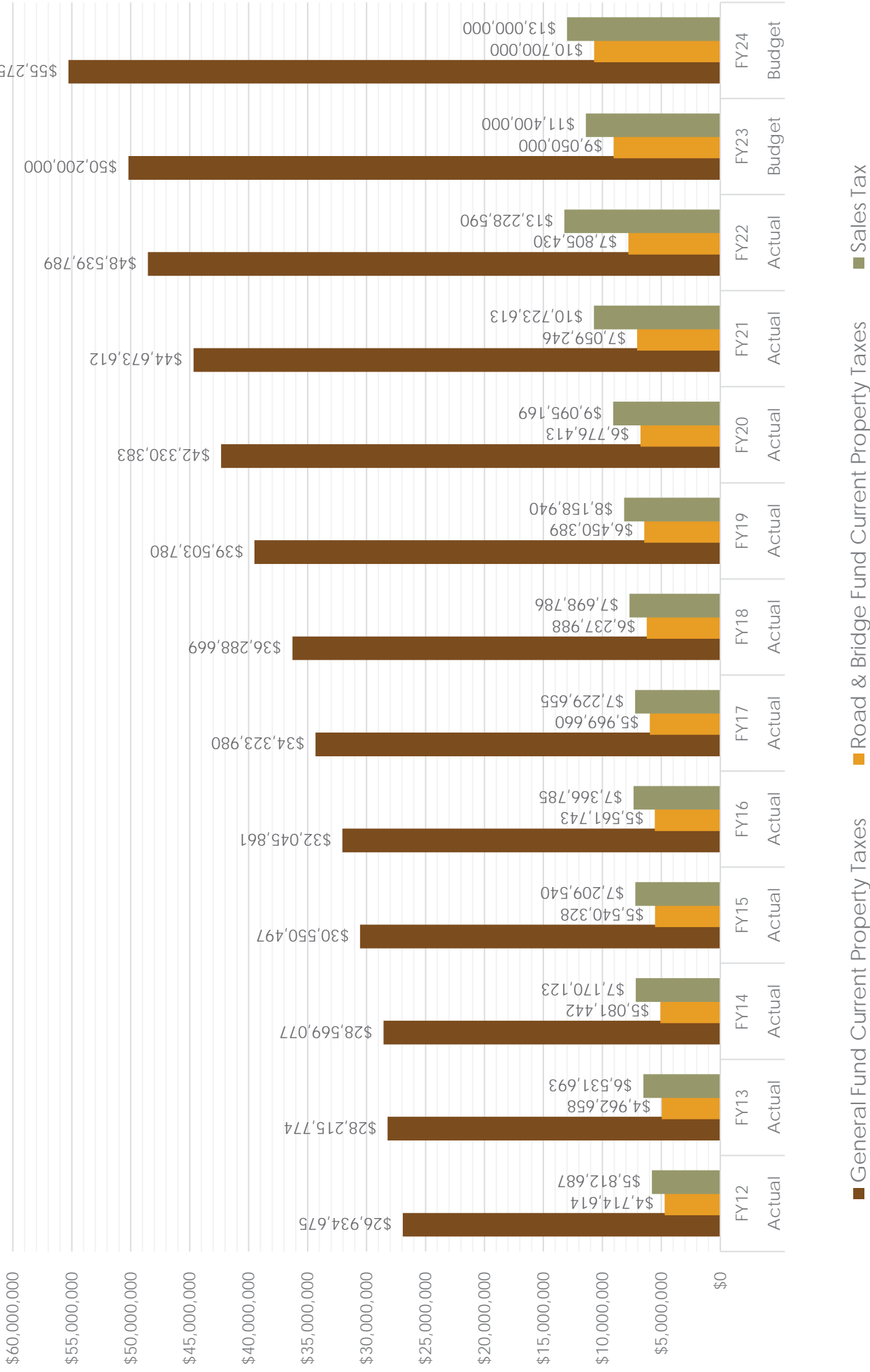
| | |
|--|---------------------|
| Total Debt Outstanding as of 10-1-2023 | \$ 10,610,000 |
| Less scheduled principal payments for FY24 | <u>(2,595,000)</u> |
| Total Debt Outstanding as of 10-1-2024 | <u>\$ 8,015,000</u> |



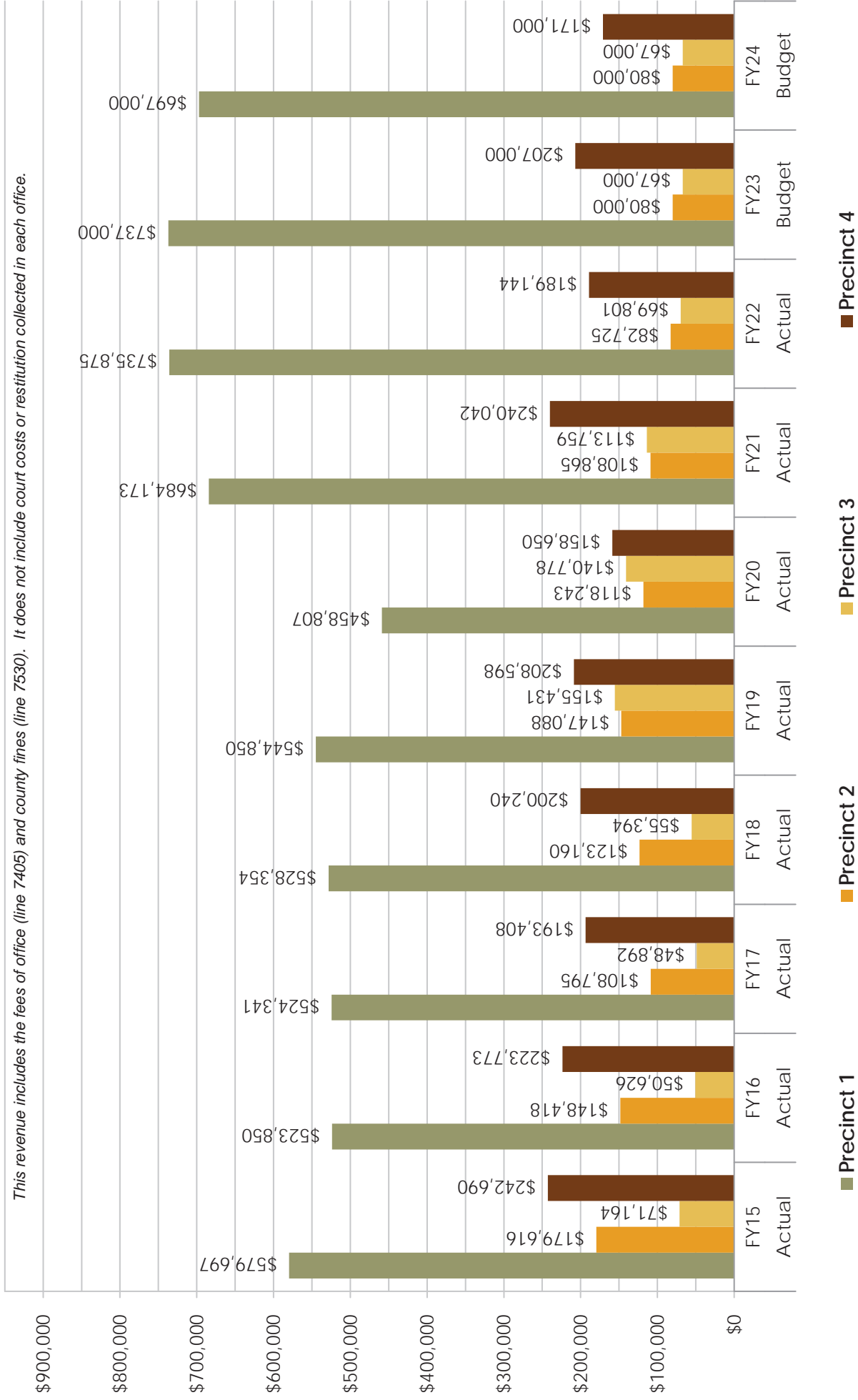
FY24 REVENUES BY CLASSIFICATION



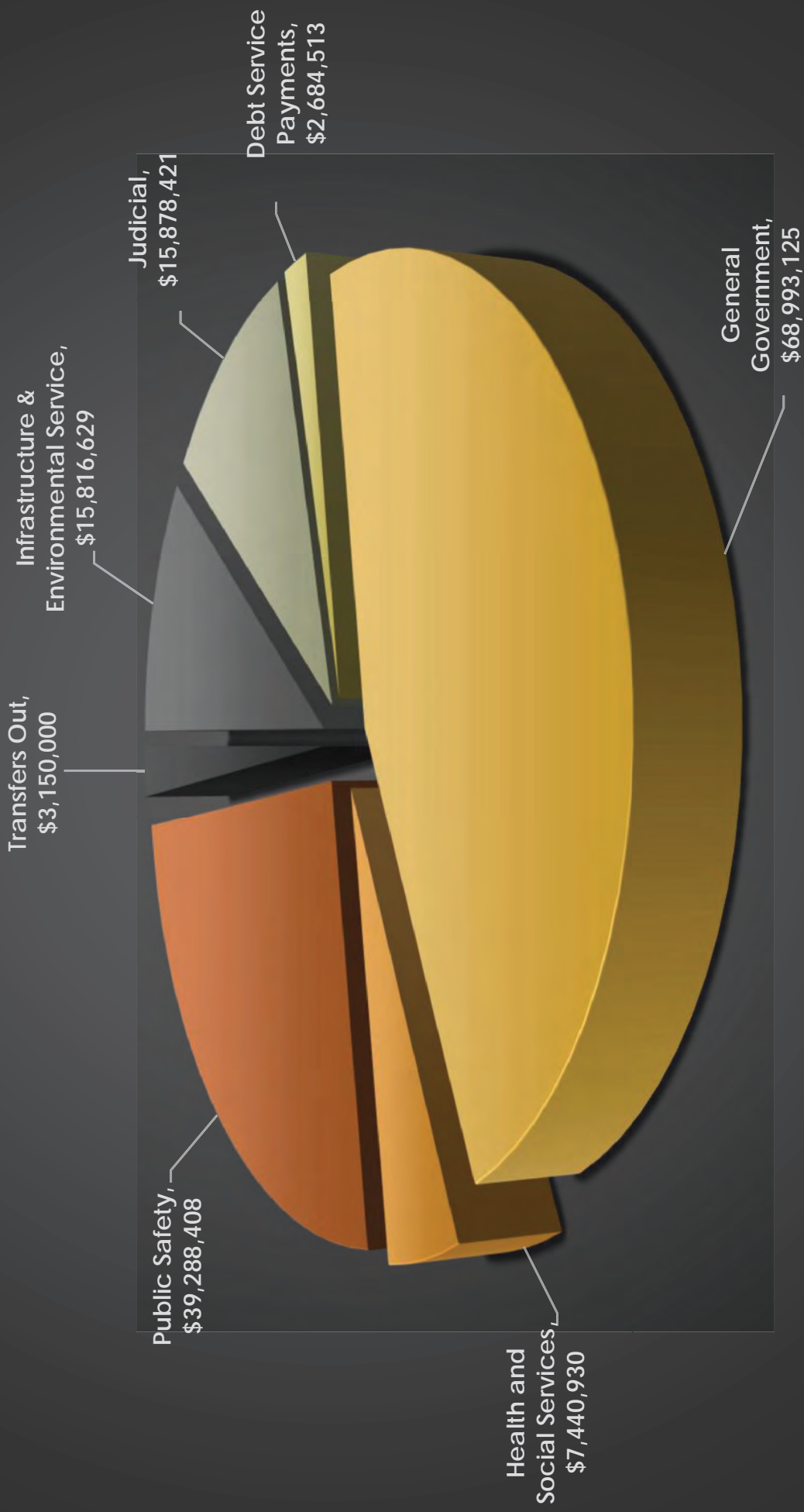
COMPARISON OF REVENUES FISCAL YEARS 2012 TO 2024



JUSTICE OF THE PEACE FINES AND FEES FISCAL YEARS 2015 - 2024



FY24 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: 274th, 25th, and 2nd 25th. Elected for a four-year term by the voters of the County. *Note: Beginning in January 2021, a new district court (456th 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.

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.

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

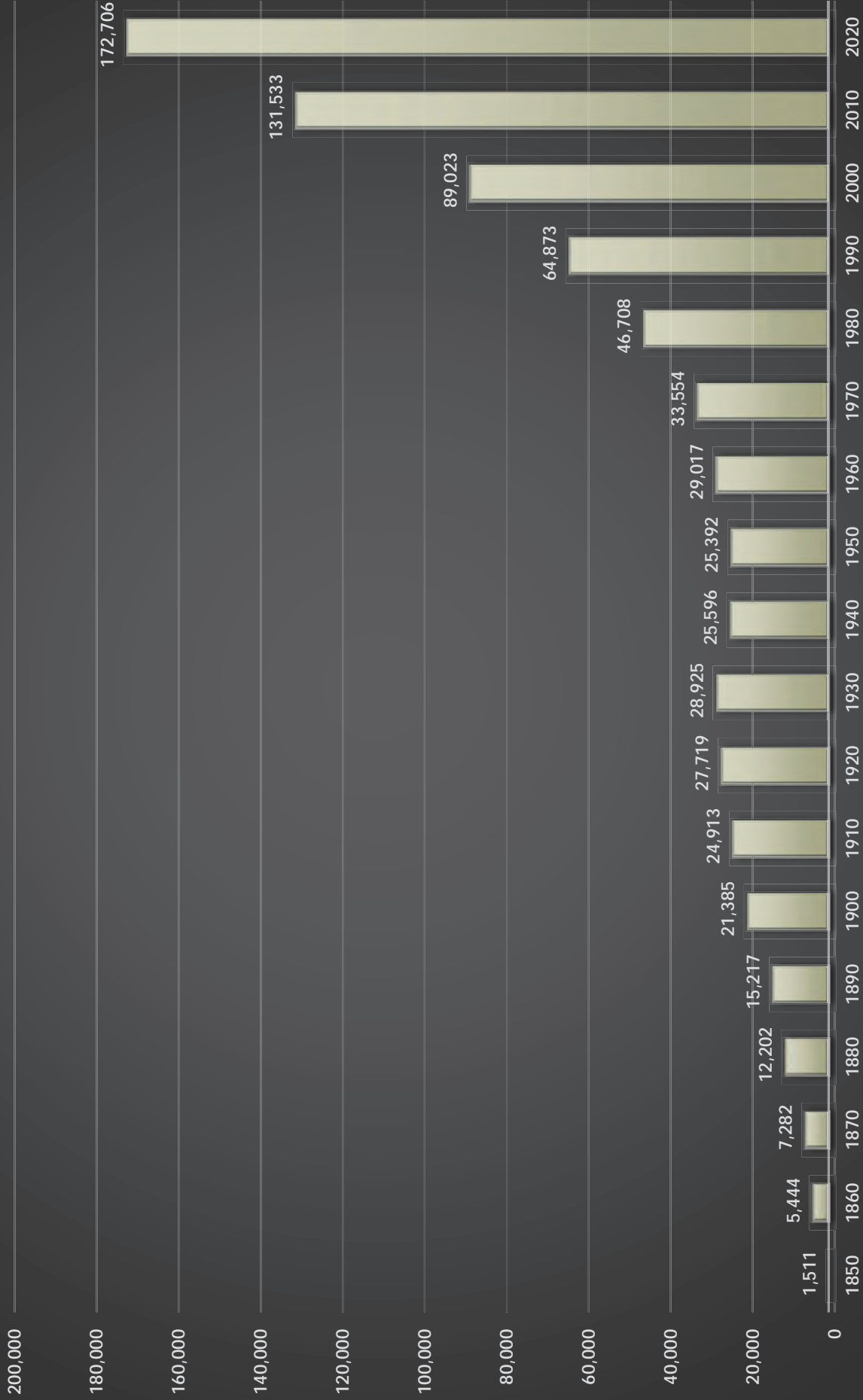
Juvenile Probation Department – this department include four active separate funds with this department. The county funds are in Fund 325, which is divided into two departments – Juvenile Probation (department 672) and Juvenile Detention (department 673).

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 2015 to 2024



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| FUND: 100 GENERAL FUND | | | | | | |
| DEPT: 400 COUNTY JUDGE | | | | | | |
| Personnel Services | 298,320 | 452,981 | 433,236 | 433,236 | 352,805 | 462,372 |
| Operations | 5,069 | 8,336 | 21,890 | 21,890 | 11,318 | 21,860 |
| Capital Outlay | - | - | - | - | - | 6,200 |
| DEPT Total: COUNTY JUDGE | 303,390 | 461,317 | 455,126 | 455,126 | 364,123 | 490,432 |
| DEPT: 401 COMMISSIONERS COURT | | | | | | |
| SUB-DEPARTMENT: 00 GENERAL | | | | | | |
| Personnel Services | 59,029 | 60,842 | 67,659 | 67,659 | 62,895 | 72,913 |
| Operations | 8,457 | 5,864 | 16,126 | 16,126 | 9,123 | 15,726 |
| Capital Outlay | - | - | 7,000 | 7,000 | 6,054 | - |
| SUB-DEPARTMENT Total: GENERAL | 67,485 | 66,706 | 90,785 | 90,785 | 78,072 | 88,639 |
| SUB-DEPARTMENT: 01 PRECINCT 1 | | | | | | |
| Personnel Services | 93,323 | 95,352 | 106,616 | 106,616 | 100,697 | 111,724 |
| Operations | 4,288 | 4,154 | 5,500 | 5,500 | 4,973 | 5,900 |
| SUB-DEPARTMENT Total: PRECINCT 1 | 97,611 | 99,506 | 112,116 | 112,116 | 105,670 | 117,624 |
| SUB-DEPARTMENT: 02 PRECINCT 2 | | | | | | |
| Personnel Services | 92,833 | 94,802 | 117,103 | 117,103 | 98,457 | 122,571 |
| Operations | 370 | 1,519 | 4,500 | 4,500 | 3,347 | 5,500 |
| SUB-DEPARTMENT Total: PRECINCT 2 | 93,203 | 96,321 | 121,603 | 121,603 | 101,804 | 128,071 |
| SUB-DEPARTMENT: 03 PRECINCT 3 | | | | | | |
| Personnel Services | 97,138 | 101,511 | 116,831 | 116,831 | 108,849 | 122,227 |
| Operations | 1,831 | 2,527 | 5,500 | 5,500 | 2,930 | 5,900 |
| SUB-DEPARTMENT Total: PRECINCT 3 | 98,969 | 104,038 | 122,331 | 122,331 | 111,779 | 128,127 |
| SUB-DEPARTMENT: 04 PRECINCT 4 | | | | | | |
| Personnel Services | 104,626 | 106,681 | 118,259 | 118,259 | 110,546 | 119,213 |
| Operations | 2,919 | 2,593 | 5,500 | 5,500 | 3,752 | 5,900 |
| SUB-DEPARTMENT Total: PRECINCT 4 | 107,544 | 109,274 | 123,759 | 123,759 | 114,297 | 125,113 |
| DEPT Total: COMMISSIONERS COURT | 464,814 | 475,845 | 570,594 | 570,594 | 511,622 | 587,574 |
| DEPT: 403 COUNTY CLERK | | | | | | |
| Personnel Services | 1,365,903 | 1,348,231 | 1,690,020 | 1,688,777 | 1,332,157 | 1,751,498 |
| Operations | 42,200 | 40,774 | 67,500 | 68,743 | 45,172 | 68,600 |
| DEPT Total: COUNTY CLERK | 1,408,103 | 1,389,005 | 1,757,520 | 1,757,520 | 1,377,329 | 1,820,098 |
| DEPT: 405 VETERANS' SERVICE OFFICER | | | | | | |
| Personnel Services | 168,048 | 191,887 | 251,275 | 241,275 | 217,359 | 293,484 |
| Operations | 4,268 | 4,577 | 15,022 | 13,722 | 4,031 | 9,100 |
| Operations - Non Capital Assets | - | 1,752 | 4,800 | 6,100 | 5,247 | - |
| Capital Outlay | - | - | 70,000 | 100,093 | 100,093 | - |
| DEPT Total: VETERANS' SERVICE OFFICER | 172,317 | 198,216 | 341,097 | 361,190 | 326,730 | 302,584 |
| DEPT: 409 NON DEPARTMENTAL | | | | | | |
| Personnel Services | 550,967 | 859,008 | 492,000 | 492,000 | 447,135 | 492,000 |
| Operations | 2,086,696 | 2,088,732 | 2,696,552 | 2,628,459 | 1,753,873 | 3,073,849 |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| Operations - Non Capital Assets | 663 | - | - | - | - | - |
| Capital Outlay | - | - | 1,200,000 | 1,200,000 | 632,329 | - |
| DEPT Total: NON DEPARTMENTAL | 2,638,326 | 2,947,740 | 4,388,552 | 4,320,459 | 2,833,337 | 3,565,849 |
| DEPT: 410 COUNTY ENGINEER | | | | | | |
| Personnel Services | - | - | 306,588 | 306,588 | 272,867 | 403,874 |
| Operations | - | - | 440,370 | 490,370 | 343,621 | 316,915 |
| Operations - Non Capital Assets | - | - | - | - | - | 895 |
| Capital Outlay | - | - | 50,000 | 50,000 | 48,738 | - |
| DEPT Total: COUNTY ENGINEER | - | - | 796,958 | 846,958 | 665,226 | 721,684 |
| DEPT: 426 COUNTY COURT AT LAW | | | | | | |
| Personnel Services | 370,249 | 380,094 | 448,330 | 438,330 | 370,574 | 428,127 |
| Operations | 19,558 | 13,179 | 33,438 | 43,438 | 25,499 | 72,180 |
| DEPT Total: COUNTY COURT AT LAW | 389,807 | 393,274 | 481,768 | 481,768 | 396,073 | 500,307 |
| DEPT: 427 COUNTY COURT AT LAW NO. 2 | | | | | | |
| Personnel Services | 384,484 | 382,975 | 400,008 | 400,008 | 367,733 | 417,028 |
| Operations | 122,840 | 180,435 | 183,713 | 207,713 | 189,295 | 247,400 |
| Operations - Non Capital Assets | 3,288 | 2,134 | - | - | - | - |
| DEPT Total: COUNTY COURT AT LAW NO. 2 | 510,612 | 565,544 | 583,721 | 607,721 | 557,028 | 664,428 |
| DEPT: 430 BOND OFFICE / MAGISTRATE | | | | | | |
| Personnel Services | - | - | 221,211 | 221,211 | 149,960 | 231,879 |
| Operations | - | - | 20,750 | 21,640 | 6,851 | 19,100 |
| Operations - Non Capital Assets | - | - | 4,472 | 3,582 | 3,463 | - |
| DEPT Total: BOND OFFICE / MAGISTRATE | - | - | 246,433 | 246,433 | 160,274 | 250,979 |
| DEPT: 435 COMBINED DISTRICT COURT | | | | | | |
| Personnel Services | 41,765 | 55,780 | 34,215 | 34,215 | 20,218 | 26,691 |
| Operations | 569,005 | 834,347 | 1,683,600 | 1,683,600 | 991,245 | 1,521,400 |
| Operations - Non Capital Assets | 96 | - | - | - | - | - |
| Capital Outlay | - | 5,216 | - | - | - | - |
| DEPT Total: COMBINED DISTRICT COURT | 610,866 | 895,343 | 1,717,815 | 1,717,815 | 1,011,463 | 1,548,091 |
| DEPT: 436 25TH JUDICIAL DISTRICT | | | | | | |
| Personnel Services | 194,536 | 198,791 | 207,451 | 207,451 | 192,911 | 229,160 |
| Operations | 3,784 | 4,513 | 13,150 | 12,841 | 5,262 | 11,471 |
| Operations - Non Capital Assets | - | - | - | 309 | 309 | - |
| DEPT Total: 25TH JUDICIAL DISTRICT | 198,320 | 203,304 | 220,601 | 220,601 | 198,481 | 240,631 |
| DEPT: 437 274TH JUDICIAL DISTRICT COURT | | | | | | |
| Personnel Services | 143,634 | 147,389 | 154,550 | 154,550 | 144,525 | 164,911 |
| Operations | 3,699 | 3,062 | 10,921 | 10,921 | 3,240 | 10,371 |
| DEPT Total: 274TH JUDICIAL DISTRICT COL | 147,333 | 150,451 | 165,471 | 165,471 | 147,765 | 175,282 |
| DEPT: 438 2ND 25TH JUDICIAL DISTRICT | | | | | | |
| Personnel Services | 193,630 | 197,637 | 206,337 | 206,337 | 193,612 | 226,139 |
| Operations | 5,661 | 4,976 | 11,421 | 10,878 | 5,889 | 11,671 |
| Operations - Non Capital Assets | - | - | - | 543 | 542 | - |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|---|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| DEPT Total: 2ND 25TH JUDICIAL DISTRICT | 199,291 | 202,613 | 217,758 | 217,758 | 200,043 | 237,810 |
| DEPT: 439 456TH DISTRICT COURT | | | | | | |
| Personnel Services | 139,783 | 196,549 | 206,108 | 206,108 | 191,237 | 225,837 |
| Operations | 13,425 | 4,988 | 11,500 | 9,605 | 3,323 | 11,650 |
| Operations - Non Capital Assets | - | - | - | 1,895 | 1,892 | - |
| DEPT Total: 456TH DISTRICT COURT | 153,208 | 201,537 | 217,608 | 217,608 | 196,452 | 237,487 |
| DEPT: 450 DISTRICT CLERK | | | | | | |
| Personnel Services | 957,883 | 975,068 | 1,132,251 | 1,132,251 | 1,002,133 | 1,229,387 |
| Operations | 58,619 | 67,311 | 94,741 | 92,956 | 65,737 | 100,441 |
| Operations - Non Capital Assets | - | 772 | 1,750 | 3,535 | 3,525 | - |
| Capital Outlay | - | - | - | - | - | 30,000 |
| DEPT Total: DISTRICT CLERK | 1,016,502 | 1,043,151 | 1,228,742 | 1,228,742 | 1,071,394 | 1,359,828 |
| DEPT: 451 JUSTICE OF THE PEACE, PRECINCT 1 | | | | | | |
| Personnel Services | 412,956 | 421,514 | 528,454 | 528,454 | 468,909 | 558,841 |
| Operations | 18,376 | 26,443 | 38,300 | 38,300 | 31,034 | 38,700 |
| Operations - Non Capital Assets | - | - | 200 | 200 | - | - |
| DEPT Total: JUSTICE OF THE PEACE, PREC | 431,333 | 447,957 | 566,954 | 566,954 | 499,944 | 597,541 |
| DEPT: 452 JUSTICE OF THE PEACE, PRECINCT 2 | | | | | | |
| Personnel Services | 152,354 | 157,185 | 173,308 | 172,878 | 163,105 | 210,885 |
| Operations | 4,009 | 4,192 | 5,900 | 7,330 | 6,860 | 8,350 |
| DEPT Total: JUSTICE OF THE PEACE, PREC | 156,363 | 161,377 | 179,208 | 180,208 | 169,965 | 219,235 |
| DEPT: 453 JUSTICE OF THE PEACE, PRECINCT 3 | | | | | | |
| Personnel Services | 219,310 | 242,835 | 280,608 | 280,608 | 259,117 | 296,624 |
| Operations | 12,848 | 12,694 | 16,450 | 16,450 | 13,986 | 17,390 |
| Operations - Non Capital Assets | 836 | 256 | - | - | - | - |
| DEPT Total: JUSTICE OF THE PEACE, PREC | 232,995 | 255,785 | 297,058 | 297,058 | 273,103 | 314,014 |
| DEPT: 454 JUSTICE OF THE PEACE, PRECINCT 4 | | | | | | |
| Personnel Services | 294,986 | 287,248 | 336,077 | 336,077 | 252,251 | 349,006 |
| Operations | 20,319 | 20,884 | 26,740 | 26,740 | 20,562 | 26,740 |
| Operations - Non Capital Assets | - | 240 | - | - | - | - |
| DEPT Total: JUSTICE OF THE PEACE, PREC | 315,305 | 308,373 | 362,817 | 362,817 | 272,813 | 375,746 |
| DEPT: 475 COUNTY ATTORNEY | | | | | | |
| Personnel Services | 2,814,574 | 2,960,462 | 3,264,856 | 3,292,461 | 3,016,140 | 3,840,449 |
| Operations | 44,272 | 70,932 | 105,475 | 101,775 | 73,079 | 115,530 |
| Operations - Non Capital Assets | - | 272 | - | - | - | - |
| Capital Outlay | - | - | - | 7,200 | 7,117 | 8,000 |
| DEPT Total: COUNTY ATTORNEY | 2,858,847 | 3,031,666 | 3,370,331 | 3,401,436 | 3,096,336 | 3,963,979 |
| DEPT: 490 ELECTION ADMINISTRATION | | | | | | |
| Personnel Services | 576,380 | 647,922 | 721,887 | 738,687 | 624,453 | 911,397 |
| Operations | 191,248 | 336,837 | 208,190 | 312,690 | 181,664 | 350,455 |
| Operations - Non Capital Assets | 10,918 | - | - | 1,792 | 1,787 | - |
| Capital Outlay | - | - | - | - | - | 8,700 |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| DEPT Total: ELECTION ADMINISTRATION | 778,546 | 984,759 | 930,077 | 1,053,169 | 807,904 | 1,270,552 |
| DEPT: 493 HUMAN RESOURCES | | | | | | |
| Personnel Services | 328,619 | 296,927 | 470,649 | 470,649 | 403,897 | 485,287 |
| Operations | <u>19,625</u> | <u>39,705</u> | <u>59,850</u> | <u>59,850</u> | <u>35,184</u> | <u>64,000</u> |
| DEPT Total: HUMAN RESOURCES | 348,245 | 336,633 | 530,499 | 530,499 | 439,082 | 549,287 |
| DEPT: 495 COUNTY AUDITOR | | | | | | |
| Personnel Services | 786,112 | 817,342 | 1,097,377 | 1,097,377 | 914,448 | 1,186,936 |
| Operations | 27,769 | 33,416 | 41,445 | 41,445 | 37,599 | 46,825 |
| Operations - Non Capital Assets | 575 | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | <u>13,250</u> |
| DEPT Total: COUNTY AUDITOR | 814,455 | 850,758 | 1,138,822 | 1,138,822 | 952,047 | 1,247,011 |
| DEPT: 496 PURCHASING | | | | | | |
| Personnel Services | 233,999 | 278,954 | 435,866 | 435,866 | 370,417 | 449,955 |
| Operations | 3,044 | 8,245 | 26,520 | 26,389 | 6,518 | 24,620 |
| Operations - Non Capital Assets | - | - | - | <u>131</u> | <u>130</u> | - |
| DEPT Total: PURCHASING | 237,043 | 287,198 | 462,386 | 462,386 | 377,066 | 474,575 |
| DEPT: 497 COUNTY TREASURER | | | | | | |
| Personnel Services | 359,455 | 388,524 | 421,905 | 421,905 | 393,749 | 523,180 |
| Operations | 15,120 | 20,533 | 35,800 | 35,800 | 29,903 | 36,800 |
| Operations - Non Capital Assets | <u>5,196</u> | - | - | - | - | - |
| DEPT Total: COUNTY TREASURER | 379,771 | 409,057 | 457,705 | 457,705 | 423,652 | 559,980 |
| DEPT: 499 TAX ASSESSOR COLLECTOR | | | | | | |
| Personnel Services | 1,463,771 | 1,498,327 | 1,816,512 | 1,816,512 | 1,568,423 | 1,931,039 |
| Operations | 39,218 | 50,353 | 57,720 | 57,274 | 46,247 | 66,520 |
| Operations - Non Capital Assets | <u>233</u> | - | <u>6,700</u> | <u>7,146</u> | <u>5,726</u> | <u>6,600</u> |
| DEPT Total: TAX ASSESSOR COLLECTOR | 1,503,222 | 1,548,680 | 1,880,932 | 1,880,932 | 1,620,396 | 2,004,159 |
| DEPT: 503 MANAGEMENT INFORMATION SERVICES | | | | | | |
| Personnel Services | 687,918 | 671,715 | 880,587 | 880,587 | 737,551 | 909,215 |
| Operations | 1,354,070 | 1,753,730 | 2,574,433 | 2,577,017 | 2,048,793 | 2,455,069 |
| Operations - Non Capital Assets | - | 1,371 | 19,325 | 24,869 | 16,193 | 8,600 |
| Capital Outlay | - | - | <u>41,000</u> | <u>557,872</u> | <u>501,119</u> | <u>275,000</u> |
| DEPT Total: MANAGEMENT INFORMATION | 2,041,989 | 2,426,816 | 3,515,345 | 4,040,345 | 3,303,655 | 3,647,884 |
| DEPT: 516 BUILDING MAINTENANCE | | | | | | |
| Personnel Services | 743,796 | 766,420 | 1,087,101 | 1,087,101 | 800,157 | 1,101,957 |
| Operations | 289,486 | 685,854 | 526,193 | 456,685 | 412,558 | 643,969 |
| Operations - Non Capital Assets | - | 3,779 | 2,500 | 2,033 | - | 6,964 |
| Capital Outlay | <u>25,005</u> | - | - | - | - | <u>54,300</u> |
| DEPT Total: BUILDING MAINTENANCE | 1,058,288 | 1,456,053 | 1,615,794 | 1,545,819 | 1,212,716 | 1,807,190 |
| DEPT: 517 GROUNDS MAINTENANCE | | | | | | |
| Personnel Services | 35,410 | 43,868 | 108,992 | 108,992 | 76,374 | 167,263 |
| Operations | 59,628 | 53,603 | 65,550 | 111,750 | 56,251 | 68,250 |
| Operations - Non Capital Assets | - | 1,121 | - | - | - | - |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| Capital Outlay | - | - | - | 26,000 | 25,384 | - |
| DEPT Total: GROUNDS MAINTENANCE | 95,038 | 98,592 | 174,542 | 246,742 | 158,008 | 235,513 |
| DEPT: 543 FIRE DEPARTMENTS | | | | | | |
| Personnel Services | 17,125 | 230,459 | 1,100,168 | 1,078,590 | 941,997 | 1,667,718 |
| Operations | 48,980 | 120,302 | 321,166 | 317,424 | 271,816 | 404,000 |
| Operations - Non Capital Assets | 24,659 | 28,411 | 108,924 | 77,387 | 63,554 | 74,600 |
| Other Services | 780,000 | 813,030 | 951,782 | 951,782 | 853,951 | 1,061,015 |
| Capital Outlay | 204,531 | 203,035 | 123,090 | 129,604 | 129,603 | 791,300 |
| DEPT Total: FIRE DEPARTMENTS | 1,075,296 | 1,395,238 | 2,605,130 | 2,554,787 | 2,260,921 | 3,998,633 |
| DEPT: 545 FIRE MARSHAL / EMERGENCY MANAGEMENT | | | | | | |
| Personnel Services | 363,615 | 412,778 | 495,498 | 484,516 | 434,200 | 419,194 |
| Operations | 105,417 | 84,890 | 155,100 | 106,348 | 83,611 | 175,450 |
| Operations - Non Capital Assets | 1,010 | 14,823 | 11,350 | 14,723 | 10,972 | 19,225 |
| Capital Outlay | 3,926 | 17,716 | 152,000 | 253,479 | 253,467 | 97,525 |
| DEPT Total: FIRE MARSHAL / EMC | 473,968 | 530,206 | 813,948 | 859,066 | 782,250 | 711,394 |
| DEPT: 551 CONSTABLE, PRECINCT 1 | | | | | | |
| Personnel Services | 198,519 | 223,636 | 274,423 | 274,423 | 220,792 | 294,113 |
| Operations | 25,792 | 43,830 | 72,229 | 84,948 | 38,522 | 48,650 |
| Operations - Non Capital Assets | 2,175 | 957 | 2,940 | 50,566 | 50,586 | 6,508 |
| Capital Outlay | - | 37,489 | 124,400 | 64,055 | 55,616 | - |
| DEPT Total: CONSTABLE, PRECINCT 1 | 226,486 | 305,913 | 473,992 | 473,992 | 365,517 | 349,271 |
| DEPT: 552 CONSTABLE, PRECINCT 2 | | | | | | |
| Personnel Services | 204,388 | 241,448 | 277,895 | 277,895 | 251,264 | 307,503 |
| Operations | 21,280 | 37,951 | 62,830 | 67,085 | 40,158 | 76,000 |
| Operations - Non Capital Assets | - | 20,306 | 34,350 | 32,792 | 17,089 | - |
| Capital Outlay | - | 37,045 | 52,000 | - | - | - |
| DEPT Total: CONSTABLE, PRECINCT 2 | 225,669 | 336,749 | 427,075 | 377,772 | 308,511 | 383,503 |
| DEPT: 553 CONSTABLE, PRECINCT 3 | | | | | | |
| Personnel Services | 210,371 | 236,805 | 283,357 | 283,357 | 254,572 | 297,122 |
| Operations | 44,167 | 38,439 | 68,700 | 60,798 | 46,468 | 56,500 |
| Operations - Non Capital Assets | - | 17,683 | - | 13,599 | 13,446 | 6,000 |
| Capital Outlay | 38,389 | - | 132,600 | 176,206 | 160,218 | 95,000 |
| DEPT Total: CONSTABLE, PRECINCT 3 | 292,927 | 292,927 | 484,657 | 533,960 | 474,704 | 454,622 |
| DEPT: 554 CONSTABLE, PRECINCT 4 | | | | | | |
| Personnel Services | 202,327 | 242,570 | 276,590 | 276,590 | 251,053 | 299,028 |
| Operations | 34,454 | 41,993 | 78,755 | 78,755 | 43,761 | 75,410 |
| Operations - Non Capital Assets | - | 1,395 | 28,305 | 28,305 | 27,992 | 13,998 |
| Capital Outlay | 35,475 | - | 52,000 | 52,000 | 43,607 | - |
| DEPT Total: CONSTABLE, PRECINCT 4 | 272,255 | 285,959 | 435,650 | 435,650 | 366,413 | 388,436 |
| DEPT: 560 COUNTY SHERIFF | | | | | | |
| Personnel Services | 10,811,462 | 11,908,840 | 14,085,201 | 14,081,360 | 12,868,789 | 16,071,723 |
| Operations | 1,093,148 | 1,299,141 | 1,822,420 | 1,732,123 | 1,586,454 | 2,070,900 |
| Operations - Non Capital Assets | 28,615 | 40,507 | 55,400 | 119,655 | 116,839 | 60,010 |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|---|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| Capital Outlay | 305,677 | 555,300 | 1,347,988 | 1,479,258 | 1,479,179 | 1,168,617 |
| Transfers Out | <u>31,080</u> | <u>25,917</u> | <u>34,631</u> | <u>34,631</u> | <u>13,617</u> | <u>40,000</u> |
| DEPT Total: COUNTY SHERIFF | 12,269,982 | 13,829,707 | 17,345,640 | 17,447,027 | 16,064,878 | 19,411,250 |
| DEPT: 562 DEPARTMENT OF PUBLIC SAFETY | | | | | | |
| SUB-DEPARTMENT: 62 HIGHWAY PATROL | | | | | | |
| Personnel Services | 123,698 | 127,514 | 134,288 | 134,288 | 125,556 | 144,891 |
| Operations | 22,926 | 20,504 | 24,871 | 24,294 | 16,658 | 24,972 |
| Operations - Non Capital Assets | <u>-</u> | <u>-</u> | <u>-</u> | <u>577</u> | <u>577</u> | <u>-</u> |
| SUB-DEPARTMENT Total: HIGHWAY PATRC | 146,624 | 148,018 | 159,159 | 159,159 | 142,791 | 169,863 |
| SUB-DEPARTMENT: 63 COMMERCIAL VEHICLE ENFORCEMENT | | | | | | |
| Personnel Services | - | - | 53,525 | 50,970 | 17,378 | 55,358 |
| Operations | 2,882 | 4,221 | 8,500 | 9,355 | 5,527 | 8,500 |
| Operations - Non Capital Assets | - | - | - | 1,700 | 1,682 | - |
| Capital Outlay | <u>141,791</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| SUB-DEPARTMENT Total: COMMERCIAL VE | 144,673 | 4,221 | 62,025 | 62,025 | 24,587 | 63,858 |
| DEPT Total: DEPARTMENT OF PUBLIC SAF | 291,297 | 152,239 | 221,184 | 221,184 | 167,378 | 233,721 |
| DEPT: 570 COUNTY JAIL | | | | | | |
| Personnel Services | 7,174,542 | 6,590,531 | 8,702,795 | 8,319,227 | 6,617,632 | 9,759,710 |
| Operations | 2,038,285 | 2,198,469 | 2,282,700 | 2,487,215 | 2,185,175 | 2,501,700 |
| Operations - Non Capital Assets | 7,783 | 12,698 | 20,000 | 28,328 | 27,865 | - |
| Capital Outlay | <u>451,615</u> | <u>10,604</u> | <u>1,220,000</u> | <u>1,915,725</u> | <u>1,867,029</u> | <u>150,000</u> |
| DEPT Total: COUNTY JAIL | 9,672,226 | 8,812,301 | 12,225,495 | 12,750,495 | 10,697,701 | 12,411,410 |
| DEPT: 572 ADULT PROBATION (CSCD) SUPPORT | | | | | | |
| Operations | <u>44,059</u> | <u>44,596</u> | <u>52,800</u> | <u>52,800</u> | <u>40,575</u> | <u>53,300</u> |
| DEPT Total: ADULT PROBATION (CSCD) SU | 44,059 | 44,596 | 52,800 | 52,800 | 40,575 | 53,300 |
| DEPT: 574 JUVENILE PROB/DETENTION SUPPORT | | | | | | |
| Personnel Services | 32,930 | 34,472 | 34,614 | 34,614 | 34,600 | 34,635 |
| Operations | 68,303 | 61,569 | 91,000 | 91,000 | 75,920 | 92,000 |
| Transfers Out | <u>3,991,589</u> | <u>4,262,222</u> | <u>4,436,780</u> | <u>4,436,780</u> | <u>4,436,780</u> | <u>4,698,078</u> |
| DEPT Total: JUVENILE PROB/DETENTION S | 4,092,821 | 4,358,263 | 4,562,394 | 4,562,394 | 4,547,300 | 4,824,713 |
| DEPT: 630 HEALTH & SOCIAL SERVICES | | | | | | |
| Operations | 4,328,189 | 3,680,689 | 5,115,435 | 5,115,435 | 3,482,944 | 4,745,729 |
| Other Services | <u>424,551</u> | <u>461,891</u> | <u>468,556</u> | <u>468,556</u> | <u>466,155</u> | <u>502,258</u> |
| DEPT Total: HEALTH & SOCIAL SERVICES | 4,752,740 | 4,142,580 | 5,583,991 | 5,583,991 | 3,949,099 | 5,247,987 |
| DEPT: 635 ENVIRONMENTAL HEALTH | | | | | | |
| Personnel Services | 534,157 | 597,054 | 755,498 | 755,498 | 577,710 | 803,785 |
| Operations | 25,937 | 33,603 | 50,530 | 48,227 | 41,489 | 51,207 |
| Operations - Non Capital Assets | 50 | 470 | - | - | - | 660 |
| Capital Outlay | <u>-</u> | <u>65,376</u> | <u>45,000</u> | <u>47,303</u> | <u>47,303</u> | <u>55,000</u> |
| DEPT Total: ENVIRONMENTAL HEALTH | 560,144 | 696,503 | 851,028 | 851,028 | 666,502 | 910,652 |
| DEPT: 637 ANIMAL CONTROL | | | | | | |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| Personnel Services | 253,565 | 254,792 | 291,299 | 291,299 | 272,003 | 385,156 |
| Operations | 35,373 | 43,802 | 68,850 | 76,800 | 52,201 | 65,450 |
| Capital Outlay | <u>60,235</u> | - | <u>58,428</u> | <u>50,478</u> | <u>45,612</u> | - |
| DEPT Total: ANIMAL CONTROL | 349,173 | 298,593 | 418,577 | 418,577 | 369,816 | 450,606 |
| DEPT: 665 AGRICULTURE EXTENSION SERVICE | | | | | | |
| Personnel Services | 307,416 | 268,546 | 328,704 | 328,704 | 303,314 | 350,594 |
| Operations | 21,115 | 23,474 | 39,200 | 42,809 | 25,799 | 36,050 |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| Capital Outlay | - | - | <u>53,000</u> | <u>49,391</u> | <u>49,391</u> | <u>67,657</u> |
| DEPT Total: AGRICULTURE EXTENSION SE | 328,532 | 292,021 | 420,904 | 420,904 | 378,504 | 454,301 |
| DEPT: 670 OTHER ENVIRONMENTAL SERVICES | | | | | | |
| Other Services | <u>148,228</u> | <u>152,160</u> | <u>157,310</u> | <u>157,310</u> | <u>156,938</u> | <u>161,871</u> |
| DEPT Total: OTHER ENVIRONMENTAL SER | 148,228 | 152,160 | 157,310 | 157,310 | 156,938 | 161,871 |
| DEPT: 700 TRANSFERS (IN) /OUT | | | | | | |
| Transfers Out | <u>1,035,000</u> | <u>3,101,091</u> | <u>16,650,000</u> | <u>16,700,000</u> | <u>16,700,000</u> | <u>3,150,000</u> |
| DEPT Total: TRANSFERS (IN) /OUT | 1,035,000 | 3,101,091 | 16,650,000 | 16,700,000 | 16,700,000 | 3,150,000 |
| FUND Total: GENERAL FUND | 55,575,130 | 60,758,089 | 92,602,009 | 93,981,593 | 81,921,034 | 83,565,400 |
| FUND: 200 ROAD & BRIDGE FUND | | | | | | |
| DEPT: 620 UNIT ROAD SYSTEM | | | | | | |
| Personnel Services | 4,463,776 | 4,962,135 | 5,625,600 | 5,236,209 | 4,666,498 | 6,162,119 |
| Operations | 2,856,690 | 4,011,086 | 6,919,700 | 7,490,131 | 5,311,084 | 6,949,950 |
| Operations - Non Capital Assets | 8,403 | 5,745 | 3,500 | 27,004 | 25,114 | 3,000 |
| Capital Outlay | 299,354 | 56,587 | 1,462,200 | 1,976,197 | 1,824,806 | 1,754,005 |
| Transfers Out | <u>189,996</u> | <u>398,334</u> | <u>1,018,000</u> | <u>1,071,500</u> | <u>1,000,000</u> | <u>64,000</u> |
| FUND Total: ROAD & BRIDGE FUND | 7,818,219 | 9,433,887 | 15,029,000 | 15,801,041 | 12,827,502 | 14,933,074 |
| FUND: 201 CETRZ FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | <u>41,187</u> | - | - | - | - | - |
| FUND Total: CETRZ FUND | 41,187 | - | - | - | - | - |
| FUND: 202 TxDOT INFRASTRUCTURE GRANT | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Personnel Services | - | - | - | - | - | - |
| Operations | 177,379 | 21,580 | - | - | - | - |
| GR - Grant Expenses | <u>587,944</u> | <u>552,088</u> | - | - | - | - |
| FUND Total: TxDOT INFRASTRUCTURE GR | 765,323 | 573,668 | - | - | - | - |
| FUND: 400 LAW LIBRARY FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Personnel Services | - | - | - | - | - | - |
| Operations | 15,918 | 15,249 | 30,200 | 30,200 | 18,549 | 35,000 |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| FUND Total: LAW LIBRARY FUND | 15,918 | 15,249 | 30,200 | 30,200 | 18,549 | 35,000 |
| FUND: 401 COUNTY JURY FUND | | | | | | |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|---|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | - | - | 18,000 | 18,000 | 660 | 40,000 |
| FUND Total: COUNTY JURY FUND | - | - | 18,000 | 18,000 | 660 | 40,000 |
| FUND: 408 FIRE CODE INSPECTION FEE FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Personnel Services | 48,533 | 92,287 | 118,103 | 118,103 | 97,704 | 355,724 |
| Operations | 12,543 | 7,847 | 40,400 | 37,251 | 21,767 | 68,200 |
| Operations - Non Capital Assets | 1,207 | 3,958 | 3,700 | 5,173 | 2,738 | 3,700 |
| Capital Outlay | 3,926 | - | 17,000 | 27,615 | 26,265 | 36,000 |
| FUND Total: FIRE CODE INSPECTION FEE | 66,208 | 104,092 | 179,203 | 188,142 | 148,474 | 463,624 |
| FUND: 409 SHERIFF'S DONATION FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 7,002 | 22,036 | 8,168 | 12,888 | 4,556 | 6,700 |
| Capital Outlay | - | - | - | - | - | - |
| FUND Total: SHERIFF'S DONATION FUND | 7,002 | 22,036 | 8,168 | 12,888 | 4,556 | 6,700 |
| FUND: 410 COUNTY CLERK RECORDS MGMT FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Personnel Services | - | - | - | - | - | - |
| Operations | 152,523 | 150,213 | 823,400 | 823,400 | 208,086 | 688,000 |
| Operations - Non Capital Assets | 2,896 | - | - | - | - | 1,000 |
| Capital Outlay | - | - | 50,000 | 50,000 | - | 150,000 |
| FUND Total: COUNTY CLERK RECORDS MGMT | 155,420 | 150,213 | 873,400 | 873,400 | 208,086 | 839,000 |
| FUND: 411 CO. CLERK RECORDS ARCHIVE-GF | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 292,662 | 350,000 | 500,000 | 500,000 | 418,675 | 500,000 |
| Capital Outlay | - | - | - | - | - | - |
| FUND Total: CO. CLERK RECORDS ARCHIVE-GF | 292,662 | 350,000 | 500,000 | 500,000 | 418,675 | 500,000 |
| FUND: 412 COUNTY RECORDS MANAGEMENT | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Personnel Services | - | - | - | - | - | - |
| Operations | 32,675 | 27,706 | 57,750 | 57,750 | 56,570 | 32,750 |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| FUND Total: COUNTY RECORDS MANAGEMENT | 32,675 | 27,706 | 57,750 | 57,750 | 56,570 | 32,750 |
| FUND: 413 VITAL STATISTICS PRESERVATION-GF | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 1,612 | 3,460 | 12,000 | 12,000 | 2,857 | 12,000 |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| FUND Total: VITAL STATISTICS PRESERVATION-GF | 1,612 | 3,460 | 12,000 | 12,000 | 2,857 | 12,000 |
| FUND: 414 COURTHOUSE SECURITY | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Personnel Services | 20,945 | 26,752 | 48,815 | 48,815 | 31,393 | 48,844 |
| Operations | 3,429 | 62,055 | 20,000 | 20,000 | 4,585 | 20,000 |
| Operations - Non Capital Assets | 3,735 | 8,983 | 5,000 | 5,000 | 372 | 5,000 |
| Capital Outlay | - | 5,448 | - | - | - | - |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| FUND Total: COURTHOUSE SECURITY | 28,109 | 103,238 | 73,815 | 73,815 | 36,349 | 73,844 |
| FUND: 415 DISTRICT CLERK RECORDS MGMT | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 15,000 | 15,000 | - | - | - | - |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| FUND Total: DISTRICT CLERK RECORDS M | 15,000 | 15,000 | - | - | - | - |
| FUND: 416 JUSTICE COURT ASSISTANCE & TECH | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| SUB-DEPARTMENT: 00 GENERAL | | | | | | |
| Operations | 2,529 | - | 10,000 | 10,000 | - | 10,000 |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| SUB-DEPARTMENT Total: GENERAL | 2,529 | - | 10,000 | 10,000 | - | 10,000 |
| SUB-DEPARTMENT: 01 PRECINCT 1 | | | | | | |
| Operations | 1,094 | 852 | 12,700 | 12,020 | 7,687 | 13,700 |
| Operations - Non Capital Assets | 1,662 | 7,712 | 15,900 | 13,735 | 5,973 | 9,200 |
| Capital Outlay | - | - | - | 6,500 | 6,477 | - |
| SUB-DEPARTMENT Total: PRECINCT 1 | 2,756 | 8,564 | 28,600 | 32,255 | 20,137 | 22,900 |
| SUB-DEPARTMENT: 02 PRECINCT 2 | | | | | | |
| Operations | 519 | 384 | - | 500 | 322 | 500 |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| SUB-DEPARTMENT Total: PRECINCT 2 | 519 | 384 | - | 500 | 322 | 500 |
| SUB-DEPARTMENT: 03 PRECINCT 3 | | | | | | |
| Operations | - | - | - | - | - | 5,500 |
| Operations - Non Capital Assets | - | 310 | - | - | - | - |
| SUB-DEPARTMENT Total: PRECINCT 3 | - | 310 | - | - | - | 5,500 |
| SUB-DEPARTMENT: 04 PRECINCT 4 | | | | | | |
| Operations | 1,990 | 998 | 2,700 | 2,700 | 354 | 2,700 |
| Operations - Non Capital Assets | - | 3,751 | - | - | - | - |
| SUB-DEPARTMENT Total: PRECINCT 4 | 1,990 | 4,749 | 2,700 | 2,700 | 354 | 2,700 |
| SUB-DEPARTMENT: 31 CONSTABLE, PCT 1 | | | | | | |
| Operations | - | - | - | - | - | - |
| SUB-DEPARTMENT Total: CONSTABLE, PC | - | - | - | - | - | - |
| SUB-DEPARTMENT: 32 CONSTABLE, PCT 2 | | | | | | |
| Operations | - | - | - | - | - | - |
| SUB-DEPARTMENT Total: CONSTABLE, PC | - | - | - | - | - | - |
| SUB-DEPARTMENT: 33 CONSTABLE, PCT 3 | | | | | | |
| Operations | 1,277 | - | - | - | - | - |
| SUB-DEPARTMENT Total: CONSTABLE, PC | 1,277 | - | - | - | - | - |
| SUB-DEPARTMENT: 34 CONSTABLE, PCT 4 | | | | | | |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| Operations | - | - | 1,500 | 1,500 | - | - |
| SUB-DEPARTMENT Total: CONSTABLE, PC | - | - | 1,500 | 1,500 | - | - |
| FUND Total: JUSTICE COURT ASSISTANCE | 9,072 | 14,007 | 42,800 | 46,955 | 20,813 | 41,600 |
| FUND: 417 CO & DIST COURT TECHNOLOGY FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | - | - | 5,000 | 5,000 | 2,983 | 15,000 |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| FUND Total: CO & DIST COURT TECHNOLC | - | - | 5,000 | 5,000 | 2,983 | 15,000 |
| FUND: 418 JP JUSTICE COURT SECURITY | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 6,000 | 2,945 | 6,000 | 6,000 | 2,330 | 6,000 |
| FUND Total: JP JUSTICE COURT SECURIT | 6,000 | 2,945 | 6,000 | 6,000 | 2,330 | 6,000 |
| FUND: 420 SURPLUS FUNDS-ELECTION CONTRACTS | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 9,219 | 30,000 | 28,500 | 28,500 | 16,983 | 41,000 |
| Operations - Non Capital Assets | - | - | - | - | - | - |
| Transfers Out | 1,981 | 12,500 | - | - | - | - |
| FUND Total: SURPLUS FUNDS-ELECTION C | 11,199 | 42,500 | 28,500 | 28,500 | 16,983 | 41,000 |
| FUND: 422 HAVA FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Personnel Services | 36,100 | - | - | - | - | - |
| Operations | 1,167 | - | - | - | - | - |
| DEPT Total: SPECIAL REVENUE | 37,267 | - | - | - | - | - |
| DEPT: 120 SPECIAL REVENUE | | | | | | |
| Operations | 9,183 | 20,630 | - | - | - | - |
| Operations - Non Capital Assets | - | 1,500 | - | - | - | - |
| Capital Outlay | - | 52,869 | - | - | - | - |
| DEPT Total: SPECIAL REVENUE | 9,183 | 74,999 | - | - | - | - |
| FUND Total: HAVA FUND | 46,450 | 74,999 | - | - | - | - |
| FUND: 427 COUNTY CLERK OF COURT FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | - | - | - | - | - | - |
| DEPT Total: SPECIAL REVENUE | - | - | - | - | - | - |
| FUND Total: COUNTY CLERK OF COURT FI | - | - | - | - | - | - |
| FUND: 430 COURT REPORTER FEE (GC 51.601) | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 7,751 | 34,527 | 55,000 | 55,000 | 43,180 | 75,000 |
| FUND Total: COURT REPORTER FEE (GC 5 | 7,751 | 34,527 | 55,000 | 55,000 | 43,180 | 75,000 |
| FUND: 431 CHILD ABUSE PREVENTION FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Other Services | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| FUND Total: CHILD ABUSE PREVENTION F | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|---|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| FUND: 432 DIST CLK RECORDS ARCHIVE -GF | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 35,000 | 35,000 | 35,000 | 35,000 | - | - |
| FUND Total: DIST CLK RECORDS ARCHIVE | 35,000 | 35,000 | 35,000 | 35,000 | - | - |
| FUND: 433 COURT RECORDS PRESERVATION-GF | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 50,758 | 60,000 | 50,000 | 50,000 | 40,000 | - |
| FUND Total: COURT RECORDS PRESERVA | 50,758 | 60,000 | 50,000 | 50,000 | 40,000 | - |
| FUND: 434 JUDICIAL PROBATE EDUCATION FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | - | - | 2,400 | 2,400 | - | 3,000 |
| FUND Total: JUDICIAL PROBATE EDUCATI | - | - | 2,400 | 2,400 | - | 3,000 |
| FUND: 435 ALTERNATIVE DISPUTE RESOLUTION | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Other Services | 36,667 | 40,000 | 40,000 | 40,000 | 33,333 | 40,000 |
| FUND Total: ALTERNATIVE DISPUTE RESC | 36,667 | 40,000 | 40,000 | 40,000 | 33,333 | 40,000 |
| FUND: 436 COURT-INITIATED GUARDIANSHIPS | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 9,843 | 4,350 | 25,000 | 25,000 | 7,150 | 25,000 |
| FUND Total: COURT-INITIATED GUARDIAN | 9,843 | 4,350 | 25,000 | 25,000 | 7,150 | 25,000 |
| FUND: 437 CHILD SAFETY FEE-GF | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Other Services | 42,500 | 72,500 | 70,000 | 70,000 | 70,000 | 74,800 |
| FUND Total: CHILD SAFETY FEE-GF | 42,500 | 72,500 | 70,000 | 70,000 | 70,000 | 74,800 |
| FUND: 438 LANGUAGE ACCESS FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | - | - | 15,000 | 15,000 | - | 15,000 |
| FUND Total: LANGUAGE ACCESS FUND | - | - | 15,000 | 15,000 | - | 15,000 |
| FUND: 440 SPECIALTY COURTS(WAS DRUG CT)-GF | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 12,147 | 10,172 | 26,750 | 26,750 | 5,709 | 26,750 |
| Other Services | - | - | 1,000 | 1,000 | - | 1,000 |
| DEPT Total: SPECIAL REVENUE | 12,147 | 10,172 | 27,750 | 27,750 | 5,709 | 27,750 |
| DEPT: 110 VETERANS TREATMENT COURT | | | | | | |
| Operations | 352 | 1,066 | 25,000 | 25,000 | 134 | 25,000 |
| DEPT Total: VETERANS TREATMENT COUF | 352 | 1,066 | 25,000 | 25,000 | 134 | 25,000 |
| FUND Total: SPECIALTY COURTS(WAS DR | 12,499 | 11,239 | 52,750 | 52,750 | 5,843 | 52,750 |
| FUND: 445 CA PRE-TRIAL INTERVENTION PROG | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 6,400 | 2,400 | 20,000 | 20,000 | 13,000 | 20,000 |
| FUND Total: CA PRE-TRIAL INTERVENTION | 6,400 | 2,400 | 20,000 | 20,000 | 13,000 | 20,000 |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|---|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| FUND: 463 CONSTABLE 3 FEDERAL FORFEITURE | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 1,471 | - | - | - | - | - |
| FUND Total: CONSTABLE 3 FEDERAL FORI | 1,471 | - | - | - | - | - |
| FUND: 480 HOTEL OCCUPANCY | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | - | - | - | - | - | 10,000 |
| FUND Total: HOTEL OCCUPANCY | - | - | - | - | - | 10,000 |
| FUND: 487 COUNTY COURT RECORDS MGT FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | - | - | - | - | - | - |
| DEPT Total: SPECIAL REVENUE | - | - | - | - | - | - |
| FUND Total: COUNTY COURT RECORDS M | - | - | - | - | - | - |
| FUND: 498 BAIL BOND SECURITY FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 450 | - | 3,700 | 3,700 | - | 3,700 |
| FUND Total: BAIL BOND SECURITY FUND | 450 | - | 3,700 | 3,700 | - | 3,700 |
| FUND: 499 EMPLOYEE FUND-GF | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 993 | 870 | 10,100 | 10,036 | 826 | 10,100 |
| Other Services | 226 | 41 | 100 | 164 | 164 | 100 |
| FUND Total: EMPLOYEE FUND-GF | 1,218 | 911 | 10,200 | 10,200 | 990 | 10,200 |
| FUND: 505 LAW ENFORCEMENT TRAINING FUNDS | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| SUB-DEPARTMENT: 30 SHERIFF'S DEPT | | | | | | |
| Operations | 21,518 | 6,664 | - | 14,760 | 14,649 | - |
| SUB-DEPARTMENT Total: SHERIFF'S DEPT | 21,518 | 6,664 | - | 14,760 | 14,649 | - |
| SUB-DEPARTMENT: 31 CONSTABLE, PCT 1 | | | | | | |
| Operations | 2,575 | 210 | - | 4,826 | - | - |
| SUB-DEPARTMENT Total: CONSTABLE, PC | 2,575 | 210 | - | 4,826 | - | - |
| SUB-DEPARTMENT: 32 CONSTABLE, PCT 2 | | | | | | |
| Operations | 360 | - | - | 8,688 | - | - |
| SUB-DEPARTMENT Total: CONSTABLE, PC | 360 | - | - | 8,688 | - | - |
| SUB-DEPARTMENT: 33 CONSTABLE, PCT 3 | | | | | | |
| Operations | 160 | 1,401 | - | 2,943 | 1,487 | - |
| SUB-DEPARTMENT Total: CONSTABLE, PC | 160 | 1,401 | - | 2,943 | 1,487 | - |
| SUB-DEPARTMENT: 34 CONSTABLE, PCT 4 | | | | | | |
| Operations | 455 | - | - | 2,181 | - | - |
| SUB-DEPARTMENT Total: CONSTABLE, PC | 455 | - | - | 2,181 | - | - |
| SUB-DEPARTMENT: 35 C.A. INVESTIGATOR TRAINING FUNDS | | | | | | |
| Operations | 792 | - | - | 1,375 | 1,375 | - |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| SUB-DEPARTMENT Total: C.A. INVESTIGAT | 792 | - | - | 1,375 | 1,375 | - |
| SUB-DEPARTMENT: 36 FIRE MARSHAL TRAINING FUNDS | | | | | | |
| Operations | - | - | - | - | - | - |
| SUB-DEPARTMENT Total: FIRE MARSHAL T | - | - | - | - | - | - |
| FUND Total: LAW ENFORCEMENT TRAININ | 25,860 | 8,274 | - | 34,773 | 17,511 | - |
| FUND: 600 DEBT SERVICE | | | | | | |
| DS - Debt Service | 2,468,469 | 2,656,144 | 2,670,491 | 2,670,491 | 2,668,290 | 2,684,513 |
| FUND Total: DEBT SERVICE | 2,468,469 | 2,656,144 | 2,670,491 | 2,670,491 | 2,668,290 | 2,684,513 |
| FUND: 700 CAPITAL PROJECT FUND | | | | | | |
| Operations | 509,208 | 4,900 | 2,500,000 | 4,500,000 | - | 2,500,000 |
| Operations - Non Capital Assets | 74,047 | - | - | - | - | - |
| Capital Outlay | 3,782,924 | 1,215,663 | 19,320,000 | 17,794,706 | 8,417,614 | 10,623,971 |
| Transfers Out | - | - | - | 200,000 | 200,000 | - |
| FUND Total: CAPITAL PROJECT FUND | 4,366,179 | 1,220,563 | 21,820,000 | 22,494,706 | 8,617,614 | 13,123,971 |
| FUND: 701 TAX NOTES 2020/2017/2013 | | | | | | |
| Operations | 68,750 | - | - | - | - | - |
| Capital Outlay | 138,331 | 6,332,732 | - | 2,037,704 | 2,029,157 | - |
| FUND Total: TAX NOTES 2020/2017/2013 | 207,081 | 6,332,732 | - | 2,037,704 | 2,029,157 | - |
| FUND: 702 DEPT OF HOMELAND SECURITY(FEMA) | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | - | 235 | - | - | - | - |
| FUND Total: DEPT OF HOMELAND SECURI | - | 235 | - | - | - | - |
| FUND: 714 RECOVERY FUND GRANTS | | | | | | |
| DEPT: 930 AMERICAN RESCUE PLAN | | | | | | |
| SUB-DEPARTMENT: 40 COVID-19 Response | | | | | | |
| Operations | 14,366 | - | - | - | - | - |
| SUB-DEPARTMENT Total: COVID-19 Respor | 14,366 | - | - | - | - | - |
| SUB-DEPARTMENT: 41 Essential Workers | | | | | | |
| Personnel Services | - | 1,713,989 | - | - | - | - |
| SUB-DEPARTMENT Total: Essential Workers | - | 1,713,989 | - | - | - | - |
| SUB-DEPARTMENT: 42 Essential Workers County Funded | | | | | | |
| Personnel Services | - | 236,280 | - | - | - | - |
| SUB-DEPARTMENT Total: Essential Workers | - | 236,280 | - | - | - | - |
| SUB-DEPARTMENT: 43 Public Health/Economic Impact | | | | | | |
| Operations | - | - | 900,000 | 100,000 | 100,000 | 700,000 |
| Capital Outlay | - | 773,067 | 23,000,000 | 23,000,000 | 2,478,132 | 23,000,000 |
| SUB-DEPARTMENT Total: Public Health/Ecoi | - | 773,067 | 23,900,000 | 23,100,000 | 2,578,132 | 23,700,000 |
| SUB-DEPARTMENT: 44 Revenue Loss Funding | | | | | | |
| Operations | - | 85,000 | 1,765,000 | 2,565,000 | 1,400,000 | 765,000 |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| Capital Outlay | - | - | 3,850,000 | 3,850,000 | 3,452,009 | 3,260,000 |
| SUB-DEPARTMENT Total: Revenue Loss Fur | - | 85,000 | 5,615,000 | 6,415,000 | 4,852,009 | 4,025,000 |
| FUND Total: RECOVERY FUND GRANTS | 14,366 | 2,808,336 | 29,515,000 | 29,515,000 | 7,430,141 | 27,725,000 |
| FUND: 800 JAIL COMMISSARY FUND | | | | | | |
| DEPT: 100 SPECIAL REVENUE | | | | | | |
| Operations | 278,415 | 273,701 | 341,000 | 417,889 | 398,537 | 345,000 |
| Operations - Non Capital Assets | 8,843 | 7,842 | 21,000 | 29,799 | 29,798 | - |
| Capital Outlay | - | 5,682 | - | 44,425 | 44,423 | - |
| FUND Total: JAIL COMMISSARY FUND | 287,259 | 287,225 | 362,000 | 492,113 | 472,759 | 345,000 |
| FUND: 850 EMPLOYEE HEALTH BENEFITS | | | | | | |
| DEPT: 698 MEDICAL / DENTAL INSURANCE | | | | | | |
| Personnel Services | - | - | - | - | 143 | - |
| Operations | 53,550 | 49,194 | 69,500 | 69,500 | 37,500 | 76,600 |
| Other Services | 6,630,781 | 6,540,260 | 7,248,500 | 7,248,500 | 7,406,136 | 7,987,500 |
| FUND Total: EMPLOYEE HEALTH BENEFIT | 6,684,331 | 6,589,454 | 7,318,000 | 7,318,000 | 7,443,779 | 8,064,100 |
| FUND: 855 WORKERS' COMPENSATION FUND | | | | | | |
| Operations | 319,990 | 322,387 | 350,000 | 350,000 | 329,578 | 375,000 |
| FUND Total: WORKERS' COMPENSATION F | 319,990 | 322,387 | 350,000 | 350,000 | 329,578 | 375,000 |
| FUND: 899 MISCELLANEOUS SHORT TERM GRANTS | | | | | | |
| DEPT: 899 MISCELLANEOUS GRANTS | | | | | | |
| Operations | 18,571 | 18,592 | - | 17,506 | 17,505 | - |
| DEPT Total: MISCELLANEOUS GRANTS | 18,571 | 18,592 | - | 17,506 | 17,505 | - |
| DEPT: 905 TRAVIS COUNTY SCATTF GRANT | | | | | | |
| Personnel Services | 129,042 | 140,004 | - | 132,877 | 140,920 | - |
| DEPT Total: TRAVIS COUNTY SCATTF GRA | 129,042 | 140,004 | - | 132,877 | 140,920 | - |
| DEPT: 909 EOC EQUIPMENT UPGRADE | | | | | | |
| Operations | 10,696 | - | - | - | - | - |
| Operations - Non Capital Assets | 35,734 | - | - | - | - | - |
| Capital Outlay | 6,647 | - | - | - | - | - |
| DEPT Total: EOC EQUIPMENT UPGRADE | 53,077 | - | - | - | - | - |
| DEPT: 941 CARES GRANT | | | | | | |
| SUB-DEPARTMENT: C1 CARES - Medical | | | | | | |
| Operations | 3,997 | - | - | - | - | - |
| SUB-DEPARTMENT Total: CARES - Medical | 3,997 | - | - | - | - | - |
| SUB-DEPARTMENT: C2 CARES - Public Health | | | | | | |
| Operations | 951,421 | - | - | - | - | - |
| Operations - Non Capital Assets | 127,971 | - | - | - | - | - |
| Capital Outlay | 205,731 | - | - | - | - | - |
| SUB-DEPARTMENT Total: CARES - Public H | 1,285,123 | - | - | - | - | - |
| SUB-DEPARTMENT: C3 CARES - Payroll | | | | | | |



FY24 ADOPTED BUDGET - EXPENDITURES

| | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 9/19/23 | 2024 Adopted Budget |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------------|------------------------|
| Personnel Services | 6,334 | - | - | - | - | - |
| SUB-DEPARTMENT Total: CARES - Payroll | 6,334 | - | - | - | - | - |
| DEPT Total: CARES GRANT | 1,295,454 | - | - | - | - | - |
| DEPT: 942 EMERGENCY MANAGEMENT GRANTS | | | | | | |
| SUB-DEPARTMENT: A1 AACOG Homeland Security-Support | | | | | | |
| Operations | 7,859 | - | - | - | - | - |
| Operations - Non Capital Assets | 4,520 | - | - | - | - | - |
| Capital Outlay | 52,615 | 147,697 | - | 222,442 | 222,442 | - |
| DEPT Total: EMERGENCY MANAGEMENT G | 64,994 | 147,697 | - | 222,442 | 222,442 | - |
| DEPT: 944 ROAD & BRIDGE GRANTS | | | | | | |
| SUB-DEPARTMENT: B1 TXVEMP CLASS 4-7 | | | | | | |
| Capital Outlay | 176,657 | 553,879 | 90,000 | 377,000 | 366,512 | - |
| SUB-DEPARTMENT Total: TXVEMP CLASS | 176,657 | 553,879 | 90,000 | 377,000 | 366,512 | - |
| SUB-DEPARTMENT: B2 TXVEMP CLASS 8 | | | | | | |
| Capital Outlay | - | 523,782 | - | - | - | - |
| SUB-DEPARTMENT Total: TXVEMP CLASS | - | 523,782 | - | - | - | - |
| DEPT Total: ROAD & BRIDGE GRANTS | 176,657 | 1,077,661 | 90,000 | 377,000 | 366,512 | - |
| DEPT: 945 VETERANS SERVICE GRANTS | | | | | | |
| Operations | - | 218 | - | 1,291 | 572 | - |
| GR - Grant Expenses | - | 35,330 | - | 98,709 | 17,136 | - |
| DEPT Total: VETERANS SERVICE GRANTS | - | 35,547 | - | 100,000 | 17,708 | - |
| FUND Total: MISCELLANEOUS SHORT TER | 1,737,794 | 1,419,501 | 90,000 | 849,825 | 765,087 | - |
| Expenditure Grand Totals: | 81,208,070 | 93,601,867 | 171,975,386 | 177,781,946 | 125,678,832 | 153,252,026 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---------------------------------------|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 100 - GENERAL FUND | | | | | | | |
| DEPT : 400 - COUNTY JUDGE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-400_410.1010 | Elected Officials Salary | 90,000 | 91,043 | 94,684 | 94,684 | 85,346 | 100,640 |
| 100-400_410.1011 | Elected Officials State Salary Supplement | 25,200 | 25,200 | 25,200 | 25,200 | 23,100 | 25,200 |
| 100-400_410.1012 | Elected Officials Auto Allowance | 6,900 | 6,900 | 6,900 | 6,900 | 6,325 | 6,900 |
| 100-400_410.1610 | Elected Officials Longevity | 1,285 | 1,645 | 1,705 | 1,705 | 1,705 | 3,265 |
| 100-400_430.1030 | Employees Salaried Exempt | - | 117,465 | - | - | - | - |
| 100-400_430.1040 | Employees Hourly Employees | 56,856 | 57,794 | 130,125 | 130,125 | 78,769 | 138,998 |
| 100-400_430.1053 | Employees Cell Phone Allowance | - | 480 | 720 | 720 | - | - |
| 100-400_430.1595 | Employees Part-time employees | 49,473 | 52,155 | 69,500 | 69,500 | 60,024 | 73,060 |
| 100-400_430.1610 | Employees Longevity | 2,355 | 3,515 | 3,575 | 3,575 | 3,575 | 7,385 |
| 100-400_450.2010 | Social Security/Medicare | 17,247 | 26,709 | 25,385 | 25,385 | 19,317 | 27,193 |
| 100-400_450.2020 | Group Medical Insurance | 21,216 | 25,636 | 32,760 | 32,760 | 21,840 | 33,840 |
| 100-400_450.2030 | Retirement | 27,490 | 43,976 | 42,249 | 42,249 | 32,875 | 45,427 |
| 100-400_450.2040 | Worker's Compensation Insurance | 299 | 463 | 433 | 433 | 337 | 464 |
| | <i>Total: PS - Personnel Services</i> | <u>298,320</u> | <u>452,981</u> | <u>433,236</u> | <u>433,236</u> | <u>333,213</u> | <u>462,372</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-400_520.3100 | Office Supplies / Minor Eqpt | 624 | 707 | 8,000 | 7,001 | 1,174 | 4,500 |
| 100-400_520.3110 | Postage | - | - | 200 | 200 | - | 200 |
| 100-400_520.3300 | Fuel | - | 1,002 | - | - | - | - |
| 100-400_520.3900 | Subs, Publications, Access Fees | 235 | 150 | 200 | 200 | - | 500 |
| 100-400_520.4007 | Court Reporter | - | - | 500 | 500 | - | 100 |
| 100-400_520.4205 | Cell Phone | - | - | - | 230 | 124 | 600 |
| 100-400_520.4212 | Wireless Internet Service | - | 418 | - | 524 | 330 | 360 |
| 100-400_520.4260 | Mileage/Travel non training | 481 | 629 | 2,000 | 2,000 | 841 | 2,000 |
| 100-400_520.4350 | Printing | - | 45 | 100 | 100 | - | 2,000 |
| 100-400_520.4520 | Repair Office & Misc Equipment | 746 | 521 | 400 | 400 | 360 | 1,000 |
| 100-400_520.4540 | Vehicle Repair & Maintenance | - | 36 | - | - | - | - |
| 100-400_520.4800 | Bond Premium / Issue Costs | - | 50 | 3,190 | 3,190 | 3,187 | 100 |
| 100-400_520.4810 | Membership Dues & Licenses | 860 | 1,220 | 800 | 1,045 | 1,045 | 1,500 |
| 100-400_520.4812 | Training & Conferences | 1,022 | 2,277 | 4,000 | 4,000 | 3,589 | 6,500 |
| 100-400_520.4813 | Probate Continuing Education | 1,101 | 1,170 | 2,500 | 2,500 | 1,280 | 2,500 |
| 100-400_520.4825 | Insurance - Fleet | - | 111 | - | - | - | - |
| | <i>Total: OP - Operations</i> | <u>5,069</u> | <u>8,336</u> | <u>21,890</u> | <u>21,890</u> | <u>11,930</u> | <u>21,860</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-400_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | 6,200 |
| 100-400_595.5730 | Capital Outlay Vehicles | - | - | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,200</u> |
| DEPT Total: 400 - COUNTY JUDGE | | 303,390 | 461,317 | 455,126 | 455,126 | 345,144 | 490,432 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 401 - COMMISSIONERS COURT | | | | | | | |
| SUB-DEPARTMENT: 00 - GENERAL | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-401-00_430.1040 | Employees Hourly Employees | 40,020 | 41,036 | 45,760 | 45,760 | 40,480 | 48,232 |
| 100-401-00_430.1610 | Employees Longevity | 910 | 1,270 | 1,330 | 1,330 | 1,330 | 2,890 |
| 100-401-00_450.2010 | Social Security/Medicare | 2,589 | 2,671 | 3,602 | 3,602 | 2,708 | 3,911 |
| 100-401-00_450.2020 | Group Medical Insurance | 10,608 | 10,608 | 10,920 | 10,920 | 10,010 | 11,280 |
| 100-401-00_450.2030 | Retirement | 4,850 | 5,202 | 5,985 | 5,985 | 5,304 | 6,533 |
| 100-401-00_450.2040 | Worker's Compensation Insurance | 51 | 55 | 62 | 62 | 54 | 67 |
| | <i>Total: PS - Personnel Services</i> | 59,029 | 60,842 | 67,659 | 67,659 | 59,887 | 72,913 |
| <i>OP - Operations</i> | | | | | | | |
| 100-401-00_520.3100 | Office Supplies / Minor Eqpt | 1,202 | 759 | 4,900 | 4,816 | 3,756 | 4,500 |
| 100-401-00_520.3110 | Postage | 366 | - | 600 | 600 | 577 | 600 |
| 100-401-00_520.3900 | Subs, Publications, Access Fees | 424 | 283 | 776 | 785 | 785 | 776 |
| 100-401-00_520.4262 | Commissioners Mileage Out of Cty | 62 | 230 | 1,500 | 1,500 | - | 1,500 |
| 100-401-00_520.4522 | Copier Maintenance Agreements | 3,322 | 1,867 | 2,500 | 2,500 | 716 | 2,500 |
| 100-401-00_520.4800 | Bond Premium / Issue Costs | 405 | 50 | 350 | 425 | 375 | 350 |
| 100-401-00_520.4810 | Membership Dues & Licenses | 2,675 | 2,675 | 3,000 | 3,000 | 2,915 | 3,000 |
| 100-401-00_520.4812 | Training & Conferences | - | - | 2,500 | 2,500 | - | 2,500 |
| | <i>Total: OP - Operations</i> | 8,457 | 5,864 | 16,126 | 16,126 | 9,123 | 15,726 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-401-00_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | 7,000 | 7,000 | 6,054 | - |
| | <i>Total: CAP - Capital Outlay</i> | - | - | 7,000 | 7,000 | 6,054 | - |
| SUB-DEPARTMENT Total: 00 - GENERAL | | 67,485 | 66,706 | 90,785 | 90,785 | 75,063 | 88,639 |



Greg Seidenberger

Drew Engelke

Kyle Kutscher

Michael Carpenter

Stephen Germann

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

GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| SUB-DEPARTMENT: 01 - PRECINCT 1 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-401-01_410.1010 | Elected Officials Salary | 70,000 | 71,043 | 80,000 | 80,000 | 72,110 | 82,626 |
| 100-401-01_410.1012 | Elected Officials Auto Allowance | 6,900 | 6,900 | 6,900 | 6,900 | 6,325 | 6,900 |
| 100-401-01_410.1610 | Elected Officials Longevity | 1,165 | 1,525 | 1,585 | 1,585 | 1,585 | 3,145 |
| 100-401-01_450.2010 | Social Security/Medicare | 5,904 | 6,013 | 6,769 | 6,769 | 6,035 | 7,089 |
| 100-401-01_450.2030 | Retirement | 9,251 | 9,767 | 11,246 | 11,246 | 10,150 | 11,843 |
| 100-401-01_450.2040 | Worker's Compensation Insurance | 103 | 104 | 116 | 116 | 105 | 121 |
| | <i>Total: PS - Personnel Services</i> | 93,323 | 95,352 | 106,616 | 106,616 | 96,309 | 111,724 |
| <i>OP - Operations</i> | | | | | | | |
| 100-401-01_520.4801 | Conference/Training Pct 1 | 4,288 | 4,154 | 5,500 | 5,500 | 4,438 | 5,900 |
| | <i>Total: OP - Operations</i> | 4,288 | 4,154 | 5,500 | 5,500 | 4,438 | 5,900 |
| SUB-DEPARTMENT Total: 01 - PRECINCT 1 | | 97,611 | 99,506 | 112,116 | 112,116 | 100,747 | 117,624 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| SUB-DEPARTMENT: 02 - PRECINCT 2 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-401-02_410.1010 | Elected Officials Salary | 70,000 | 71,043 | 80,000 | 80,000 | 70,575 | 82,626 |
| 100-401-02_410.1012 | Elected Officials Auto Allowance | 6,900 | 6,900 | 6,900 | 6,900 | 6,325 | 6,900 |
| 100-401-02_410.1610 | Elected Officials Longevity | 700 | 1,000 | 1,225 | 1,225 | 1,225 | 2,785 |
| 100-401-02_450.2010 | Social Security/Medicare | 5,936 | 6,043 | 6,742 | 6,742 | 5,927 | 7,062 |
| 100-401-02_450.2020 | Group Medical Insurance | - | - | 10,920 | 10,920 | - | 11,280 |
| 100-401-02_450.2030 | Retirement | 9,196 | 9,713 | 11,201 | 11,201 | 9,914 | 11,797 |
| 100-401-02_450.2040 | Worker's Compensation Insurance | 101 | 104 | 115 | 115 | 101 | 121 |
| | <i>Total: PS - Personnel Services</i> | 92,833 | 94,802 | 117,103 | 117,103 | 94,067 | 122,571 |
| <i>OP - Operations</i> | | | | | | | |
| 100-401-02_520.4802 | Conference/Training Pct 2 | 370 | 1,519 | 4,500 | 4,500 | 3,261 | 5,500 |
| | <i>Total: OP - Operations</i> | 370 | 1,519 | 4,500 | 4,500 | 3,261 | 5,500 |
| SUB-DEPARTMENT Total: 02 - PRECINCT 2 | | 93,203 | 96,321 | 121,603 | 121,603 | 97,328 | 128,071 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| SUB-DEPARTMENT: 03 - PRECINCT 3 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-401-03_410.1010 | Elected Officials Salary | 70,000 | 71,043 | 80,000 | 80,000 | 70,575 | 82,626 |
| 100-401-03_410.1012 | Elected Officials Auto Allowance | 6,900 | 6,900 | 6,900 | 6,900 | 6,325 | 6,900 |
| 100-401-03_410.1610 | Elected Officials Longevity | 2,125 | - | 1,000 | 1,000 | 1,000 | 2,500 |
| 100-401-03_450.2010 | Social Security/Medicare | 5,992 | 5,915 | 6,724 | 6,724 | 5,665 | 7,040 |
| 100-401-03_450.2020 | Group Medical Insurance | 2,652 | 7,956 | 10,920 | 10,920 | 10,010 | 11,280 |
| 100-401-03_450.2030 | Retirement | 9,365 | 9,594 | 11,172 | 11,172 | 9,886 | 11,761 |
| 100-401-03_450.2040 | Worker's Compensation Insurance | 105 | 103 | 115 | 115 | 101 | 120 |
| | <i>Total: PS - Personnel Services</i> | 97,138 | 101,511 | 116,831 | 116,831 | 103,562 | 122,227 |
| <i>OP - Operations</i> | | | | | | | |
| 100-401-03_520.4803 | Conference/Training Pct 3 | 1,831 | 2,527 | 5,500 | 5,500 | 2,930 | 5,900 |
| | <i>Total: OP - Operations</i> | 1,831 | 2,527 | 5,500 | 5,500 | 2,930 | 5,900 |
| SUB-DEPARTMENT Total: 03 - PRECINCT 3 | | 98,969 | 104,038 | 122,331 | 122,331 | 106,492 | 128,127 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| SUB-DEPARTMENT: 04 - PRECINCT 4 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-401-04_410.1010 | Elected Officials Salary | 70,000 | 71,043 | 80,000 | 80,000 | 70,575 | 82,626 |
| 100-401-04_410.1012 | Elected Officials Auto Allowance | 6,900 | 6,900 | 6,900 | 6,900 | 6,325 | 6,900 |
| 100-401-04_410.1610 | Elected Officials Longevity | 1,765 | 2,125 | 2,185 | 2,185 | 2,185 | - |
| 100-401-04_450.2010 | Social Security/Medicare | 5,927 | 6,063 | 6,815 | 6,815 | 6,018 | 6,849 |
| 100-401-04_450.2020 | Group Medical Insurance | 10,608 | 10,608 | 10,920 | 10,920 | 10,010 | 11,280 |
| 100-401-04_450.2030 | Retirement | 9,322 | 9,838 | 11,323 | 11,323 | 10,028 | 11,441 |
| 100-401-04_450.2040 | Worker's Compensation Insurance | 104 | 105 | 116 | 116 | 103 | 117 |
| | <i>Total: PS - Personnel Services</i> | 104,626 | 106,681 | 118,259 | 118,259 | 105,245 | 119,213 |
| <i>OP - Operations</i> | | | | | | | |
| 100-401-04_520.4804 | Conference/Training Pct 4 | 2,919 | 2,593 | 5,500 | 5,500 | 3,752 | 5,900 |
| | <i>Total: OP - Operations</i> | 2,919 | 2,593 | 5,500 | 5,500 | 3,752 | 5,900 |
| SUB-DEPARTMENT Total: 04 - PRECINCT 4 | | 107,544 | 109,274 | 123,759 | 123,759 | 108,996 | 125,113 |
| DEPT Total: 401 - COMMISSIONERS COURT | | 464,814 | 475,845 | 570,594 | 570,594 | 488,628 | 587,574 |

OFFICIAL: STEPHEN GERMANN, COUNTY COMMISSIONER, PRECINCT 4
 ELECTED: 01/01/2023



Contact Information:
Stephen Germann
Commissioner, Precinct 4
 101 E. Court
 Seguin, Texas 78155
 830-303-8857, press 4



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 403 - COUNTY CLERK | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-403-00_410.1010 | Elected Officials Salary | 85,094 | 86,137 | 89,583 | 89,583 | 80,747 | 92,523 |
| 100-403-00_410.1610 | Elected Officials Longevity | 1,765 | 2,125 | 2,185 | 2,185 | 2,185 | 3,745 |
| 100-403-00_430.1040 | Employees Hourly Employees | 852,700 | 838,826 | 1,059,739 | 1,058,496 | 791,356 | 1,069,698 |
| 100-403-00_430.1610 | Employees Longevity | 20,335 | 26,755 | 24,535 | 24,535 | 23,855 | 52,920 |
| 100-403-00_450.2010 | Social Security/Medicare | 70,037 | 70,354 | 89,967 | 89,967 | 66,203 | 93,245 |
| 100-403-00_450.2020 | Group Medical Insurance | 221,000 | 205,537 | 273,000 | 273,000 | 188,370 | 282,000 |
| 100-403-00_450.2030 | Retirement | 113,747 | 117,257 | 149,475 | 149,475 | 113,940 | 155,774 |
| 100-403-00_450.2040 | Worker's Compensation Insurance | 1,225 | 1,240 | 1,536 | 1,536 | 1,164 | 1,593 |
| | <i>Total: PS - Personnel Services</i> | <u>1,365,903</u> | <u>1,348,231</u> | <u>1,690,020</u> | <u>1,688,777</u> | <u>1,267,819</u> | <u>1,751,498</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-403-00_520.3100 | Office Supplies / Minor Eqpt | 20,807 | 18,518 | 29,000 | 29,000 | 18,652 | 29,000 |
| 100-403-00_520.3110 | Postage | 4,185 | 7,837 | 13,500 | 13,500 | 9,173 | 13,500 |
| 100-403-00_520.3900 | Subs, Publications, Access Fees | 897 | 551 | 300 | 300 | 285 | 1,400 |
| 100-403-00_520.4260 | Mileage/Travel non training | 263 | 182 | 700 | 700 | 273 | 700 |
| 100-403-00_520.4350 | Printing | 797 | 641 | 900 | 900 | 609 | 900 |
| 100-403-00_520.4520 | Repair Office & Misc Equipment | 350 | 260 | 700 | 700 | - | 700 |
| 100-403-00_520.4522 | Copier Maintenance Agreements | 1,472 | 1,607 | 1,600 | 1,600 | 900 | 1,700 |
| 100-403-00_520.4622 | Lease/Rent - Postage Machine | 5,215 | 5,215 | 5,500 | 5,500 | 3,911 | 5,200 |
| 100-403-00_520.4800 | Bond Premium / Issue Costs | - | - | - | 1,243 | 1,243 | - |
| 100-403-00_520.4810 | Membership Dues & Licenses | 322 | 275 | 300 | 300 | 225 | 500 |
| 100-403-00_520.4812 | Training & Conferences | 7,353 | 5,689 | 12,000 | 12,000 | 7,927 | 12,000 |
| 100-403-00_520.4813 | Probate Continuing Education | 539 | - | 3,000 | 3,000 | 1,275 | 3,000 |
| | <i>Total: OP - Operations</i> | <u>42,200</u> | <u>40,774</u> | <u>67,500</u> | <u>68,743</u> | <u>44,472</u> | <u>68,600</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-403-00_520.3657 | Controlled Assets | - | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-403-00_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | DEPT Total: 403 - COUNTY CLERK | <u>1,408,103</u> | <u>1,389,005</u> | <u>1,757,520</u> | <u>1,757,520</u> | <u>1,312,291</u> | <u>1,820,098</u> |

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:

| | |
|--------------------------------------|------------------------|
| Teresa Kiel, County Clerk | |
| 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 |

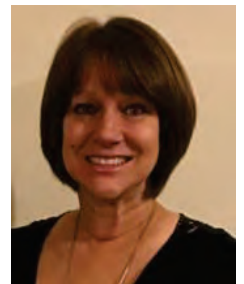


GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 405 - VETERANS' SERVICE OFFICER | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-405_420.1020 | Appointed Officials Salary | 57,398 | 64,000 | 66,560 | 66,560 | 58,719 | 69,287 |
| 100-405_420.1022 | Appointed Officials Auto Allowance | 3,000 | 3,000 | 3,000 | 3,000 | 2,750 | 3,000 |
| 100-405_420.1610 | Appointed Officials Longevity | - | 1,000 | 1,000 | 1,000 | 1,000 | 2,730 |
| 100-405_430.1040 | Employees Hourly Employees | 36,293 | 42,789 | 62,026 | 62,026 | 52,813 | 83,617 |
| 100-405_430.1595 | Employees Part-time employees | 26,439 | 29,638 | 51,300 | 41,300 | 35,645 | 51,300 |
| 100-405_430.1610 | Employees Longevity | - | 2,000 | 2,000 | 2,000 | 1,500 | 5,430 |
| 100-405_450.2010 | Social Security/Medicare | 8,953 | 10,540 | 14,220 | 14,220 | 11,213 | 16,475 |
| 100-405_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 27,300 | 27,300 | 22,750 | 33,840 |
| 100-405_450.2030 | Retirement | 14,591 | 17,519 | 23,626 | 23,626 | 19,352 | 27,524 |
| 100-405_450.2040 | Worker's Compensation Insurance | 159 | 185 | 243 | 243 | 198 | 281 |
| | <i>Total: PS - Personnel Services</i> | 168,048 | 191,887 | 251,275 | 241,275 | 205,938 | 293,484 |
| <i>OP - Operations</i> | | | | | | | |
| 100-405_520.3100 | Office Supplies / Minor Eqpt | 983 | 1,627 | 1,800 | 1,800 | 1,767 | 1,800 |
| 100-405_520.3110 | Postage | 330 | - | 250 | 250 | - | 100 |
| 100-405_520.3300 | Fuel | - | - | 5,000 | 5,000 | - | - |
| 100-405_520.3900 | Subs, Publications, Access Fees | - | - | 150 | 1,350 | 1,350 | - |
| 100-405_520.4260 | Mileage/Travel non training | - | - | 250 | 250 | - | 200 |
| 100-405_520.4350 | Printing | 155 | 275 | 400 | 400 | 361 | 500 |
| 100-405_520.4520 | Repair Office & Misc Equipment | 1,370 | 1,328 | 2,300 | 1,000 | 472 | 2,000 |
| 100-405_520.4540 | Vehicle Repair & Maintenance | - | - | 1,000 | 1,000 | - | - |
| 100-405_520.4800 | Bond Premium / Issue Costs | - | - | 200 | 200 | 81 | - |
| 100-405_520.4810 | Membership Dues & Licenses | 449 | 1,347 | 1,497 | 297 | - | 2,500 |
| 100-405_520.4812 | Training & Conferences | 981 | - | 2,000 | 2,000 | - | 2,000 |
| 100-405_520.4825 | Insurance - Fleet | - | - | 175 | 175 | - | - |
| | <i>Total: OP - Operations</i> | 4,268 | 4,577 | 15,022 | 13,722 | 4,031 | 9,100 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-405_520.3657 | Controlled Assets | - | 1,752 | 4,800 | 6,100 | 5,247 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | 1,752 | 4,800 | 6,100 | 5,247 | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-405_595.5730 | Capital Outlay Vehicles | - | - | 70,000 | 100,093 | 100,093 | - |
| | <i>Total: CAP - Capital Outlay</i> | - | - | 70,000 | 100,093 | 100,093 | - |
| DEPT Total: 405 - VETERANS' SERVICE OFFICER | | 172,317 | 198,216 | 341,097 | 361,190 | 315,309 | 302,584 |

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).



New County Veteran's Outreach Center, construction completed in 2023

Contact Information:

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 409 - NON DEPARTMENTAL | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-409_450.2030 | Retirement | 520,000 | 827,000 | 417,000 | 417,000 | 417,000 | 417,000 |
| 100-409_450.2060 | Unemployment Insurance | 30,967 | 32,008 | 75,000 | 75,000 | 30,135 | 75,000 |
| | <i>Total: PS - Personnel Services</i> | <u>550,967</u> | <u>859,008</u> | <u>492,000</u> | <u>492,000</u> | <u>447,135</u> | <u>492,000</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-409_520.3100 | Office Supplies / Minor Eqpt | - | 63 | 6,000 | 2,000 | 335 | 6,000 |
| 100-409_520.3310 | Copier / Computer Paper | 35,592 | 40,407 | 35,000 | 54,000 | 49,725 | 42,000 |
| 100-409_520.3340 | Miscellaneous | 6,662 | 7,837 | 10,000 | 10,000 | 6,077 | 10,000 |
| 100-409_520.4005 | Legal Fees | - | - | 25,000 | 25,000 | - | 25,000 |
| 100-409_520.4010 | Outside Audit | 63,630 | 71,000 | 78,500 | 78,500 | - | 82,100 |
| 100-409_520.4020 | Architectural Services | - | - | 50,000 | 50,000 | - | 50,000 |
| 100-409_520.4022 | Engineering Services | 31,250 | 65,466 | 100,000 | 100,000 | - | 100,000 |
| 100-409_520.4025 | Appraisal District Support | 664,806 | 661,749 | 802,716 | 802,716 | 761,235 | 925,060 |
| 100-409_520.4030 | Consulting Services | 27,063 | 42,318 | 165,000 | 165,000 | 57,598 | 165,000 |
| 100-409_520.4040 | Lobbying Costs-Local Gvt Code 140.0045 | - | - | - | - | - | - |
| 100-409_520.4200 | Telephone | 187,024 | 84,685 | 135,000 | 120,000 | 54,122 | 135,000 |
| 100-409_520.4300 | Advertising & Legal Notices | 9,903 | 16,574 | 15,000 | 15,000 | 14,829 | 18,200 |
| 100-409_520.4350 | Printing | 1,075 | 1,205 | 2,500 | 2,500 | 1,150 | 2,500 |
| 100-409_520.4375 | Redistricting Services | - | 24,498 | - | - | - | - |
| 100-409_520.4400 | Electric Service & Garbage | 313,886 | 361,984 | 450,000 | 450,000 | 256,811 | 510,000 |
| 100-409_520.4410 | Gas - Utilities | 3,247 | 3,460 | 6,000 | 6,000 | 4,272 | 7,500 |
| 100-409_520.4420 | Water - Utilities | 39,586 | 45,868 | 50,000 | 50,000 | 50,186 | 70,000 |
| 100-409_520.4516 | Emergency Communication System | 51,728 | 99,073 | 120,000 | 120,000 | 95,837 | 138,431 |
| 100-409_520.4810 | Membership Dues & Licenses | 15,365 | 17,440 | 20,000 | 20,000 | 17,709 | 20,000 |
| 100-409_520.4820 | Insurance other than fleet | 285,623 | 257,768 | 392,000 | 392,000 | 351,366 | 425,000 |
| 100-409_520.4821 | Insurance Claims | 5,721 | 41,414 | 35,000 | 35,000 | 11,196 | 35,000 |
| 100-409_520.4991 | Tax Reimbursement/Abatement | 240,994 | 226,155 | - | - | - | - |
| 100-409_520.4994 | Flood/Disaster Expenses | 103,041 | 19,766 | 100,000 | 100,000 | 4,000 | 150,000 |
| 100-409_520.4995 | Contingency Funds | - | - | 97,336 | 29,243 | - | 154,558 |
| 100-409_520.4996 | IRS/Arbitrage Expense | 500 | - | 1,500 | 1,500 | 1,500 | 2,500 |
| | <i>Total: OP - Operations</i> | <u>2,086,696</u> | <u>2,088,732</u> | <u>2,696,552</u> | <u>2,628,459</u> | <u>1,737,947</u> | <u>3,073,849</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-409_520.3657 | Controlled Assets | 663 | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>663</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-409_595.5710 | Capital Outlay Equipment & Machinery | - | - | 200,000 | 200,000 | - | - |
| 100-409_595.5730 | Capital Outlay Vehicles | - | - | 1,000,000 | 1,000,000 | 632,329 | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>1,200,000</u> | <u>1,200,000</u> | <u>632,329</u> | <u>-</u> |
| DEPT Total: 409 - NON DEPARTMENTAL | | <u>2,638,326</u> | <u>2,947,740</u> | <u>4,388,552</u> | <u>4,320,459</u> | <u>2,817,411</u> | <u>3,565,849</u> |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 410 - COUNTY ENGINEER | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-410-00_420.1020 | Appointed Officials Salary | - | - | 181,999 | 181,999 | 160,558 | 188,913 |
| 100-410-00_420.1023 | Appointed Officials Cell Phone Allowance | - | - | 720 | 720 | 720 | 720 |
| 100-410-00_420.1610 | Appointed Officials Longevity | - | - | - | - | - | 2,500 |
| 100-410-00_430.1030 | Employees Salaried Exempt | - | - | 60,000 | 60,000 | 42,740 | 125,075 |
| 100-410-00_430.1053 | Employees Cell Phone Allowance | - | - | 360 | 360 | 180 | 720 |
| 100-410-00_450.2010 | Social Security/Medicare | - | - | 15,918 | 15,918 | 14,703 | 22,342 |
| 100-410-00_450.2020 | Group Medical Insurance | - | - | 16,380 | 16,380 | 11,830 | 22,560 |
| 100-410-00_450.2030 | Retirement | - | - | 30,895 | 30,895 | 25,958 | 40,631 |
| 100-410-00_450.2040 | Worker's Compensation Insurance | - | - | 316 | 316 | 266 | 413 |
| | <i>Total: PS - Personnel Services</i> | - | - | 306,588 | 306,588 | 256,954 | 403,874 |
| <i>OP - Operations</i> | | | | | | | |
| 100-410-00_520.3100 | Office Supplies / Minor Eqpt | - | - | 500 | 500 | 275 | 500 |
| 100-410-00_520.3110 | Postage | - | - | 200 | 61 | - | 200 |
| 100-410-00_520.3300 | Fuel | - | - | 4,000 | 4,000 | 1,686 | 4,000 |
| 100-410-00_520.3340 | Miscellaneous | - | - | - | - | - | 485 |
| 100-410-00_520.3757 | Vehicle Equipment | - | - | - | - | - | 1,590 |
| 100-410-00_520.3900 | Subs, Publications, Access Fees | - | - | 1,500 | 1,639 | 1,639 | 30 |
| 100-410-00_520.4022 | Engineering Services | - | - | 425,000 | 425,000 | 324,551 | 250,000 |
| 100-410-00_520.4023 | Development Review Services | - | - | - | 50,000 | 10,120 | 50,000 |
| 100-410-00_520.4212 | Wireless Internet Service | - | - | 720 | 720 | 330 | 360 |
| 100-410-00_520.4350 | Printing | - | - | 200 | 200 | 90 | 200 |
| 100-410-00_520.4540 | Vehicle Repair & Maintenance | - | - | 1,600 | 1,600 | 757 | 1,600 |
| 100-410-00_520.4800 | Bond Premium / Issue Costs | - | - | 50 | 50 | 50 | 50 |
| 100-410-00_520.4810 | Membership Dues & Licenses | - | - | 1,500 | 1,500 | 1,025 | 1,500 |
| 100-410-00_520.4812 | Training & Conferences | - | - | 4,500 | 4,500 | 2,942 | 5,800 |
| 100-410-00_520.4825 | Insurance - Fleet | - | - | 600 | 600 | 156 | 600 |
| | <i>Total: OP - Operations</i> | - | - | 440,370 | 490,370 | 343,621 | 316,915 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-410-00_520.3657 | Controlled Assets | - | - | - | - | - | 895 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | - | - | - | 895 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-410-00_595.5730 | Capital Outlay Vehicles | - | - | 50,000 | 50,000 | 48,738 | - |
| | <i>Total: CAP - Capital Outlay</i> | - | - | 50,000 | 50,000 | 48,738 | - |
| DEPT Total: 410 - COUNTY ENGINEER | | - | - | 796,958 | 846,958 | 649,314 | 721,684 |

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
 310 IH 10 West
 Seguin, Texas 78155
 830-379-9721



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 426 - COUNTY COURT AT LAW | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-426_410.1010 | Elected Officials Salary | 157,000 | 157,000 | 167,500 | 167,500 | 147,326 | 171,000 |
| 100-426_410.1610 | Elected Officials Longevity | 965 | 1,325 | 1,385 | 1,385 | 1,385 | 2,945 |
| 100-426_430.1030 | Employees Salaried Exempt | 66,708 | 72,784 | 76,960 | 76,960 | 67,893 | 79,838 |
| 100-426_430.1040 | Employees Hourly Employees | 56,821 | 57,727 | 59,925 | 59,925 | 53,010 | 62,078 |
| 100-426_430.1595 | Employees Part-time employees | - | - | 31,200 | 21,200 | - | - |
| 100-426_430.1597 | Employees Visiting Judges | 1,956 | 977 | 7,000 | 7,000 | - | 7,000 |
| 100-426_430.1610 | Employees Longevity | 1,860 | 2,520 | 2,800 | 2,800 | 1,580 | 5,640 |
| 100-426_450.2010 | Social Security/Medicare | 19,130 | 20,598 | 25,171 | 25,171 | 19,467 | 24,278 |
| 100-426_450.2020 | Group Medical Insurance | 31,824 | 30,940 | 32,760 | 32,760 | 28,210 | 33,840 |
| 100-426_450.2030 | Retirement | 33,616 | 35,848 | 43,185 | 43,185 | 34,426 | 41,088 |
| 100-426_450.2040 | Worker's Compensation Insurance | 369 | 377 | 444 | 444 | 354 | 420 |
| | <i>Total: PS - Personnel Services</i> | 370,249 | 380,094 | 448,330 | 438,330 | 353,651 | 428,127 |
| <i>OP - Operations</i> | | | | | | | |
| 100-426_520.3100 | Office Supplies / Minor Eqpt | 795 | 3,070 | 3,000 | 2,475 | 1,699 | 3,000 |
| 100-426_520.3110 | Postage | 330 | 464 | 800 | 487 | 60 | 800 |
| 100-426_520.3900 | Subs, Publications, Access Fees | 864 | 994 | 750 | 750 | - | 750 |
| 100-426_520.4006 | Court Appointed Attorney | 9,440 | 1,125 | 5,000 | 4,925 | 200 | 5,000 |
| 100-426_520.4007 | Court Reporter | - | 300 | 350 | 920 | 920 | 532 |
| 100-426_520.4014 | Drug Court Atty Team Meetings | 4,200 | 2,800 | 6,000 | 6,000 | 3,350 | 6,000 |
| 100-426_520.4015 | Witness / Trial Expenses | - | 1,252 | 4,500 | 2,314 | 1,200 | 4,500 |
| 100-426_520.4062 | Guardian Ad-Litem | - | - | - | 4,000 | 2,515 | 16,600 |
| 100-426_520.4064 | Attorney Ad-Litem | - | - | 1,000 | 6,000 | 3,338 | 18,600 |
| 100-426_520.4065 | Attorney - Amicus | - | - | - | 1,000 | 630 | 1,000 |
| 100-426_520.4260 | Mileage/Travel non training | - | - | 500 | 500 | - | 500 |
| 100-426_520.4350 | Printing | 437 | 82 | 400 | 400 | 38 | 400 |
| 100-426_520.4522 | Copier Maintenance Agreements | 734 | 807 | 850 | 888 | 888 | 915 |
| 100-426_520.4800 | Bond Premium / Issue Costs | - | - | 3,110 | 3,110 | 3,106 | - |
| 100-426_520.4810 | Membership Dues & Licenses | 595 | 460 | 665 | 665 | 555 | 665 |
| 100-426_520.4812 | Training & Conferences | 570 | 753 | 3,000 | 5,186 | 4,910 | 9,000 |
| 100-426_520.4813 | Probate Continuing Education | - | - | 1,000 | 1,000 | - | 1,000 |
| 100-426_520.4853 | Petit Jurors | 580 | 60 | - | - | - | 100 |
| 100-426_520.4857 | Visiting Judges | - | - | 1,500 | 1,500 | 774 | 1,500 |
| 100-426_520.4984 | 3rd Administrative Jud Dist fee | 1,013 | 1,013 | 1,013 | 1,318 | 1,317 | 1,318 |
| | <i>Total: OP - Operations</i> | 19,558 | 13,179 | 33,438 | 43,438 | 25,499 | 72,180 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-426_520.3657 | Controlled Assets | - | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | - | - | - | - |
| DEPT Total: 426 - COUNTY COURT AT LAW | | 389,807 | 393,274 | 481,768 | 481,768 | 379,151 | 500,307 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 427 - COUNTY COURT AT LAW NO. 2 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-427_410.1010 | Elected Officials Salary | 168,584 | 157,000 | 157,000 | 157,000 | 138,504 | 157,000 |
| 100-427_410.1610 | Elected Officials Longevity | 2,480 | - | 1,000 | 1,000 | 1,000 | 2,500 |
| 100-427_430.1030 | Employees Salaried Exempt | 66,708 | 74,000 | 76,960 | 76,960 | 69,369 | 79,838 |
| 100-427_430.1040 | Employees Hourly Employees | 56,800 | 57,831 | 59,925 | 59,925 | 53,011 | 64,804 |
| 100-427_430.1597 | Employees Visiting Judges | - | - | 7,000 | 7,000 | 1,896 | 7,000 |
| 100-427_430.1610 | Employees Longevity | 3,620 | 4,340 | 4,460 | 4,460 | 4,460 | 7,580 |
| 100-427_450.2010 | Social Security/Medicare | 18,783 | 21,494 | 22,465 | 22,465 | 19,037 | 24,221 |
| 100-427_450.2020 | Group Medical Insurance | 31,824 | 31,824 | 32,760 | 32,760 | 30,030 | 33,840 |
| 100-427_450.2030 | Retirement | 35,295 | 36,103 | 38,047 | 38,047 | 33,793 | 39,838 |
| 100-427_450.2040 | Worker's Compensation Insurance | 390 | 383 | 391 | 391 | 348 | 407 |
| | <i>Total: PS - Personnel Services</i> | 384,484 | 382,975 | 400,008 | 400,008 | 351,447 | 417,028 |
| <i>OP - Operations</i> | | | | | | | |
| 100-427_520.3100 | Office Supplies / Minor Eqpt | 4,005 | 2,967 | 2,000 | 1,816 | 1,482 | 2,700 |
| 100-427_520.3110 | Postage | 1,650 | 1,160 | 2,000 | 2,000 | 1,980 | 2,000 |
| 100-427_520.3900 | Subs, Publications, Access Fees | 1,015 | 102 | 1,000 | 1,000 | 60 | 1,000 |
| 100-427_520.4006 | Court Appointed Attorney | 102,675 | 148,324 | 150,000 | 146,879 | 140,935 | 175,000 |
| 100-427_520.4007 | Court Reporter | - | - | 1,000 | 4,000 | 3,465 | 4,000 |
| 100-427_520.4014 | Drug Court Atty Team Meetings | 800 | 4,450 | 6,500 | 6,500 | 2,500 | 8,000 |
| 100-427_520.4015 | Witness / Trial Expenses | 3,255 | 12,964 | 10,000 | 22,000 | 17,625 | 30,000 |
| 100-427_520.4350 | Printing | 347 | 1,515 | 1,800 | 1,800 | 1,500 | 1,800 |
| 100-427_520.4522 | Copier Maintenance Agreements | 740 | 857 | 900 | 900 | 101 | 900 |
| 100-427_520.4800 | Bond Premium / Issue Costs | 925 | 875 | 2,500 | 2,500 | 875 | 2,500 |
| 100-427_520.4810 | Membership Dues & Licenses | 660 | 565 | 1,000 | 1,000 | 660 | 1,000 |
| 100-427_520.4812 | Training & Conferences | 5,225 | 1,934 | 3,500 | 3,500 | 2,995 | 4,500 |
| 100-427_520.4853 | Petit Jurors | 530 | 3,710 | - | 12,000 | 3,165 | 12,000 |
| 100-427_520.4857 | Visiting Judges | - | - | 500 | 500 | - | 500 |
| 100-427_520.4984 | 3rd Administrative Jud Dist fee | 1,013 | 1,013 | 1,013 | 1,318 | 1,317 | 1,500 |
| | <i>Total: OP - Operations</i> | 122,840 | 180,435 | 183,713 | 207,713 | 178,661 | 247,400 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-427_520.3657 | Controlled Assets | 3,288 | 2,134 | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 3,288 | 2,134 | - | - | - | - |
| DEPT Total: 427 - COUNTY COURT AT LAW NO. 2 | | 510,612 | 565,544 | 583,721 | 607,721 | 530,108 | 664,428 |

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

APPOINTED: 03/01/2021

ELECTED: 01/01/2023



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 430 - BOND OFFICE / MAGISTRATE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-430_420.1020 | Appointed Officials Salary | - | - | - | 96,200 | 64,573 | 101,445 |
| 100-430_420.1023 | Appointed Officials Cell Phone Allowance | - | - | - | 720 | 480 | 720 |
| 100-430_420.1610 | Appointed Officials Longevity | - | - | - | - | - | 1,250 |
| 100-430_430.1030 | Employees Salaried Exempt | - | - | 96,200 | - | - | - |
| 100-430_430.1040 | Employees Hourly Employees | - | - | 35,360 | 35,360 | 21,684 | 36,561 |
| 100-430_430.1053 | Employees Cell Phone Allowance | - | - | 1,440 | 720 | - | 720 |
| 100-430_430.1595 | Employees Part-time employees | - | - | 32,000 | 32,000 | 21,834 | 32,960 |
| 100-430_430.1610 | Employees Longevity | - | - | 500 | 500 | - | - |
| 100-430_450.2010 | Social Security/Medicare | - | - | 12,661 | 12,661 | 7,987 | 13,285 |
| 100-430_450.2020 | Group Medical Insurance | - | - | 21,840 | 21,840 | 10,010 | 22,560 |
| 100-430_450.2030 | Retirement | - | - | 21,035 | 21,035 | 13,847 | 22,193 |
| 100-430_450.2040 | Worker's Compensation Insurance | - | - | 175 | 175 | 113 | 185 |
| | <i>Total: PS - Personnel Services</i> | - | - | 221,211 | 221,211 | 140,526 | 231,879 |
| <i>OP - Operations</i> | | | | | | | |
| 100-430_520.3100 | Office Supplies / Minor Eqpt | - | - | 12,500 | 13,390 | 3,996 | 12,500 |
| 100-430_520.3110 | Postage | - | - | 100 | 100 | 96 | 100 |
| 100-430_520.4212 | Wireless Internet Service | - | - | 600 | 600 | 122 | 600 |
| 100-430_520.4350 | Printing | - | - | 3,000 | 3,000 | 893 | 1,000 |
| 100-430_520.4800 | Bond Premium / Issue Costs | - | - | 50 | 50 | - | 100 |
| 100-430_520.4810 | Membership Dues & Licenses | - | - | - | 365 | 365 | 800 |
| 100-430_520.4812 | Training & Conferences | - | - | 4,500 | 4,135 | 1,379 | 4,000 |
| | <i>Total: OP - Operations</i> | - | - | 20,750 | 21,640 | 6,851 | 19,100 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-430_520.3657 | Controlled Assets | - | - | 4,472 | 3,582 | 3,463 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | 4,472 | 3,582 | 3,463 | - |
| DEPT Total: 430 - BOND OFFICE / MAGISTRATE | | - | - | 246,433 | 246,433 | 150,839 | 250,979 |

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 magistrature duties conferred on Guadalupe County by the State.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 435 - COMBINED DISTRICT COURT | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-435_410.1010 | Elected Officials Salary | 4,500 | 16,800 | 16,800 | 16,800 | 15,400 | 16,800 |
| 100-435_430.1053 | Employees Cell Phone Allowance | 660 | 600 | - | - | - | - |
| 100-435_430.1595 | Employees Part-time employees | 28,321 | 29,112 | - | - | - | - |
| 100-435_430.1597 | Employees Visiting Judges | 1,630 | - | 13,000 | 13,000 | - | 6,000 |
| 100-435_450.2010 | Social Security/Medicare | 2,686 | 3,558 | 2,280 | 2,280 | 1,178 | 1,744 |
| 100-435_450.2030 | Retirement | 3,968 | 5,710 | 2,135 | 2,135 | 1,954 | 2,147 |
| | <i>Total: PS - Personnel Services</i> | <u>41,765</u> | <u>55,780</u> | <u>34,215</u> | <u>34,215</u> | <u>18,532</u> | <u>26,691</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-435_520.3100 | Office Supplies / Minor Eqpt | 152 | 185 | 350 | 350 | - | 350 |
| 100-435_520.3340 | Miscellaneous | 3,253 | 395 | 2,000 | 2,000 | 354 | 1,800 |
| 100-435_520.4003 | Criminal Defense Capital Murder | 4,490 | 90,510 | 310,000 | 310,000 | 65,646 | 100,000 |
| 100-435_520.4006 | Court Appointed Attorney | 335,414 | 473,610 | 650,000 | 650,000 | 570,605 | 875,000 |
| 100-435_520.4007 | Court Reporter | - | - | 50,000 | 50,000 | - | 50,000 |
| 100-435_520.4008 | Juv Court Appointed Attorney | 40,005 | 55,480 | 66,000 | 106,000 | 89,369 | 125,000 |
| 100-435_520.4009 | CPS Court Expenses | 101,358 | 87,832 | 350,000 | 310,000 | 97,416 | 150,000 |
| 100-435_520.4015 | Witness / Trial Expenses | 69,788 | 76,395 | 180,000 | 180,000 | 85,031 | 125,000 |
| 100-435_520.4350 | Printing | 456 | 2,480 | 1,000 | 1,000 | - | 1,000 |
| 100-435_520.4520 | Repair Office & Misc Equipment | - | - | 250 | 250 | - | 250 |
| 100-435_520.4812 | Training & Conferences | - | - | - | - | - | - |
| 100-435_520.4850 | Juror Meals & Expenses | - | 725 | 5,000 | 5,000 | 544 | 5,000 |
| 100-435_520.4851 | Grand Jurors | 5,200 | 5,390 | 6,000 | 6,000 | 4,480 | 10,000 |
| 100-435_520.4853 | Petit Jurors | 8,510 | 40,270 | 60,000 | 60,000 | 37,935 | 75,000 |
| 100-435_520.4857 | Visiting Judges | 380 | 1,077 | 3,000 | 3,000 | 1,712 | 3,000 |
| | <i>Total: OP - Operations</i> | <u>569,005</u> | <u>834,347</u> | <u>1,683,600</u> | <u>1,683,600</u> | <u>953,091</u> | <u>1,521,400</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-435_520.3657 | Controlled Assets | 96 | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>96</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-435_595.5720 | Capital Outlay Office Furniture & Equipme | - | 5,216 | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>5,216</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| DEPT Total: 435 - COMBINED DISTRICT COURT | | 610,866 | 895,343 | 1,717,815 | 1,717,815 | 971,623 | 1,548,091 |

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).



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 436 - 25TH JUDICIAL DISTRICT | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-436_430.1030 | Employees Salaried Exempt | 85,954 | 86,996 | 90,476 | 90,476 | 79,817 | 99,797 |
| 100-436_430.1040 | Employees Hourly Employees | 56,794 | 57,838 | 59,925 | 59,925 | 53,010 | 64,804 |
| 100-436_430.1610 | Employees Longevity | 2,725 | 3,385 | 3,645 | 3,645 | 3,645 | 6,765 |
| 100-436_450.2010 | Social Security/Medicare | 10,420 | 10,932 | 11,785 | 11,785 | 10,153 | 13,109 |
| 100-436_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-436_450.2030 | Retirement | 17,239 | 18,230 | 19,579 | 19,579 | 17,315 | 21,901 |
| 100-436_450.2040 | Worker's Compensation Insurance | 189 | 193 | 201 | 201 | 178 | 224 |
| | <i>Total: PS - Personnel Services</i> | 194,536 | 198,791 | 207,451 | 207,451 | 184,139 | 229,160 |
| <i>OP - Operations</i> | | | | | | | |
| 100-436_520.3100 | Office Supplies / Minor Eqpt | 1,040 | 1,097 | 1,800 | 1,491 | 596 | 1,800 |
| 100-436_520.3110 | Postage | 110 | 116 | 500 | 500 | 240 | 600 |
| 100-436_520.3340 | Miscellaneous | - | - | 200 | 200 | - | 200 |
| 100-436_520.3900 | Subs, Publications, Access Fees | 814 | 834 | 950 | 950 | 60 | 850 |
| 100-436_520.4350 | Printing | 155 | - | 500 | 500 | - | 500 |
| 100-436_520.4520 | Repair Office & Misc Equipment | 181 | 190 | 250 | 250 | 200 | 250 |
| 100-436_520.4800 | Bond Premium / Issue Costs | - | 209 | 100 | 100 | - | 71 |
| 100-436_520.4810 | Membership Dues & Licenses | 471 | 375 | 550 | 550 | 550 | 550 |
| 100-436_520.4812 | Training & Conferences | - | 680 | 3,500 | 3,500 | 2,267 | 3,500 |
| 100-436_520.4980 | Court Reporter Expenses | - | - | 3,300 | 3,300 | - | 1,500 |
| 100-436_520.4984 | 3rd Administrative Jud Dist fee | 1,013 | 1,013 | 1,500 | 1,500 | 1,317 | 1,650 |
| | <i>Total: OP - Operations</i> | 3,784 | 4,513 | 13,150 | 12,841 | 5,230 | 11,471 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-436_520.3657 | Controlled Assets | - | - | - | 309 | 309 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | - | 309 | 309 | - |
| DEPT Total: 436 - 25TH JUDICIAL DISTRICT | | 198,320 | 203,304 | 220,601 | 220,601 | 189,677 | 240,631 |

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%)



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 437 - 274TH JUDICIAL DISTRICT COURT | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-437_430.1030 | Employees Salaried Exempt | 43,352 | 44,395 | 46,171 | 46,171 | 41,617 | 47,686 |
| 100-437_430.1040 | Employees Hourly Employees | 56,794 | 57,838 | 59,925 | 59,925 | 53,010 | 63,223 |
| 100-437_430.1610 | Employees Longevity | 3,205 | 3,925 | 4,045 | 4,045 | 4,045 | 7,165 |
| 100-437_450.2010 | Social Security/Medicare | 6,686 | 6,832 | 8,426 | 8,426 | 6,506 | 9,033 |
| 100-437_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-437_450.2030 | Retirement | 12,247 | 13,045 | 13,999 | 13,999 | 12,513 | 15,090 |
| 100-437_450.2040 | Worker's Compensation Insurance | 135 | 139 | 144 | 144 | 129 | 154 |
| | <i>Total: PS - Personnel Services</i> | <u>143,634</u> | <u>147,389</u> | <u>154,550</u> | <u>154,550</u> | <u>137,840</u> | <u>164,911</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-437_520.3100 | Office Supplies / Minor Eqpt | 853 | 782 | 1,000 | 1,000 | 295 | 1,000 |
| 100-437_520.3110 | Postage | 55 | 60 | 250 | 250 | - | 250 |
| 100-437_520.3900 | Subs, Publications, Access Fees | 99 | 99 | 200 | 200 | 120 | 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 | - | 102 | 1,050 | 1,050 | 273 | 1,050 |
| 100-437_520.4800 | Bond Premium / Issue Costs | - | 207 | 71 | 71 | - | 71 |
| 100-437_520.4810 | Membership Dues & Licenses | 401 | 421 | 600 | 600 | 445 | 600 |
| 100-437_520.4812 | Training & Conferences | 942 | - | 3,500 | 3,500 | 85 | 3,500 |
| 100-437_520.4980 | Court Reporter Expenses | 336 | 378 | 2,200 | 2,200 | - | 1,500 |
| 100-437_520.4984 | 3rd Administrative Jud Dist fee | 1,013 | 1,013 | 1,500 | 1,500 | 1,317 | 1,650 |
| | <i>Total: OP - Operations</i> | <u>3,699</u> | <u>3,062</u> | <u>10,921</u> | <u>10,921</u> | <u>2,535</u> | <u>10,371</u> |
| DEPT Total: 437 - 274TH JUDICIAL DISTRICT COURT | | <u>147,333</u> | <u>150,451</u> | <u>165,471</u> | <u>165,471</u> | <u>140,376</u> | <u>175,282</u> |

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

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 438 - 2ND 25TH JUDICIAL DISTRICT | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-438_430.1030 | Employees Salaried Exempt | 85,954 | 86,997 | 90,476 | 90,476 | 81,553 | 99,797 |
| 100-438_430.1040 | Employees Hourly Employees | 56,794 | 57,838 | 59,925 | 59,925 | 53,010 | 63,223 |
| 100-438_430.1610 | Employees Longevity | 1,880 | 2,600 | 2,720 | 2,720 | 2,720 | 5,840 |
| 100-438_450.2010 | Social Security/Medicare | 10,459 | 10,667 | 11,714 | 11,714 | 9,957 | 12,918 |
| 100-438_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-438_450.2030 | Retirement | 17,139 | 18,127 | 19,462 | 19,462 | 17,416 | 21,580 |
| 100-438_450.2040 | Worker's Compensation Insurance | 189 | 192 | 200 | 200 | 179 | 221 |
| | <i>Total: PS - Personnel Services</i> | 193,630 | 197,637 | 206,337 | 206,337 | 184,855 | 226,139 |
| <i>OP - Operations</i> | | | | | | | |
| 100-438_520.3100 | Office Supplies / Minor Eqpt | 593 | 810 | 1,500 | 957 | 200 | 1,500 |
| 100-438_520.3110 | Postage | 11 | 60 | 200 | 200 | - | 200 |
| 100-438_520.3340 | Miscellaneous | 216 | 284 | 100 | 600 | 327 | 600 |
| 100-438_520.3900 | Subs, Publications, Access Fees | 1,107 | 1,136 | 1,300 | 1,300 | 216 | 1,300 |
| 100-438_520.4350 | Printing | - | - | 650 | 650 | 80 | 650 |
| 100-438_520.4520 | Repair Office & Misc Equipment | - | - | 100 | 100 | - | 100 |
| 100-438_520.4800 | Bond Premium / Issue Costs | 146 | - | 71 | 71 | - | 71 |
| 100-438_520.4810 | Membership Dues & Licenses | 480 | 680 | 600 | 600 | 480 | 600 |
| 100-438_520.4812 | Training & Conferences | 1,166 | 225 | 3,500 | 3,500 | 575 | 3,500 |
| 100-438_520.4980 | Court Reporter Expenses | 929 | 768 | 1,900 | 1,582 | 1,365 | 1,500 |
| 100-438_520.4984 | 3rd Administrative Jud Dist fee | 1,013 | 1,013 | 1,500 | 1,318 | 1,317 | 1,650 |
| | <i>Total: OP - Operations</i> | 5,661 | 4,976 | 11,421 | 10,878 | 4,559 | 11,671 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-438_520.3657 | Controlled Assets | - | - | - | 543 | 542 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | - | 543 | 542 | - |
| DEPT Total: 438 - 2ND 25TH JUDICIAL DISTRICT | | 199,291 | 202,613 | 217,758 | 217,758 | 189,957 | 237,810 |

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%)



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 439 - 456TH DISTRICT COURT | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-439_430.1030 | Employees Salaried Exempt | 64,053 | 86,996 | 90,476 | 90,476 | 83,288 | 99,797 |
| 100-439_430.1040 | Employees Hourly Employees | 42,214 | 57,838 | 59,925 | 59,925 | 53,011 | 63,223 |
| 100-439_430.1610 | Employees Longevity | - | 1,470 | 2,530 | 2,530 | 2,530 | 5,590 |
| 100-439_450.2010 | Social Security/Medicare | 7,959 | 10,834 | 11,699 | 11,699 | 10,309 | 12,899 |
| 100-439_450.2020 | Group Medical Insurance | 12,826 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-439_450.2030 | Retirement | 12,593 | 18,003 | 19,438 | 19,438 | 17,620 | 21,548 |
| 100-439_450.2040 | Worker's Compensation Insurance | 138 | 191 | 200 | 200 | 177 | 220 |
| | <i>Total: PS - Personnel Services</i> | <u>139,783</u> | <u>196,549</u> | <u>206,108</u> | <u>206,108</u> | <u>186,954</u> | <u>225,837</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-439_520.3100 | Office Supplies / Minor Eqpt | 10,667 | 1,761 | 2,000 | 1,320 | 655 | 2,000 |
| 100-439_520.3110 | Postage | - | - | 250 | 250 | - | 250 |
| 100-439_520.3340 | Miscellaneous | - | - | 200 | 200 | - | 200 |
| 100-439_520.3900 | Subs, Publications, Access Fees | 824 | 907 | 1,200 | 1,200 | 156 | 1,200 |
| 100-439_520.4350 | Printing | 221 | - | 500 | 500 | - | 500 |
| 100-439_520.4520 | Repair Office & Misc Equipment | - | - | 250 | 250 | - | 250 |
| 100-439_520.4810 | Membership Dues & Licenses | 270 | 270 | 600 | 600 | 270 | 600 |
| 100-439_520.4812 | Training & Conferences | 430 | 1,037 | 3,500 | 2,285 | 829 | 3,500 |
| 100-439_520.4980 | Court Reporter Expenses | - | - | 1,500 | 1,500 | - | 1,500 |
| 100-439_520.4984 | 3rd Administrative Jud Dist fee | 1,013 | 1,013 | 1,500 | 1,500 | 1,317 | 1,650 |
| | <i>Total: OP - Operations</i> | <u>13,425</u> | <u>4,988</u> | <u>11,500</u> | <u>9,605</u> | <u>3,227</u> | <u>11,650</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-439_520.3657 | Controlled Assets | - | - | - | 1,895 | 1,892 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,895</u> | <u>1,892</u> | <u>-</u> |
| DEPT Total: 439 - 456TH DISTRICT COURT | | <u>153,208</u> | <u>201,537</u> | <u>217,608</u> | <u>217,608</u> | <u>192,073</u> | <u>237,487</u> |

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 450 - DISTRICT CLERK | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-450-00_410.1010 | Elected Officials Salary | 80,271 | 81,314 | 87,000 | 87,000 | 76,751 | 89,856 |
| 100-450-00_410.1610 | Elected Officials Longevity | 2,055 | 2,415 | 2,475 | 2,475 | 2,475 | 4,035 |
| 100-450-00_430.1040 | Employees Hourly Employees | 534,422 | 561,401 | 633,651 | 636,371 | 556,993 | 663,847 |
| 100-450-00_430.1595 | Employees Part-time employees | 34,202 | 31,813 | 51,300 | 48,580 | 32,358 | 76,936 |
| 100-450-00_430.1598 | Employees Temporary Employees | 8,045 | - | - | - | - | - |
| 100-450-00_430.1610 | Employees Longevity | 13,115 | 17,745 | 21,695 | 21,695 | 13,490 | 35,350 |
| 100-450-00_450.2010 | Social Security/Medicare | 48,877 | 50,825 | 60,263 | 60,263 | 49,671 | 66,557 |
| 100-450-00_450.2020 | Group Medical Insurance | 157,352 | 143,208 | 174,720 | 174,720 | 135,072 | 180,480 |
| 100-450-00_450.2030 | Retirement | 78,692 | 85,446 | 100,124 | 100,124 | 86,542 | 111,189 |
| 100-450-00_450.2040 | Worker's Compensation Insurance | 853 | 901 | 1,023 | 1,023 | 884 | 1,137 |
| | <i>Total: PS - Personnel Services</i> | 957,883 | 975,068 | 1,132,251 | 1,132,251 | 954,235 | 1,229,387 |
| <i>OP - Operations</i> | | | | | | | |
| 100-450-00_520.3100 | Office Supplies / Minor Eqpt | 14,347 | 11,708 | 17,000 | 15,415 | 15,113 | 20,000 |
| 100-450-00_520.3110 | Postage | 21,753 | 33,779 | 45,916 | 45,716 | 25,487 | 45,916 |
| 100-450-00_520.3340 | Miscellaneous | 1,292 | 924 | 1,000 | 1,000 | 985 | 1,200 |
| 100-450-00_520.3900 | Subs, Publications, Access Fees | 180 | 594 | 1,000 | 1,000 | 216 | 1,000 |
| 100-450-00_520.4260 | Mileage/Travel non training | 371 | 209 | 500 | 500 | 307 | 500 |
| 100-450-00_520.4350 | Printing | 6,466 | 6,451 | 10,000 | 10,000 | 7,042 | 10,000 |
| 100-450-00_520.4520 | Repair Office & Misc Equipment | 337 | 198 | 500 | 500 | 143 | 500 |
| 100-450-00_520.4522 | Copier Maintenance Agreements | 855 | 925 | 1,200 | 1,200 | 929 | 1,200 |
| 100-450-00_520.4621 | Lease - Copier | 6,039 | 5,712 | 7,000 | 7,000 | 3,721 | 7,000 |
| 100-450-00_520.4622 | Lease/Rent - Postage Machine | - | - | 900 | 900 | - | 900 |
| 100-450-00_520.4810 | Membership Dues & Licenses | 225 | 225 | 225 | 225 | 225 | 225 |
| 100-450-00_520.4812 | Training & Conferences | 6,754 | 6,585 | 9,500 | 9,500 | 7,707 | 12,000 |
| | <i>Total: OP - Operations</i> | 58,619 | 67,311 | 94,741 | 92,956 | 61,873 | 100,441 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-450-00_520.3657 | Controlled Assets | - | 772 | 1,750 | 3,535 | 3,525 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | 772 | 1,750 | 3,535 | 3,525 | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-450-00_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | 30,000 |
| | <i>Total: CAP - Capital Outlay</i> | - | - | - | - | - | 30,000 |
| | DEPT Total: 450 - DISTRICT CLERK | 1,016,502 | 1,043,151 | 1,228,742 | 1,228,742 | 1,019,634 | 1,359,828 |

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:

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 451 - JUSTICE OF THE PEACE, PRECINCT 1 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-451_410.1010 | Elected Officials Salary | 67,000 | 68,043 | 76,000 | 76,000 | 68,504 | 78,494 |
| 100-451_410.1012 | Elected Officials Auto Allowance | 6,000 | 6,000 | 6,000 | 6,000 | 5,500 | 6,000 |
| 100-451_410.1610 | Elected Officials Longevity | 2,005 | 2,365 | 2,425 | 2,425 | 2,425 | 3,985 |
| 100-451_430.1040 | Employees Hourly Employees | 210,333 | 202,977 | 258,898 | 258,898 | 215,463 | 267,772 |
| 100-451_430.1595 | Employees Part-time employees | - | 13,913 | 24,000 | 24,000 | 17,032 | 24,000 |
| 100-451_430.1610 | Employees Longevity | 8,080 | 8,820 | 7,860 | 7,860 | 7,860 | 17,790 |
| 100-451_450.2010 | Social Security/Medicare | 20,748 | 21,742 | 28,701 | 28,701 | 22,706 | 30,450 |
| 100-451_450.2020 | Group Medical Insurance | 63,648 | 60,112 | 76,440 | 76,440 | 66,430 | 78,960 |
| 100-451_450.2030 | Retirement | 34,770 | 37,149 | 47,686 | 47,686 | 40,196 | 50,870 |
| 100-451_450.2040 | Worker's Compensation Insurance | 373 | 393 | 444 | 444 | 412 | 520 |
| | <i>Total: PS - Personnel Services</i> | 412,956 | 421,514 | 528,454 | 528,454 | 446,529 | 558,841 |
| <i>OP - Operations</i> | | | | | | | |
| 100-451_520.3100 | Office Supplies / Minor Eqpt | 5,233 | 7,133 | 8,000 | 9,200 | 8,463 | 8,000 |
| 100-451_520.3110 | Postage | 3,800 | 3,928 | 4,000 | 4,000 | 4,000 | 4,000 |
| 100-451_520.3900 | Subs, Publications, Access Fees | - | - | 200 | 200 | - | 200 |
| 100-451_520.4260 | Mileage/Travel non training | - | 112 | 200 | 200 | 188 | 200 |
| 100-451_520.4350 | Printing | 711 | 317 | 800 | 800 | 419 | 800 |
| 100-451_520.4400 | Electric Service & Garbage | 4,852 | 7,955 | 12,000 | 12,000 | 9,185 | 12,500 |
| 100-451_520.4420 | Water - Utilities | 564 | 3,991 | 5,000 | 5,000 | 3,349 | 5,000 |
| 100-451_520.4520 | Repair Office & Misc Equipment | 466 | 563 | 600 | 600 | - | 600 |
| 100-451_520.4522 | Copier Maintenance Agreements | - | - | 100 | 100 | - | - |
| 100-451_520.4622 | Lease/Rent - Postage Machine | 806 | 787 | 1,500 | 1,500 | 561 | 1,500 |
| 100-451_520.4800 | Bond Premium / Issue Costs | 213 | 213 | 400 | 400 | 320 | 400 |
| 100-451_520.4810 | Membership Dues & Licenses | 135 | 60 | 500 | 500 | 145 | 500 |
| 100-451_520.4812 | Training & Conferences | 1,596 | 1,384 | 5,000 | 3,800 | 2,193 | 5,000 |
| 100-451_520.4853 | Petit Jurors | - | - | - | - | - | - |
| | <i>Total: OP - Operations</i> | 18,376 | 26,443 | 38,300 | 38,300 | 28,823 | 38,700 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-451_520.3657 | Controlled Assets | - | - | 200 | 200 | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | 200 | 200 | - | - |
| DEPT Total: 451 - JUSTICE OF THE PEACE, PRECINCT 1 | | 431,333 | 447,957 | 566,954 | 566,954 | 475,352 | 597,541 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 452 - JUSTICE OF THE PEACE, PRECINCT 2 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-452_410.1010 | Elected Officials Salary | 65,000 | 66,043 | 75,000 | 75,000 | 67,603 | 77,462 |
| 100-452_410.1012 | Elected Officials Auto Allowance | 5,000 | 5,000 | 5,000 | 5,000 | 4,583 | 5,000 |
| 100-452_410.1610 | Elected Officials Longevity | 1,285 | 1,645 | 1,705 | 1,705 | 1,705 | 3,265 |
| 100-452_430.1040 | Employees Hourly Employees | 38,224 | 39,945 | 42,744 | 42,744 | 37,669 | 44,261 |
| 100-452_430.1595 | Employees Part-time employees | - | - | - | - | - | 23,400 |
| 100-452_430.1598 | Employees Temporary Employees | - | - | - | - | - | - |
| 100-452_430.1610 | Employees Longevity | 700 | 1,200 | 1,260 | 1,260 | 1,260 | 2,820 |
| 100-452_450.2010 | Social Security/Medicare | 7,727 | 7,995 | 9,617 | 9,187 | 8,068 | 11,950 |
| 100-452_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-452_450.2030 | Retirement | 13,060 | 13,993 | 15,978 | 15,978 | 14,311 | 19,963 |
| 100-452_450.2040 | Worker's Compensation Insurance | 143 | 149 | 164 | 164 | 147 | 204 |
| | <i>Total: PS - Personnel Services</i> | <u>152,354</u> | <u>157,185</u> | <u>173,308</u> | <u>172,878</u> | <u>155,365</u> | <u>210,885</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-452_520.3100 | Office Supplies / Minor Eqpt | 2,331 | 1,949 | 2,000 | 2,585 | 2,364 | 4,000 |
| 100-452_520.3110 | Postage | 880 | 1,450 | 1,500 | 2,279 | 1,718 | 2,000 |
| 100-452_520.4350 | Printing | 354 | 418 | 500 | 449 | 448 | 500 |
| 100-452_520.4800 | Bond Premium / Issue Costs | - | - | 200 | 378 | 378 | 200 |
| 100-452_520.4810 | Membership Dues & Licenses | 135 | 60 | 200 | 145 | 145 | 150 |
| 100-452_520.4812 | Training & Conferences | 309 | 315 | 1,500 | 1,494 | 1,493 | 1,500 |
| | <i>Total: OP - Operations</i> | <u>4,009</u> | <u>4,192</u> | <u>5,900</u> | <u>7,330</u> | <u>6,546</u> | <u>8,350</u> |
| DEPT Total: 452 - JUSTICE OF THE PEACE, PRECINCT 2 | | <u>156,363</u> | <u>161,377</u> | <u>179,208</u> | <u>180,208</u> | <u>161,911</u> | <u>219,235</u> |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 453 - JUSTICE OF THE PEACE, PRECINCT 3 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-453_410.1010 | Elected Officials Salary | 65,000 | 66,043 | 75,000 | 75,000 | 66,164 | 77,462 |
| 100-453_410.1012 | Elected Officials Auto Allowance | 5,000 | 5,000 | 5,000 | 5,000 | 4,583 | 5,000 |
| 100-453_410.1023 | Elected Officials Cell Phone Allowance | 720 | 720 | 720 | 720 | 660 | 720 |
| 100-453_410.1610 | Elected Officials Longevity | 1,540 | 1,900 | 1,960 | 1,960 | 1,960 | 3,520 |
| 100-453_430.1040 | Employees Hourly Employees | 83,191 | 85,544 | 94,099 | 94,099 | 83,092 | 97,976 |
| 100-453_430.1595 | Employees Part-time employees | - | 15,104 | 26,000 | 26,000 | 21,339 | 26,000 |
| 100-453_430.1610 | Employees Longevity | 2,375 | 3,095 | 2,920 | 2,920 | 2,920 | 7,290 |
| 100-453_450.2010 | Social Security/Medicare | 10,759 | 12,419 | 15,736 | 15,736 | 12,926 | 16,675 |
| 100-453_450.2020 | Group Medical Insurance | 31,824 | 30,940 | 32,760 | 32,760 | 30,030 | 33,840 |
| 100-453_450.2030 | Retirement | 18,702 | 21,839 | 26,144 | 26,144 | 22,928 | 27,856 |
| 100-453_450.2040 | Worker's Compensation Insurance | 199 | 230 | 269 | 269 | 233 | 285 |
| | <i>Total: PS - Personnel Services</i> | 219,310 | 242,835 | 280,608 | 280,608 | 246,835 | 296,624 |
| <i>OP - Operations</i> | | | | | | | |
| 100-453_520.3100 | Office Supplies / Minor Eqpt | 4,941 | 2,946 | 2,500 | 3,500 | 1,278 | 2,500 |
| 100-453_520.3110 | Postage | 2,874 | 1,532 | 3,000 | - | - | 2,500 |
| 100-453_520.3900 | Subs, Publications, Access Fees | - | 77 | 300 | - | - | 300 |
| 100-453_520.4212 | Wireless Internet Service | - | 150 | 360 | 360 | 330 | 360 |
| 100-453_520.4260 | Mileage/Travel non training | 752 | 848 | 800 | 800 | 384 | 800 |
| 100-453_520.4350 | Printing | 226 | 448 | 1,500 | 1,380 | 116 | 1,500 |
| 100-453_520.4520 | Repair Office & Misc Equipment | 438 | 460 | 1,000 | 1,000 | 483 | 1,000 |
| 100-453_520.4622 | Lease/Rent - Postage Machine | - | 227 | 840 | 840 | 227 | 840 |
| 100-453_520.4800 | Bond Premium / Issue Costs | 50 | 192 | 50 | 50 | 50 | 50 |
| 100-453_520.4810 | Membership Dues & Licenses | 60 | 135 | 100 | 145 | 145 | 300 |
| 100-453_520.4812 | Training & Conferences | 3,507 | 5,678 | 6,000 | 8,255 | 8,192 | 7,000 |
| 100-453_520.4853 | Petit Jurors | - | - | - | 120 | 120 | 240 |
| | <i>Total: OP - Operations</i> | 12,848 | 12,694 | 16,450 | 16,450 | 11,325 | 17,390 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-453_520.3657 | Controlled Assets | 836 | 256 | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 836 | 256 | - | - | - | - |
| DEPT Total: 453 - JUSTICE OF THE PEACE, PRECINCT 3 | | 232,995 | 255,785 | 297,058 | 297,058 | 258,160 | 314,014 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 454 - JUSTICE OF THE PEACE, PRECINCT 4 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-454_410.1010 | Elected Officials Salary | 65,000 | 55,006 | 75,000 | 75,000 | 47,260 | 77,462 |
| 100-454_410.1012 | Elected Officials Auto Allowance | 5,000 | 4,167 | 5,000 | 5,000 | 3,333 | 5,000 |
| 100-454_410.1023 | Elected Officials Cell Phone Allowance | 720 | 600 | 720 | 720 | 480 | 720 |
| 100-454_410.1610 | Elected Officials Longevity | 2,310 | 2,670 | - | - | - | - |
| 100-454_430.1040 | Employees Hourly Employees | 127,337 | 128,646 | 135,553 | 135,553 | 114,674 | 140,860 |
| 100-454_430.1595 | Employees Part-time employees | 10,157 | 11,617 | 22,000 | 22,000 | - | 22,000 |
| 100-454_430.1610 | Employees Longevity | 2,755 | 3,275 | 4,400 | 4,400 | 3,895 | 6,020 |
| 100-454_450.2010 | Social Security/Medicare | 15,494 | 15,040 | 18,564 | 18,564 | 12,383 | 19,283 |
| 100-454_450.2020 | Group Medical Insurance | 40,664 | 40,664 | 43,680 | 43,680 | 35,490 | 45,120 |
| 100-454_450.2030 | Retirement | 25,273 | 25,300 | 30,844 | 30,844 | 21,564 | 32,213 |
| 100-454_450.2040 | Worker's Compensation Insurance | 276 | 264 | 316 | 316 | 220 | 328 |
| | <i>Total: PS - Personnel Services</i> | 294,986 | 287,248 | 336,077 | 336,077 | 239,300 | 349,006 |
| <i>OP - Operations</i> | | | | | | | |
| 100-454_520.3100 | Office Supplies / Minor Eqpt | 6,429 | 4,695 | 3,200 | 5,650 | 3,070 | 3,200 |
| 100-454_520.3110 | Postage | 2,770 | 1,492 | 2,500 | 3,430 | 3,430 | 2,500 |
| 100-454_520.3900 | Subs, Publications, Access Fees | - | - | 500 | - | - | 500 |
| 100-454_520.4212 | Wireless Internet Service | 456 | 456 | 500 | 500 | 380 | 500 |
| 100-454_520.4260 | Mileage/Travel non training | 71 | 701 | 1,100 | 950 | 607 | 1,100 |
| 100-454_520.4350 | Printing | 700 | 771 | 850 | 350 | 313 | 850 |
| 100-454_520.4400 | Electric Service & Garbage | 4,782 | 8,466 | 8,400 | 8,400 | 4,197 | 8,400 |
| 100-454_520.4420 | Water - Utilities | 925 | 731 | 1,000 | 1,000 | 535 | 1,000 |
| 100-454_520.4500 | Repair Building Structures | - | - | 200 | 200 | - | 200 |
| 100-454_520.4520 | Repair Office & Misc Equipment | - | - | 200 | - | - | 200 |
| 100-454_520.4522 | Copier Maintenance Agreements | - | - | 1,500 | 1,300 | - | 1,500 |
| 100-454_520.4800 | Bond Premium / Issue Costs | 142 | 71 | 250 | 250 | 178 | 250 |
| 100-454_520.4810 | Membership Dues & Licenses | 390 | 615 | 540 | 540 | 505 | 540 |
| 100-454_520.4812 | Training & Conferences | 3,055 | 2,345 | 6,000 | 4,170 | 3,822 | 6,000 |
| 100-454_520.4853 | Petit Jurors | 600 | 540 | - | - | - | - |
| | <i>Total: OP - Operations</i> | 20,319 | 20,884 | 26,740 | 26,740 | 17,038 | 26,740 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-454_520.3657 | Controlled Assets | - | 240 | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | 240 | - | - | - | - |
| DEPT Total: 454 - JUSTICE OF THE PEACE, PRECINCT 4 | | 315,305 | 308,373 | 362,817 | 362,817 | 256,338 | 375,746 |

OFFICIAL: TODD FRIESENHAH, JUSTICE OF THE PEACE, PRECINCT 4
ELECTED: 01/01/2023



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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 475 - COUNTY ATTORNEY | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-475_410.1010 | Elected Officials Salary | 18,000 | 18,000 | 18,000 | 18,000 | 16,500 | 24,000 |
| 100-475_410.1610 | Elected Officials Longevity | 1,165 | 1,525 | 1,585 | 1,585 | 1,585 | 3,145 |
| 100-475_430.1030 | Employees Salaried Exempt | 1,035,935 | 1,110,559 | 1,257,770 | 1,283,585 | 1,122,015 | 1,569,884 |
| 100-475_430.1040 | Employees Hourly Employees | 948,650 | 979,879 | 1,044,472 | 1,044,472 | 912,842 | 1,127,928 |
| 100-475_430.1053 | Employees Cell Phone Allowance | 2,880 | 2,820 | 2,880 | 2,880 | 2,640 | 2,880 |
| 100-475_430.1054 | Employees Certification Supplement | 10,400 | 10,800 | 10,400 | 10,400 | 9,200 | 10,400 |
| 100-475_430.1610 | Employees Longevity | 36,860 | 47,200 | 45,620 | 45,620 | 43,400 | 87,805 |
| 100-475_430.1611 | Employees Assistant Prosecutors Longev | 30,880 | 32,480 | 24,000 | 24,000 | 32,440 | 35,000 |
| 100-475_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 1,800 | 2,250 | 1,800 | 1,800 | 1,800 | 1,800 |
| 100-475_450.2010 | Social Security/Medicare | 153,670 | 162,471 | 184,099 | 186,074 | 158,085 | 219,007 |
| 100-475_450.2020 | Group Medical Insurance | 320,442 | 313,820 | 360,360 | 356,860 | 299,338 | 383,520 |
| 100-475_450.2030 | Retirement | 247,103 | 271,223 | 305,870 | 309,151 | 271,928 | 365,871 |
| 100-475_450.2040 | Worker's Compensation Insurance | 6,789 | 7,435 | 8,000 | 8,034 | 7,030 | 9,209 |
| | <i>Total: PS - Personnel Services</i> | <u>2,814,574</u> | <u>2,960,462</u> | <u>3,264,856</u> | <u>3,292,461</u> | <u>2,878,802</u> | <u>3,840,449</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-475_520.3100 | Office Supplies / Minor Eqpt | 8,063 | 10,094 | 13,000 | 25,961 | 23,823 | 25,000 |
| 100-475_520.3110 | Postage | - | 1,620 | 550 | 550 | 72 | 550 |
| 100-475_520.3300 | Fuel | 3,410 | 4,863 | 6,500 | 6,500 | 3,740 | 6,500 |
| 100-475_520.3340 | Miscellaneous | - | 142 | 1,000 | 3,000 | 2,790 | 1,000 |
| 100-475_520.3857 | Law Books/CD's | - | - | 500 | 500 | - | 500 |
| 100-475_520.3900 | Subs, Publications, Access Fees | 99 | 243 | 125 | 664 | 664 | 130 |
| 100-475_520.4013 | Sexual Assault Exams | - | 4,360 | 2,500 | - | - | 2,500 |
| 100-475_520.4015 | Witness / Trial Expenses | 13,420 | 30,882 | 30,000 | 26,500 | 17,394 | 30,000 |
| 100-475_520.4017 | Investigation Expenses | 989 | 1,075 | 20,000 | 5,800 | 1,626 | 15,000 |
| 100-475_520.4205 | Cell Phone | 1,038 | 1,048 | 1,200 | 1,200 | 1,043 | 1,200 |
| 100-475_520.4260 | Mileage/Travel non training | - | 129 | 1,500 | 1,500 | 112 | 1,800 |
| 100-475_520.4350 | Printing | 1,597 | 2,190 | 7,000 | 7,000 | 6,712 | 8,000 |
| 100-475_520.4520 | Repair Office & Misc Equipment | 2,903 | 2,262 | 3,000 | 4,000 | 3,013 | 4,000 |
| 100-475_520.4540 | Vehicle Repair & Maintenance | 375 | 837 | 2,500 | 2,500 | 785 | 2,750 |
| 100-475_520.4800 | Bond Premium / Issue Costs | 178 | 284 | 600 | 600 | 355 | 600 |
| 100-475_520.4810 | Membership Dues & Licenses | 5,843 | 5,868 | 9,000 | 9,000 | 6,866 | 9,000 |
| 100-475_520.4812 | Training & Conferences | 5,513 | 4,224 | 5,500 | 5,500 | 1,018 | 5,500 |
| 100-475_520.4825 | Insurance - Fleet | 846 | 811 | 1,000 | 1,000 | 950 | 1,500 |
| | <i>Total: OP - Operations</i> | <u>44,272</u> | <u>70,932</u> | <u>105,475</u> | <u>101,775</u> | <u>70,964</u> | <u>115,530</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-475_520.3657 | Controlled Assets | - | 272 | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>272</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-475_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | 7,200 | 7,117 | 8,000 |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>7,200</u> | <u>7,117</u> | <u>8,000</u> |
| DEPT Total: 475 - COUNTY ATTORNEY | | <u>2,858,847</u> | <u>3,031,666</u> | <u>3,370,331</u> | <u>3,401,436</u> | <u>2,956,883</u> | <u>3,963,979</u> |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 490 - ELECTION ADMINISTRATION | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-490_420.1020 | Appointed Officials Salary | 74,012 | 81,000 | 84,240 | 84,240 | 75,931 | 88,606 |
| 100-490_420.1022 | Appointed Officials Auto Allowance | 4,000 | 4,000 | 4,000 | 4,000 | 3,667 | 4,000 |
| 100-490_420.1023 | Appointed Officials Cell Phone Allowance | - | - | - | - | - | - |
| 100-490_420.1610 | Appointed Officials Longevity | 1,025 | 1,385 | 1,445 | 1,445 | 1,445 | 3,005 |
| 100-490_430.1040 | Employees Hourly Employees | 236,213 | 264,296 | 318,176 | 318,176 | 259,947 | 390,216 |
| 100-490_430.1315 | Employees Election Early Voting Clerks | 69,385 | 88,603 | 70,000 | 82,350 | 82,344 | 112,960 |
| 100-490_430.1595 | Employees Part-time employees | - | - | 24,200 | 24,200 | 6,351 | 24,200 |
| 100-490_430.1598 | Employees Temporary Employees | 16,328 | 24,316 | 20,000 | 20,000 | 16,071 | 20,000 |
| 100-490_430.1610 | Employees Longevity | 5,095 | 8,015 | 6,055 | 6,055 | 3,310 | 13,870 |
| 100-490_440.1600 | Other Pay Overtime | 29,176 | 28,752 | 8,000 | 12,450 | 12,421 | 29,000 |
| 100-490_450.2010 | Social Security/Medicare | 29,909 | 31,576 | 41,013 | 41,013 | 31,982 | 52,468 |
| 100-490_450.2020 | Group Medical Insurance | 69,836 | 67,640 | 87,360 | 87,360 | 61,488 | 101,520 |
| 100-490_450.2030 | Retirement | 40,713 | 47,544 | 56,701 | 56,701 | 45,533 | 70,660 |
| 100-490_450.2040 | Worker's Compensation Insurance | 689 | 796 | 697 | 697 | 647 | 892 |
| | <i>Total: PS - Personnel Services</i> | <u>576,380</u> | <u>647,922</u> | <u>721,887</u> | <u>738,687</u> | <u>601,137</u> | <u>911,397</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-490_520.3100 | Office Supplies / Minor Eqpt | 8,564 | 6,827 | 12,500 | 11,650 | 8,707 | 12,500 |
| 100-490_520.3110 | Postage | 28,244 | 61,443 | 45,000 | 43,700 | 30,807 | 87,640 |
| 100-490_520.3900 | Subs, Publications, Access Fees | 99 | 120 | 120 | 120 | 120 | 120 |
| 100-490_520.4212 | Wireless Internet Service | 2,598 | 10,467 | 10,000 | 7,792 | 579 | 7,000 |
| 100-490_520.4260 | Mileage/Travel non training | - | - | 300 | 300 | 135 | 300 |
| 100-490_520.4350 | Printing | 3,844 | 19,989 | 12,000 | 12,000 | 7,043 | 20,000 |
| 100-490_520.4400 | Electric Service & Garbage | 4,641 | 5,511 | 6,500 | 6,500 | 3,565 | 6,500 |
| 100-490_520.4420 | Water - Utilities | 1,469 | 1,482 | 1,600 | 1,600 | 1,747 | 1,600 |
| 100-490_520.4520 | Repair Office & Misc Equipment | 4,339 | 2,601 | 3,500 | 3,500 | 2,315 | 3,500 |
| 100-490_520.4523 | Software Maintenance/License | 7,000 | 7,000 | - | - | - | - |
| 100-490_520.4622 | Lease/Rent - Postage Machine | - | 400 | 1,200 | 1,200 | 480 | 1,200 |
| 100-490_520.4635 | Lease - Alarm System | 362 | 364 | 500 | 500 | 287 | 500 |
| 100-490_520.4800 | Bond Premium / Issue Costs | 70 | 70 | 70 | 278 | 271 | 70 |
| 100-490_520.4810 | Membership Dues & Licenses | 1,350 | 275 | 800 | 800 | 275 | 525 |
| 100-490_520.4812 | Training & Conferences | 4,675 | 4,444 | 8,000 | 8,000 | 5,785 | 12,000 |
| 100-490_535.4300 | Election Expenses Legal Publication Notic | 1,170 | 2,371 | 1,500 | 1,500 | 1,413 | 1,500 |
| 100-490_535.4350 | Election Expenses Printing | 1,945 | 8,873 | 15,000 | 14,345 | - | 17,000 |
| 100-490_535.4840 | Election Expenses Miscellaneous Election | 31,276 | 45,382 | 17,000 | 110,105 | 15,736 | 50,000 |
| 100-490_535.4844 | Election Expenses Election Judges & Cler | 47,104 | 107,825 | 30,000 | 46,200 | 46,112 | 95,000 |
| 100-490_535.4845 | Election Expenses Election Ballots | 11,499 | 11,673 | 10,000 | 10,000 | 9,686 | 10,000 |
| 100-490_535.4846 | Election Expenses Election Supplies | 18,161 | 12,426 | 20,000 | 20,000 | 16,922 | 20,000 |
| 100-490_535.4847 | Election Expenses Election Equipment | 395 | 90 | 2,000 | 2,000 | - | 2,000 |
| 100-490_535.4849 | Election Expenses Truck Rental | 1,439 | 1,120 | 1,500 | 1,500 | 878 | 1,500 |
| 100-490_536.4812 | Chapter 19 Expenses Chapter 19 Expense | 11,006 | 26,086 | 9,100 | 9,100 | - | - |
| | <i>Total: OP - Operations</i> | <u>191,248</u> | <u>336,837</u> | <u>208,190</u> | <u>312,690</u> | <u>152,862</u> | <u>350,455</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-490_520.3657 | Controlled Assets | 10,918 | - | - | 1,792 | 1,109 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>10,918</u> | <u>-</u> | <u>-</u> | <u>1,792</u> | <u>1,109</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-490_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | 8,700 |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>8,700</u> |
| DEPT Total: 490 - ELECTION ADMINISTRATION | | <u>778,546</u> | <u>984,759</u> | <u>930,077</u> | <u>1,053,169</u> | <u>755,107</u> | <u>1,270,552</u> |

OFFICIAL: LISA HAYES, ELECTIONS ADMINISTRATOR

APPOINTED: 04/25/2015

Contact Information:

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 493 - HUMAN RESOURCES | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-493_420.1020 | Appointed Officials Salary | 59,471 | 32,086 | 140,000 | 140,000 | 100,923 | 127,382 |
| 100-493_420.1022 | Appointed Officials Auto Allowance | - | - | - | - | - | - |
| 100-493_420.1023 | Appointed Officials Cell Phone Allowance | - | - | - | - | - | - |
| 100-493_420.1610 | Appointed Officials Longevity | 1,475 | - | - | - | - | 2,500 |
| 100-493_430.1040 | Employees Hourly Employees | 169,788 | 171,770 | 199,556 | 199,556 | 175,630 | 214,222 |
| 100-493_430.1610 | Employees Longevity | 3,815 | 5,355 | 5,740 | 5,740 | 4,460 | 11,640 |
| 100-493_450.2010 | Social Security/Medicare | 16,477 | 14,480 | 26,415 | 26,415 | 20,539 | 27,214 |
| 100-493_450.2020 | Group Medical Insurance | 49,504 | 47,289 | 54,600 | 54,600 | 47,320 | 56,400 |
| 100-493_450.2030 | Retirement | 27,792 | 25,676 | 43,887 | 43,887 | 35,663 | 45,464 |
| 100-493_450.2040 | Worker's Compensation Insurance | 297 | 271 | 451 | 451 | 367 | 465 |
| | <i>Total: PS - Personnel Services</i> | 328,619 | 296,927 | 470,649 | 470,649 | 384,900 | 485,287 |
| <i>OP - Operations</i> | | | | | | | |
| 100-493_520.3100 | Office Supplies / Minor Eqpt | 2,986 | 2,366 | 3,600 | 3,508 | 3,343 | 5,000 |
| 100-493_520.3110 | Postage | 400 | (58) | 400 | 400 | - | 400 |
| 100-493_520.3550 | Safety Equipment / Supplies | 932 | 100 | 1,000 | 1,000 | 350 | 1,000 |
| 100-493_520.3900 | Subs, Publications, Access Fees | 289 | 306 | 450 | 450 | 311 | 500 |
| 100-493_520.4054 | Pre-employment/employee physical | 5,002 | 5,092 | 5,500 | 5,592 | 5,207 | 6,500 |
| 100-493_520.4300 | Advertising & Legal Notices | 5,296 | 18,920 | 20,000 | 20,000 | 11,581 | 20,000 |
| 100-493_520.4350 | Printing | 82 | 1,197 | 800 | 800 | 146 | 800 |
| 100-493_520.4520 | Repair Office & Misc Equipment | - | - | 100 | 100 | - | 150 |
| 100-493_520.4522 | Copier Maintenance Agreements | - | 1,212 | 1,600 | 1,600 | 462 | 1,600 |
| 100-493_520.4621 | Lease - Copier | 1,504 | - | - | - | - | - |
| 100-493_520.4800 | Bond Premium / Issue Costs | 93 | - | 100 | 100 | - | 150 |
| 100-493_520.4810 | Membership Dues & Licenses | - | - | 500 | 500 | 333 | 900 |
| 100-493_520.4812 | Training & Conferences | 3,041 | 5,007 | 10,000 | 10,000 | 4,910 | 10,000 |
| 100-493_520.4818 | Wellness Training | - | - | 800 | 800 | - | 2,000 |
| 100-493_580.4991 | Recognition Awards | - | 5,563 | 15,000 | 15,000 | 8,046 | 15,000 |
| | <i>Total: OP - Operations</i> | 19,625 | 39,705 | 59,850 | 59,850 | 34,688 | 64,000 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-493_520.3657 | Controlled Assets | - | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | - | - | - | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-493_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | - | - | - | - | - | - |
| DEPT Total: 493 - HUMAN RESOURCES | | 348,245 | 336,633 | 530,499 | 530,499 | 419,588 | 549,287 |

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 Dir.
 211 W. Court Street
 Seguin, Texas 78155
 Phone 830-303-8862



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 495 - COUNTY AUDITOR | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-495_420.1020 | Appointed Officials Salary | 110,877 | 111,920 | 126,000 | 126,000 | 113,573 | 144,000 |
| 100-495_420.1610 | Appointed Officials Longevity | 2,255 | 2,615 | 2,675 | 2,675 | 2,675 | 4,235 |
| 100-495_430.1030 | Employees Salaried Exempt | 82,575 | 86,643 | 96,400 | 96,400 | 85,043 | 103,981 |
| 100-495_430.1040 | Employees Hourly Employees | 317,506 | 323,473 | 483,516 | 483,516 | 366,955 | 500,516 |
| 100-495_430.1595 | Employees Part-time employees | 61,105 | 73,636 | 94,800 | 94,800 | 74,741 | 109,000 |
| 100-495_430.1598 | Employees Temporary Employees | 6,200 | - | 6,200 | 6,200 | - | 6,200 |
| 100-495_430.1610 | Employees Longevity | 6,415 | 9,980 | 11,195 | 11,195 | 10,410 | 23,680 |
| 100-495_450.2010 | Social Security/Medicare | 42,970 | 44,214 | 62,785 | 62,785 | 48,175 | 68,203 |
| 100-495_450.2020 | Group Medical Insurance | 86,632 | 89,284 | 109,200 | 109,200 | 86,450 | 112,800 |
| 100-495_450.2030 | Retirement | 68,817 | 74,786 | 103,534 | 103,534 | 82,954 | 113,156 |
| 100-495_450.2040 | Worker's Compensation Insurance | 760 | 792 | 1,072 | 1,072 | 848 | 1,165 |
| | <i>Total: PS - Personnel Services</i> | <u>786,112</u> | <u>817,342</u> | <u>1,097,377</u> | <u>1,097,377</u> | <u>871,824</u> | <u>1,186,936</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-495_520.3100 | Office Supplies / Minor Eqpt | 11,290 | 7,702 | 12,500 | 12,457 | 10,337 | 13,800 |
| 100-495_520.3110 | Postage | 312 | 303 | 375 | 375 | 280 | 375 |
| 100-495_520.3900 | Subs, Publications, Access Fees | 1,239 | 2,821 | 2,650 | 1,970 | 711 | 2,650 |
| 100-495_520.4212 | Wireless Internet Service | 1,586 | 1,551 | 720 | 1,400 | 1,187 | 1,500 |
| 100-495_520.4260 | Mileage/Travel non training | 275 | 281 | 400 | 400 | 237 | 400 |
| 100-495_520.4350 | Printing | 55 | 55 | 1,000 | 500 | - | 1,500 |
| 100-495_520.4520 | Repair Office & Misc Equipment | 290 | - | 350 | 350 | - | 300 |
| 100-495_520.4522 | Copier Maintenance Agreements | 1,803 | 1,893 | 2,200 | 2,200 | 1,988 | 2,450 |
| 100-495_520.4800 | Bond Premium / Issue Costs | 93 | - | 50 | 93 | 93 | 50 |
| 100-495_520.4810 | Membership Dues & Licenses | 1,980 | 1,955 | 3,000 | 3,000 | 1,970 | 3,000 |
| 100-495_520.4812 | Training & Conferences | 8,846 | 16,855 | 18,200 | 18,700 | 18,588 | 20,800 |
| | <i>Total: OP - Operations</i> | <u>27,769</u> | <u>33,416</u> | <u>41,445</u> | <u>41,445</u> | <u>35,391</u> | <u>46,825</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-495_520.3657 | Controlled Assets | 575 | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>575</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-495_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | 13,250 |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,250</u> |
| DEPT Total: 495 - COUNTY AUDITOR | | <u>814,455</u> | <u>850,758</u> | <u>1,138,822</u> | <u>1,138,822</u> | <u>907,215</u> | <u>1,247,011</u> |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 496 - PURCHASING | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-496_420.1020 | Appointed Officials Salary | 70,748 | 81,001 | 84,241 | 84,241 | 74,317 | 88,606 |
| 100-496_420.1022 | Appointed Officials Auto Allowance | 3,000 | 3,000 | 3,000 | 3,000 | 2,750 | 3,000 |
| 100-496_420.1610 | Appointed Officials Longevity | 700 | 1,000 | 1,230 | 1,230 | 1,230 | 2,790 |
| 100-496_430.1040 | Employees Hourly Employees | 96,384 | 115,166 | 216,674 | 216,674 | 166,333 | 212,405 |
| 100-496_430.1595 | Employees Part-time employees | - | - | - | - | - | - |
| 100-496_430.1610 | Employees Longevity | 700 | 1,000 | 2,220 | 2,220 | 2,220 | 10,280 |
| 100-496_450.2010 | Social Security/Medicare | 12,749 | 14,709 | 23,513 | 23,513 | 18,224 | 24,257 |
| 100-496_450.2020 | Group Medical Insurance | 29,172 | 38,012 | 65,520 | 65,520 | 54,600 | 67,680 |
| 100-496_450.2030 | Retirement | 20,327 | 24,803 | 39,066 | 39,066 | 31,346 | 40,523 |
| 100-496_450.2040 | Worker's Compensation Insurance | 220 | 263 | 402 | 402 | 321 | 414 |
| | <i>Total: PS - Personnel Services</i> | <u>233,999</u> | <u>278,954</u> | <u>435,866</u> | <u>435,866</u> | <u>351,341</u> | <u>449,955</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-496_520.3100 | Office Supplies / Minor Eqpt | 984 | 3,426 | 9,000 | 8,869 | 1,735 | 11,500 |
| 100-496_520.3110 | Postage | - | - | 700 | 700 | - | 500 |
| 100-496_520.3900 | Subs, Publications, Access Fees | - | - | 600 | 600 | - | 600 |
| 100-496_520.4260 | Mileage/Travel non training | 41 | 56 | 500 | 500 | 160 | 500 |
| 100-496_520.4350 | Printing | - | - | 500 | 500 | - | 600 |
| 100-496_520.4522 | Copier Maintenance Agreements | 635 | 525 | 1,000 | 1,000 | 494 | 1,000 |
| 100-496_520.4800 | Bond Premium / Issue Costs | 50 | 50 | 50 | 50 | 50 | 50 |
| 100-496_520.4810 | Membership Dues & Licenses | 985 | 695 | 2,170 | 2,170 | 740 | 1,870 |
| 100-496_520.4812 | Training & Conferences | 348 | 3,493 | 12,000 | 12,000 | 3,292 | 8,000 |
| | <i>Total: OP - Operations</i> | <u>3,044</u> | <u>8,245</u> | <u>26,520</u> | <u>26,389</u> | <u>6,470</u> | <u>24,620</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-496_520.3657 | Controlled Assets | - | - | - | 131 | 130 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>131</u> | <u>130</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-496_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | DEPT Total: 496 - PURCHASING | <u>237,043</u> | <u>287,198</u> | <u>462,386</u> | <u>462,386</u> | <u>357,941</u> | <u>474,575</u> |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 497 - COUNTY TREASURER | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-497_410.1010 | Elected Officials Salary | 82,841 | 83,884 | 91,300 | 91,300 | 82,295 | 94,297 |
| 100-497_410.1610 | Elected Officials Longevity | 2,330 | 2,690 | 2,750 | 2,750 | 2,750 | 4,310 |
| 100-497_430.1040 | Employees Hourly Employees | 171,532 | 186,435 | 205,712 | 205,712 | 181,973 | 267,796 |
| 100-497_430.1598 | Employees Temporary Employees | 1,689 | - | - | - | - | - |
| 100-497_430.1610 | Employees Longevity | 2,240 | 3,960 | 5,080 | 5,080 | 5,080 | 11,415 |
| 100-497_440.1600 | Other Pay Overtime | - | 3,025 | - | - | - | - |
| 100-497_450.2010 | Social Security/Medicare | 19,182 | 20,693 | 23,320 | 23,320 | 20,139 | 28,903 |
| 100-497_450.2020 | Group Medical Insurance | 48,620 | 53,040 | 54,600 | 54,600 | 50,050 | 67,680 |
| 100-497_450.2030 | Retirement | 30,685 | 34,434 | 38,745 | 38,745 | 34,517 | 48,285 |
| 100-497_450.2040 | Worker's Compensation Insurance | 337 | 364 | 398 | 398 | 353 | 494 |
| | <i>Total: PS - Personnel Services</i> | 359,455 | 388,524 | 421,905 | 421,905 | 377,156 | 523,180 |
| <i>OP - Operations</i> | | | | | | | |
| 100-497_520.3100 | Office Supplies / Minor Eqpt | 1,984 | 5,556 | 7,000 | 7,000 | 6,471 | 10,000 |
| 100-497_520.3110 | Postage | 4,195 | 5,916 | 6,900 | 6,900 | 5,848 | 7,400 |
| 100-497_520.3900 | Subs, Publications, Access Fees | 50 | 135 | 200 | 200 | 60 | 100 |
| 100-497_520.4160 | Bank Service Charges | - | - | 2,000 | 2,000 | - | - |
| 100-497_520.4260 | Mileage/Travel non training | - | 120 | - | 200 | - | 200 |
| 100-497_520.4350 | Printing | - | 785 | 3,000 | 3,000 | 2,591 | 3,000 |
| 100-497_520.4520 | Repair Office & Misc Equipment | 3,828 | 1,886 | 2,400 | 2,400 | 1,852 | 3,000 |
| 100-497_520.4800 | Bond Premium / Issue Costs | 2,050 | 1,979 | 2,100 | 2,100 | 1,979 | 2,100 |
| 100-497_520.4810 | Membership Dues & Licenses | 599 | 639 | 1,200 | 1,200 | 514 | 1,000 |
| 100-497_520.4812 | Training & Conferences | 2,414 | 3,517 | 11,000 | 10,800 | 8,103 | 10,000 |
| | <i>Total: OP - Operations</i> | 15,120 | 20,533 | 35,800 | 35,800 | 27,418 | 36,800 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-497_520.3657 | Controlled Assets | 5,196 | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 5,196 | - | - | - | - | - |
| | DEPT Total: 497 - COUNTY TREASURER | 379,771 | 409,057 | 457,705 | 457,705 | 404,574 | 559,980 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 499 - TAX ASSESSOR COLLECTOR | | | | | | | |
| SUB-DEPARTMENT: 00 - GENERAL | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-499-00_410.1010 | Elected Officials Salary | 81,299 | 82,342 | 85,635 | 85,635 | 75,547 | 88,446 |
| 100-499-00_410.1012 | Elected Officials Auto Allowance | 6,900 | 6,900 | 6,900 | 6,900 | 6,325 | 6,900 |
| 100-499-00_410.1610 | Elected Officials Longevity | 925 | 1,285 | 1,345 | 1,345 | 1,345 | 2,905 |
| 100-499-00_430.1040 | Employees Hourly Employees | 881,010 | 885,596 | 1,066,685 | 1,066,685 | 886,308 | 1,116,968 |
| 100-499-00_430.1595 | Employees Part-time employees | 25,938 | 36,051 | 73,000 | 73,000 | 42,033 | 73,000 |
| 100-499-00_430.1610 | Employees Longevity | 25,480 | 29,390 | 32,495 | 32,495 | 29,780 | 62,590 |
| 100-499-00_440.1600 | Other Pay Overtime | 9,866 | 16,894 | 15,000 | 15,000 | 15,583 | 17,000 |
| 100-499-00_450.2010 | Social Security/Medicare | 74,553 | 75,895 | 98,001 | 98,001 | 75,851 | 104,637 |
| 100-499-00_450.2020 | Group Medical Insurance | 234,260 | 232,492 | 273,000 | 273,000 | 224,770 | 282,000 |
| 100-499-00_450.2030 | Retirement | 122,223 | 130,104 | 162,823 | 162,823 | 134,127 | 174,806 |
| 100-499-00_450.2040 | Worker's Compensation Insurance | 1,316 | 1,379 | 1,628 | 1,628 | 1,373 | 1,787 |
| | <i>Total: PS - Personnel Services</i> | <u>1,463,771</u> | <u>1,498,327</u> | <u>1,816,512</u> | <u>1,816,512</u> | <u>1,493,042</u> | <u>1,931,039</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-499-00_520.3100 | Office Supplies / Minor Eqpt | 12,093 | 10,660 | 13,000 | 19,125 | 13,957 | 13,000 |
| 100-499-00_520.3110 | Postage | 10,179 | 20,000 | 22,000 | 20,662 | 18,332 | 30,000 |
| 100-499-00_520.3900 | Subs, Publications, Access Fees | 950 | 1,216 | 1,300 | 1,242 | - | 200 |
| 100-499-00_520.4213 | TV / Satellite Service / Cable | 2,570 | 2,715 | 2,500 | 2,558 | 2,558 | 2,500 |
| 100-499-00_520.4260 | Mileage/Travel non training | 278 | 709 | 1,000 | 1,000 | 321 | 1,300 |
| 100-499-00_520.4350 | Printing | 2,106 | 2,939 | 2,000 | 2,000 | 1,047 | 2,000 |
| 100-499-00_520.4520 | Repair Office & Misc Equipment | 710 | 700 | - | - | - | 1,500 |
| 100-499-00_520.4522 | Copier Maintenance Agreements | - | - | - | - | - | 2,000 |
| 100-499-00_520.4622 | Lease/Rent - Postage Machine | 2,368 | 2,368 | 2,800 | 2,800 | 2,023 | 3,000 |
| 100-499-00_520.4635 | Lease - Alarm System | 245 | 307 | 1,620 | 320 | 237 | 1,620 |
| 100-499-00_520.4800 | Bond Premium / Issue Costs | 1,425 | 500 | 2,500 | 1,567 | 1,567 | 500 |
| 100-499-00_520.4810 | Membership Dues & Licenses | 375 | 325 | 500 | 500 | 450 | 400 |
| 100-499-00_520.4812 | Training & Conferences | 5,921 | 7,915 | 8,500 | 5,500 | 5,466 | 8,500 |
| | <i>Total: OP - Operations</i> | <u>39,218</u> | <u>50,353</u> | <u>57,720</u> | <u>57,274</u> | <u>45,957</u> | <u>66,520</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-499-00_520.3657 | Controlled Assets | 233 | - | 6,700 | 7,146 | 5,726 | 6,600 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>233</u> | <u>-</u> | <u>6,700</u> | <u>7,146</u> | <u>5,726</u> | <u>6,600</u> |
| | SUB-DEPARTMENT Total: 00 - GENERAL | <u>1,503,222</u> | <u>1,548,680</u> | <u>1,880,932</u> | <u>1,880,932</u> | <u>1,544,725</u> | <u>2,004,159</u> |
| | DEPT Total: 499 - TAX ASSESSOR COLLECTOR | <u>1,503,222</u> | <u>1,548,680</u> | <u>1,880,932</u> | <u>1,880,932</u> | <u>1,544,725</u> | <u>2,004,159</u> |

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:

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 503 - MANAGEMENT INFORMATION SERVICES | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-503_420.1020 | Appointed Officials Salary | 101,800 | 96,113 | 110,000 | 110,000 | 97,041 | 116,145 |
| 100-503_420.1022 | Appointed Officials Auto Allowance | 4,000 | 3,333 | 4,000 | 4,000 | 3,667 | 4,000 |
| 100-503_420.1610 | Appointed Officials Longevity | 2,130 | 2,490 | 2,145 | 2,145 | 2,145 | 3,705 |
| 100-503_430.1030 | Employees Salaried Exempt | 73,807 | 70,360 | - | - | - | 103,003 |
| 100-503_430.1040 | Employees Hourly Employees | 323,907 | 315,235 | 516,110 | 516,110 | 415,223 | 424,847 |
| 100-503_430.1610 | Employees Longevity | 9,310 | 11,890 | 7,950 | 7,950 | 7,950 | 18,250 |
| 100-503_440.1600 | Other Pay Overtime | - | 7,625 | - | - | - | - |
| 100-503_450.2010 | Social Security/Medicare | 37,016 | 36,275 | 48,976 | 48,976 | 37,986 | 51,250 |
| 100-503_450.2020 | Group Medical Insurance | 74,256 | 65,416 | 109,200 | 109,200 | 70,070 | 101,520 |
| 100-503_450.2030 | Retirement | 61,022 | 62,293 | 81,370 | 81,370 | 66,803 | 85,620 |
| 100-503_450.2040 | Worker's Compensation Insurance | 671 | 684 | 836 | 836 | 687 | 875 |
| | <i>Total: PS - Personnel Services</i> | 687,918 | 671,715 | 880,587 | 880,587 | 701,573 | 909,215 |
| <i>OP - Operations</i> | | | | | | | |
| 100-503_520.3100 | Office Supplies / Minor Eqpt | 3,647 | 132 | 1,570 | 1,570 | 1,277 | 2,041 |
| 100-503_520.3300 | Fuel | 489 | 940 | 2,500 | 2,500 | 582 | 1,500 |
| 100-503_520.3315 | Cable, Media & Misc Supplies | 1,116 | 1,214 | 5,395 | 6,832 | 6,328 | 5,560 |
| 100-503_520.3655 | Replacement Computer Equipment | 5,000 | 3,905 | 15,000 | 15,000 | 8,161 | 15,000 |
| 100-503_520.3658 | Workcenter Upgrades-Controlled | 83,916 | 61,650 | 221,775 | 314,274 | 300,546 | 164,473 |
| 100-503_520.3660 | Computer Software | 4,174 | 20,015 | 120,700 | 120,700 | 13,627 | 206,484 |
| 100-503_520.4030 | Consulting Services | - | - | 25,000 | 25,000 | - | 15,000 |
| 100-503_520.4210 | Telephone Computer Line | 183,404 | 214,723 | 431,224 | 431,224 | 227,093 | 374,540 |
| 100-503_520.4213 | TV / Satellite Service / Cable | 1,391 | 1,524 | 3,240 | 3,240 | 1,471 | 4,080 |
| 100-503_520.4505 | Repair Bldg & Bldg Equipment | 2,936 | 1,500 | 3,000 | 3,000 | 1,127 | 5,000 |
| 100-503_520.4523 | Software Maintenance/License | 527,460 | 953,279 | 1,181,642 | 1,081,642 | 974,883 | 1,068,649 |
| 100-503_520.4525 | Software Site Licenses | 183,676 | 221,964 | 231,464 | 231,464 | 212,441 | 271,244 |
| 100-503_520.4526 | Maint & Upgrade Phone Systems | 10,973 | 10,683 | 11,000 | 17,064 | 14,063 | 11,000 |
| 100-503_520.4529 | PC Contract Maintenance | 295,882 | 247,181 | 260,348 | 260,348 | 244,678 | 281,148 |
| 100-503_520.4533 | Repair County MIS Equipment | 49,353 | 14,257 | 32,725 | 35,309 | 13,253 | 14,300 |
| 100-503_520.4540 | Vehicle Repair & Maintenance | 55 | 58 | 1,000 | 1,000 | 243 | 1,000 |
| 100-503_520.4810 | Membership Dues & Licenses | - | - | 175 | 175 | 175 | 175 |
| 100-503_520.4812 | Training & Conferences | 479 | 479 | 26,400 | 26,400 | 8,481 | 13,600 |
| 100-503_520.4825 | Insurance - Fleet | 120 | 227 | 275 | 275 | 310 | 275 |
| | <i>Total: OP - Operations</i> | 1,354,070 | 1,753,730 | 2,574,433 | 2,577,017 | 2,028,739 | 2,455,069 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-503_520.3657 | Controlled Assets | - | 1,371 | 19,325 | 24,869 | 16,193 | 8,600 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | 1,371 | 19,325 | 24,869 | 16,193 | 8,600 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-503_595.5730 | Capital Outlay Vehicles | - | - | - | - | - | - |
| 100-503_595.5760 | Capital Outlay MIS Equipment | - | - | 41,000 | 557,872 | 501,119 | 275,000 |
| | <i>Total: CAP - Capital Outlay</i> | - | - | 41,000 | 557,872 | 501,119 | 275,000 |
| PT Total: 503 - MANAGEMENT INFORMATION SERVICES | | 2,041,989 | 2,426,816 | 3,515,345 | 4,040,345 | 3,247,623 | 3,647,884 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 516 - BUILDING MAINTENANCE | | | | | | | |
| SUB-DEPARTMENT: 00 - GENERAL | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-516-00_420.1020 | Appointed Officials Salary | 68,000 | 74,500 | 77,480 | 77,480 | 69,838 | 81,310 |
| 100-516-00_420.1610 | Appointed Officials Longevity | 2,170 | 2,530 | 2,590 | 2,590 | 2,590 | 4,150 |
| 100-516-00_430.1040 | Employees Hourly Employees | 421,404 | 411,128 | 590,493 | 590,493 | 428,170 | 581,394 |
| 100-516-00_430.1595 | Employees Part-time employees | 19,113 | 35,962 | 60,000 | 60,000 | 20,497 | 60,000 |
| 100-516-00_430.1610 | Employees Longevity | 13,150 | 12,580 | 15,160 | 15,160 | 15,160 | 26,180 |
| 100-516-00_440.1600 | Other Pay Overtime | - | - | 8,000 | 8,000 | - | 8,000 |
| 100-516-00_450.2010 | Social Security/Medicare | 38,419 | 39,217 | 57,660 | 57,660 | 39,181 | 58,219 |
| 100-516-00_450.2020 | Group Medical Insurance | 108,732 | 113,152 | 163,800 | 163,800 | 111,930 | 169,200 |
| 100-516-00_450.2030 | Retirement | 62,075 | 66,025 | 95,798 | 95,798 | 68,016 | 97,260 |
| 100-516-00_450.2040 | Worker's Compensation Insurance | 10,733 | 11,326 | 16,120 | 16,120 | 11,269 | 16,244 |
| | <i>Total: PS - Personnel Services</i> | 743,796 | 766,420 | 1,087,101 | 1,087,101 | 766,652 | 1,101,957 |
| <i>OP - Operations</i> | | | | | | | |
| 100-516-00_520.3100 | Office Supplies / Minor Eqpt | 652 | 485 | 1,200 | 499 | 216 | 1,200 |
| 100-516-00_520.3300 | Fuel | 5,605 | 8,588 | 9,600 | 9,600 | 6,757 | 10,000 |
| 100-516-00_520.3320 | Cleaning Supplies | 26,292 | 27,349 | 35,000 | 38,900 | 34,434 | 40,000 |
| 100-516-00_520.3321 | Restroom Supply | 13,400 | 15,022 | 20,000 | 20,000 | 17,658 | 25,000 |
| 100-516-00_520.3340 | Miscellaneous | 2,606 | 1,917 | 4,500 | 4,500 | 3,215 | 5,000 |
| 100-516-00_520.3372 | Flags / Exterior Decorations | 5,575 | 11,824 | 10,000 | 4,311 | 4,310 | 12,500 |
| 100-516-00_520.3374 | Holiday Decorations | 444 | 325 | 2,000 | 1,000 | 899 | 24,000 |
| 100-516-00_520.3500 | R&M Supp.Building Structure | 25,136 | 25,128 | 30,000 | 24,500 | 23,351 | 30,000 |
| 100-516-00_520.3505 | R&M Supp.Building Equip. | 7,623 | 8,033 | 10,000 | 9,289 | 6,141 | 12,500 |
| 100-516-00_520.3630 | Small Tools / Minor Equipment | 1,098 | 1,452 | 1,800 | 2,267 | 1,301 | 1,800 |
| 100-516-00_520.4205 | Cell Phone | 1,396 | 1,293 | 1,400 | 1,400 | 1,193 | 1,400 |
| 100-516-00_520.4500 | Repair Building Structures | 76,397 | 368,687 | 251,250 | 134,478 | 65,082 | 271,000 |
| 100-516-00_520.4504 | Repair Elevators | 25,110 | 26,496 | 25,000 | 37,000 | 34,260 | 25,000 |
| 100-516-00_520.4505 | Repair Bldg & Bldg Equipment | 70,566 | 151,126 | 85,143 | 169,409 | 167,537 | 133,169 |
| 100-516-00_520.4510 | Repair Equip & Machinery | - | - | 1,500 | 1,500 | - | 1,500 |
| 100-516-00_520.4540 | Vehicle Repair & Maintenance | 1,303 | 9,978 | 7,000 | 3,726 | 1,724 | 7,000 |
| 100-516-00_520.4598 | Pest Control | 12,209 | 14,392 | 15,000 | 15,000 | 10,118 | 22,000 |
| 100-516-00_520.4615 | Uniform Expense | 5,359 | 4,851 | 6,000 | 6,000 | 4,914 | 6,000 |
| 100-516-00_520.4825 | Insurance - Fleet | 605 | 690 | 800 | 800 | 864 | 900 |
| 100-516-00_520.4989 | Inspection Fees | 8,109 | 8,219 | 9,000 | 18,706 | 16,343 | 14,000 |
| | <i>Total: OP - Operations</i> | 289,486 | 685,854 | 526,193 | 502,885 | 400,315 | 643,969 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-516-00_520.3657 | Controlled Assets | - | 3,779 | 2,500 | 2,033 | - | 6,964 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | 3,779 | 2,500 | 2,033 | - | 6,964 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-516-00_595.5730 | Capital Outlay Vehicles | 25,005 | - | - | - | - | 54,300 |
| | <i>Total: CAP - Capital Outlay</i> | 25,005 | - | - | - | - | 54,300 |
| | SUB-DEPARTMENT Total: 00 - GENERAL | 1,058,288 | 1,456,053 | 1,615,794 | 1,592,019 | 1,166,967 | 1,807,190 |
| | DEPT Total: 516 - BUILDING MAINTENANCE | 1,058,288 | 1,456,053 | 1,615,794 | 1,592,019 | 1,166,967 | 1,807,190 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 517 - GROUNDS MAINTENANCE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-517_430.1595 | Employees Part-time employees | 28,404 | 35,431 | 88,400 | 88,400 | 59,362 | 132,600 |
| 100-517_430.1598 | Employees Temporary Employees | - | - | - | - | - | - |
| 100-517_430.1610 | Employees Longevity | 700 | 500 | 500 | 500 | 500 | 3,750 |
| 100-517_450.2010 | Social Security/Medicare | 2,226 | 2,749 | 6,801 | 6,801 | 4,579 | 10,431 |
| 100-517_450.2030 | Retirement | 3,449 | 4,426 | 11,299 | 11,299 | 7,608 | 17,426 |
| 100-517_450.2040 | Worker's Compensation Insurance | 631 | 762 | 1,992 | 1,992 | 1,292 | 3,056 |
| | <i>Total: PS - Personnel Services</i> | <u>35,410</u> | <u>43,868</u> | <u>108,992</u> | <u>108,992</u> | <u>73,340</u> | <u>167,263</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-517_520.3300 | Fuel | 1,885 | 2,670 | 5,000 | 5,000 | 2,474 | 6,000 |
| 100-517_520.3325 | Maintenance Supplies | 874 | 723 | 3,500 | 3,500 | 2,865 | 3,500 |
| 100-517_520.3630 | Small Tools / Minor Equipment | 275 | 904 | 3,750 | 3,250 | 656 | 3,700 |
| 100-517_520.4510 | Repair Equip & Machinery | - | 163 | 600 | 1,500 | 1,130 | 2,000 |
| 100-517_520.4540 | Vehicle Repair & Maintenance | 8 | 366 | 500 | 500 | 183 | 750 |
| 100-517_520.4615 | Uniform Expense | 291 | 306 | 2,000 | 2,000 | 200 | 2,000 |
| 100-517_520.4825 | Insurance - Fleet | 120 | 116 | 200 | 200 | 225 | 300 |
| 100-517_520.4875 | Sitework Maintenance | 16,970 | 17,248 | 50,000 | 49,600 | 19,456 | 50,000 |
| 100-517_520.4876 | Lawn Maintenance Services | 39,203 | 31,108 | - | - | - | - |
| | <i>Total: OP - Operations</i> | <u>59,628</u> | <u>53,603</u> | <u>65,550</u> | <u>65,550</u> | <u>27,189</u> | <u>68,250</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-517_520.3657 | Controlled Assets | - | 1,121 | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>1,121</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-517_595.5710 | Capital Outlay Equipment & Machinery | - | - | - | 26,000 | 25,384 | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>26,000</u> | <u>25,384</u> | <u>-</u> |
| DEPT Total: 517 - GROUNDS MAINTENANCE | | <u>95,038</u> | <u>98,592</u> | <u>174,542</u> | <u>200,542</u> | <u>125,913</u> | <u>235,513</u> |

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 543 - FIRE DEPARTMENTS | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-543_430.1030 | Employees Salaried Exempt | - | - | 80,000 | 80,000 | 70,575 | 87,296 |
| 100-543_430.1040 | Employees Hourly Employees | - | 91,493 | 525,600 | 449,022 | 376,176 | 829,572 |
| 100-543_430.1595 | Employees Part-time employees | 14,315 | 77,937 | 76,000 | 76,000 | 72,155 | 76,000 |
| 100-543_430.1610 | Employees Longevity | - | - | 1,000 | 1,000 | 500 | 16,250 |
| 100-543_440.1599 | Other Pay Holiday Pay | - | 2,720 | 20,160 | 20,160 | 13,280 | 26,000 |
| 100-543_440.1600 | Other Pay Overtime | - | 4,006 | 98,280 | 183,280 | 131,058 | 180,000 |
| 100-543_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | - | 900 | 4,500 | 4,500 | 4,050 | 14,850 |
| 100-543_450.2010 | Social Security/Medicare | 1,095 | 13,496 | 61,624 | 61,624 | 50,146 | 94,093 |
| 100-543_450.2020 | Group Medical Insurance | - | 15,028 | 109,200 | 79,200 | 64,610 | 155,100 |
| 100-543_450.2030 | Retirement | 1,696 | 21,928 | 101,593 | 101,593 | 85,081 | 157,190 |
| 100-543_450.2040 | Worker's Compensation Insurance | 19 | 2,952 | 22,211 | 22,211 | 17,029 | 31,367 |
| | <i>Total: PS - Personnel Services</i> | 17,125 | 230,459 | 1,100,168 | 1,078,590 | 884,661 | 1,667,718 |
| <i>OP - Operations</i> | | | | | | | |
| 100-543_520.3100 | Office Supplies / Minor Eqpt | 258 | 317 | 1,000 | 1,700 | 682 | 2,000 |
| 100-543_520.3300 | Fuel | - | 11,554 | 35,000 | 35,000 | 24,416 | 35,000 |
| 100-543_520.3320 | Cleaning Supplies | - | - | 500 | 2,500 | 113 | 2,000 |
| 100-543_520.3332 | Kitchen Items | - | 664 | - | - | - | 5,000 |
| 100-543_520.3340 | Miscellaneous | 14,517 | 4,586 | 11,005 | 26,400 | 20,737 | 20,000 |
| 100-543_520.3375 | Prescriptions / Medical Supplies | 5,642 | 2,946 | 8,000 | 8,000 | 2,284 | 10,000 |
| 100-543_520.3542 | Tires, Tubes, and Batteries | - | - | 10,000 | 7,775 | 7,129 | 10,000 |
| 100-543_520.3550 | Safety Equipment / Supplies | 12,088 | 4,648 | 16,097 | 18,097 | 17,806 | 20,000 |
| 100-543_520.3630 | Small Tools / Minor Equipment | 7,010 | 2,217 | 7,819 | 10,319 | 10,060 | 12,000 |
| 100-543_520.3757 | Vehicle Equipment | 4,612 | 6,130 | 22,000 | 24,000 | 20,510 | 30,000 |
| 100-543_520.3758 | Fire Apparatus Equipment | - | - | 72,245 | 68,797 | 58,720 | 70,000 |
| 100-543_520.3800 | Body Armor | - | - | - | - | - | 24,000 |
| 100-543_520.3900 | Subs, Publications, Access Fees | - | 43,914 | 80,000 | 56,460 | 47,198 | 60,000 |
| 100-543_520.4054 | Pre-employment/employee physical | - | - | 2,500 | 2,500 | - | 10,000 |
| 100-543_520.4205 | Cell Phone | 312 | 513 | 1,500 | 1,500 | 802 | 2,000 |
| 100-543_520.4212 | Wireless Internet Service | 221 | 373 | 2,500 | 1,800 | 591 | 3,000 |
| 100-543_520.4525 | Software Site Licenses | - | 996 | 3,000 | - | - | 3,500 |
| 100-543_520.4540 | Vehicle Repair & Maintenance | 4,320 | 7,414 | 8,000 | 10,000 | 7,174 | 25,000 |
| 100-543_520.4615 | Uniform Expense | - | 28,651 | 20,000 | 22,148 | 20,788 | 25,000 |
| 100-543_520.4616 | Uniform Accessories | - | 1,162 | 2,000 | 1,252 | 1,252 | 3,000 |
| 100-543_520.4810 | Membership Dues & Licenses | - | 113 | 5,000 | 5,000 | 1,250 | 7,500 |
| 100-543_520.4812 | Training & Conferences | - | 3,828 | 10,000 | 11,176 | 9,015 | 20,000 |
| 100-543_520.4825 | Insurance - Fleet | - | 278 | 3,000 | 3,000 | 2,871 | 5,000 |
| | <i>Total: OP - Operations</i> | 48,980 | 120,302 | 321,166 | 317,424 | 253,397 | 404,000 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-543_520.3657 | Controlled Assets | 24,659 | 28,411 | 108,924 | 82,677 | 62,296 | 74,600 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 24,659 | 28,411 | 108,924 | 82,677 | 62,296 | 74,600 |
| <i>OT - Other Services</i> | | | | | | | |
| 100-543_580.4941 | Municipal Fire Dept Cont | 350,000 | 400,000 | 474,380 | 474,380 | 434,848 | 550,250 |
| 100-543_580.4952 | Geronimo VFD | 44,500 | 45,835 | 50,500 | 50,500 | 46,292 | 54,035 |
| 100-543_580.4954 | Kingsbury VFD | 52,000 | 53,560 | 56,774 | 56,774 | 52,043 | 60,748 |
| 100-543_580.4956 | Lake Dunlap VFD | 42,000 | 43,260 | 50,500 | 50,500 | 46,292 | 54,035 |
| 100-543_580.4958 | Marion VFD | 45,000 | 46,350 | 50,500 | 50,500 | 46,292 | 54,035 |
| 100-543_580.4962 | McQueeney VFD | 58,000 | 29,870 | 63,324 | 63,324 | - | 63,324 |
| 100-543_580.4964 | New Berlin VFD | 65,000 | 66,950 | 70,967 | 70,967 | 65,053 | 81,612 |
| 100-543_580.4968 | Sand Hills VFD | 64,000 | 65,920 | 69,875 | 69,875 | 64,052 | 74,766 |
| 100-543_580.4976 | York Creek VFD | 59,500 | 61,285 | 64,962 | 64,962 | 59,549 | 68,210 |
| | <i>Total: OT - Other Services</i> | 780,000 | 813,030 | 951,782 | 951,782 | 814,419 | 1,061,015 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 543 - FIRE DEPARTMENTS, Continued | | | | | | | |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-543_595.5710 | Capital Outlay Equipment & Machinery | 67,430 | 182,977 | 58,090 | 79,490 | 48,482 | 191,300 |
| 100-543_595.5730 | Capital Outlay Vehicles | 137,101 | - | 65,000 | 44,824 | 44,824 | - |
| 100-543_595.5740 | Capital Outlay Fire Trucks | - | 20,058 | - | - | - | 600,000 |
| | <i>Total: CAP - Capital Outlay</i> | <u>204,531</u> | <u>203,035</u> | <u>123,090</u> | <u>124,314</u> | <u>93,306</u> | <u>791,300</u> |
| | DEPT Total: 543 - FIRE DEPARTMENTS | 1,075,296 | 1,395,238 | 2,605,130 | 2,554,787 | 2,108,079 | 3,998,633 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 545 - FIRE MARSHAL / EMC | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-545_420.1020 | Appointed Officials Salary | 75,972 | 87,890 | 96,044 | 96,044 | 86,571 | 104,301 |
| 100-545_420.1054 | Appointed Officials Certification Suppleme | 800 | 1,300 | 2,600 | 2,600 | 1,150 | 2,600 |
| 100-545_420.1610 | Appointed Officials Longevity | 1,245 | 1,605 | 1,665 | 1,665 | 1,665 | 3,225 |
| 100-545_420.1625 | Appointed Officials Uniform Allowance | 450 | 450 | 450 | 450 | 450 | 450 |
| 100-545_430.1030 | Employees Salaried Exempt | - | - | 80,000 | 80,000 | 70,575 | 87,296 |
| 100-545_430.1040 | Employees Hourly Employees | 160,991 | 188,282 | 139,546 | 139,546 | 120,410 | 78,420 |
| 100-545_430.1054 | Employees Certification Supplement | 2,600 | 2,700 | 5,200 | 5,200 | 2,300 | 2,600 |
| 100-545_430.1595 | Employees Part-time employees | 16,239 | 5,781 | 24,620 | 18,520 | 11,012 | - |
| 100-545_430.1598 | Employees Temporary Employees | - | - | - | - | - | 15,000 |
| 100-545_430.1610 | Employees Longevity | 3,030 | 2,865 | 3,985 | 3,985 | 3,985 | 5,395 |
| 100-545_440.1600 | Other Pay Overtime | 4,815 | 7,996 | 7,500 | 7,500 | 3,642 | 7,500 |
| 100-545_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 900 | 900 | 900 | 900 | 900 | 900 |
| 100-545_450.2010 | Social Security/Medicare | 18,949 | 21,240 | 27,732 | 27,732 | 21,409 | 23,538 |
| 100-545_450.2020 | Group Medical Insurance | 42,457 | 50,388 | 54,600 | 52,780 | 47,320 | 45,120 |
| 100-545_450.2030 | Retirement | 31,639 | 36,860 | 46,075 | 43,013 | 38,405 | 37,405 |
| 100-545_450.2040 | Worker's Compensation Insurance | 3,529 | 4,520 | 4,581 | 4,581 | 5,935 | 5,444 |
| | <i>Total: PS - Personnel Services</i> | 363,615 | 412,778 | 495,498 | 484,516 | 415,730 | 419,194 |
| <i>OP - Operations</i> | | | | | | | |
| 100-545_520.3100 | Office Supplies / Minor Eqpt | 1,842 | 1,760 | 2,500 | 2,500 | 794 | 3,000 |
| 100-545_520.3110 | Postage | 34 | 192 | 500 | 500 | 60 | 500 |
| 100-545_520.3300 | Fuel | 7,149 | 12,043 | 18,000 | 12,353 | 9,013 | 18,000 |
| 100-545_520.3340 | Miscellaneous | 6,578 | 5,907 | 7,000 | 2,104 | 1,561 | 7,500 |
| 100-545_520.3390 | Ammunition | - | 549 | 1,500 | 1,846 | 1,682 | 2,000 |
| 100-545_520.3550 | Safety Equipment / Supplies | 3,140 | - | 5,000 | 4,850 | 3,029 | 5,000 |
| 100-545_520.3757 | Vehicle Equipment | 1,965 | 1,051 | 11,000 | 5,822 | 4,160 | 11,000 |
| 100-545_520.3800 | Body Armor | - | - | - | 6,100 | 6,014 | - |
| 100-545_520.3900 | Subs, Publications, Access Fees | 1,466 | 2,816 | 3,000 | 1,600 | 170 | 3,000 |
| 100-545_520.4205 | Cell Phone | 1,970 | 1,991 | 2,400 | 2,700 | 2,476 | 3,000 |
| 100-545_520.4212 | Wireless Internet Service | 1,458 | 2,599 | 4,000 | 5,000 | 4,504 | 5,500 |
| 100-545_520.4350 | Printing | 477 | - | 500 | 900 | 815 | 750 |
| 100-545_520.4402 | Electric Service - Siren System | 5,610 | 5,896 | 5,500 | 5,500 | 4,956 | 6,500 |
| 100-545_520.4510 | Repair Equip & Machinery | 29,324 | 26,337 | 65,000 | 9,472 | 5,788 | 65,000 |
| 100-545_520.4520 | Repair Office & Misc Equipment | 34,902 | 2,492 | 2,500 | 2,500 | 993 | 3,000 |
| 100-545_520.4525 | Software Site Licenses | 2,495 | 2,993 | 5,000 | 5,000 | 2,495 | 6,000 |
| 100-545_520.4540 | Vehicle Repair & Maintenance | 1,129 | 4,577 | 4,000 | 8,104 | 5,689 | 5,000 |
| 100-545_520.4615 | Uniform Expense | - | - | - | 600 | 600 | 2,500 |
| 100-545_520.4616 | Uniform Accessories | - | - | - | 1,532 | 1,087 | 2,500 |
| 100-545_520.4800 | Bond Premium / Issue Costs | 910 | 638 | 1,000 | 1,000 | 698 | 1,300 |
| 100-545_520.4810 | Membership Dues & Licenses | 658 | 1,051 | 2,700 | 2,200 | 426 | 2,700 |
| 100-545_520.4812 | Training & Conferences | 3,156 | 10,460 | 12,000 | 22,165 | 20,164 | 18,000 |
| 100-545_520.4825 | Insurance - Fleet | 1,153 | 1,538 | 2,000 | 2,000 | 2,413 | 3,700 |
| | <i>Total: OP - Operations</i> | 105,417 | 84,890 | 155,100 | 106,348 | 79,588 | 175,450 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-545_520.3657 | Controlled Assets | 1,010 | 14,823 | 11,350 | 14,723 | 9,164 | 19,225 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 1,010 | 14,823 | 11,350 | 14,723 | 9,164 | 19,225 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 545 - FIRE MARSHAL / EMC, Continued | | | | | | | |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-545_595.5710 | Capital Outlay Equipment & Machinery | 3,926 | 17,716 | 85,000 | 186,479 | 186,478 | 97,525 |
| 100-545_595.5730 | Capital Outlay Vehicles | - | - | 67,000 | 67,000 | 66,989 | - |
| <i>Total: CAP - Capital Outlay</i> | | <u>3,926</u> | <u>17,716</u> | <u>152,000</u> | <u>253,479</u> | <u>253,467</u> | <u>97,525</u> |
| DEPT Total: 545 - FIRE MARSHAL / EMC | | 473,968 | 530,206 | 813,948 | 859,066 | 757,949 | 711,394 |

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.



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

Contact Information:

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 551 - CONSTABLE, PRECINCT 1 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-551_410.1010 | Elected Officials Salary | 56,523 | 59,999 | 70,000 | 70,000 | 61,753 | 77,462 |
| 100-551_410.1054 | Elected Officials Certification Supplement | 2,600 | 2,600 | 2,600 | 2,600 | 2,300 | 2,600 |
| 100-551_410.1610 | Elected Officials Longevity | 700 | 1,000 | 1,225 | 1,225 | 1,225 | 2,785 |
| 100-551_410.1625 | Elected Officials Uniform Allowance | 450 | 450 | 450 | 450 | 450 | 450 |
| 100-551_430.1040 | Employees Hourly Employees | 53,250 | 55,263 | 66,960 | 66,960 | 58,919 | 71,045 |
| 100-551_430.1054 | Employees Certification Supplement | 2,600 | 2,600 | 2,600 | 2,600 | 2,300 | 2,600 |
| 100-551_430.1595 | Employees Part-time employees | 29,575 | 42,525 | 60,000 | 60,000 | 27,352 | 60,000 |
| 100-551_430.1610 | Employees Longevity | 700 | 1,225 | 1,785 | 1,785 | 1,785 | 4,095 |
| 100-551_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 450 | 1,050 | 1,350 | 1,350 | 750 | 1,350 |
| 100-551_450.2010 | Social Security/Medicare | 10,648 | 12,415 | 15,833 | 15,833 | 11,461 | 17,013 |
| 100-551_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-551_450.2030 | Retirement | 17,402 | 20,502 | 26,306 | 26,306 | 19,901 | 28,421 |
| 100-551_450.2040 | Worker's Compensation Insurance | 2,405 | 2,791 | 3,474 | 3,474 | 2,626 | 3,732 |
| | <i>Total: PS - Personnel Services</i> | 198,519 | 223,636 | 274,423 | 274,423 | 210,842 | 294,113 |
| <i>OP - Operations</i> | | | | | | | |
| 100-551_520.3100 | Office Supplies / Minor Eqpt | 1,097 | 1,259 | 3,200 | 3,200 | 2,933 | 4,000 |
| 100-551_520.3110 | Postage | - | - | 200 | 200 | - | 200 |
| 100-551_520.3300 | Fuel | 7,822 | 12,044 | 22,000 | 22,000 | 7,900 | 18,000 |
| 100-551_520.3340 | Miscellaneous | 159 | 804 | 3,329 | 12,413 | 1,051 | 2,000 |
| 100-551_520.3390 | Ammunition | 110 | 1,009 | 800 | 805 | 805 | 800 |
| 100-551_520.3757 | Vehicle Equipment | 720 | 9,376 | 18,800 | 18,800 | 9,850 | 2,000 |
| 100-551_520.3800 | Body Armor | - | 2,565 | 900 | 900 | - | - |
| 100-551_520.3900 | Subs, Publications, Access Fees | - | - | - | 2,250 | 2,250 | - |
| 100-551_520.4205 | Cell Phone | 1,301 | 1,613 | 2,800 | 2,800 | 1,511 | 2,800 |
| 100-551_520.4212 | Wireless Internet Service | 1,619 | 1,545 | 1,900 | 1,900 | 1,420 | 1,900 |
| 100-551_520.4520 | Repair Office & Misc Equipment | 1,195 | 155 | 1,500 | 2,571 | 1,050 | 1,500 |
| 100-551_520.4525 | Software Site Licenses | 2,535 | 2,535 | 3,200 | 3,200 | 2,729 | 2,250 |
| 100-551_520.4540 | Vehicle Repair & Maintenance | 5,478 | 8,817 | 8,000 | 8,000 | 3,105 | 4,000 |
| 100-551_520.4615 | Uniform Expense | 244 | - | 500 | 809 | 804 | 600 |
| 100-551_520.4626 | Lease- Radar Equipment | 1,103 | 1,103 | 1,200 | 1,200 | 865 | 3,600 |
| 100-551_520.4800 | Bond Premium / Issue Costs | 520 | 250 | 500 | 500 | 250 | 500 |
| 100-551_520.4810 | Membership Dues & Licenses | 302 | 60 | 400 | 400 | 70 | 650 |
| 100-551_520.4812 | Training & Conferences | 861 | - | 2,000 | 2,000 | - | 2,000 |
| 100-551_520.4825 | Insurance - Fleet | 726 | 695 | 1,000 | 1,000 | 1,632 | 1,850 |
| | <i>Total: OP - Operations</i> | 25,792 | 43,830 | 72,229 | 84,948 | 38,226 | 48,650 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-551_520.3657 | Controlled Assets | 2,175 | 957 | 2,940 | 50,566 | 50,586 | 6,508 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 2,175 | 957 | 2,940 | 50,566 | 50,586 | 6,508 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-551_595.5710 | Capital Outlay Equipment & Machinery | - | - | 72,400 | 12,055 | 12,055 | - |
| 100-551_595.5730 | Capital Outlay Vehicles | - | 37,489 | 52,000 | 52,000 | 43,561 | - |
| | <i>Total: CAP - Capital Outlay</i> | - | 37,489 | 124,400 | 64,055 | 55,616 | - |
| DEPT Total: 551 - CONSTABLE, PRECINCT 1 | | 226,486 | 305,913 | 473,992 | 473,992 | 355,270 | 349,271 |

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



Contact Information:

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

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 552 - CONSTABLE, PRECINCT 2 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-552_410.1010 | Elected Officials Salary | 56,523 | 59,999 | 70,000 | 70,000 | 61,753 | 77,462 |
| 100-552_410.1023 | Elected Officials Cell Phone Allowance | 720 | 720 | 720 | 720 | 660 | 720 |
| 100-552_410.1054 | Elected Officials Certification Supplement | 1,650 | 1,350 | 2,600 | 2,600 | 1,150 | 2,600 |
| 100-552_410.1610 | Elected Officials Longevity | 1,165 | 2,050 | 2,110 | 2,110 | 2,110 | 3,670 |
| 100-552_410.1625 | Elected Officials Uniform Allowance | 450 | 450 | 450 | 450 | 450 | 450 |
| 100-552_430.1040 | Employees Hourly Employees | 52,170 | 56,298 | 66,960 | 66,960 | 57,239 | 73,165 |
| 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 | 1,150 | 2,600 |
| 100-552_430.1595 | Employees Part-time employees | 36,253 | 56,400 | 60,000 | 60,000 | 53,256 | 65,000 |
| 100-552_430.1610 | Employees Longevity | 1,150 | 2,010 | 2,325 | 2,325 | 2,070 | 5,635 |
| 100-552_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 1,050 | 1,050 | 1,350 | 1,350 | 1,050 | 1,350 |
| 100-552_450.2010 | Social Security/Medicare | 11,024 | 13,231 | 16,052 | 16,052 | 13,234 | 17,853 |
| 100-552_450.2020 | Group Medical Insurance | 20,332 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-552_450.2030 | Retirement | 18,063 | 22,361 | 26,670 | 26,670 | 22,947 | 29,825 |
| 100-552_450.2040 | Worker's Compensation Insurance | 2,538 | 3,014 | 3,498 | 3,498 | 2,998 | 3,893 |
| | <i>Total: PS - Personnel Services</i> | 204,388 | 241,448 | 277,895 | 277,895 | 240,087 | 307,503 |
| <i>OP - Operations</i> | | | | | | | |
| 100-552_520.3100 | Office Supplies / Minor Eqpt | 743 | 942 | 1,500 | 1,430 | 602 | 2,000 |
| 100-552_520.3110 | Postage | - | - | 120 | 190 | 190 | 200 |
| 100-552_520.3300 | Fuel | 7,788 | 14,635 | 22,000 | 20,500 | 12,834 | 18,000 |
| 100-552_520.3340 | Miscellaneous | 928 | 770 | 3,300 | 4,858 | 2,445 | 3,500 |
| 100-552_520.3390 | Ammunition | 488 | - | 2,000 | 2,000 | 1,975 | 4,000 |
| 100-552_520.3757 | Vehicle Equipment | 142 | 9,430 | 9,604 | 9,604 | 1,238 | 15,000 |
| 100-552_520.3800 | Body Armor | - | - | 2,406 | 5,103 | 4,003 | 6,000 |
| 100-552_520.4200 | Telephone | - | - | 600 | 600 | - | 650 |
| 100-552_520.4205 | Cell Phone | 653 | 650 | 1,500 | 1,500 | 598 | 1,500 |
| 100-552_520.4212 | Wireless Internet Service | 1,377 | 1,165 | 2,400 | 2,400 | 1,037 | 2,500 |
| 100-552_520.4260 | Mileage/Travel non training | - | - | - | - | - | 1,500 |
| 100-552_520.4510 | Repair Equip & Machinery | - | - | - | - | - | 100 |
| 100-552_520.4525 | Software Site Licenses | 1,092 | 1,092 | 1,900 | 1,900 | 1,600 | 2,000 |
| 100-552_520.4540 | Vehicle Repair & Maintenance | 2,701 | 5,292 | 6,000 | 7,500 | 5,084 | 8,500 |
| 100-552_520.4626 | Lease- Radar Equipment | 3,250 | 2,702 | 5,700 | 5,700 | 5,668 | 6,000 |
| 100-552_520.4800 | Bond Premium / Issue Costs | 528 | 300 | 500 | 500 | 410 | 600 |
| 100-552_520.4810 | Membership Dues & Licenses | - | 162 | 500 | 500 | 40 | 650 |
| 100-552_520.4812 | Training & Conferences | 746 | - | 1,500 | 1,500 | 815 | 2,000 |
| 100-552_520.4825 | Insurance - Fleet | 846 | 811 | 1,300 | 1,300 | 1,299 | 1,300 |
| | <i>Total: OP - Operations</i> | 21,280 | 37,951 | 62,830 | 67,085 | 39,838 | 76,000 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-552_520.3657 | Controlled Assets | - | 20,306 | 34,350 | 32,792 | 17,089 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | 20,306 | 34,350 | 32,792 | 17,089 | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-552_595.5730 | Capital Outlay Vehicles | - | 37,045 | 52,000 | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | - | 37,045 | 52,000 | - | - | - |
| DEPT Total: 552 - CONSTABLE, PRECINCT 2 | | 225,669 | 336,749 | 427,075 | 377,772 | 297,014 | 383,503 |

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



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

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 553 - CONSTABLE, PRECINCT 3 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-553_410.1010 | Elected Officials Salary | 56,523 | 60,000 | 70,000 | 70,000 | 61,753 | 77,462 |
| 100-553_410.1023 | Elected Officials Cell Phone Allowance | 720 | 720 | 720 | 720 | 660 | 720 |
| 100-553_410.1054 | Elected Officials Certification Supplement | 2,600 | 2,600 | 2,600 | 2,600 | 2,100 | 2,600 |
| 100-553_410.1610 | Elected Officials Longevity | 1,740 | 2,100 | 2,160 | 2,160 | 2,160 | 1,250 |
| 100-553_410.1625 | Elected Officials Uniform Allowance | 450 | 450 | 450 | 450 | 450 | 450 |
| 100-553_430.1040 | Employees Hourly Employees | 49,813 | 54,739 | 66,960 | 66,960 | 56,609 | 68,969 |
| 100-553_430.1053 | Employees Cell Phone Allowance | 300 | - | 720 | 720 | - | 720 |
| 100-553_430.1054 | Employees Certification Supplement | 1,000 | - | 2,600 | 2,600 | 1,300 | 2,600 |
| 100-553_430.1595 | Employees Part-time employees | 46,410 | 54,892 | 65,000 | 65,000 | 56,324 | 65,000 |
| 100-553_430.1610 | Employees Longevity | 1,350 | 1,000 | 1,750 | 1,750 | 2,000 | 3,750 |
| 100-553_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 750 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 |
| 100-553_450.2010 | Social Security/Medicare | 11,831 | 12,911 | 16,395 | 16,395 | 13,682 | 17,203 |
| 100-553_450.2020 | Group Medical Insurance | 15,028 | 21,216 | 21,840 | 21,840 | 18,200 | 22,560 |
| 100-553_450.2030 | Retirement | 19,156 | 21,861 | 27,239 | 27,239 | 23,428 | 28,738 |
| 100-553_450.2040 | Worker's Compensation Insurance | 2,699 | 2,967 | 3,573 | 3,573 | 3,049 | 3,750 |
| | <i>Total: PS - Personnel Services</i> | 210,371 | 236,805 | 283,357 | 283,357 | 243,066 | 297,122 |
| <i>OP - Operations</i> | | | | | | | |
| 100-553_520.3100 | Office Supplies / Minor Eqpt | 272 | 599 | 3,000 | 2,458 | 495 | 3,000 |
| 100-553_520.3300 | Fuel | 9,334 | 13,871 | 22,000 | 22,000 | 9,631 | 18,000 |
| 100-553_520.3340 | Miscellaneous | 1,994 | 865 | 3,400 | 1,920 | 1,748 | 4,000 |
| 100-553_520.3390 | Ammunition | 760 | 400 | 1,000 | 1,342 | 1,342 | 1,000 |
| 100-553_520.3757 | Vehicle Equipment | 13,237 | 1,056 | 3,000 | 3,478 | 2,175 | 3,000 |
| 100-553_520.3800 | Body Armor | 1,097 | 4,300 | 15,000 | 6,200 | 3,567 | 3,000 |
| 100-553_520.4212 | Wireless Internet Service | 3,535 | 3,486 | 3,300 | 3,300 | 2,854 | 3,500 |
| 100-553_520.4510 | Repair Equip & Machinery | 522 | 100 | 900 | - | - | 900 |
| 100-553_520.4525 | Software Site Licenses | 2,231 | 2,231 | 2,700 | 5,700 | 5,459 | 3,000 |
| 100-553_520.4540 | Vehicle Repair & Maintenance | 4,544 | 5,156 | 5,000 | 5,000 | 4,917 | 5,000 |
| 100-553_520.4626 | Lease- Radar Equipment | 1,167 | 1,183 | 1,200 | 1,200 | 1,085 | 1,200 |
| 100-553_520.4710 | Investigative Expense | - | - | 500 | 500 | - | 500 |
| 100-553_520.4800 | Bond Premium / Issue Costs | 678 | 500 | 500 | 500 | 400 | 500 |
| 100-553_520.4810 | Membership Dues & Licenses | 222 | 212 | 500 | 500 | 120 | 500 |
| 100-553_520.4812 | Training & Conferences | 3,045 | 2,932 | 4,500 | 4,500 | 3,828 | 7,000 |
| 100-553_520.4825 | Insurance - Fleet | 1,529 | 1,547 | 2,200 | 2,200 | 2,060 | 2,400 |
| | <i>Total: OP - Operations</i> | 44,167 | 38,439 | 68,700 | 60,798 | 39,679 | 56,500 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-553_520.3657 | Controlled Assets | - | 17,683 | - | 13,599 | 12,803 | 6,000 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | 17,683 | - | 13,599 | 12,803 | 6,000 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-553_595.5710 | Capital Outlay Equipment & Machinery | - | - | 80,600 | 77,600 | 61,612 | 40,000 |
| 100-553_595.5730 | Capital Outlay Vehicles | 38,389 | - | 52,000 | 98,606 | 98,606 | 55,000 |
| | <i>Total: CAP - Capital Outlay</i> | 38,389 | - | 132,600 | 176,206 | 160,218 | 95,000 |
| DEPT Total: 553 - CONSTABLE, PRECINCT 3 | | 292,927 | 292,927 | 484,657 | 533,960 | 455,766 | 454,622 |

OFFICIAL: JEFF LARGE, PRECINCT 3
 APPOINTED: 07/01/2023



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:

Jeff Large
Constable, Precinct 3
 1101 Elbel Road, Suite 5
 Schertz, Texas 78154
 210-945-6685



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 554 - CONSTABLE, PRECINCT 4 | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-554_410.1010 | Elected Officials Salary | 56,523 | 59,999 | 70,000 | 70,000 | 61,753 | 77,462 |
| 100-554_410.1023 | Elected Officials Cell Phone Allowance | 720 | 720 | 720 | 720 | 660 | 720 |
| 100-554_410.1054 | Elected Officials Certification Supplement | 2,600 | 2,700 | 2,600 | 2,600 | 2,300 | 2,600 |
| 100-554_410.1610 | Elected Officials Longevity | 925 | 1,285 | 1,345 | 1,345 | 1,345 | 2,905 |
| 100-554_410.1625 | Elected Officials Uniform Allowance | 450 | 450 | 450 | 450 | 450 | 450 |
| 100-554_430.1040 | Employees Hourly Employees | 52,564 | 58,050 | 66,960 | 66,960 | 59,078 | 71,045 |
| 100-554_430.1053 | Employees Cell Phone Allowance | 720 | 720 | 720 | 720 | 660 | 720 |
| 100-554_430.1054 | Employees Certification Supplement | 125 | 650 | 2,600 | 2,600 | 650 | 2,600 |
| 100-554_430.1595 | Employees Part-time employees | 34,033 | 55,579 | 60,000 | 60,000 | 49,504 | 60,000 |
| 100-554_430.1610 | Employees Longevity | 700 | 1,705 | 2,020 | 2,020 | 2,765 | 6,580 |
| 100-554_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 450 | 450 | 1,350 | 1,350 | 1,350 | 1,350 |
| 100-554_450.2010 | Social Security/Medicare | 11,108 | 13,588 | 15,971 | 15,971 | 13,405 | 17,322 |
| 100-554_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-554_450.2030 | Retirement | 17,752 | 22,423 | 26,534 | 26,534 | 22,900 | 28,938 |
| 100-554_450.2040 | Worker's Compensation Insurance | 2,440 | 3,035 | 3,480 | 3,480 | 3,003 | 3,776 |
| | <i>Total: PS - Personnel Services</i> | <u>202,327</u> | <u>242,570</u> | <u>276,590</u> | <u>276,590</u> | <u>239,843</u> | <u>299,028</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-554_520.3100 | Office Supplies / Minor Eqpt | 848 | 679 | 2,000 | 2,000 | 1,964 | 2,000 |
| 100-554_520.3110 | Postage | 550 | 580 | 1,000 | 1,000 | 996 | 1,000 |
| 100-554_520.3300 | Fuel | 12,458 | 20,439 | 28,000 | 28,000 | 16,143 | 24,000 |
| 100-554_520.3340 | Miscellaneous | 1,546 | 1,761 | 3,595 | 3,595 | 795 | 4,000 |
| 100-554_520.3390 | Ammunition | 1,381 | 1,372 | 2,000 | 2,000 | 1,985 | 2,000 |
| 100-554_520.3757 | Vehicle Equipment | 7,359 | 2,865 | 5,000 | 5,000 | 4,894 | 5,000 |
| 100-554_520.3800 | Body Armor | 530 | 2,612 | 2,000 | 2,000 | 1,984 | 2,000 |
| 100-554_520.3900 | Subs, Publications, Access Fees | - | - | 250 | 250 | - | 250 |
| 100-554_520.4205 | Cell Phone | - | - | 2,160 | 2,160 | - | 2,160 |
| 100-554_520.4212 | Wireless Internet Service | 1,476 | 1,493 | 5,000 | 5,000 | 2,355 | 5,000 |
| 100-554_520.4510 | Repair Equip & Machinery | - | - | 1,500 | 1,500 | - | 1,500 |
| 100-554_520.4525 | Software Site Licenses | 1,791 | 2,251 | 5,000 | 5,000 | 2,479 | 5,000 |
| 100-554_520.4540 | Vehicle Repair & Maintenance | 2,468 | 4,222 | 5,500 | 5,500 | 1,338 | 5,500 |
| 100-554_520.4615 | Uniform Expense | 88 | 253 | 750 | 750 | 62 | 1,000 |
| 100-554_520.4800 | Bond Premium / Issue Costs | 428 | 500 | 500 | 500 | 360 | 500 |
| 100-554_520.4810 | Membership Dues & Licenses | 525 | 60 | 1,500 | 1,500 | 70 | 1,500 |
| 100-554_520.4812 | Training & Conferences | 1,981 | 1,977 | 11,000 | 11,000 | 7,041 | 11,000 |
| 100-554_520.4825 | Insurance - Fleet | 1,027 | 930 | 2,000 | 2,000 | 1,245 | 2,000 |
| | <i>Total: OP - Operations</i> | <u>34,454</u> | <u>41,993</u> | <u>78,755</u> | <u>78,755</u> | <u>43,712</u> | <u>75,410</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-554_520.3657 | Controlled Assets | - | 1,395 | 28,305 | 28,305 | 27,992 | 13,998 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>1,395</u> | <u>28,305</u> | <u>28,305</u> | <u>27,992</u> | <u>13,998</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-554_595.5710 | Capital Outlay Equipment & Machinery | - | - | - | - | - | - |
| 100-554_595.5730 | Capital Outlay Vehicles | 35,475 | - | 52,000 | 52,000 | 43,607 | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>35,475</u> | <u>-</u> | <u>52,000</u> | <u>52,000</u> | <u>43,607</u> | <u>-</u> |
| DEPT Total: 554 - CONSTABLE, PRECINCT 4 | | <u>272,255</u> | <u>285,959</u> | <u>435,650</u> | <u>435,650</u> | <u>355,154</u> | <u>388,436</u> |

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



Contact Information:

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

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|------------------------------------|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 560 - COUNTY SHERIFF | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-560-00_410.1010 | Elected Officials Salary | 110,000 | 114,171 | 125,000 | 125,000 | 112,671 | 141,937 |
| 100-560-00_410.1054 | Elected Officials Certification Supplement | 2,600 | 2,600 | 2,600 | 2,600 | 2,400 | 2,600 |
| 100-560-00_410.1610 | Elected Officials Longevity | 2,375 | 2,735 | 2,795 | 2,795 | 2,795 | 4,355 |
| 100-560-00_430.1030 | Employees Salaried Exempt | 183,000 | 191,343 | 313,168 | 313,168 | 265,436 | 358,333 |
| 100-560-00_430.1040 | Employees Hourly Employees | 6,788,145 | 7,433,094 | 8,841,221 | 8,621,221 | 7,482,442 | 10,067,901 |
| 100-560-00_430.1054 | Employees Certification Supplement | 128,351 | 148,610 | 156,000 | 156,000 | 138,215 | 175,000 |
| 100-560-00_430.1595 | Employees Part-time employees | 9,273 | 8,891 | 33,258 | 33,258 | 14,781 | 33,258 |
| 100-560-00_430.1610 | Employees Longevity | 133,755 | 166,445 | 182,150 | 182,150 | 171,168 | 374,695 |
| 100-560-00_440.1599 | Other Pay Holiday Pay | 334,640 | 305,535 | 370,000 | 370,000 | 350,140 | 450,000 |
| 100-560-00_440.1600 | Other Pay Overtime | 173,538 | 337,595 | 200,000 | 510,000 | 428,948 | 200,000 |
| 100-560-00_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 51,075 | 51,975 | 53,550 | 53,550 | 51,975 | 11,250 |
| 100-560-00_450.2010 | Social Security/Medicare | 574,609 | 636,694 | 786,400 | 786,400 | 658,052 | 903,908 |
| 100-560-00_450.2020 | Group Medical Insurance | 1,268,540 | 1,306,531 | 1,561,560 | 1,467,719 | 1,330,875 | 1,663,800 |
| 100-560-00_450.2030 | Retirement | 940,514 | 1,077,166 | 1,306,555 | 1,306,555 | 1,144,079 | 1,510,010 |
| 100-560-00_450.2040 | Worker's Compensation Insurance | 111,047 | 125,454 | 150,944 | 150,944 | 130,318 | 174,676 |
| | <i>Total: PS - Personnel Services</i> | 10,811,462 | 11,908,840 | 14,085,201 | 14,081,360 | 12,284,293 | 16,071,723 |
| <i>OP - Operations</i> | | | | | | | |
| 100-560-00_520.3100 | Office Supplies / Minor Eqpt | 43,012 | 41,257 | 43,000 | 51,234 | 48,082 | 44,500 |
| 100-560-00_520.3110 | Postage | 3,265 | 1,357 | 3,500 | 3,500 | 3,302 | 3,500 |
| 100-560-00_520.3300 | Fuel | 319,080 | 458,270 | 700,000 | 446,271 | 387,703 | 550,000 |
| 100-560-00_520.3320 | Cleaning Supplies | 1,601 | 2,366 | 2,400 | 2,400 | 1,845 | 2,400 |
| 100-560-00_520.3340 | Miscellaneous | 48,223 | 64,224 | 60,000 | 69,000 | 63,045 | 60,000 |
| 100-560-00_520.3341 | Crime Prevention | 4,648 | 2,784 | 7,000 | 8,779 | 7,964 | 5,000 |
| 100-560-00_520.3342 | Canine Supplies and Care | 4,711 | 8,591 | 7,000 | 9,700 | 8,744 | 7,000 |
| 100-560-00_520.3390 | Ammunition | 34,782 | 11,405 | 65,000 | 67,600 | 67,535 | 75,000 |
| 100-560-00_520.3542 | Tires, Tubes, and Batteries | 19,403 | 28,782 | 45,000 | 45,000 | 42,042 | 45,000 |
| 100-560-00_520.3757 | Vehicle Equipment | 33,112 | 73,080 | 160,000 | 160,618 | 157,361 | 315,000 |
| 100-560-00_520.3800 | Body Armor | 19,881 | 22,369 | 24,000 | 56,101 | 56,100 | 45,000 |
| 100-560-00_520.3900 | Subs, Publications, Access Fees | 84,585 | 50,219 | 90,000 | 101,070 | 88,890 | 138,000 |
| 100-560-00_520.4054 | Pre-employment/employee physical | 7,610 | 9,412 | 14,000 | 10,000 | 7,968 | 14,000 |
| 100-560-00_520.4200 | Telephone | 67,380 | 92,766 | 96,000 | 40,800 | 31,544 | 96,000 |
| 100-560-00_520.4205 | Cell Phone | 34,140 | 36,016 | 40,000 | 40,000 | 30,900 | 40,000 |
| 100-560-00_520.4212 | Wireless Internet Service | 31,475 | 28,875 | 31,000 | 31,000 | 29,912 | 31,000 |
| 100-560-00_520.4213 | TV / Satellite Service / Cable | 1,613 | 2,554 | 3,000 | 3,000 | 2,650 | 3,000 |
| 100-560-00_520.4280 | Prisoner Transport | 16,786 | 11,780 | 20,000 | 82,900 | 67,583 | 30,000 |
| 100-560-00_520.4350 | Printing | 4,950 | 4,961 | 5,000 | 4,000 | 3,493 | 5,000 |
| 100-560-00_520.4504 | Repair Elevators | - | 1,918 | 2,520 | 3,245 | 3,022 | 3,000 |
| 100-560-00_520.4505 | Repair Bldg & Bldg Equipment | 2,777 | 16,381 | 10,000 | 25,700 | 25,461 | 35,000 |
| 100-560-00_520.4510 | Repair Equip & Machinery | - | 668 | 1,800 | 400 | - | 1,800 |
| 100-560-00_520.4511 | Repair Radios | 1,020 | 445 | 10,000 | 8,500 | 5,729 | 10,000 |
| 100-560-00_520.4512 | Repair Radar / Video Eqpt | 32,902 | 59,952 | 60,000 | 74,720 | 72,622 | 60,000 |
| 100-560-00_520.4514 | Repair / Radio Towers | - | - | 2,000 | 3,500 | 3,500 | 2,000 |
| 100-560-00_520.4520 | Repair Office & Misc Equipment | 16,421 | 3,550 | 14,000 | 18,585 | 16,068 | 14,000 |
| 100-560-00_520.4540 | Vehicle Repair & Maintenance | 126,648 | 124,764 | 135,000 | 160,000 | 141,199 | 155,000 |
| 100-560-00_520.4541 | Boat / Watercraft Repair & Maint | 583 | - | 2,500 | - | - | - |
| 100-560-00_520.4550 | Oil Changes & Lubes | 11,690 | 13,747 | 12,000 | 17,000 | 12,638 | 14,000 |
| 100-560-00_520.4605 | Rent / Radio Towers | 24,123 | 24,758 | 25,700 | 25,700 | 23,368 | 25,700 |
| 100-560-00_520.4615 | Uniform Expense | 5,083 | 2,274 | 8,000 | 18,200 | 17,370 | 110,000 |
| 100-560-00_520.4616 | Uniform Accessories | 5,917 | 8,611 | 12,000 | 13,200 | 12,844 | 12,000 |
| 100-560-00_520.4800 | Bond Premium / Issue Costs | 405 | 192 | 2,000 | 500 | 496 | 2,000 |
| 100-560-00_520.4810 | Membership Dues & Licenses | 2,650 | 3,415 | 5,000 | 3,000 | 2,296 | 5,000 |
| 100-560-00_520.4812 | Training & Conferences | 55,455 | 62,391 | 75,000 | 97,900 | 96,737 | 75,000 |
| 100-560-00_520.4825 | Insurance - Fleet | 27,217 | 25,007 | 29,000 | 29,000 | 36,276 | 37,000 |
| | <i>Total: OP - Operations</i> | 1,093,148 | 1,299,141 | 1,822,420 | 1,732,123 | 1,576,290 | 2,070,900 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 560 - COUNTY SHERIFF. Continued | | | | | | | |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-560-00_520.3657 | Controlled Assets | 28,615 | 40,507 | 55,400 | 119,655 | 116,839 | 60,010 |
| <i>Total: OP1 - Operations - Non Capital Assets</i> | | 28,615 | 40,507 | 55,400 | 119,655 | 116,839 | 60,010 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-560-00_595.5710 | Capital Outlay Equipment & Machinery | 101,137 | 88,047 | 121,688 | 166,329 | 159,227 | 339,825 |
| 100-560-00_595.5720 | Capital Outlay Office Furniture & Equipme | - | 6,192 | - | 5,802 | 5,801 | - |
| 100-560-00_595.5730 | Capital Outlay Vehicles | 204,540 | 461,061 | 1,226,300 | 1,307,127 | 1,307,051 | 828,792 |
| <i>Total: CAP - Capital Outlay</i> | | 305,677 | 555,300 | 1,347,988 | 1,479,258 | 1,472,079 | 1,168,617 |
| <i>TO - Transfers Out</i> | | | | | | | |
| 100-560-00_700.0899 | Transfers Out Transfer out to Grant Fund | 31,080 | 25,917 | 34,631 | 34,631 | 13,617 | 40,000 |
| <i>Total: TO - Transfers Out</i> | | 31,080 | 25,917 | 34,631 | 34,631 | 13,617 | 40,000 |
| SUB-DEPARTMENT Total: 00 - GENERAL | | 12,269,982 | 13,829,707 | 17,345,640 | 17,447,027 | 15,463,118 | 19,411,250 |
| DEPT Total: 560 - COUNTY SHERIFF | | 12,269,982 | 13,829,707 | 17,345,640 | 17,447,027 | 15,463,118 | 19,411,250 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 562 - DEPARTMENT OF PUBLIC SAFETY | | | | | | | |
| SUB-DEPARTMENT: 62 - HIGHWAY PATROL | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-562-62_430.1040 | Employees Hourly Employees | 84,156 | 86,181 | 90,355 | 90,355 | 79,930 | 95,378 |
| 100-562-62_430.1610 | Employees Longevity | 2,015 | 2,675 | 2,970 | 2,970 | 2,970 | 6,090 |
| 100-562-62_450.2010 | Social Security/Medicare | 5,988 | 6,401 | 7,139 | 7,139 | 6,019 | 7,762 |
| 100-562-62_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-562-62_450.2030 | Retirement | 10,211 | 10,926 | 11,862 | 11,862 | 10,516 | 12,968 |
| 100-562-62_450.2040 | Worker's Compensation Insurance | 111 | 115 | 122 | 122 | 107 | 133 |
| | <i>Total: PS - Personnel Services</i> | <u>123,698</u> | <u>127,514</u> | <u>134,288</u> | <u>134,288</u> | <u>119,562</u> | <u>144,891</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-562-62_520.3100 | Office Supplies / Minor Eqpt | 5,919 | 5,770 | 6,500 | 5,923 | 3,347 | 6,500 |
| 100-562-62_520.3340 | Miscellaneous | 1,895 | 1,967 | 2,000 | 1,899 | 1,833 | 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 | 3,066 | 792 | 2,500 | 2,500 | 832 | 2,500 |
| 100-562-62_520.4626 | Lease- Radar Equipment | 11,975 | 11,975 | 13,000 | 13,000 | 7,817 | 13,000 |
| 100-562-62_520.4800 | Bond Premium / Issue Costs | 71 | - | 71 | 172 | 172 | 172 |
| | <i>Total: OP - Operations</i> | <u>22,926</u> | <u>20,504</u> | <u>24,871</u> | <u>24,294</u> | <u>14,001</u> | <u>24,972</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-562-62_520.3657 | Controlled Assets | - | - | - | 577 | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>577</u> | <u>-</u> | <u>-</u> |
| SUB-DEPARTMENT Total: 62 - HIGHWAY PATROL | | <u>146,624</u> | <u>148,018</u> | <u>159,159</u> | <u>159,159</u> | <u>133,562</u> | <u>169,863</u> |
| SUB-DEPARTMENT: 63 - COMMERCIAL VEHICLE ENF | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-562-63_430.1040 | Employees Hourly Employees | - | - | 35,360 | 32,805 | 10,842 | 36,561 |
| 100-562-63_450.2010 | Social Security/Medicare | - | - | 2,705 | 2,705 | 776 | 2,797 |
| 100-562-63_450.2020 | Group Medical Insurance | - | - | 10,920 | 10,920 | 1,820 | 11,280 |
| 100-562-63_450.2030 | Retirement | - | - | 4,494 | 4,494 | 1,386 | 4,672 |
| 100-562-63_450.2040 | Worker's Compensation Insurance | - | - | 46 | 46 | 14 | 48 |
| | <i>Total: PS - Personnel Services</i> | <u>-</u> | <u>-</u> | <u>53,525</u> | <u>50,970</u> | <u>14,838</u> | <u>55,358</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-562-63_520.3100 | Office Supplies / Minor Eqpt | - | - | - | 855 | 855 | - |
| 100-562-63_520.3340 | Miscellaneous | 1,682 | 2,319 | 3,500 | 3,500 | 2,322 | 3,500 |
| 100-562-63_520.4510 | Repair Equip & Machinery | 1,200 | 1,902 | 5,000 | 5,000 | 2,350 | 5,000 |
| | <i>Total: OP - Operations</i> | <u>2,882</u> | <u>4,221</u> | <u>8,500</u> | <u>9,355</u> | <u>5,527</u> | <u>8,500</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-562-63_520.3657 | Controlled Assets | - | - | - | 1,700 | 1,682 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,700</u> | <u>1,682</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-562-63_595.5710 | Capital Outlay Equipment & Machinery | 141,791 | - | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>141,791</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| MENT Total: 63 - COMMERCIAL VEHICLE ENFORCEMENT | | <u>144,673</u> | <u>4,221</u> | <u>62,025</u> | <u>62,025</u> | <u>22,047</u> | <u>63,858</u> |
| DEPT Total: 562 - DEPARTMENT OF PUBLIC SAFETY | | <u>291,297</u> | <u>152,239</u> | <u>221,184</u> | <u>221,184</u> | <u>155,609</u> | <u>233,721</u> |

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).



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---------------------------------|---------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 570 - COUNTY JAIL | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-570-00_430.1030 | Employees Salaried Exempt | 95,575 | 97,661 | 105,286 | 105,286 | 94,902 | 116,476 |
| 100-570-00_430.1040 | Employees Hourly Employees | 4,495,356 | 4,089,200 | 5,413,272 | 4,829,704 | 3,836,552 | 6,099,007 |
| 100-570-00_430.1054 | Employees Certification Supplement | 52,280 | 45,433 | 85,280 | 85,280 | 34,680 | 85,280 |
| 100-570-00_430.1595 | Employees Part-time employees | 31,566 | 30,049 | 75,000 | 75,000 | 37,406 | 75,000 |
| 100-570-00_430.1610 | Employees Longevity | 94,235 | 116,875 | 106,990 | 106,990 | 102,480 | 210,305 |
| 100-570-00_430.1630 | Employees Sign-on/Recruitment Bonus | - | 750 | 45,000 | 45,000 | 20,000 | 45,000 |
| 100-570-00_440.1599 | Other Pay Holiday Pay | 212,828 | 168,604 | 245,000 | 245,000 | 169,291 | 245,000 |
| 100-570-00_440.1600 | Other Pay Overtime | 171,906 | 213,219 | 150,000 | 350,000 | 270,545 | 150,000 |
| 100-570-00_450.2010 | Social Security/Medicare | 375,320 | 347,167 | 461,276 | 461,276 | 333,615 | 537,494 |
| 100-570-00_450.2020 | Group Medical Insurance | 953,836 | 820,352 | 1,124,760 | 1,124,760 | 757,120 | 1,184,400 |
| 100-570-00_450.2030 | Retirement | 610,780 | 585,154 | 790,303 | 790,303 | 579,544 | 897,931 |
| 100-570-00_450.2040 | Worker's Compensation Insurance | 80,860 | 76,068 | 100,628 | 100,628 | 72,475 | 113,817 |
| | <i>Total: PS - Personnel Services</i> | 7,174,542 | 6,590,531 | 8,702,795 | 8,319,227 | 6,308,608 | 9,759,710 |
| <i>OP - Operations</i> | | | | | | | |
| 100-570-00_520.3100 | Office Supplies / Minor Eqpt | 35,592 | 37,787 | 38,000 | 38,000 | 29,581 | 38,000 |
| 100-570-00_520.3110 | Postage | - | 248 | 1,500 | 800 | - | 1,500 |
| 100-570-00_520.3300 | Fuel | 1,400 | 4,260 | 7,500 | 2,500 | 1,558 | 7,500 |
| 100-570-00_520.3320 | Cleaning Supplies | 29,174 | 37,512 | 30,000 | 42,941 | 42,512 | 30,000 |
| 100-570-00_520.3321 | Restroom Supply | 21,059 | 27,699 | 36,000 | 36,000 | 29,488 | 36,000 |
| 100-570-00_520.3325 | Maintenance Supplies | 43,915 | 32,563 | 47,000 | 47,000 | 39,951 | 47,000 |
| 100-570-00_520.3330 | Food | 366,588 | 437,963 | 425,000 | 675,000 | 576,102 | 625,000 |
| 100-570-00_520.3332 | Kitchen Items | 14,161 | 21,561 | 20,000 | 44,000 | 40,464 | 30,000 |
| 100-570-00_520.3335 | Detainee/Prisoner Uniforms | 20,105 | 30,323 | 21,000 | 23,600 | 12,319 | - |
| 100-570-00_520.3340 | Miscellaneous | 38,122 | 37,404 | 60,000 | 35,000 | 31,248 | 60,000 |
| 100-570-00_520.3350 | Bedding & Linen | 21,933 | 18,134 | 20,000 | 27,500 | 26,689 | 20,000 |
| 100-570-00_520.3356 | Records Destruction Costs | 3,660 | 3,889 | 5,000 | 5,000 | 4,078 | 5,000 |
| 100-570-00_520.3370 | Laundry | 5,262 | 6,192 | 11,000 | 8,559 | 8,559 | 11,000 |
| 100-570-00_520.3375 | Prescriptions / Medical Supplies | 330,299 | 293,257 | 250,000 | 225,215 | 180,999 | 250,000 |
| 100-570-00_520.3378 | Prisoner Medical Services | 359,808 | 388,416 | 300,000 | 315,000 | 291,960 | 400,000 |
| 100-570-00_520.3900 | Subs, Publications, Access Fees | 4,188 | 4,355 | 4,500 | 4,500 | 3,375 | 4,500 |
| 100-570-00_520.4054 | Pre-employment/employee physical | 4,979 | 5,855 | 8,000 | 10,000 | 9,014 | 8,000 |
| 100-570-00_520.4200 | Telephone | 8,818 | 12,724 | 14,000 | 14,000 | 11,150 | 14,000 |
| 100-570-00_520.4205 | Cell Phone | 4,405 | 4,487 | 5,000 | 5,000 | 3,992 | 5,000 |
| 100-570-00_520.4350 | Printing | 1,047 | - | 5,000 | - | - | 5,000 |
| 100-570-00_520.4400 | Electric Service & Garbage | 348,055 | 354,510 | 432,000 | 392,000 | 299,600 | 432,000 |
| 100-570-00_520.4410 | Gas - Utilities | 95,216 | 107,941 | 95,000 | 135,000 | 112,697 | 95,000 |
| 100-570-00_520.4420 | Water - Utilities | 141,851 | 142,482 | 150,000 | 190,000 | 157,786 | 150,000 |
| 100-570-00_520.4500 | Repair Building Structures | 1,700 | 3,142 | 5,000 | 5,000 | 2,979 | 5,000 |
| 100-570-00_520.4505 | Repair Bldg & Bldg Equipment | 89,490 | 125,091 | 40,000 | 75,831 | 74,191 | 40,000 |
| 100-570-00_520.4510 | Repair Equip & Machinery | 8,414 | 3,314 | 50,000 | 23,169 | 21,659 | 50,000 |
| 100-570-00_520.4511 | Repair Radios | 2,565 | 3,687 | 5,000 | 8,000 | 6,690 | 5,000 |
| 100-570-00_520.4513 | Repair Kitchen Eqpt | 5,224 | 11,528 | 15,000 | 10,000 | 7,853 | 15,000 |
| 100-570-00_520.4520 | Repair Office & Misc Equipment | - | - | 2,000 | 2,000 | - | 2,000 |
| 100-570-00_520.4522 | Copier Maintenance Agreements | 4,088 | 1,478 | 6,000 | 4,000 | 1,488 | 6,000 |
| 100-570-00_520.4540 | Vehicle Repair & Maintenance | 1,523 | 1,125 | 3,500 | 12,500 | 8,755 | 3,500 |
| 100-570-00_520.4598 | Pest Control | 1,488 | 1,488 | 2,000 | 2,000 | 1,141 | 2,000 |
| 100-570-00_520.4615 | Uniform Expense | 3,964 | 8,015 | 25,000 | 22,000 | 19,519 | 25,000 |
| 100-570-00_520.4800 | Bond Premium / Issue Costs | 639 | 639 | 500 | 500 | 426 | 500 |
| 100-570-00_520.4810 | Membership Dues & Licenses | 140 | 4,095 | 1,000 | 1,000 | 85 | 1,000 |
| 100-570-00_520.4812 | Training & Conferences | 11,595 | 17,073 | 30,000 | 30,000 | 28,396 | 30,000 |
| 100-570-00_520.4825 | Insurance - Fleet | 906 | 1,092 | 2,200 | 2,200 | 1,479 | 2,200 |
| 100-570-00_520.4860 | Contract Labor | - | - | 100,000 | 2,400 | - | 30,000 |
| 100-570-00_520.4989 | Inspection Fees | 6,910 | 7,140 | 10,000 | 10,000 | 7,818 | 10,000 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 570 - COUNTY JAIL, Continued | | | | | | | |
| | <i>Total: OP - Operations</i> | 2,038,285 | 2,198,469 | 2,282,700 | 2,487,215 | 2,095,600 | 2,501,700 |
| | <i>OP1 - Operations - Non Capital Assets</i> | | | | | | |
| 100-570-00_520.3657 | Controlled Assets | 7,783 | 12,698 | 20,000 | 28,328 | 27,865 | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 7,783 | 12,698 | 20,000 | 28,328 | 27,865 | - |
| | <i>CAP - Capital Outlay</i> | | | | | | |
| 100-570-00_595.5302 | Capital Outlay Major Building Renovations | - | - | 1,210,000 | 1,210,000 | 1,193,792 | - |
| 100-570-00_595.5710 | Capital Outlay Equipment & Machinery | 446,470 | 10,604 | 10,000 | 665,725 | 635,268 | 150,000 |
| 100-570-00_595.5712 | Capital Outlay Extraordinary Equipment R | - | - | - | 40,000 | 37,969 | - |
| 100-570-00_595.5720 | Capital Outlay Office Furniture & Equipme | 5,145 | - | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | 451,615 | 10,604 | 1,220,000 | 1,915,725 | 1,867,029 | 150,000 |
| SUB-DEPARTMENT Total: 00 - GENERAL | | 9,672,226 | 8,812,301 | 12,225,495 | 12,750,495 | 10,299,102 | 12,411,410 |
| DEPT Total: 570 - COUNTY JAIL | | 9,672,226 | 8,812,301 | 12,225,495 | 12,750,495 | 10,299,102 | 12,411,410 |

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.

GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 572 - ADULT PROBATION (CSCD) SUPPORT | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 100-572_520.3100 | Office Supplies / Minor Eqpt | 2,646 | 1,882 | 1,500 | 1,500 | 329 | 1,500 |
| 100-572_520.4200 | Telephone | 997 | 1,003 | 2,500 | 2,500 | 804 | 2,500 |
| 100-572_520.4400 | Electric Service & Garbage | 9,468 | 10,576 | 12,000 | 12,000 | 7,682 | 12,500 |
| 100-572_520.4410 | Gas - Utilities | 812 | 873 | 1,200 | 1,200 | 821 | 1,200 |
| 100-572_520.4420 | Water - Utilities | 1,809 | 1,935 | 2,300 | 2,300 | 1,771 | 2,300 |
| 100-572_520.4500 | Repair Building Structures | - | - | 1,600 | 1,600 | - | 1,600 |
| 100-572_520.4520 | Repair Office & Misc Equipment | - | - | 500 | 500 | - | 500 |
| 100-572_520.4600 | Rent Office Space | 19,800 | 19,800 | 19,800 | 19,800 | 19,800 | 19,800 |
| 100-572_520.4621 | Lease - Copier | 8,527 | 8,527 | 11,400 | 11,400 | 7,816 | 11,400 |
| | <i>Total: OP - Operations</i> | 44,059 | 44,596 | 52,800 | 52,800 | 39,024 | 53,300 |
| DEPT Total: 572 - ADULT PROBATION (CSCD) SUPPORT | | 44,059 | 44,596 | 52,800 | 52,800 | 39,024 | 53,300 |

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:

| |
|--|
| Jim Bennett CSCD Director |
| 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 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 574 - JUVENILE PROB/DETENTION SUPPORT | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-574_410.1010 | Elected Officials Salary | 27,600 | 28,800 | 28,800 | 28,800 | 26,400 | 28,800 |
| 100-574_450.2010 | Social Security/Medicare | 2,045 | 2,159 | 2,154 | 2,154 | 1,975 | 2,154 |
| 100-574_450.2030 | Retirement | 3,285 | 3,513 | 3,660 | 3,660 | 3,337 | 3,681 |
| | <i>Total: PS - Personnel Services</i> | <u>32,930</u> | <u>34,472</u> | <u>34,614</u> | <u>34,614</u> | <u>31,712</u> | <u>34,635</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-574_520.4400 | Electric Service & Garbage | 44,298 | 46,881 | 52,000 | 52,000 | 44,181 | 52,000 |
| 100-574_520.4420 | Water - Utilities | 10,196 | 7,413 | 12,500 | 12,500 | 8,383 | 12,500 |
| 100-574_520.4505 | Repair Bldg & Bldg Equipment | 12,541 | 5,836 | 25,000 | 25,000 | 21,409 | 25,000 |
| 100-574_520.4825 | Insurance - Fleet | 1,267 | 1,439 | 1,500 | 1,500 | 1,947 | 2,500 |
| | <i>Total: OP - Operations</i> | <u>68,303</u> | <u>61,569</u> | <u>91,000</u> | <u>91,000</u> | <u>75,920</u> | <u>92,000</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-574_595.5710 | Capital Outlay Equipment & Machinery | - | - | - | - | - | - |
| | <i>Total: CAP - 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 Det | 3,991,589 | 4,262,222 | 4,436,780 | 4,436,780 | 4,436,780 | 4,698,078 |
| | <i>Total: TO - Transfers Out</i> | <u>3,991,589</u> | <u>4,262,222</u> | <u>4,436,780</u> | <u>4,436,780</u> | <u>4,436,780</u> | <u>4,698,078</u> |
| EPT Total: 574 - JUVENILE PROB/DETENTION SUPPORT | | <u>4,092,821</u> | <u>4,358,263</u> | <u>4,562,394</u> | <u>4,562,394</u> | <u>4,544,412</u> | <u>4,824,713</u> |

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 630 - HEALTH & SOCIAL SERVICES | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 100-630_520.4035 | Contribution to Hospital | 3,281,831 | 2,519,734 | 4,000,000 | 4,000,000 | 2,425,820 | 3,500,000 |
| 100-630_520.4044 | EMS Services | 927,935 | 927,935 | 927,935 | 927,935 | 927,935 | 1,020,729 |
| 100-630_520.4048 | Autopsy/Deceased Transport | 16,880 | 25,693 | 25,000 | 25,000 | 22,893 | 27,500 |
| 100-630_520.4052 | Autopsies | 91,735 | 199,965 | 140,000 | 140,000 | 82,950 | 175,000 |
| 100-630_520.4056 | Pauper Burials | 5,345 | 4,000 | 12,500 | 12,500 | 2,395 | 12,500 |
| 100-630_520.4060 | Mental Commitment Costs | 4,463 | 3,362 | 10,000 | 10,000 | 5,252 | 10,000 |
| | <i>Total: OP - Operations</i> | <u>4,328,189</u> | <u>3,680,689</u> | <u>5,115,435</u> | <u>5,115,435</u> | <u>3,467,245</u> | <u>4,745,729</u> |
| <i>OT - Other Services</i> | | | | | | | |
| 100-630_580.4932 | Youth Livestock & Homemakers | 5,000 | 6,000 | 7,500 | 7,500 | 7,500 | 7,500 |
| 100-630_580.4933 | Food Bank | 5,000 | 13,500 | 13,500 | 13,500 | 13,500 | 15,000 |
| 100-630_580.4934 | Meals on Wheels Contrib. | 5,528 | 5,528 | 5,528 | 5,528 | 5,528 | 7,500 |
| 100-630_580.4935 | AACOG-Alamo Regional Transit Pro | 8,023 | 8,023 | 8,424 | 8,424 | 8,023 | 8,023 |
| 100-630_580.4939 | Guadalupe Co. Historical Society | - | 357 | 3,121 | 3,121 | 1,121 | 5,726 |
| 100-630_800.4940 | Seguin/Guadalupe Library | 162,572 | 173,742 | 173,742 | 173,742 | 173,742 | 182,429 |
| 100-630_800.4942 | Marion Public Library | 34,237 | 36,589 | 36,589 | 36,589 | 36,589 | 43,070 |
| 100-630_800.4945 | Schertz Library | 203,191 | 217,152 | 217,152 | 217,152 | 217,152 | 228,010 |
| 100-630_802.4074 | RSVP Program Support Retired Senior Vc | 1,000 | 1,000 | 3,000 | 3,000 | 3,000 | 5,000 |
| | <i>Total: OT - Other Services</i> | <u>424,551</u> | <u>461,891</u> | <u>468,556</u> | <u>468,556</u> | <u>466,155</u> | <u>502,258</u> |
| DEPT Total: 630 - HEALTH & SOCIAL SERVICES | | <u>4,752,740</u> | <u>4,142,580</u> | <u>5,583,991</u> | <u>5,583,991</u> | <u>3,933,400</u> | <u>5,247,987</u> |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 635 - ENVIRONMENTAL HEALTH | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-635_420.1020 | Appointed Officials Salary | 69,800 | 60,515 | - | - | - | - |
| 100-635_420.1023 | Appointed Officials Cell Phone Allowance | - | - | - | - | - | - |
| 100-635_420.1610 | Appointed Officials Longevity | 1,555 | 1,915 | - | - | - | - |
| 100-635_430.1030 | Employees Salaried Exempt | - | 17,701 | 83,300 | 83,300 | 72,574 | - |
| 100-635_430.1040 | Employees Hourly Employees | 296,596 | 332,446 | 432,479 | 432,479 | 313,998 | 540,894 |
| 100-635_430.1054 | Employees Certification Supplement | - | 350 | 5,200 | 5,200 | 500 | 5,200 |
| 100-635_430.1610 | Employees Longevity | 5,975 | 9,075 | 10,240 | 10,240 | 9,050 | 22,180 |
| 100-635_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 100-635_450.2010 | Social Security/Medicare | 27,599 | 31,154 | 40,753 | 40,753 | 29,018 | 43,588 |
| 100-635_450.2020 | Group Medical Insurance | 83,096 | 86,145 | 109,200 | 109,200 | 82,810 | 112,800 |
| 100-635_450.2030 | Retirement | 44,488 | 52,089 | 67,709 | 67,709 | 50,451 | 72,817 |
| 100-635_450.2040 | Worker's Compensation Insurance | 3,547 | 4,164 | 5,117 | 5,117 | 3,440 | 4,806 |
| | <i>Total: PS - Personnel Services</i> | <u>534,157</u> | <u>597,054</u> | <u>755,498</u> | <u>755,498</u> | <u>563,341</u> | <u>803,785</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-635_520.3100 | Office Supplies / Minor Eqpt | 7,870 | 4,953 | 5,000 | 7,737 | 4,275 | 5,000 |
| 100-635_520.3110 | Postage | 900 | 870 | 900 | - | - | 900 |
| 100-635_520.3300 | Fuel | 8,225 | 10,318 | 18,000 | 9,616 | 7,722 | 18,000 |
| 100-635_520.3340 | Miscellaneous | - | 1,309 | 400 | 1,135 | 901 | 400 |
| 100-635_520.3757 | Vehicle Equipment | - | - | - | 1,670 | 1,395 | - |
| 100-635_520.3900 | Subs, Publications, Access Fees | - | - | 260 | 270 | 270 | 260 |
| 100-635_520.4205 | Cell Phone | 3,817 | 4,276 | 6,240 | 4,547 | 4,151 | 5,200 |
| 100-635_520.4212 | Wireless Internet Service | - | - | - | - | - | 1,600 |
| 100-635_520.4350 | Printing | 432 | 443 | 900 | 1,315 | 501 | 900 |
| 100-635_520.4522 | Copier Maintenance Agreements | 1,239 | 772 | 1,000 | 1,028 | 328 | 1,000 |
| 100-635_520.4523 | Software Maintenance/License | - | 450 | - | - | - | - |
| 100-635_520.4540 | Vehicle Repair & Maintenance | 1,237 | 3,469 | 4,000 | 10,301 | 9,515 | 4,000 |
| 100-635_520.4615 | Uniform Expense | 72 | 23 | 200 | 800 | 200 | 200 |
| 100-635_520.4800 | Bond Premium / Issue Costs | 262 | - | 170 | 402 | 402 | 345 |
| 100-635_520.4810 | Membership Dues & Licenses | 597 | 471 | 1,260 | 425 | 425 | 1,202 |
| 100-635_520.4812 | Training & Conferences | 440 | 5,549 | 10,000 | 7,026 | 7,026 | 10,000 |
| 100-635_520.4825 | Insurance - Fleet | 846 | 700 | 1,400 | 1,385 | 1,213 | 1,400 |
| 100-635_520.4993 | Storm & Flood Water Permits | - | - | 800 | 570 | - | 800 |
| | <i>Total: OP - Operations</i> | <u>25,937</u> | <u>33,603</u> | <u>50,530</u> | <u>48,227</u> | <u>38,324</u> | <u>51,207</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-635_520.3657 | Controlled Assets | 50 | 470 | - | - | - | 660 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>50</u> | <u>470</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>660</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-635_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | - |
| 100-635_595.5730 | Capital Outlay Vehicles | - | 65,376 | 45,000 | 47,303 | 47,303 | 55,000 |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>65,376</u> | <u>45,000</u> | <u>47,303</u> | <u>47,303</u> | <u>55,000</u> |
| DEPT Total: 635 - ENVIRONMENTAL HEALTH | | <u>560,144</u> | <u>696,503</u> | <u>851,028</u> | <u>851,028</u> | <u>648,968</u> | <u>910,652</u> |

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
 310 IH 10 West
 Seguin, Texas 78155
 830-303-8858



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 637 - ANIMAL CONTROL | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-637_430.1040 | Employees Hourly Employees | 171,515 | 172,172 | 196,748 | 196,748 | 174,003 | 213,487 |
| 100-637_430.1595 | Employees Part-time employees | - | - | - | - | - | 51,272 |
| 100-637_430.1610 | Employees Longevity | 5,610 | 5,650 | 5,110 | 5,110 | 5,110 | 12,230 |
| 100-637_450.2010 | Social Security/Medicare | 12,554 | 12,876 | 15,442 | 15,442 | 13,116 | 21,250 |
| 100-637_450.2020 | Group Medical Insurance | 38,896 | 38,012 | 43,680 | 43,680 | 40,040 | 45,120 |
| 100-637_450.2030 | Retirement | 20,989 | 21,859 | 25,656 | 25,656 | 22,724 | 35,399 |
| 100-637_450.2040 | Worker's Compensation Insurance | 4,001 | 4,222 | 4,663 | 4,663 | 4,111 | 6,398 |
| | <i>Total: PS - Personnel Services</i> | <u>253,565</u> | <u>254,792</u> | <u>291,299</u> | <u>291,299</u> | <u>259,104</u> | <u>385,156</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-637_520.3100 | Office Supplies / Minor Eqpt | 300 | 135 | 500 | 500 | 339 | 500 |
| 100-637_520.3110 | Postage | 394 | 218 | 750 | 750 | 281 | 750 |
| 100-637_520.3300 | Fuel | 15,495 | 20,739 | 29,000 | 29,000 | 16,308 | 25,000 |
| 100-637_520.3320 | Cleaning Supplies | 2,054 | 425 | 3,000 | 3,000 | 2,394 | 3,000 |
| 100-637_520.3330 | Food | - | 164 | 1,200 | 700 | 384 | 1,200 |
| 100-637_520.3340 | Miscellaneous | 1,725 | 766 | 3,000 | 4,000 | 1,280 | 3,500 |
| 100-637_520.3630 | Small Tools / Minor Equipment | - | 278 | 500 | - | - | 500 |
| 100-637_520.4205 | Cell Phone | 2,187 | 2,187 | 2,200 | 2,200 | 2,038 | 2,200 |
| 100-637_520.4350 | Printing | - | 145 | 200 | 200 | 140 | 300 |
| 100-637_520.4400 | Electric Service & Garbage | 1,925 | 2,203 | 2,500 | 2,500 | 1,776 | 2,500 |
| 100-637_520.4410 | Gas - Utilities | 3,475 | 4,065 | 6,000 | 6,000 | 5,138 | 6,000 |
| 100-637_520.4420 | Water - Utilities | 1,099 | 1,308 | 1,500 | 1,500 | 1,278 | 1,500 |
| 100-637_520.4505 | Repair Bldg & Bldg Equipment | - | 6,815 | 5,000 | 12,450 | 8,150 | 5,000 |
| 100-637_520.4510 | Repair Equip & Machinery | - | - | 2,500 | 3,000 | 2,700 | 2,500 |
| 100-637_520.4540 | Vehicle Repair & Maintenance | 3,899 | 3,011 | 6,500 | 6,500 | 4,794 | 6,500 |
| 100-637_520.4615 | Uniform Expense | 1,457 | 90 | 1,000 | 1,000 | 779 | 1,000 |
| 100-637_520.4800 | Bond Premium / Issue Costs | - | 142 | 250 | 250 | - | 250 |
| 100-637_520.4812 | Training & Conferences | 750 | 366 | 2,000 | 2,000 | 550 | 2,000 |
| 100-637_520.4825 | Insurance - Fleet | 543 | 744 | 750 | 750 | 1,012 | 750 |
| 100-637_520.4893 | Veterinarian Services | 72 | - | 500 | 500 | 240 | 500 |
| | <i>Total: OP - Operations</i> | <u>35,373</u> | <u>43,802</u> | <u>68,850</u> | <u>76,800</u> | <u>49,580</u> | <u>65,450</u> |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 100-637_520.3657 | Controlled Assets | - | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-637_595.5710 | Capital Outlay Equipment & Machinery | - | - | 15,000 | 4,865 | - | - |
| 100-637_595.5730 | Capital Outlay Vehicles | 60,235 | - | 43,428 | 45,613 | 45,612 | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>60,235</u> | <u>-</u> | <u>58,428</u> | <u>50,478</u> | <u>45,612</u> | <u>-</u> |
| | DEPT Total: 637 - ANIMAL CONTROL | <u>349,173</u> | <u>298,593</u> | <u>418,577</u> | <u>418,577</u> | <u>354,297</u> | <u>450,606</u> |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 665 - AGRICULTURE EXTENSION SERVICE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 100-665_430.1030 | Employees Salaried Exempt | 156,548 | 120,540 | 167,149 | 167,149 | 146,655 | 172,634 |
| 100-665_430.1040 | Employees Hourly Employees | 89,944 | 89,027 | 95,638 | 95,638 | 84,017 | 100,944 |
| 100-665_430.1610 | Employees Longevity | 9,395 | 9,945 | 10,405 | 10,405 | 10,405 | 18,205 |
| 100-665_450.2010 | Social Security/Medicare | 19,193 | 16,322 | 20,899 | 20,899 | 17,793 | 22,321 |
| 100-665_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 21,840 | 21,840 | 20,020 | 22,560 |
| 100-665_450.2030 | Retirement | 11,001 | 11,376 | 12,643 | 12,643 | 11,186 | 13,789 |
| 100-665_450.2040 | Worker's Compensation Insurance | 119 | 121 | 130 | 130 | 115 | 141 |
| | <i>Total: PS - Personnel Services</i> | <u>307,416</u> | <u>268,546</u> | <u>328,704</u> | <u>328,704</u> | <u>290,191</u> | <u>350,594</u> |
| <i>OP - Operations</i> | | | | | | | |
| 100-665_520.3100 | Office Supplies / Minor Eqpt | 1,011 | 882 | 2,000 | 2,000 | 676 | 2,000 |
| 100-665_520.3300 | Fuel | 5,950 | 9,820 | 16,000 | 16,000 | 9,312 | 14,000 |
| 100-665_520.3340 | Miscellaneous | - | 80 | 1,200 | 439 | - | 1,200 |
| 100-665_520.3757 | Vehicle Equipment | - | - | - | 3,609 | 1,313 | - |
| 100-665_520.4522 | Copier Maintenance Agreements | 1,556 | 1,634 | 1,750 | 1,750 | 1,716 | 500 |
| 100-665_520.4540 | Vehicle Repair & Maintenance | 1,264 | 560 | 2,000 | 2,000 | 1,008 | 2,000 |
| 100-665_520.4800 | Bond Premium / Issue Costs | - | 71 | - | - | - | - |
| 100-665_520.4814 | 4H/Travel/Training/Dues | 1,848 | 3,204 | 2,500 | 3,023 | 3,022 | 2,500 |
| 100-665_520.4815 | AG/Travel/Training/Dues | 1,771 | 2,427 | 2,500 | 2,500 | 937 | 2,500 |
| 100-665_520.4816 | FSC/Travel/Training/Dues | 1,760 | - | 2,500 | 2,500 | 2,457 | 2,500 |
| 100-665_520.4817 | AG Leader/Travel/Trng/Dues | 3,011 | 2,501 | 3,000 | 3,238 | 3,238 | 3,000 |
| 100-665_520.4825 | Insurance - Fleet | 604 | 580 | 750 | 750 | 778 | 850 |
| 100-665_582.0020 | Feral Hog Bounty | 2,340 | 1,715 | 5,000 | 5,000 | 1,270 | 5,000 |
| | <i>Total: OP - Operations</i> | <u>21,115</u> | <u>23,474</u> | <u>39,200</u> | <u>42,809</u> | <u>25,727</u> | <u>36,050</u> |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 100-665_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | 6,800 |
| 100-665_595.5730 | Capital Outlay Vehicles | - | - | 53,000 | 49,391 | 49,391 | 60,857 |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>-</u> | <u>53,000</u> | <u>49,391</u> | <u>49,391</u> | <u>67,657</u> |
| DEPT Total: 665 - AGRICULTURE EXTENSION SERVICE | | <u>328,532</u> | <u>292,021</u> | <u>420,904</u> | <u>420,904</u> | <u>365,309</u> | <u>454,301</u> |

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>Travis Franke County Extension Agent -Agriculture and Natural Resources</p> <p>Matthew Miranda County Extension Agent - 4-H and Youth Development</p> <p>Jeff Hanselka County Extension Agent -Natural Resources</p> <p>Druann Benavides County Extension Agent -Family and Consumer Sciences</p> <p>210 East Live Oak St, Seguin, Texas 78155 Phone: 830-303-3889</p> |
|---|



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 670 - OTHER ENVIRONMENTAL SERVICES | | | | | | | |
| <i>OT - Other Services</i> | | | | | | | |
| 100-670_580.4072 | Citizen's Collection Stations | 143,028 | 146,960 | 152,110 | 152,110 | 151,738 | 156,671 |
| 100-670_580.4947 | Soil Conservation | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 |
| <i>Total: OT - Other Services</i> | | <u>148,228</u> | <u>152,160</u> | <u>157,310</u> | <u>157,310</u> | <u>156,938</u> | <u>161,871</u> |
| DEPT Total: 670 - OTHER ENVIRONMENTAL SERVICES | | 148,228 | 152,160 | 157,310 | 157,310 | 156,938 | 161,871 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| DEPT : 700 - TRANSFERS (IN) /OUT | | | | | | | |
| <i>TO - Transfers Out</i> | | | | | | | |
| 100-700_700.0700 | Transfers Out Transfers to Capital Project | 1,035,000 | 2,864,811 | 16,650,000 | 16,700,000 | 16,700,000 | 3,150,000 |
| 100-700_700.0704 | Transfers Out Match-Flood Mitigation 201 | - | - | - | - | - | - |
| 100-700_700.0714 | Transfers Out Transfer Out to American R | - | 236,280 | - | - | - | - |
| <i>Total: TO - Transfers Out</i> | | <u>1,035,000</u> | <u>3,101,091</u> | <u>16,650,000</u> | <u>16,700,000</u> | <u>16,700,000</u> | <u>3,150,000</u> |
| DEPT Total: 700 - TRANSFERS (IN) /OUT | | <u>1,035,000</u> | <u>3,101,091</u> | <u>16,650,000</u> | <u>16,700,000</u> | <u>16,700,000</u> | <u>3,150,000</u> |
| EXPENSES Total | | <u>55,575,130</u> | <u>60,758,089</u> | <u>92,602,009</u> | <u>93,981,593</u> | <u>79,719,240</u> | <u>83,565,400</u> |
| Total: 100 - GENERAL FUND | | <u>55,575,130</u> | <u>60,758,089</u> | <u>92,602,009</u> | <u>93,981,593</u> | <u>79,719,240</u> | <u>83,565,400</u> |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 200 - ROAD & BRIDGE FUND | | | | | | | |
| DEPT : 620 - UNIT ROAD SYSTEM | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 200-620-00_420.1020 | Appointed Officials Salary | 89,477 | 73,116 | - | - | - | - |
| 200-620-00_420.1610 | Appointed Officials Longevity | 1,795 | 2,155 | - | - | - | - |
| 200-620-00_430.1030 | Employees Salaried Exempt | - | 21,386 | 98,282 | 105,894 | 92,411 | 101,508 |
| 200-620-00_430.1040 | Employees Hourly Employees | 2,879,988 | 3,231,395 | 3,671,878 | 3,320,875 | 2,866,575 | 3,937,060 |
| 200-620-00_430.1053 | Employees Cell Phone Allowance | 420 | 660 | 720 | 720 | 660 | 1,440 |
| 200-620-00_430.1598 | Employees Temporary Employees | 34,044 | 32,994 | 56,310 | 56,310 | 29,430 | 56,310 |
| 200-620-00_430.1610 | Employees Longevity | 80,805 | 101,070 | 104,915 | 104,915 | 101,100 | 190,565 |
| 200-620-00_440.1600 | Other Pay Overtime | 199 | 1,038 | 5,000 | 5,000 | 1,011 | 5,000 |
| 200-620-00_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 3,212 | 3,450 | 7,300 | 7,300 | 6,600 | 11,000 |
| 200-620-00_450.2010 | Social Security/Medicare | 225,348 | 252,562 | 283,000 | 283,000 | 226,208 | 329,171 |
| 200-620-00_450.2020 | Group Medical Insurance | 704,548 | 726,698 | 808,080 | 762,080 | 664,300 | 872,320 |
| 200-620-00_450.2030 | Retirement | 362,124 | 422,208 | 481,847 | 481,847 | 389,501 | 542,712 |
| 200-620-00_450.2040 | Worker's Compensation Insurance | 81,817 | 93,403 | 108,268 | 108,268 | 80,477 | 115,033 |
| | <i>Total: PS - Personnel Services</i> | 4,463,776 | 4,962,135 | 5,625,600 | 5,236,209 | 4,458,273 | 6,162,119 |
| <i>OP - Operations</i> | | | | | | | |
| 200-620-00_520.3100 | Office Supplies / Minor Eqpt | 11,756 | 11,135 | 12,500 | 12,500 | 10,874 | 12,500 |
| 200-620-00_520.3110 | Postage | 690 | 794 | 900 | 1,040 | 1,032 | 900 |
| 200-620-00_520.3300 | Fuel | 312,708 | 502,790 | 700,000 | 492,675 | 357,234 | 600,000 |
| 200-620-00_520.3305 | Lubricants | 19,319 | 22,380 | 25,000 | 31,000 | 27,379 | 28,000 |
| 200-620-00_520.3400 | Materials and Supplies | 42,563 | 71,177 | 60,000 | 60,000 | 51,991 | 60,000 |
| 200-620-00_520.3420 | Herbicide / Weed Killer | 13,535 | 13,636 | 18,000 | 18,000 | 11,966 | 28,000 |
| 200-620-00_520.3430 | Propane | 3,047 | 3,522 | 5,000 | 5,000 | 4,071 | 5,000 |
| 200-620-00_520.3540 | Equipment Repair Parts | 185,412 | 227,347 | 250,000 | 250,000 | 236,311 | 265,000 |
| 200-620-00_520.3542 | Tires, Tubes, and Batteries | 38,405 | 31,061 | 70,000 | 70,000 | 32,385 | 70,000 |
| 200-620-00_520.3550 | Safety Equipment / Supplies | 13,642 | 13,027 | 13,500 | 20,500 | 15,088 | 13,500 |
| 200-620-00_520.3560 | Welding Supplies | 1,854 | 466 | 2,500 | 2,500 | 2,178 | 2,500 |
| 200-620-00_520.3590 | Lumber and Piling | 7,309 | 1,451 | 2,000 | 2,000 | 171 | 17,500 |
| 200-620-00_520.3610 | Concrete | 12,920 | 12,734 | 19,000 | 19,000 | 9,153 | 19,000 |
| 200-620-00_520.3620 | Signs & Posts | 51,227 | 69,528 | 97,000 | 94,900 | 83,567 | 97,000 |
| 200-620-00_520.3630 | Small Tools / Minor Equipment | 11,413 | 10,756 | 15,000 | 13,616 | 11,178 | 15,000 |
| 200-620-00_520.3705 | Culverts | 37,932 | 48,509 | 45,000 | 80,000 | 36,001 | 57,500 |
| 200-620-00_520.3708 | Base Material | 480,061 | 609,522 | 730,000 | 730,000 | 521,300 | 730,000 |
| 200-620-00_520.3710 | Surfacing Material | 856,752 | 1,118,681 | 1,550,000 | 1,550,000 | 1,221,713 | 1,550,000 |
| 200-620-00_520.3712 | Seal Coating | 446,466 | 688,264 | 925,000 | 925,000 | 707,562 | 925,000 |
| 200-620-00_520.3714 | Water for Construction Projects | - | - | 20,000 | 20,000 | 13,552 | 20,000 |
| 200-620-00_520.3900 | Subs, Publications, Access Fees | 1,599 | 99 | 1,500 | 1,500 | - | 1,500 |
| 200-620-00_520.4022 | Engineering Services | 24,600 | 17,720 | 76,300 | 182,300 | 121,969 | 100,000 |
| 200-620-00_520.4054 | Pre-employment/employee physical | 4,867 | 4,849 | 4,500 | 4,500 | 3,763 | 4,500 |
| 200-620-00_520.4055 | Surveying Costs | - | - | 1,000 | 1,000 | - | 1,000 |
| 200-620-00_520.4071 | Waste Disposal | 2,541 | 1,826 | 3,500 | 3,500 | 1,924 | 3,500 |
| 200-620-00_520.4200 | Telephone | 13,650 | 15,499 | 28,000 | 16,600 | 2,833 | 7,500 |
| 200-620-00_520.4205 | Cell Phone | 4,023 | 3,700 | 4,500 | 4,500 | 3,166 | 4,500 |
| 200-620-00_520.4212 | Wireless Internet Service | - | 1,145 | 1,300 | 3,400 | 3,109 | 3,600 |
| 200-620-00_520.4350 | Printing | 1,596 | 125 | 2,000 | 4,000 | 3,332 | 2,500 |
| 200-620-00_520.4400 | Electric Service & Garbage | 28,521 | 31,767 | 40,000 | 40,000 | 21,833 | 40,000 |
| 200-620-00_520.4410 | Gas - Utilities | 3,708 | 4,204 | 5,400 | 5,400 | 4,761 | 6,800 |
| 200-620-00_520.4420 | Water - Utilities | 8,452 | 7,074 | 6,500 | 12,500 | 11,021 | 9,000 |
| 200-620-00_520.4500 | Repair Building Structures | 1,650 | 530 | 2,500 | 14,900 | 2,222 | 8,250 |
| 200-620-00_520.4505 | Repair Bldg & Bldg Equipment | 1,532 | 1,818 | 1,700 | 1,700 | 435 | 1,700 |
| 200-620-00_520.4510 | Repair Equip & Machinery | 18,508 | 18,161 | 30,000 | 36,500 | 25,597 | 30,000 |
| 200-620-00_520.4520 | Repair Office & Misc Equipment | 690 | 657 | 2,500 | 2,500 | 642 | 2,500 |
| 200-620-00_520.4523 | Software Maintenance/License | 35,262 | - | - | - | - | - |
| 200-620-00_520.4540 | Vehicle Repair & Maintenance | 26,715 | 13,296 | 30,000 | 30,000 | 13,221 | 30,000 |
| 200-620-00_520.4610 | Equipment Hire | 87,518 | 136,315 | 100,000 | 100,000 | 84,395 | 60,000 |
| 200-620-00_520.4615 | Uniform Expense | 25,568 | 27,881 | 27,000 | 27,000 | 25,604 | 28,500 |
| 200-620-00_520.4635 | Lease - Alarm System | 1,906 | 2,042 | 2,500 | 2,500 | 2,057 | 2,600 |
| 200-620-00_520.4800 | Bond Premium / Issue Costs | 93 | - | 100 | 197 | 196 | 100 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 200 - ROAD & BRIDGE FUND, Continued | | | | | | | |
| 200-620-00_520.4810 | Membership Dues & Licenses | 375 | 340 | 1,100 | 6,103 | 5,814 | 1,100 |
| 200-620-00_520.4812 | Training & Conferences | 797 | 5,760 | 23,000 | 23,000 | 18,919 | 26,500 |
| 200-620-00_520.4825 | Insurance - Fleet | 15,509 | 14,334 | 16,500 | 16,500 | 19,585 | 20,000 |
| 200-620-00_520.4860 | Contract Labor | - | 6,665 | 12,500 | 12,500 | - | 12,500 |
| 200-620-00_520.4985 | Hazard Substance License Fee | - | - | 400 | 400 | - | 400 |
| 200-620-00_520.4992 | Contract Rd Maint/Pavement Rejuv | - | - | 1,060,000 | 1,664,400 | 977,168 | 1,075,000 |
| 200-620-00_520.4998 | Bridge Construction | - | 238,500 | 875,000 | 875,000 | 22,176 | 950,000 |
| | <i>Total: OP - Operations</i> | 2,856,690 | 4,011,086 | 6,919,700 | 7,490,131 | 4,730,449 | 6,949,950 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 200-620-00_520.3657 | Controlled Assets | 8,403 | 5,745 | 3,500 | 27,004 | 6,320 | 3,000 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 8,403 | 5,745 | 3,500 | 27,004 | 6,320 | 3,000 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 200-620-00_595.5300 | Capital Outlay Bldg Purchase/New Constr | 21,742 | - | 107,700 | 107,700 | - | - |
| 200-620-00_595.5302 | Capital Outlay Major Building Renovations | - | - | - | - | - | 75,000 |
| 200-620-00_595.5710 | Capital Outlay Equipment & Machinery | 230,961 | - | 1,184,000 | 1,586,558 | 1,474,669 | 1,249,087 |
| 200-620-00_595.5712 | Capital Outlay Extraordinary Equipment R | 46,651 | 44,229 | 100,000 | - | - | - |
| 200-620-00_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | - | - | - |
| 200-620-00_595.5725 | Capital Outlay Major Infrastructure Project | - | 12,359 | - | 101,439 | 72,383 | - |
| 200-620-00_595.5730 | Capital Outlay Vehicles | - | - | 70,500 | 180,500 | 177,663 | 429,918 |
| | <i>Total: CAP - Capital Outlay</i> | 299,354 | 56,587 | 1,462,200 | 1,976,197 | 1,724,715 | 1,754,005 |
| <i>TO - Transfers Out</i> | | | | | | | |
| 200-620-00_700.0202 | Transfers Out Required Match for TxDot C | 153,065 | 114,734 | - | - | - | - |
| 200-620-00_700.0700 | Transfers Out Transfers to Capital Project | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - |
| 200-620-00_700.0899 | Transfers Out Transfer out to Grant Fund | 36,931 | 283,601 | 18,000 | 71,500 | - | 64,000 |
| | <i>Total: TO - Transfers Out</i> | 189,996 | 398,334 | 1,018,000 | 1,071,500 | 1,000,000 | 64,000 |
| Total: 200 - ROAD & BRIDGE FUND | | 7,818,219 | 9,433,887 | 15,029,000 | 15,801,041 | 11,919,756 | 14,933,074 |

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
 310 IH 10 West
 Seguin, Texas 78155
 830-379-9721



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|-------------------------------------|--------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 201 - CETRZ FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 201-100_520.3708 | Base Material | - | - | - | - | - | - |
| 201-100_520.3710 | Surfacing Material | - | - | - | - | - | - |
| 201-100_520.3712 | Seal Coating | 19,292 | - | - | - | - | - |
| 201-100_520.4022 | Engineering Services | 21,895 | - | - | - | - | - |
| 201-100_520.4998 | Bridge Construction | - | - | - | - | - | - |
| | <i>Total: OP - Operations</i> | <u>41,187</u> | - | - | - | - | - |
| | Total: 201 - CETRZ FUND | <u>41,187</u> | - | - | - | - | - |

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

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|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 202 - TxDOT INFRASTRUCTURE GRANT | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 202-100_520.4022 | Engineering Services | 177,379 | 21,580 | - | - | - | - |
| | <i>Total: OP - Operations</i> | 177,379 | 21,580 | - | - | - | - |
| <i>GR - Grant Expenses</i> | | | | | | | |
| 202-100_582.4032 | Contractual | 587,944 | 552,088 | - | - | - | - |
| | <i>Total: GR - Grant Expenses</i> | 587,944 | 552,088 | - | - | - | - |
| | Total: 202 - TxDOT INFRASTRUCTURE GRANT | 765,323 | 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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|-------------------------------------|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 400 - LAW LIBRARY FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 400-100_520.3340 | Miscellaneous | - | - | 200 | 200 | - | 1,000 |
| 400-100_520.3857 | Law Books/CD's | 15,918 | 15,249 | 30,000 | 30,000 | 16,346 | 34,000 |
| | <i>Total: OP - Operations</i> | 15,918 | 15,249 | 30,200 | 30,200 | 16,346 | 35,000 |
| | Total: 400 - LAW LIBRARY FUND | 15,918 | 15,249 | 30,200 | 30,200 | 16,346 | 35,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|-------------------------------------|--------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 401 - COUNTY JURY FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 401-100_520.4853 | Petit Jurors | - | - | 18,000 | 18,000 | 360 | 40,000 |
| | <i>Total: OP - Operations</i> | - | - | 18,000 | 18,000 | 360 | 40,000 |
| | Total: 401 - COUNTY JURY FUND | - | - | 18,000 | 18,000 | 360 | 40,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 408 - FIRE CODE INSPECTION FEE FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 408-100_430.1040 | Employees Hourly Employees | 24,310 | 47,020 | 48,672 | 48,672 | 43,050 | 193,743 |
| 408-100_430.1054 | Employees Certification Supplement | - | - | - | - | - | 5,200 |
| 408-100_430.1595 | Employees Part-time employees | 11,507 | 18,627 | 37,400 | 37,400 | 22,576 | 37,400 |
| 408-100_430.1610 | Employees Longevity | - | 1,245 | 1,305 | 1,305 | 1,305 | 6,075 |
| 408-100_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | - | 450 | 450 | 450 | 450 | 2,250 |
| 408-100_450.2010 | Social Security/Medicare | 2,701 | 5,073 | 6,719 | 6,719 | 5,083 | 18,717 |
| 408-100_450.2020 | Group Medical Insurance | 5,279 | 10,608 | 10,920 | 10,920 | 10,010 | 56,400 |
| 408-100_450.2030 | Retirement | 4,250 | 8,285 | 11,163 | 11,163 | 8,554 | 31,269 |
| 408-100_450.2040 | Worker's Compensation Insurance | 485 | 980 | 1,474 | 1,474 | 987 | 4,670 |
| | <i>Total: PS - Personnel Services</i> | 48,533 | 92,287 | 118,103 | 118,103 | 92,014 | 355,724 |
| <i>OP - Operations</i> | | | | | | | |
| 408-100_520.3100 | Office Supplies / Minor Eqpt | - | 308 | 700 | 700 | - | 700 |
| 408-100_520.3300 | Fuel | 2,442 | 4,475 | 7,000 | 8,200 | 7,458 | 20,000 |
| 408-100_520.3340 | Miscellaneous | 864 | 69 | 2,500 | 2,000 | 605 | 2,500 |
| 408-100_520.3550 | Safety Equipment / Supplies | - | - | - | 1,479 | 1,453 | 2,500 |
| 408-100_520.3757 | Vehicle Equipment | - | - | 6,500 | 4,522 | 3,979 | 6,500 |
| 408-100_520.3900 | Subs, Publications, Access Fees | 5,044 | 734 | 8,000 | 5,300 | 1,158 | 8,000 |
| 408-100_520.4205 | Cell Phone | 649 | 513 | 1,200 | 1,200 | 460 | 1,500 |
| 408-100_520.4212 | Wireless Internet Service | 494 | 373 | 2,000 | 2,000 | 330 | 2,000 |
| 408-100_520.4350 | Printing | 367 | - | 1,500 | 1,500 | 622 | 2,500 |
| 408-100_520.4540 | Vehicle Repair & Maintenance | - | - | 2,500 | 3,500 | 2,418 | 6,000 |
| 408-100_520.4616 | Uniform Accessories | - | - | - | 1,650 | 862 | 3,000 |
| 408-100_520.4810 | Membership Dues & Licenses | 1,201 | 1,125 | 2,500 | 2,500 | 1,026 | 4,000 |
| 408-100_520.4812 | Training & Conferences | 1,481 | 250 | 6,000 | 2,700 | - | 9,000 |
| | <i>Total: OP - Operations</i> | 12,543 | 7,847 | 40,400 | 37,251 | 20,370 | 68,200 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 408-100_520.3657 | Controlled Assets | 1,207 | 3,958 | 3,700 | 5,173 | 2,738 | 3,700 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 1,207 | 3,958 | 3,700 | 5,173 | 2,738 | 3,700 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 408-100_595.5710 | Capital Outlay Equipment & Machinery | 3,926 | - | - | 2,805 | 1,466 | 36,000 |
| 408-100_595.5730 | Capital Outlay Vehicles | - | - | 17,000 | 24,810 | 24,799 | - |
| | <i>Total: CAP - Capital Outlay</i> | 3,926 | - | 17,000 | 27,615 | 26,265 | 36,000 |
| Total: 408 - FIRE CODE INSPECTION FEE FUND | | 66,208 | 104,092 | 179,203 | 188,142 | 141,387 | 463,624 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 409 - SHERIFF'S DONATION FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 409-100_583.3340 | Miscellaneous | 2,892 | 8,649 | 500 | 4,240 | 2,581 | 500 |
| 409-100_583.3341 | Crime Prevention | - | - | 1,238 | 1,238 | - | 1,238 |
| 409-100_583.3342 | Canine Supply | - | - | 100 | 100 | - | 100 |
| 409-100_583.3343 | Animal Shelter | - | 5,000 | 75 | 75 | - | 75 |
| 409-100_583.3800 | Body Armor | - | 4,158 | - | - | - | - |
| 409-100_583.4812 | Conference and Training | - | - | 25 | 25 | - | 25 |
| 409-100_583.4813 | Training Refreshments/Supplies | - | - | 100 | 100 | - | 100 |
| 409-100_583.4980 | Student ID Kits | - | - | 430 | 430 | - | 430 |
| 409-100_583.4991 | Employee Recognition | 1,409 | 757 | 1,500 | 1,500 | 593 | 1,500 |
| 409-100_583.4992 | SO Dept Employee Banquet | 2,043 | 3,097 | 3,500 | 4,480 | 1,073 | 2,032 |
| 409-100_583.4993 | T-Shirts & Caps | - | - | 200 | 200 | - | 200 |
| 409-100_583.4994 | Funeral Flowers | 658 | 374 | 500 | 500 | 289 | 500 |
| <i>Total: OP - Operations</i> | | 7,002 | 22,036 | 8,168 | 12,888 | 4,536 | 6,700 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 409-100_595.5710 | Capital Outlay Equipment & Machinery | - | - | - | - | - | - |
| <i>Total: CAP - Capital Outlay</i> | | - | - | - | - | - | - |
| Total: 409 - SHERIFF'S DONATION FUND | | 7,002 | 22,036 | 8,168 | 12,888 | 4,536 | 6,700 |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 410 - COUNTY CLERK RECORDS MGMT FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 410-100_410.1010 | Elected Officials Salary | - | - | - | - | - | - |
| 410-100_450.2010 | Social Security/Medicare | - | - | - | - | - | - |
| 410-100_450.2030 | Retirement | - | - | - | - | - | - |
| 410-100_450.2040 | Worker's Compensation Insurance | - | - | - | - | - | - |
| | <i>Total: PS - Personnel Services</i> | - | - | - | - | - | - |
| <i>OP - Operations</i> | | | | | | | |
| 410-100_520.3100 | Office Supplies / Minor Eqpt | - | 4,950 | 1,000 | 1,000 | - | 1,000 |
| 410-100_520.3355 | Records Preservation | - | 6,502 | 600,000 | 593,000 | - | 400,000 |
| 410-100_520.3660 | Computer Software | - | - | 50,000 | 50,000 | - | 50,000 |
| 410-100_520.4520 | Repair Office & Misc Equipment | 6,325 | 1,050 | 7,000 | 7,000 | - | 7,000 |
| 410-100_520.4523 | Software Maintenance/License | 143,538 | 132,897 | 150,000 | 157,000 | 163,562 | 211,500 |
| 410-100_520.4810 | Membership Dues & Licenses | 345 | 345 | 400 | 400 | 345 | 1,000 |
| 410-100_520.4812 | Training & Conferences | 2,315 | 4,468 | 15,000 | 15,000 | 9,679 | 17,500 |
| | <i>Total: OP - Operations</i> | 152,523 | 150,213 | 823,400 | 823,400 | 173,586 | 688,000 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 410-100_520.3657 | Controlled Assets | 2,896 | - | - | - | - | 1,000 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 2,896 | - | - | - | - | 1,000 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 410-100_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | 50,000 | 50,000 | - | 150,000 |
| | <i>Total: CAP - Capital Outlay</i> | - | - | 50,000 | 50,000 | - | 150,000 |
| Total: 410 - COUNTY CLERK RECORDS MGMT FUND | | 155,420 | 150,213 | 873,400 | 873,400 | 173,586 | 839,000 |

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|

COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND, *Continued*

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.

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 411 - CO. CLERK RECORDS ARCHIVE-GF | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 411-100_520.3355 | Records Preservation | 292,662 | 350,000 | 500,000 | 500,000 | 418,675 | 500,000 |
| | <i>Total: OP - Operations</i> | 292,662 | 350,000 | 500,000 | 500,000 | 418,675 | 500,000 |
| Total: 411 - CO. CLERK RECORDS ARCHIVE-GF | | 292,662 | 350,000 | 500,000 | 500,000 | 418,675 | 500,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 412 - COUNTY RECORDS MANAGEMENT | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 412-100_520.3355 | Records Preservation | 30,000 | 25,776 | 50,000 | 50,000 | 50,000 | 25,000 |
| 412-100_520.3356 | Records Destruction Costs | 925 | 180 | 6,000 | 6,000 | 4,820 | 6,000 |
| 412-100_520.4523 | Software Maintenance/License | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| | <i>Total: OP - Operations</i> | <u>32,675</u> | <u>27,706</u> | <u>57,750</u> | <u>57,750</u> | <u>56,570</u> | <u>32,750</u> |
| Total: 412 - COUNTY RECORDS MANAGEMENT | | <u>32,675</u> | <u>27,706</u> | <u>57,750</u> | <u>57,750</u> | <u>56,570</u> | <u>32,750</u> |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 413 - VITAL STATISTICS PRESERVATION-GF | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 413-100_520.3100 | Office Supplies / Minor Eqpt | 1,612 | 3,460 | 6,000 | 6,000 | 2,857 | 6,000 |
| 413-100_520.3355 | Records Preservation | - | - | 2,000 | 2,000 | - | 2,000 |
| 413-100_520.4812 | Training & Conferences | - | - | 4,000 | 4,000 | - | 4,000 |
| | <i>Total: OP - Operations</i> | 1,612 | 3,460 | 12,000 | 12,000 | 2,857 | 12,000 |
| Total: 413 - VITAL STATISTICS PRESERVATION-GF | | 1,612 | 3,460 | 12,000 | 12,000 | 2,857 | 12,000 |

Statute:

Health & Safety Code, §191.0045(h)

Source:

A fee under this section shall be collected by the registrar or county clerk on the issuance of a vital statistics record, including a record issued through a Remote Birth Access site.

Purposes:

- (1) preserving vital statistics records maintained by the registrar or county clerk, including birth, death, fetal death, marriage, divorce, and annulment records;
- (2) training registrar or county clerk employees regarding vital statistics records; and
- (3) ensuring the safety and security of vital statistics records.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 414 - COURTHOUSE SECURITY | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 414-100_440.1600 | Other Pay Overtime | 17,368 | 22,076 | 40,000 | 40,000 | 24,382 | 40,000 |
| 414-100_450.2010 | Social Security/Medicare | 1,235 | 1,582 | 3,060 | 3,060 | 1,759 | 3,060 |
| 414-100_450.2030 | Retirement | 2,050 | 2,724 | 5,084 | 5,084 | 3,092 | 5,112 |
| 414-100_450.2040 | Worker's Compensation Insurance | 290 | 371 | 671 | 671 | 409 | 672 |
| | <i>Total: PS - Personnel Services</i> | 20,945 | 26,752 | 48,815 | 48,815 | 29,642 | 48,844 |
| <i>OP - Operations</i> | | | | | | | |
| 414-100_520.4637 | Security Expenses | 3,429 | 62,055 | 20,000 | 20,000 | 4,585 | 20,000 |
| | <i>Total: OP - Operations</i> | 3,429 | 62,055 | 20,000 | 20,000 | 4,585 | 20,000 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 414-100_520.3657 | Controlled Assets | 3,735 | 8,983 | 5,000 | 5,000 | 372 | 5,000 |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 3,735 | 8,983 | 5,000 | 5,000 | 372 | 5,000 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 414-100_595.5710 | Capital Outlay Equipment & Machinery | - | 5,448 | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | - | 5,448 | - | - | - | - |
| Total: 414 - COURTHOUSE SECURITY | | 28,109 | 103,238 | 73,815 | 73,815 | 34,599 | 73,844 |

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 teleconferencing 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**



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 415 - DISTRICT CLERK RECORDS MGMT | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 415-100_520.3355 | Records Preservation | 15,000 | 15,000 | - | - | - | - |
| | <i>Total: OP - Operations</i> | 15,000 | 15,000 | - | - | - | - |
| Total: 415 - DISTRICT CLERK RECORDS MGMT | | 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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 416 - JUSTICE COURT ASSISTANCE & TECH | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| SUB-DEPARTMENT: 00 - GENERAL | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 416-100-00_520.4523 | Software Maintenance/License | 2,529 | - | 10,000 | 10,000 | - | 10,000 |
| <i>Total: OP - Operations</i> | | 2,529 | - | 10,000 | 10,000 | - | 10,000 |
| SUB-DEPARTMENT Total: 00 - GENERAL | | | | | | | |
| SUB-DEPARTMENT: 01 - PRECINCT 1 | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 416-100-01_520.3340 | Miscellaneous | 453 | 114 | 600 | 600 | 376 | 600 |
| 416-100-01_520.4520 | Repair Office & Misc Equipment | 641 | 738 | 2,000 | 2,000 | 4,316 | 3,000 |
| 416-100-01_520.4523 | Software Maintenance/License | - | - | 100 | 100 | - | 100 |
| 416-100-01_520.4812 | Training & Conferences | - | - | 10,000 | 9,320 | 2,995 | 10,000 |
| <i>Total: OP - Operations</i> | | 1,094 | 852 | 12,700 | 12,020 | 7,687 | 13,700 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 416-100-01_520.3657 | Controlled Assets | 1,662 | 7,712 | 15,900 | 13,735 | 5,973 | 9,200 |
| <i>Total: OP1 - Operations - Non Capital Assets</i> | | 1,662 | 7,712 | 15,900 | 13,735 | 5,973 | 9,200 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 416-100-01_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | 6,500 | 6,477 | - |
| <i>Total: CAP - Capital Outlay</i> | | - | - | - | 6,500 | 6,477 | - |
| SUB-DEPARTMENT Total: 01 - PRECINCT 1 | | | | | | | |
| SUB-DEPARTMENT: 02 - PRECINCT 2 | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 416-100-02_520.4520 | Repair Office & Misc Equipment | 519 | 384 | - | 500 | 322 | 500 |
| <i>Total: OP - Operations</i> | | 519 | 384 | - | 500 | 322 | 500 |
| SUB-DEPARTMENT Total: 02 - PRECINCT 2 | | | | | | | |
| SUB-DEPARTMENT: 03 - PRECINCT 3 | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 416-100-03_520.3340 | Miscellaneous | - | - | - | - | - | 1,000 |
| 416-100-03_520.4520 | Repair Office & Misc Equipment | - | - | - | - | - | 500 |
| 416-100-03_520.4812 | Training & Conferences | - | - | - | - | - | 4,000 |
| <i>Total: OP - Operations</i> | | - | - | - | - | - | 5,500 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 416-100-03_520.3657 | Controlled Assets | - | 310 | - | - | - | - |
| <i>Total: OP1 - Operations - Non Capital Assets</i> | | - | 310 | - | - | - | - |
| SUB-DEPARTMENT Total: 03 - PRECINCT 3 | | | | | | | |
| SUB-DEPARTMENT: 04 - PRECINCT 4 | | | | | | | |
| <i>OP - 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 | 1,990 | 998 | 1,500 | 1,500 | 354 | 1,500 |
| 416-100-04_520.4812 | Training & Conferences | - | - | 1,000 | 1,000 | - | 1,000 |
| <i>Total: OP - Operations</i> | | 1,990 | 998 | 2,700 | 2,700 | 354 | 2,700 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 416-100-04_520.3657 | Controlled Assets | - | 3,751 | - | - | - | - |
| <i>Total: OP1 - Operations - Non Capital Assets</i> | | - | 3,751 | - | - | - | - |
| SUB-DEPARTMENT Total: 04 - PRECINCT 4 | | | | | | | |
| SUB-DEPARTMENT: 33 - CONSTABLE, PCT 3 | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 416-100-33_521.3657 | Tech Exp Controlled Assets | 1,277 | - | - | - | - | - |
| <i>Total: OP - Operations</i> | | 1,277 | - | - | - | - | - |
| SUB-DEPARTMENT Total: 33 - CONSTABLE, PCT 3 | | | | | | | |
| SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4 | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 416-100-34_521.3340 | Tech Exp Other Technology Expenses | - | - | 500 | 500 | - | - |
| 416-100-34_521.3657 | Tech Exp Controlled Assets | - | - | 1,000 | 1,000 | - | - |
| <i>Total: OP - Operations</i> | | - | - | 1,500 | 1,500 | - | - |
| SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4 | | | | | | | |
| Total: 416 - JUSTICE COURT ASSISTANCE & TECH | | | | | | | |
| | | 9,072 | 14,007 | 42,800 | 46,955 | 20,813 | 41,600 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|------------------------------------|--|--------------------|---------------------|---------------------|--------------------|---------------------|
| JUSTICE COURT ASSISTANCE AND TECHNOLOGY FUND | | | | | | | |
| | Statute: | Code Crim. Proc. art. 102.0173 | | | | | |
| | Ancillary funding statutes: | Code §134.103 | | | | | |
| | Source: | The fund consists of money allocated to the fund under Section 134.103 of the Local Government Code. | | | | | |
| | Controlled by: | Commissioners Court | | | | | |
| | Purposes: | <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> | | | | | |
| | Interpretation: | 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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 417 - CO & DIST COURT TECHNOLOGY FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 417-100_520.4812 | Training & Conferences | - | - | 5,000 | 5,000 | 2,983 | 15,000 |
| | <i>Total: OP - Operations</i> | - | - | 5,000 | 5,000 | 2,983 | 15,000 |
| Total: 417 - CO & DIST COURT TECHNOLOGY FUND | | - | - | 5,000 | 5,000 | 2,983 | 15,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 418 - JP JUSTICE COURT SECURITY | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 418-100_520.4637 | Security Expenses | 6,000 | 2,945 | 6,000 | 6,000 | 2,251 | 6,000 |
| | <i>Total: OP - Operations</i> | 6,000 | 2,945 | 6,000 | 6,000 | 2,251 | 6,000 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 418-100_520.3657 | Controlled Assets | - | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | - | - | - | - |
| DEPT Total: 100 - SPECIAL REVENUE | | 6,000 | 2,945 | 6,000 | 6,000 | 2,251 | 6,000 |
| EXPENSES Total | | 6,000 | 2,945 | 6,000 | 6,000 | 2,251 | 6,000 |
| Total: 418 - JP JUSTICE COURT SECURITY | | 6,000 | 2,945 | 6,000 | 6,000 | 2,251 | 6,000 |

JUSTICE COURT SECURITY FUND

| | |
|------------------------|---|
| Statute: | Code Crim. Proc. art. 102.017(d) |
| Source: | One-fourth of the money allocated to the courthouse security fund under Section 134.103, Local Government Code. |
| 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 teleconferencing 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. |
| Limitations: | Applies only to a justice court located in a county in which one or more justice courts are located in a building that is not in the county courthouse. |
| Interpretation: | JC-0476 (2002): Code 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 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. |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|--------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 420 - SURPLUS FUNDS-ELECTION CONTRACTS | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 420-100_520.3340 | Miscellaneous | - | 3,589 | 10,000 | 7,000 | - | 10,000 |
| 420-100_520.4260 | Mileage/Travel non training | - | - | 500 | 500 | - | - |
| 420-100_520.4500 | Repair Building Structures | - | 15,256 | - | - | - | - |
| 420-100_520.4520 | Repair Office & Misc Equipment | - | - | 2,000 | 2,000 | - | 10,000 |
| 420-100_520.4810 | Membership Dues & Licenses | - | 350 | 1,000 | 1,000 | 825 | 1,000 |
| 420-100_520.4812 | Training & Conferences | 9,219 | 10,806 | 15,000 | 18,000 | 15,994 | 20,000 |
| | <i>Total: OP - Operations</i> | 9,219 | 30,000 | 28,500 | 28,500 | 16,819 | 41,000 |
| <i>TO - Transfers Out</i> | | | | | | | |
| 420-100_700.0422 | Transfers Out Transfer to HAVA Grant | 1,981 | 12,500 | - | - | - | - |
| | <i>Total: TO - Transfers Out</i> | 1,981 | 12,500 | - | - | - | - |
| Total: 420 - SURPLUS FUNDS-ELECTION CONTRACTS | | 11,199 | 42,500 | 28,500 | 28,500 | 16,819 | 41,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 422 - HAVA FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 422-100_430.1315 | Employees Election Early Voting Clerks | 27,598 | - | - | - | - | - |
| 422-100_430.1598 | Employees Temporary Employees | 5,938 | - | - | - | - | - |
| 422-100_450.2010 | Social Security/Medicare | 2,565 | - | - | - | - | - |
| | <i>Total: PS - Personnel Services</i> | <u>36,100</u> | - | - | - | - | - |
| <i>OP - Operations</i> | | | | | | | |
| 422-100_520.3100 | Office Supplies / Minor Eqpt | 473 | - | - | - | - | - |
| 422-100_535.4350 | Election Expenses Printing | - | - | - | - | - | - |
| 422-100_535.4845 | Election Expenses Election Ballots | - | - | - | - | - | - |
| 422-100_535.4846 | Election Expenses Election Supplies | 694 | - | - | - | - | - |
| | <i>Total: OP - Operations</i> | <u>1,167</u> | - | - | - | - | - |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 422-100_520.3657 | Controlled Assets | - | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | - | - | - | - | - |
| | DEPT Total: 100 - SPECIAL REVENUE | <u>37,267</u> | - | - | - | - | - |
| DEPT : 120 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 422-120_520.3340 | Miscellaneous | - | - | - | - | - | - |
| 422-120_520.4500 | Repair Building Structures | 3,940 | - | - | - | - | - |
| 422-120_535.4840 | Election Expenses Miscellaneous Election | 5,243 | 20,125 | - | - | - | - |
| 422-120_535.4846 | Election Expenses Election Supplies | - | 505 | - | - | - | - |
| | <i>Total: OP - Operations</i> | <u>9,183</u> | <u>20,630</u> | - | - | - | - |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 422-120_520.3657 | Controlled Assets | - | 1,500 | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | <u>-</u> | <u>1,500</u> | - | - | - | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 422-120_595.5710 | Capital Outlay Equipment & Machinery | - | 52,869 | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | <u>-</u> | <u>52,869</u> | - | - | - | - |
| | DEPT Total: 120 - SPECIAL REVENUE | <u>9,183</u> | <u>74,999</u> | - | - | - | - |
| DEPT : 491 - IA - HAVA PROGRAM REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 422-491_520.3100 | Office Supplies / Minor Eqpt | - | - | - | - | - | - |
| 422-491_520.3340 | Miscellaneous | - | - | - | - | - | - |
| 422-491_520.4812 | Training & Conferences | - | - | - | - | - | - |
| | <i>Total: OP - Operations</i> | <u>-</u> | <u>-</u> | - | - | - | - |
| | DEPT Total: 491 - IA - HAVA PROGRAM REVENUE | <u>-</u> | <u>-</u> | - | - | - | - |
| | Total: 422 - HAVA FUND | <u>46,450</u> | <u>74,999</u> | - | - | - | - |

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 430 - COURT REPORTER FEE (GC 51.601) | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 430-100_520.4007 | Court Reporter | 7,751 | 34,527 | 55,000 | 55,000 | 40,780 | 75,000 |
| | <i>Total: OP - Operations</i> | 7,751 | 34,527 | 55,000 | 55,000 | 40,780 | 75,000 |
| Total: 430 - COURT REPORTER FEE (GC 51.601) | | 7,751 | 34,527 | 55,000 | 55,000 | 40,780 | 75,000 |

COURT REPORTER SERVICE FUND

Statute: Government Code §51.601

Source:

Controlled by: Commissioners Court

Purposes: To assist in the payment of court-reporter-related services, that may include maintaining an adequate number of court reporters to provide services to the courts, obtaining court reporter transcription services, closed-caption transcription machines, Braille transcription services, or other transcription services, including a court reporter's preparation of an appellate record under the Texas Rules of Appellate Procedure and Rule 145, Texas Rules of Civil Procedure, to comply with state or federal laws, or providing any other service related to the functions of a court reporter.

Interpretation: GA-0372 (2005): A county clerk may not collect a court reporter service fee under section 51.601 of the Government Code if the county court has not appointed an official court reporter.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|-----------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 431 - CHILD ABUSE PREVENTION FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OT - Other Services</i> | | | | | | | |
| 431-100_580.4938 | Contribution to MHMR | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| | <i>Total: OT - Other Services</i> | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| Total: 431 - CHILD ABUSE PREVENTION FUND | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |

FAMILY PROTECTION FEE FUND

- Statute:** Government Code §51.961
Repealed effective January 1, 2022 (SB 41)
- Statute:** Code of Criminal Procedures 102.0186
- Source:** \$100 on conviction of offenses under certain child sexual assault and related convictions.
- Controlled by:** Commissioners Court
- Purposes:** A fund designated by this subsection may be used only to fund child abuse prevention programs in the county where the court is located.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 432 - DIST CLK RECORDS ARCHIVE -GF | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 432-100_520.3355 | Records Preservation | 35,000 | 35,000 | 35,000 | 35,000 | - | - |
| | <i>Total: OP - Operations</i> | 35,000 | 35,000 | 35,000 | 35,000 | - | - |
| Total: 432 - DIST CLK RECORDS ARCHIVE -GF | | 35,000 | 35,000 | 35,000 | 35,000 | - | - |

DISTRICT CLERK RECORDS ARCHIVE (ALSO KNOW AS RECORDS TECHNOLOGY)

Statute: Government Code §51.305
Repealed effective January 1, 2022 (SB 41)

Controlled by: Commissioners Court

Purposes: The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 433 - COURT RECORDS PRESERVATION-GF | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 433-100_520.3355 | Records Preservation | 50,758 | 60,000 | 50,000 | 50,000 | 40,000 | - |
| | <i>Total: OP - Operations</i> | 50,758 | 60,000 | 50,000 | 50,000 | 40,000 | - |
| Total: 433 - COURT RECORDS PRESERVATION-GF | | 50,758 | 60,000 | 50,000 | 50,000 | 40,000 | - |

Statute:

Government Code §51.708
Repealed effective January 1, 2022 (SB 41)

Controlled by:

Commissioners Court

Purposes:

The money in the account may be used only to digitize court records and preserve the records from natural disasters.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 434 - JUDICIAL PROBATE EDUCATION FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 434-100_520.4812 | Training & Conferences | - | - | 2,400 | 2,400 | - | 3,000 |
| | <i>Total: OP - Operations</i> | - | - | 2,400 | 2,400 | - | 3,000 |
| Total: 434 - JUDICIAL PROBATE EDUCATION FUND | | - | - | 2,400 | 2,400 | - | 3,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|-----------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OT - Other Services</i> | | | | | | | |
| 435-100_580.4070 | Mediation Program | 36,667 | 40,000 | 40,000 | 40,000 | 30,000 | 40,000 |
| | <i>Total: OT - Other Services</i> | 36,667 | 40,000 | 40,000 | 40,000 | 30,000 | 40,000 |
| Total: 435 - ALTERNATIVE DISPUTE RESOLUTION | | 36,667 | 40,000 | 40,000 | 40,000 | 30,000 | 40,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 436 - COURT-INITIATED GUARDIANSHIPS | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 436-100_520.4062 | Guardian Ad-Litem | - | 950 | 8,000 | 8,000 | 2,000 | 8,000 |
| 436-100_520.4064 | Attorney Ad-Litem | 9,843 | 3,400 | 17,000 | 17,000 | 4,550 | 17,000 |
| | <i>Total: OP - Operations</i> | 9,843 | 4,350 | 25,000 | 25,000 | 6,550 | 25,000 |
| Total: 436 - COURT-INITIATED GUARDIANSHIPS | | 9,843 | 4,350 | 25,000 | 25,000 | 6,550 | 25,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|-----------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 437 - CHILD SAFETY FEE-GF | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OT - Other Services</i> | | | | | | | |
| 437-100_580.4925 | Child Welfare Board Support | 20,000 | 27,500 | 25,000 | 25,000 | 25,000 | 29,800 |
| 437-100_580.4927 | Childrens Advocacy Ctr Support | 7,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 437-100_580.4928 | Casa of Central Texas | 7,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 437-100_580.4929 | Family Violence Shelter | 7,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| | <i>Total: OT - Other Services</i> | <u>42,500</u> | <u>72,500</u> | <u>70,000</u> | <u>70,000</u> | <u>70,000</u> | <u>74,800</u> |
| Total: 437 - CHILD SAFETY FEE-GF | | 42,500 | 72,500 | 70,000 | 70,000 | 70,000 | 74,800 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 438 - LANGUAGE ACCESS FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 438-100_520.4015 | Witness / Trial Expenses | - | - | 15,000 | 15,000 | - | 15,000 |
| | <i>Total: OP - Operations</i> | - | - | 15,000 | 15,000 | - | 15,000 |
| Total: 438 - LANGUAGE ACCESS FUND | | - | - | 15,000 | 15,000 | - | 15,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 440-100_520.3100 | Office Supplies / Minor Eqpt | - | - | 250 | 250 | - | 250 |
| 440-100_520.4812 | Training & Conferences | - | - | 500 | 500 | - | 500 |
| 440-100_587.3910 | Drug Court Incentives | - | 9 | 500 | 500 | 100 | 500 |
| 440-100_587.4053 | Treatment Services | - | - | 4,000 | 4,000 | - | 4,000 |
| 440-100_587.4055 | Drug Testing/Toxicology | 12,147 | 10,163 | 14,000 | 14,000 | 5,338 | 14,000 |
| 440-100_587.4063 | Monitoring Costs | - | - | 7,500 | 7,500 | - | 7,500 |
| | <i>Total: OP - Operations</i> | 12,147 | 10,172 | 26,750 | 26,750 | 5,438 | 26,750 |
| <i>OT - Other Services</i> | | | | | | | |
| 440-100_587.4054 | Offender Services Life Skills Classes | - | - | 1,000 | 1,000 | - | 1,000 |
| | <i>Total: OT - Other Services</i> | - | - | 1,000 | 1,000 | - | 1,000 |
| | DEPT Total: 100 - SPECIAL REVENUE | 12,147 | 10,172 | 27,750 | 27,750 | 5,438 | 27,750 |
| DEPT : 110 - VETERANS TREATMENT COURT | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 440-110_520.3340 | Miscellaneous | - | 979 | 20,000 | 20,000 | - | 20,000 |
| 440-110_587.3910 | Offender Services Drug Court Incentives | 352 | 87 | 5,000 | 5,000 | 134 | 5,000 |
| | <i>Total: OP - Operations</i> | 352 | 1,066 | 25,000 | 25,000 | 134 | 25,000 |
| | DEPT Total: 110 - VETERANS TREATMENT COURT | 352 | 1,066 | 25,000 | 25,000 | 134 | 25,000 |
| | Total: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF | 12,499 | 11,239 | 52,750 | 52,750 | 5,572 | 52,750 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|--------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 445 - CA PRE-TRIAL INTERVENTION PROG | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 445-100_587.4053 | Offender Services Treatment Services | 6,400 | 2,400 | 20,000 | 20,000 | 11,400 | 20,000 |
| | <i>Total: OP - Operations</i> | 6,400 | 2,400 | 20,000 | 20,000 | 11,400 | 20,000 |
| Total: 445 - CA PRE-TRIAL INTERVENTION PROG | | 6,400 | 2,400 | 20,000 | 20,000 | 11,400 | 20,000 |

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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|-------------------------------------|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 480 - HOTEL OCCUPANCY | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 480-100_520.4500 | Repair Building Structures | - | - | - | - | - | 10,000 |
| | <i>Total: OP - Operations</i> | - | - | - | - | - | 10,000 |
| | DEPT Total: 100 - SPECIAL REVENUE | - | - | - | - | - | 10,000 |
| | EXPENSES Total | - | - | - | - | - | 10,000 |
| | Total: 480 - HOTEL OCCUPANCY | - | - | - | - | - | 10,000 |

HOTEL OCCUPANCY FUND

Statute:

Tax Code §352.002(y)

Source:

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 or the extraterritorial jurisdiction of a municipality that imposes a tax under Section 351.0025 applicable to the hotel;

Controlled by:

Commissioners Court

Purposes:

Sec. 352.1015. USE OF REVENUE: GENERAL PROVISIONS. (a) The commissioners court of a county by contract may delegate to a person, including another governmental entity or a private organization, the management or supervision of programs and activities funded with revenue from the tax authorized by this chapter. The commissioners court in writing shall approve in advance the annual budget of the person to which it delegates those functions and shall require the person to make periodic reports to the commissioners court at least quarterly listing the expenditures made by the person with revenue derived from the tax authorized by this chapter. The person must maintain revenue provided from the tax authorized by this chapter in a separate account established for that purpose and may not commingle that revenue with any other money. The commissioners court may not delegate to any person the management or supervision of its tourist and convention programs and activities funded with revenue from the tax authorized by this chapter other than by contract as provided by this subsection. The approval by the commissioners court of the county of the annual budget of the person to whom the commissioners court delegates those functions creates a fiduciary duty in the person with respect to the revenue provided by the tax authorized under the contract.

(e) Revenue derived from the tax authorized by this chapter is to be expended in a manner directly enhancing and promoting tourism and the convention and hotel industry as permitted by the applicable provisions of this subchapter governing the use of revenue by that particular county. That revenue may not be used for the general revenue purposes or general governmental operations of a county.

Limitations:

Sec. 352.1031. GENERAL LIMITATIONS ON USE OF REVENUE. (a) Except as otherwise explicitly provided, revenue derived from the tax authorized by this chapter may be used only for the purposes stated in Section 351.101. (b) Revenue derived from the tax authorized by this chapter may not be used for the general revenue purposes or general governmental operations of a county.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 498 - BAIL BOND SECURITY FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 498-100_520.3100 | Office Supplies / Minor Eqpt | - | - | 100 | 100 | - | 100 |
| 498-100_520.3340 | Miscellaneous | - | - | 100 | 100 | - | 100 |
| 498-100_520.4812 | Training & Conferences | 450 | - | 3,500 | 3,500 | - | 3,500 |
| | <i>Total: OP - Operations</i> | 450 | - | 3,700 | 3,700 | - | 3,700 |
| | DEPT Total: 100 - SPECIAL REVENUE | 450 | - | 3,700 | 3,700 | - | 3,700 |
| | EXPENSES Total | 450 | - | 3,700 | 3,700 | - | 3,700 |
| | Total: 498 - BAIL BOND SECURITY FUND | 450 | - | 3,700 | 3,700 | - | 3,700 |

BAIL BOND SECURITY FUND

Statute:

Occupation Code §1704.101

Source:

Bail Bond application filing and renewal fees

Purposes:

Sec. 1704.103. DISBURSEMENTS FROM COUNTY FUND. (a) Fees deposited in the general fund of a county or in a separate county fund under Section 1704.101(2) may be used only to administer and enforce this chapter, including reimbursement for:

- (1) reasonable expenses incurred by the board in enforcing this chapter; and
- (2) actual expenses incurred by a board member in serving on the board.

(b) For purposes of this section, serving on a board is an additional duty of a board member's office. A board member may not receive compensation for serving on a board.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 499 - EMPLOYEE FUND-GF | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 499-100_580.4991 | Recognition Awards | 942 | 721 | 10,000 | 9,936 | 826 | 10,000 |
| 499-100_580.4999 | Misc Disbursements | 51 | 149 | 100 | 100 | - | 100 |
| <i>Total: OP - Operations</i> | | 993 | 870 | 10,100 | 10,036 | 826 | 10,100 |
| <i>OT - Other Services</i> | | | | | | | |
| 499-100_580.4994 | Funeral Flowers-Staff/Officials | 226 | 41 | 100 | 164 | 164 | 100 |
| <i>Total: OT - Other Services</i> | | 226 | 41 | 100 | 164 | 164 | 100 |
| DEPT Total: 100 - SPECIAL REVENUE | | 1,218 | 911 | 10,200 | 10,200 | 990 | 10,200 |
| EXPENSES Total | | 1,218 | 911 | 10,200 | 10,200 | 990 | 10,200 |
| Total: 499 - EMPLOYEE FUND-GF | | 1,218 | 911 | 10,200 | 10,200 | 990 | 10,200 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 505 - LAW ENFORCEMENT TRAINING FUNDS | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| SUB-DEPARTMENT: 30 - SHERIFF'S DEPT | | | | | | | |
| 505-100-30_520.4812 | Training & Conferences | 21,518 | 6,664 | - | 14,760 | 14,649 | - |
| SUB-DEPARTMENT Total: 30 - SHERIFF'S DEPT | | 21,518 | 6,664 | - | 14,760 | 14,649 | - |
| SUB-DEPARTMENT: 31 - CONSTABLE, PCT 1 | | | | | | | |
| 505-100-31_520.4812 | Training & Conferences | 2,575 | 210 | - | 4,826 | - | - |
| SUB-DEPARTMENT Total: 31 - CONSTABLE, PCT 1 | | 2,575 | 210 | - | 4,826 | - | - |
| SUB-DEPARTMENT: 32 - CONSTABLE, PCT 2 | | | | | | | |
| 505-100-32_520.4812 | Training & Conferences | 360 | - | - | 8,688 | - | - |
| SUB-DEPARTMENT Total: 32 - CONSTABLE, PCT 2 | | 360 | - | - | 8,688 | - | - |
| SUB-DEPARTMENT: 33 - CONSTABLE, PCT 3 | | | | | | | |
| 505-100-33_520.4812 | Training & Conferences | 160 | 1,401 | - | 2,943 | 1,487 | - |
| SUB-DEPARTMENT Total: 33 - CONSTABLE, PCT 3 | | 160 | 1,401 | - | 2,943 | 1,487 | - |
| SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4 | | | | | | | |
| 505-100-34_520.4812 | Training & Conferences | 455 | - | - | 2,181 | - | - |
| SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4 | | 455 | - | - | 2,181 | - | - |
| SUB-DEPARTMENT: 35 - C.A. INVESTIGATOR | | | | | | | |
| 505-100-35_520.4812 | Training & Conferences | 792 | - | - | 1,375 | 1,375 | - |
| SUB-DEPARTMENT Total: 35 - C.A. INVESTIGATOR | | 792 | - | - | 1,375 | 1,375 | - |
| SUB-DEPARTMENT: 36 - FIRE MARSHAL | | | | | | | |
| 505-100-36_520.4812 | Training & Conferences | - | - | - | - | - | - |
| SUB-DEPARTMENT Total: 36 - FIRE MARSHAL | | - | - | - | - | - | - |
| Total: 505 - LAW ENFORCEMENT TRAINING FUNDS | | 25,860 | 8,274 | - | 34,773 | 17,511 | - |

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---------------------------------------|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 600 - DEBT SERVICE | | | | | | | |
| DEPT : 680 - DEBT SERVICE | | | | | | | |
| <i>DS - Debt Service</i> | | | | | | | |
| 600-680_685.6100 | Cert of Obligation Series 2013 Principal P | 1,200,000 | 1,240,000 | 1,135,000 | 1,135,000 | 1,135,000 | - |
| 600-680_685.6500 | Cert of Obligation Series 2013 Interest Pa | 54,085 | 32,725 | 10,783 | 10,783 | 10,783 | - |
| 600-680_685.6900 | Cert of Obligation Series 2013 Other Expe | 806 | 806 | 1,000 | 1,000 | - | - |
| 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 Paymen | 1,080,000 | 1,090,000 | 1,240,000 | 1,240,000 | 1,240,000 | 2,420,000 |
| 600-680_687.6500 | Tax Notes, Series 2017 Interest Payment | 90,773 | 74,766 | 55,915 | 55,915 | 55,915 | 22,688 |
| 600-680_687.6900 | Tax Notes, Series 2017 Other Expenses | 400 | 400 | 600 | 600 | - | 600 |
| 600-680_688.6100 | Tax Notes, Series 2020 Principal Paymen | - | 150,000 | 160,000 | 160,000 | 160,000 | 175,000 |
| 600-680_688.6500 | Tax Notes, Series 2020 Interest Payment | 42,405 | 67,446 | 66,593 | 66,593 | 66,593 | 65,625 |
| 600-680_688.6900 | Tax Notes, Series 2020 Other Expenses | - | - | 600 | 600 | - | 600 |
| <i>Total: DS - Debt Service</i> | | <u>2,468,469</u> | <u>2,656,144</u> | <u>2,670,491</u> | <u>2,670,491</u> | <u>2,668,290</u> | <u>2,684,513</u> |
| DEPT Total: 680 - DEBT SERVICE | | <u>2,468,469</u> | <u>2,656,144</u> | <u>2,670,491</u> | <u>2,670,491</u> | <u>2,668,290</u> | <u>2,684,513</u> |
| EXPENSES Total | | <u>2,468,469</u> | <u>2,656,144</u> | <u>2,670,491</u> | <u>2,670,491</u> | <u>2,668,290</u> | <u>2,684,513</u> |
| Total: 600 - DEBT SERVICE | | <u>2,468,469</u> | <u>2,656,144</u> | <u>2,670,491</u> | <u>2,670,491</u> | <u>2,668,290</u> | <u>2,684,513</u> |

Purpose: The Debt Service Fund (or Interest and Sinking Fund) is created to collect property taxes and to pay for annual principal and interest payments of debt obligations for the County.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 700 - CAPITAL PROJECT FUND | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 700_520.3659 | Election Equipment | - | - | - | - | - | - |
| 700_520.4516 | Emergency Communication System | 509,208 | 4,900 | - | - | - | - |
| 700_520.4933 | Transportation Project Match | - | - | 2,500,000 | 4,500,000 | - | 2,500,000 |
| | <i>Total: OP - Operations</i> | 509,208 | 4,900 | 2,500,000 | 4,500,000 | - | 2,500,000 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 700_520.3657 | Controlled Assets | 74,047 | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 74,047 | - | - | - | - | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 700_595.5100 | Capital Outlay LAND PURCHASE | - | 1,005,923 | - | - | - | 1,000,000 |
| 700_595.5302 | Capital Outlay Major Building Renovations | - | 89,810 | - | 50,000 | 49,866 | - |
| 700_595.5303 | Capital Outlay ELECTION BUILDING | - | - | 1,000,000 | 1,000,000 | 16,000 | 1,250,000 |
| 700_595.5309 | Capital Outlay ADMIN BLDG REMODEL | - | 69,507 | 300,000 | 555,943 | 539,313 | - |
| 700_595.5315 | Capital Outlay SCHERTZ BUILDING | - | - | 3,500,000 | - | - | 3,500,000 |
| 700_595.5318 | Capital Outlay LAW ENFORCE CTR ADD | 2,605,140 | 43,202 | 1,770,000 | 1,770,000 | (515) | 1,770,000 |
| 700_595.5320 | Capital Outlay RADIO COMMUNICATION | 50,867 | - | - | - | - | - |
| 700_595.5322 | Capital Outlay JUSTICE OF THE PEACE | 1,126,917 | 7,221 | 1,500,000 | 1,659,198 | 20,111 | 135,000 |
| 700_595.5327 | Capital Outlay DEVELOPMENT/PERMITS | - | - | 7,000,000 | 5,730,066 | 4,065,576 | - |
| 700_595.5328 | Capital Outlay VETERANS CENTER | - | - | 4,250,000 | 3,529,499 | 2,912,578 | - |
| 700_595.5329 | Capital Outlay SCHERTZ BUILDING REM | - | - | - | 3,500,000 | 32,910 | - |
| 700_595.5710 | Capital Outlay Equipment & Machinery | - | - | - | - | - | 453,210 |
| 700_595.5730 | Capital Outlay Vehicles | - | - | - | - | - | 2,515,761 |
| | <i>Total: CAP - Capital Outlay</i> | 3,782,924 | 1,215,663 | 19,320,000 | 17,794,706 | 7,635,839 | 10,623,971 |
| DEPT : 700 - TRANSFERS (IN) /OUT | | | | | | | |
| <i>TO - Transfers Out</i> | | | | | | | |
| 700-700_700.0200 | Transfers Out To Road & Bridge | - | - | - | 200,000 | 200,000 | - |
| | <i>Total: TO - Transfers Out</i> | - | - | - | 200,000 | 200,000 | - |
| DEPT Total: 700 - TRANSFERS (IN) /OUT | | - | - | - | 200,000 | 200,000 | - |
| EXPENSES Total | | 4,366,179 | 1,220,563 | 21,820,000 | 22,494,706 | 7,835,839 | 13,123,971 |
| Total: 700 - CAPITAL PROJECT FUND | | 4,366,179 | 1,220,563 | 21,820,000 | 22,494,706 | 7,835,839 | 13,123,971 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 701 - TAX NOTES 2020/2017/2013 | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 701_520.4800 | Bond Premium / Issue Costs | 68,750 | - | - | - | - | - |
| | <i>Total: OP - Operations</i> | 68,750 | - | - | - | - | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 701_595.5303 | Capital Outlay ELECTION BUILDING | - | 2,150,343 | - | - | - | - |
| 701_595.5315 | Capital Outlay SCHERTZ BUILDING | - | - | - | - | - | - |
| 701_595.5318 | Capital Outlay LAW ENFORCE CTR ADD | - | - | - | - | - | - |
| 701_595.5322 | Capital Outlay JUSTICE OF THE PEACE | - | 2,215,821 | - | 3,606 | 3,606 | - |
| 701_595.5327 | Capital Outlay DEVELOPMENT/PERMITS | 116,849 | 928,321 | - | 1,234,765 | 1,226,219 | - |
| 701_595.5328 | Capital Outlay VETERANS CENTER | 7,922 | 1,038,247 | - | 799,333 | 799,333 | - |
| 701_595.5760 | Capital Outlay MIS Equipment | 13,560 | - | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | 138,331 | 6,332,732 | - | 2,037,704 | 2,029,157 | - |
| | EXPENSES Total | 207,081 | 6,332,732 | - | 2,037,704 | 2,029,157 | - |
| | Total: 701 - TAX NOTES 2020/2017/2013 | 207,081 | 6,332,732 | - | 2,037,704 | 2,029,157 | - |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 702 - DEPT OF HOMELAND SECURITY(FEMA) | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 702-100_520.3340 | Miscellaneous | - | 235 | - | - | - | - |
| <i>Total: OP - Operations</i> | | - | 235 | - | - | - | - |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 702-100_520.3657 | Controlled Assets | - | - | - | - | - | - |
| <i>Total: OP1 - Operations - Non Capital Assets</i> | | - | - | - | - | - | - |
| DEPT Total: 100 - SPECIAL REVENUE | | - | 235 | - | - | - | - |
| DEPT : 902 - HSGP-GUADA COMA HAZMAT | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 702-902_582.3100 | Supplies | - | - | - | - | - | - |
| 702-902_582.3657 | Equipment - Controlled | - | - | - | - | - | - |
| <i>Total: OP - Operations</i> | | - | - | - | - | - | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 702-902_582.5720 | Equipment- Capital | - | - | - | - | - | - |
| <i>Total: CAP - Capital Outlay</i> | | - | - | - | - | - | - |
| DEPT Total: 902 - HSGP-GUADA COMA HAZMAT | | - | - | - | - | - | - |
| EXPENSES Total | | - | 235 | - | - | - | - |
| Total: 702 - DEPT OF HOMELAND SECURITY(FEMA) | | - | 235 | - | - | - | - |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 714 - RECOVERY FUND GRANTS | | | | | | | |
| DEPT : 930 - AMERICAN RESCUE PLAN | | | | | | | |
| SUB-DEPARTMENT: 40 - COVID-19 Response | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 714-930-40_582.0024 | Medical Staff/Paramedics - GRMC | 14,366 | - | - | - | - | - |
| | <i>Total: OP - Operations</i> | 14,366 | - | - | - | - | - |
| SUB-DEPARTMENT Total: 40 - COVID-19 Response | | | | | | | |
| SUB-DEPARTMENT: 41 - Essential Workers | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 714-930-41_420.1612 | Appointed Officials Premium Pay | - | 12,000 | - | - | - | - |
| 714-930-41_430.1612 | Employees Premium Pay | - | 1,425,000 | - | - | - | - |
| 714-930-41_450.2010 | Social Security/Medicare | - | 107,661 | - | - | - | - |
| 714-930-41_450.2030 | Retirement | - | 169,218 | - | - | - | - |
| 714-930-41_450.2040 | Worker's Compensation Insurance | - | 110 | - | - | - | - |
| | <i>Total: PS - Personnel Services</i> | - | 1,713,989 | - | - | - | - |
| SUB-DEPARTMENT Total: 41 - Essential Workers | | | | | | | |
| SUB-DEPARTMENT: 42 - Essential Workers County Fu | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 714-930-42_410.1612 | Elected Officials Premium Pay | - | 63,000 | - | - | - | - |
| 714-930-42_420.1612 | Appointed Officials Premium Pay | - | 21,000 | - | - | - | - |
| 714-930-42_430.1612 | Employees Premium Pay | - | 114,000 | - | - | - | - |
| 714-930-42_450.2010 | Social Security/Medicare | - | 14,795 | - | - | - | - |
| 714-930-42_450.2030 | Retirement | - | 23,481 | - | - | - | - |
| 714-930-42_450.2040 | Worker's Compensation Insurance | - | 4 | - | - | - | - |
| | <i>Total: PS - Personnel Services</i> | - | 236,280 | - | - | - | - |
| DEPARTMENT Total: 42 - Essential Workers County Funded | | | | | | | |
| SUB-DEPARTMENT: 43 - Public Health/Economic Imp: | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 714-930-43_582.0023 | Radio / Communication Tower | - | - | 1,000,000 | 1,000,000 | - | 1,000,000 |
| 714-930-43_582.0032 | Volunteer Fire Departments | - | - | 800,000 | - | - | 700,000 |
| 714-930-43_582.0034 | Food Bank | - | - | 100,000 | 100,000 | 100,000 | - |
| | <i>Total: OP - Operations</i> | - | - | 1,900,000 | 1,100,000 | 100,000 | 1,700,000 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 714-930-43_582.0021 | CAD/RMS System | - | - | 2,000,000 | 2,000,000 | - | 2,000,000 |
| 714-930-43_582.0022 | Remote Access Ruggedized Laptops | - | - | 1,000,000 | 1,000,000 | 971,539 | 1,000,000 |
| 714-930-43_582.0025 | Emergency Response Centers&Eqpt | - | - | 12,000,000 | 12,000,000 | 25,815 | 12,000,000 |
| 714-930-43_582.0026 | Warehouse / EOC | - | - | 5,000,000 | 5,000,000 | 22,781 | 5,000,000 |
| 714-930-43_582.0027 | Land | - | - | 1,000,000 | 1,000,000 | - | 1,000,000 |
| 714-930-43_582.0031 | Hospital - GRMC | - | - | 1,000,000 | 1,000,000 | - | 1,000,000 |
| 714-930-43_595.5740 | Capital Outlay Fire Trucks | - | 773,067 | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | - | 773,067 | 22,000,000 | 22,000,000 | 1,020,135 | 22,000,000 |
| DEPARTMENT Total: 43 - Public Health/Economic Impact | | | | | | | |
| SUB-DEPARTMENT: 44 - Revenue Loss Funding | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 714-930-44_582.0028 | County & District Clerk Software | - | - | 1,000,000 | 1,000,000 | 1,000,000 | - |
| 714-930-44_582.0032 | Volunteer Fire Departments | - | - | - | 800,000 | 100,000 | - |
| 714-930-44_582.0033 | Traffic Blocker | - | - | 150,000 | 150,000 | - | 200,000 |
| 714-930-44_582.4022 | Grant Administrator | - | 85,000 | 765,000 | 765,000 | - | 765,000 |
| | <i>Total: OP - Operations</i> | - | 85,000 | 1,915,000 | 2,715,000 | 1,100,000 | 965,000 |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 714-930-44_582.0029 | Public Safety Fleet Replacement | - | - | 1,000,000 | 1,000,000 | 959,674 | 1,000,000 |
| 714-930-44_582.0030 | Upgrade Network Infrastructure | - | - | 1,000,000 | 1,000,000 | 638,567 | 360,000 |
| 714-930-44_595.5740 | Capital Outlay Fire Trucks | - | - | 1,700,000 | 1,700,000 | 1,695,798 | 1,700,000 |
| | <i>Total: CAP - Capital Outlay</i> | - | - | 3,700,000 | 3,700,000 | 3,294,039 | 3,060,000 |
| SUB-DEPARTMENT Total: 44 - Revenue Loss Funding | | | | | | | |
| DEPT Total: 930 - AMERICAN RESCUE PLAN | | | | | | | |
| | EXPENSES Total | 14,366 | 2,808,336 | 29,515,000 | 29,515,000 | 5,514,174 | 27,725,000 |
| | Total: 714 - RECOVERY FUND GRANTS | 14,366 | 2,808,336 | 29,515,000 | 29,515,000 | 5,514,174 | 27,725,000 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 800 - JAIL COMMISSARY FUND | | | | | | | |
| DEPT : 100 - SPECIAL REVENUE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 800-100_518.3410 | Purchases for Resale Commissary Invent | 217,241 | 227,941 | 250,000 | 267,897 | 249,211 | 250,000 |
| 800-100_518.3412 | Purchases for Resale Postage/Stamped E | 6,032 | 6,353 | 15,000 | 15,000 | 10,806 | 15,000 |
| 800-100_520.3112 | Postage for Indigent Inmates | - | - | 8,000 | 8,000 | 4,410 | 8,000 |
| 800-100_520.3113 | Supplies for Indigent Inmates | 1,992 | 3,641 | 4,000 | 9,096 | 6,983 | 4,000 |
| 800-100_520.3335 | Detainee/Prisoner Uniforms | - | - | - | 33,307 | 33,306 | 30,000 |
| 800-100_520.3340 | Miscellaneous | 12,658 | 8,454 | 5,000 | 28,259 | 27,852 | 5,000 |
| 800-100_520.3345 | Personal Hygiene | 29,692 | 17,413 | 25,000 | 30,693 | 29,802 | 25,000 |
| 800-100_520.3857 | Law Books/CD's | - | - | 15,000 | - | - | - |
| 800-100_520.3900 | Subs, Publications, Access Fees | - | - | - | 4,746 | 4,745 | - |
| 800-100_520.4215 | Automated Telephone System | 10,800 | 9,900 | 11,000 | - | - | - |
| 800-100_520.4520 | Repair Office & Misc Equipment | - | - | 8,000 | 9,496 | 9,495 | 8,000 |
| 800-100_520.4525 | Software Site Licenses | - | - | - | 7,505 | 7,505 | - |
| 800-100_520.4812 | Training & Conferences | - | - | - | 3,890 | 3,889 | - |
| <i>Total: OP - Operations</i> | | 278,415 | 273,701 | 341,000 | 417,889 | 388,005 | 345,000 |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 800-100_520.3657 | Controlled Assets | 8,843 | 7,842 | 21,000 | 29,799 | 29,798 | - |
| <i>Total: OP1 - Operations - Non Capital Assets</i> | | 8,843 | 7,842 | 21,000 | 29,799 | 29,798 | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 800-100_595.5710 | Capital Outlay Equipment & Machinery | - | 5,682 | - | - | - | - |
| 800-100_595.5720 | Capital Outlay Office Furniture & Equipme | - | - | - | 44,425 | 44,423 | - |
| <i>Total: CAP - Capital Outlay</i> | | - | 5,682 | - | 44,425 | 44,423 | - |
| DEPT Total: 100 - SPECIAL REVENUE | | 287,259 | 287,225 | 362,000 | 492,113 | 462,226 | 345,000 |
| EXPENSES Total | | 287,259 | 287,225 | 362,000 | 492,113 | 462,226 | 345,000 |
| Total: 800 - JAIL COMMISSARY FUND | | 287,259 | 287,225 | 362,000 | 492,113 | 462,226 | 345,000 |

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--------------------|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| | JAIL COMMISSARY FUND, <i>Continued</i> | | | | | | |
| | 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. | | | | | | |
| | 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 | | | | | | |
| | 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*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---------------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 850 - EMPLOYEE HEALTH BENEFITS | | | | | | | |
| DEPT : 698 - MEDICAL / DENTAL INSURANCE | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 850-698_450.2010 | Social Security/Medicare | - | - | - | - | 109 | - |
| | <i>Total: PS - Personnel Services</i> | - | - | - | - | 109 | - |
| <i>OP - Operations</i> | | | | | | | |
| 850-698_520.3110 | Postage | 938 | 932 | 1,500 | 1,500 | - | 1,600 |
| 850-698_520.3140 | Flexible Spending Account Losses | - | - | - | - | - | - |
| 850-698_520.4030 | Consulting Services | 52,613 | 48,263 | 68,000 | 68,000 | 37,500 | 75,000 |
| | <i>Total: OP - Operations</i> | 53,550 | 49,194 | 69,500 | 69,500 | 37,500 | 76,600 |
| <i>OT - Other Services</i> | | | | | | | |
| 850-698_500.2021 | Premium Term Life / AD&D | 16,650 | 16,513 | 19,500 | 19,500 | 15,759 | 25,000 |
| 850-698_500.2022 | TAC Benefit Pool Costs | 1,327,974 | 1,378,871 | 1,335,000 | 1,335,000 | 1,450,022 | 1,500,000 |
| 850-698_500.2026 | Premium Vision Care-County Share | 6,786 | 2,783 | - | - | 2,895 | 5,000 |
| 850-698_500.2027 | Medical Claims / Employees | 2,595,009 | 2,028,874 | 2,200,000 | 2,200,000 | 2,074,474 | 2,300,000 |
| 850-698_500.2028 | Medical Claims / Dependents | 1,054,741 | 1,210,551 | 1,800,000 | 1,800,000 | 1,242,902 | 1,600,000 |
| 850-698_500.2029 | Medical Claims / Prescriptions | 1,313,602 | 1,559,395 | 1,400,000 | 1,400,000 | 1,879,391 | 2,000,000 |
| 850-698_500.2033 | Dental Claims / Employees | 118,917 | 121,912 | 130,000 | 130,000 | 136,833 | 150,000 |
| 850-698_500.2034 | Dental Claims / Dependents | 145,871 | 169,346 | 160,000 | 160,000 | 140,847 | 180,000 |
| 850-698_500.2035 | Wellness Program | 8,879 | 4,833 | 20,000 | 20,000 | 4,054 | 20,000 |
| 850-698_500.2037 | Prescription Card Admin Fee | 26,121 | 27,404 | 25,000 | 25,000 | 30,039 | 35,000 |
| 850-698_500.2038 | Cobra / Hipaa Fees | 5,303 | 3,372 | 8,000 | 8,000 | 3,176 | 7,000 |
| 850-698_500.2041 | Disability Insurance | - | - | 130,000 | 130,000 | 84,100 | 140,000 |
| 850-698_500.2043 | Flexible Spending FSA Admin Fee | - | 5,380 | 12,000 | 12,000 | 8,635 | 12,000 |
| 850-698_500.2063 | Federal Fees & Taxes | 2,814 | 2,913 | - | - | 3,014 | 3,500 |
| 850-698_500.2064 | EAP Service Fee | 8,114 | 8,114 | 9,000 | 9,000 | 6,762 | 10,000 |
| | <i>Total: OT - Other Services</i> | 6,630,781 | 6,540,260 | 7,248,500 | 7,248,500 | 7,082,901 | 7,987,500 |
| DEPT Total: 698 - MEDICAL / DENTAL INSURANCE | | 6,684,331 | 6,589,454 | 7,318,000 | 7,318,000 | 7,120,510 | 8,064,100 |
| EXPENSES Total | | 6,684,331 | 6,589,454 | 7,318,000 | 7,318,000 | 7,120,510 | 8,064,100 |
| Total: 850 - EMPLOYEE HEALTH BENEFITS | | 6,684,331 | 6,589,454 | 7,318,000 | 7,318,000 | 7,120,510 | 8,064,100 |

Employee Health Benefits (850-698) – internal service fund set up for the County’s self-funded health, dental and wellness insurance program.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 855 - WORKERS' COMPENSATION FUND | | | | | | | |
| DEPT : 699 - WORKERS COMPENSATION | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 855-699_520.4820 | Insurance other than fleet | 319,990 | 322,387 | 350,000 | 350,000 | 329,578 | 375,000 |
| | <i>Total: OP - Operations</i> | 319,990 | 322,387 | 350,000 | 350,000 | 329,578 | 375,000 |
| DEPT Total: 699 - WORKERS COMPENSATION | | 319,990 | 322,387 | 350,000 | 350,000 | 329,578 | 375,000 |
| | EXPENSES Total | 319,990 | 322,387 | 350,000 | 350,000 | 329,578 | 375,000 |
| Total: 855 - WORKERS' COMPENSATION FUND | | 319,990 | 322,387 | 350,000 | 350,000 | 329,578 | 375,000 |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND: 899 - MISCELLANEOUS SHORT TERM GRANTS | | | | | | | |
| DEPT : 899 - MISCELLANEOUS GRANTS | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 899-899_582.0006 | OAG VINE GRANT | 18,571 | 18,592 | - | 17,506 | 13,129 | - |
| <i>Total: OP - Operations</i> | | 18,571 | 18,592 | - | 17,506 | 13,129 | - |
| DEPT Total: 899 - MISCELLANEOUS GRANTS | | 18,571 | 18,592 | - | 17,506 | 13,129 | - |
| DEPT : 901 - RESCUE TASK FORCE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 899-901_520.3400 | Materials and Supplies | - | - | - | - | - | - |
| <i>Total: OP - Operations</i> | | - | - | - | - | - | - |
| DEPT Total: 901 - RESCUE TASK FORCE | | - | - | - | - | - | - |
| DEPT : 905 - TRAVIS COUNTY SCATTF GRANT | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |
| 899-905_430.1040 | Employees Hourly Employees | 89,728 | 95,977 | - | 87,533 | 86,339 | - |
| 899-905_430.1054 | Employees Certification Supplement | 881 | 100 | - | 3,250 | 3,450 | - |
| 899-905_430.1610 | Employees Longevity | - | - | - | - | 2,773 | - |
| 899-905_440.1599 | Other Pay Holiday Pay | 4,912 | 4,498 | - | 4,575 | 4,822 | - |
| 899-905_440.1625 | Other Pay Uniform/Clothing/Boot Allowanc | 675 | 675 | - | 675 | 675 | - |
| 899-905_450.2010 | Social Security/Medicare | 6,755 | 7,687 | - | 7,346 | 7,426 | - |
| 899-905_450.2020 | Group Medical Insurance | 15,912 | 15,912 | - | 15,624 | 15,015 | - |
| 899-905_450.2030 | Retirement | 8,967 | 13,339 | - | 12,385 | 13,098 | - |
| 899-905_450.2040 | Worker's Compensation Insurance | 1,211 | 1,815 | - | 1,489 | 1,726 | - |
| <i>Total: PS - Personnel Services</i> | | 129,042 | 140,004 | - | 132,877 | 135,323 | - |
| DEPT Total: 905 - TRAVIS COUNTY SCATTF GRANT | | 129,042 | 140,004 | - | 132,877 | 135,323 | - |
| DEPT : 909 - EOC EQUIPMENT UPGRADE | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 899-909_520.3340 | Miscellaneous | 10,696 | - | - | - | - | - |
| <i>Total: OP - Operations</i> | | 10,696 | - | - | - | - | - |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 899-909_520.3657 | Controlled Assets | 35,734 | - | - | - | - | - |
| <i>Total: OP1 - Operations - Non Capital Assets</i> | | 35,734 | - | - | - | - | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 899-909_595.5710 | Capital Outlay Equipment & Machinery | 6,647 | - | - | - | - | - |
| <i>Total: CAP - Capital Outlay</i> | | 6,647 | - | - | - | - | - |
| DEPT Total: 909 - EOC EQUIPMENT UPGRADE | | 53,077 | - | - | - | - | - |
| DEPT : 941 - CARES GRANT | | | | | | | |
| SUB-DEPARTMENT: C1 - CARES - Medical | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 899-941-C1_520.3375 | Prescriptions / Medical Supplies | 3,997 | - | - | - | - | - |
| <i>Total: OP - Operations</i> | | 3,997 | - | - | - | - | - |
| SUB-DEPARTMENT Total: C1 - CARES - Medical | | 3,997 | - | - | - | - | - |
| SUB-DEPARTMENT: C2 - CARES - Public Health | | | | | | | |
| <i>OP - Operations</i> | | | | | | | |
| 899-941-C2_520.3100 | Office Supplies / Minor Eqpt | 9,588 | - | - | - | - | - |
| 899-941-C2_520.3320 | Cleaning Supplies | 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 | (33) | - | - | - | - | - |
| 899-941-C2_520.4505 | Repair Bldg & Bldg Equipment | 57,671 | - | - | - | - | - |
| 899-941-C2_582.0015 | School Subgrantee Funding | 835,833 | - | - | - | - | - |
| <i>Total: OP - Operations</i> | | 951,421 | - | - | - | - | - |
| <i>OP1 - Operations - Non Capital Assets</i> | | | | | | | |
| 899-941-C2_520.3657 | Controlled Assets | 127,971 | - | - | - | - | - |
| <i>Total: OP1 - Operations - Non Capital Assets</i> | | 127,971 | - | - | - | - | - |
| <i>CAP - Capital Outlay</i> | | | | | | | |
| 899-941-C2_595.5710 | Capital Outlay Equipment & Machinery | 205,731 | - | - | - | - | - |
| <i>Total: CAP - Capital Outlay</i> | | 205,731 | - | - | - | - | - |
| SUB-DEPARTMENT Total: C2 - CARES - Public Health | | 1,285,123 | - | - | - | - | - |
| SUB-DEPARTMENT: C3 - CARES - Payroll | | | | | | | |
| <i>PS - Personnel Services</i> | | | | | | | |



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---------------------|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| 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: PS - Personnel Services</i> | 6,334 | - | - | - | - | - |
| | SUB-DEPARTMENT Total: C3 - CARES - Payroll | 6,334 | - | - | - | - | - |
| | SUB-DEPARTMENT: C6 - CARES - Government Function | | | | | | |
| | <i>OP1 - Operations - Non Capital Assets</i> | | | | | | |
| 899-941-C6_520.3657 | Controlled Assets | - | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | - | - | - | - | - | - |
| | DEPARTMENT Total: C6 - CARES - Government Function | - | - | - | - | - | - |
| | DEPT Total: 941 - CARES GRANT | 1,295,454 | - | - | - | - | - |
| | DEPT : 942 - EMERGENCY MANAGEMENT GRANTS | | | | | | |
| | SUB-DEPARTMENT: A1 - AACOG Homeland Security-Support | | | | | | |
| | <i>OP - Operations</i> | | | | | | |
| 899-942-A1_520.3340 | Miscellaneous | 7,859 | - | - | - | - | - |
| | <i>Total: OP - Operations</i> | 7,859 | - | - | - | - | - |
| | <i>OP1 - Operations - Non Capital Assets</i> | | | | | | |
| 899-942-A1_520.3657 | Controlled Assets | 4,520 | - | - | - | - | - |
| | <i>Total: OP1 - Operations - Non Capital Assets</i> | 4,520 | - | - | - | - | - |
| | <i>CAP - Capital Outlay</i> | | | | | | |
| 899-942-A1_595.0001 | Capital Outlay HSGP Mobile Surv Camera | - | 80,969 | - | - | - | - |
| 899-942-A1_595.0002 | Capital Outlay HSGP Prime Mover | - | 66,728 | - | - | - | - |
| 899-942-A1_595.0003 | Capital Outlay Mobile Command Trailer | - | - | - | 222,442 | 222,442 | - |
| 899-942-A1_595.5710 | Capital Outlay Equipment & Machinery | 52,615 | - | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | 52,615 | 147,697 | - | 222,442 | 222,442 | - |
| | DEPARTMENT Total: A1 - AACOG Homeland Security-Support | 64,994 | 147,697 | - | 222,442 | 222,442 | - |
| | DEPT Total: 942 - EMERGENCY MANAGEMENT GRANTS | 64,994 | 147,697 | - | 222,442 | 222,442 | - |
| | DEPT : 944 - ROAD & BRIDGE GRANTS | | | | | | |
| | SUB-DEPARTMENT: B1 - TXVEMP CLASS 4-7 | | | | | | |
| | <i>CAP - Capital Outlay</i> | | | | | | |
| 899-944-B1_595.5730 | Capital Outlay Vehicles | 176,657 | 553,879 | 90,000 | 377,000 | 366,512 | - |
| | <i>Total: CAP - Capital Outlay</i> | 176,657 | 553,879 | 90,000 | 377,000 | 366,512 | - |
| | SUB-DEPARTMENT Total: B1 - TXVEMP CLASS 4-7 | 176,657 | 553,879 | 90,000 | 377,000 | 366,512 | - |
| | SUB-DEPARTMENT: B2 - TXVEMP CLASS 8 | | | | | | |
| | <i>CAP - Capital Outlay</i> | | | | | | |
| 899-944-B2_595.5730 | Capital Outlay Vehicles | - | 523,782 | - | - | - | - |
| | <i>Total: CAP - Capital Outlay</i> | - | 523,782 | - | - | - | - |
| | SUB-DEPARTMENT Total: B2 - TXVEMP CLASS 8 | - | 523,782 | - | - | - | - |
| | DEPT Total: 944 - ROAD & BRIDGE GRANTS | 176,657 | 1,077,661 | 90,000 | 377,000 | 366,512 | - |
| | DEPT : 945 - VETERANS SERVICE GRANTS | | | | | | |
| | <i>OP - Operations</i> | | | | | | |
| 899-945_582.3100 | Supplies | - | 218 | - | 1,291 | 572 | - |
| | <i>Total: OP - Operations</i> | - | 218 | - | 1,291 | 572 | - |
| | <i>GR - Grant Expenses</i> | | | | | | |
| 899-945_582.4032 | Contractual | - | 35,330 | - | 98,709 | 16,080 | - |
| | <i>Total: GR - Grant Expenses</i> | - | 35,330 | - | 98,709 | 16,080 | - |
| | DEPT Total: 945 - VETERANS SERVICE GRANTS | - | 35,547 | - | 100,000 | 16,652 | - |
| | EXPENSES Total | 1,737,794 | 1,419,501 | 90,000 | 849,825 | 754,058 | - |
| | Total: 899 - MISCELLANEOUS SHORT TERM GRANTS | 1,737,794 | 1,419,501 | 90,000 | 849,825 | 754,058 | - |
| | EXPENSE GRAND Totals: | 81,206,599 | 93,601,867 | 171,975,386 | 177,781,946 | 119,472,414 | 153,252,026 |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|--|----------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| FUND: 100 - GENERAL FUND | | | | | | | |
| DEPT: 400 - COUNTY JUDGE | | | | | | | |
| 100-400_300.7410 | Probate Training Fee | 2,317 | 590 | - | - | - | - |
| 100-400_350.7436 | State Salary Supplement | 25,200 | 25,200 | 25,200 | 25,200 | 25,200 | 25,200 |
| DEPT OR SOURCE Total: 400 - COUNTY JUDGE | | 27,517 | 25,790 | 25,200 | 25,200 | 25,200 | 25,200 |
| DEPT: 403 - COUNTY CLERK | | | | | | | |
| 100-403-00_300.7210 | Marriage License | 26,123 | 26,045 | 26,000 | 26,000 | 21,795 | 26,000 |
| 100-403-00_300.7405 | Fees of Office | 1,471,063 | 1,233,515 | 1,300,000 | 1,300,000 | 821,766 | 1,000,000 |
| 100-403-00_300.7408 | Probate Fees | 2,707 | 2,709 | 2,200 | 2,200 | 2,394 | 2,200 |
| 100-403-00_300.7411 | Clerk of Court Fees | 19,230 | 15,623 | 19,000 | 19,000 | 11,732 | 13,000 |
| 100-403-00_300.7415 | Copy Fees | 94,699 | 91,222 | 93,000 | 93,000 | 72,303 | 85,000 |
| 100-403-00_300.7608 | Cash Overage/Shortage | (4) | (29) | - | - | (130) | - |
| DEPT OR SOURCE Total: 403 - COUNTY CLERK | | 1,613,818 | 1,369,085 | 1,440,200 | 1,440,200 | 929,859 | 1,126,200 |
| DEPT: 409 - NON DEPARTMENTAL | | | | | | | |
| 100-409_300.7110 | Current Taxes / Real Property | 44,673,612 | 48,539,789 | 50,200,000 | 50,200,000 | 51,980,302 | 55,275,000 |
| 100-409_300.7120 | Delinquent Taxes / Real Property | 406,547 | 433,337 | 370,000 | 370,000 | 424,343 | 370,000 |
| 100-409_300.7130 | Penalty & Interest | 364,143 | 389,126 | 365,000 | 365,000 | 401,370 | 365,000 |
| 100-409_300.7135 | Unclaimed Excess Proceeds TC 34 | 37,118 | 35,233 | 5,000 | 5,000 | - | 5,000 |
| 100-409_300.7190 | 1/2 Cent Sales Tax | 10,723,613 | 13,228,590 | 11,400,000 | 11,400,000 | 11,652,598 | 13,000,000 |
| 100-409_300.7243 | Child Safety Fee - Truancy Cases | - | - | - | - | 40 | - |
| 100-409_300.7320 | Bingo Gross Receipts Tax | 174,237 | 144,042 | 135,000 | 135,000 | 105,208 | 135,000 |
| 100-409_300.7325 | Mixed Beverage Tax | 215,537 | 329,917 | 240,000 | 240,000 | 225,145 | 280,000 |
| 100-409_300.7420 | County Court Costs | 95,589 | 82,570 | 80,000 | 80,000 | 41,674 | 80,000 |
| 100-409_300.7421 | County Time Payment Fee | 10,483 | 8,758 | 8,000 | 8,000 | 8,866 | 10,000 |
| 100-409_300.7540 | Bond Forfeitures | 60,561 | 34,215 | 50,000 | 50,000 | 23,231 | 50,000 |
| 100-409_300.7605 | Miscellaneous Revenue | 16,833 | 60,202 | 20,000 | 20,000 | 69,219 | 20,000 |
| 100-409_300.7625 | Oil Leases / Royalties | 3,260 | 2,210 | 1,000 | 1,000 | 4,358 | 1,000 |
| 100-409_300.7626 | Waste Management Settlement | 635,878 | 658,438 | 650,000 | 650,000 | 499,966 | 650,000 |
| 100-409_300.7640 | Net Estray Proceeds | - | 994 | 1,500 | 1,500 | 745 | 1,500 |
| 100-409_300.7652 | WC Indemnity Payments | 4,339 | 21,801 | 20,000 | 20,000 | 8,095 | 20,000 |
| 100-409_300.7653 | Unemployment Reserve Refund | - | 14,843 | - | - | - | - |
| 100-409_300.7654 | Insurance Proceeds | 273,139 | 41,521 | - | 20,627 | 40,080 | - |
| 100-409_300.7655 | Proceeds - County Auction | 11,635 | - | 1,000 | 1,000 | 26,037 | 1,000 |
| 100-409_330.7610 | Interest Income | 850,803 | 1,005,428 | 700,000 | 700,000 | 2,733,175 | 2,250,000 |
| 100-409_330.7612 | Gain(Loss) on Investments | (39,868) | (7,490) | - | - | (236,254) | - |
| 100-409_350.7310 | Tobacco Settlement Distribution | 47,334 | 95,951 | 80,000 | 80,000 | 53,948 | 60,000 |
| 100-409_350.7312 | Indigent Fair Defense Allocation | 88,314 | 81,906 | 85,000 | 85,000 | - | 85,000 |
| DEPT OR SOURCE Total: 409 - NON DEPARTMENTAL | | 58,653,107 | 65,201,383 | 64,411,500 | 64,432,127 | 68,062,146 | 72,658,500 |
| DEPT: 410 - COUNTY ENGINEER | | | | | | | |
| 100-410-00_300.7260 | Development Review Fee | - | - | - | 50,000 | 10,120 | 50,000 |
| DEPT OR SOURCE Total: 410 - COUNTY ENGINEER | | - | - | - | 50,000 | 10,120 | 50,000 |
| DEPT: 426 - COUNTY COURT AT LAW | | | | | | | |
| 100-426_300.7425 | Court Appointed Attorney Fees | 6,411 | 4,573 | 5,000 | 5,000 | 1,600 | 1,000 |
| 100-426_300.7430 | Jury Fees | 920 | 80 | 100 | 100 | - | 100 |
| 100-426_350.7436 | State Salary Supplement | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 |
| DEPT OR SOURCE Total: 426 - COUNTY COURT AT LAW | | 91,331 | 88,653 | 89,100 | 89,100 | 85,600 | 85,100 |
| DEPT: 427 - COUNTY COURT AT LAW NO. 2 | | | | | | | |
| 100-427_300.7425 | Court Appointed Attorney Fees | 47,259 | 35,419 | 35,000 | 35,000 | 36,370 | 35,000 |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|--|---------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| 100-427_300.7430 | Jury Fees | 479 | 389 | 500 | 500 | 292 | 500 |
| 100-427_350.7436 | State Salary Supplement | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 |
| DEPT OR SOURCE Total: 427 - COUNTY COURT AT LAW NO. 2 | | 131,738 | 119,809 | 119,500 | 119,500 | 120,662 | 119,500 |
| DEPT: 435 - COMBINED DISTRICT COURT | | | | | | | |
| 100-435_300.7425 | Court Appointed Attorney Fees | 38,298 | 46,596 | - | - | 40,443 | 50,000 |
| 100-435_300.7426 | Juv Court Appointed Atty Fees | 4,411 | 1,902 | 4,000 | 4,000 | 7,062 | 5,000 |
| 100-435_300.7605 | Miscellaneous Revenue | 9,581 | 2,544 | 5,000 | 5,000 | 185 | 100 |
| 100-435_350.7313 | State Reimbursement of Jury Pay | 6,358 | 22,066 | 5,000 | 5,000 | 14,042 | 10,000 |
| DEPT OR SOURCE Total: 435 - COMBINED DISTRICT COURT | | 58,647 | 73,108 | 14,000 | 14,000 | 61,732 | 65,100 |
| DEPT: 436 - 25TH JUDICIAL DISTRICT | | | | | | | |
| 100-436_350.7335 | Colorado County | 26,601 | 23,856 | 8,000 | 8,000 | 13,706 | 8,000 |
| 100-436_350.7340 | Lavaca County | 19,640 | 17,956 | 8,000 | 8,000 | 20,869 | 8,000 |
| 100-436_350.7345 | Gonzales County | 20,140 | 20,553 | 8,000 | 8,000 | 21,394 | 8,000 |
| DEPT OR SOURCE Total: 436 - 25TH JUDICIAL DISTRICT | | 66,381 | 62,365 | 24,000 | 24,000 | 55,969 | 24,000 |
| DEPT: 438 - 2ND 25TH JUDICIAL DISTRICT | | | | | | | |
| 100-438_350.7335 | Colorado County | 26,463 | 21,775 | 8,000 | 8,000 | 13,634 | 8,000 |
| 100-438_350.7340 | Lavaca County | 19,538 | 19,945 | 8,000 | 8,000 | 20,755 | 8,000 |
| 100-438_350.7345 | Gonzales County | 20,140 | 20,553 | 8,000 | 8,000 | 21,394 | 8,000 |
| DEPT OR SOURCE Total: 438 - 2ND 25TH JUDICIAL DISTRICT | | 66,140 | 62,272 | 24,000 | 24,000 | 55,782 | 24,000 |
| DEPT: 450 - DISTRICT CLERK | | | | | | | |
| 100-450-00_300.7405 | Fees of Office | 246,992 | 245,928 | 250,000 | 250,000 | 170,777 | 205,000 |
| 100-450-00_300.7411 | Clerk of Court Fees | 5,966 | 6,882 | 8,000 | 8,000 | 5,639 | 6,000 |
| 100-450-00_300.7415 | Copy Fees | 44,308 | 50,083 | 45,000 | 45,000 | 41,117 | 45,000 |
| 100-450-00_300.7417 | Passport Photo Fees | 16,475 | 27,332 | 15,000 | 15,000 | 20,337 | 20,000 |
| 100-450-00_300.7435 | Registry Account Maint Fee | 635 | 1,717 | 1,000 | 1,000 | 1,425 | 1,000 |
| 100-450-00_300.7608 | Cash Overage/Shortage | (6) | (65) | - | - | - | - |
| DEPT OR SOURCE Total: 450 - DISTRICT CLERK | | 314,371 | 331,878 | 319,000 | 319,000 | 239,295 | 277,000 |
| DEPT: 451 - JUSTICE OF THE PEACE, PRECINCT 1 | | | | | | | |
| 100-451_300.7405 | Fees of Office | 28,491 | 12,450 | 12,000 | 12,000 | 7,699 | 12,000 |
| 100-451_300.7530 | Fines / Justice Courts | 655,682 | 723,425 | 725,000 | 725,000 | 543,137 | 685,000 |
| DR SOURCE Total: 451 - JUSTICE OF THE PEACE, PRECINCT 1 | | 684,173 | 735,875 | 737,000 | 737,000 | 550,836 | 697,000 |
| DEPT: 452 - JUSTICE OF THE PEACE, PRECINCT 2 | | | | | | | |
| 100-452_300.7405 | Fees of Office | 21,601 | 9,228 | 5,000 | 5,000 | 4,623 | 5,000 |
| 100-452_300.7530 | Fines / Justice Courts | 87,264 | 73,497 | 75,000 | 75,000 | 90,028 | 75,000 |
| DR SOURCE Total: 452 - JUSTICE OF THE PEACE, PRECINCT 2 | | 108,865 | 82,725 | 80,000 | 80,000 | 94,650 | 80,000 |
| DEPT: 453 - JUSTICE OF THE PEACE, PRECINCT 3 | | | | | | | |
| 100-453_300.7405 | Fees of Office | 17,048 | 5,028 | 2,000 | 2,000 | 1,866 | 2,000 |
| 100-453_300.7530 | Fines / Justice Courts | 96,711 | 64,773 | 65,000 | 65,000 | 48,345 | 65,000 |
| DR SOURCE Total: 453 - JUSTICE OF THE PEACE, PRECINCT 3 | | 113,759 | 69,801 | 67,000 | 67,000 | 50,212 | 67,000 |
| DEPT: 454 - JUSTICE OF THE PEACE, PRECINCT 4 | | | | | | | |
| 100-454_300.7405 | Fees of Office | 28,581 | 11,770 | 7,000 | 7,000 | 4,687 | 6,000 |
| 100-454_300.7530 | Fines / Justice Courts | 211,461 | 177,373 | 200,000 | 200,000 | 133,586 | 165,000 |
| DR SOURCE Total: 454 - JUSTICE OF THE PEACE, PRECINCT 4 | | 240,042 | 189,144 | 207,000 | 207,000 | 138,273 | 171,000 |
| DEPT: 475 - COUNTY ATTORNEY | | | | | | | |
| 100-475_300.7405 | Fees of Office | 9,763 | 8,235 | 10,000 | 10,000 | 5,950 | 10,000 |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|--|----------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| 100-475_300.7416 | Video Copy Fee | 9,891 | 12,164 | 8,000 | 8,000 | 8,128 | 8,000 |
| 100-475_350.7332 | State Reimbursement- SANE Prog | 1,988 | 1,664 | - | - | - | - |
| 100-475_350.7435 | Asst Prosecutor State Longevity | 30,880 | 32,480 | 24,000 | 24,000 | 32,600 | 35,000 |
| 100-475_350.7436 | State Salary Supplement | - | - | - | - | - | - |
| DEPT OR SOURCE Total: 475 - COUNTY ATTORNEY | | 52,522 | 54,543 | 42,000 | 42,000 | 46,677 | 53,000 |
| DEPT: 490 - ELECTION ADMINISTRATION | | | | | | | |
| 100-490_300.7446 | Voter Registration Lists & Maps | 34 | 191 | 100 | 100 | 9 | 100 |
| 100-490_300.7646 | Elections Contract Reimbursement | 110,577 | 133,254 | 75,000 | 198,092 | 198,093 | 136,000 |
| 100-490_350.7315 | Chapter 19 Funds | 11,006 | 26,086 | - | - | - | - |
| DEPT OR SOURCE Total: 490 - ELECTION ADMINISTRATION | | 121,616 | 159,530 | 75,100 | 198,192 | 198,101 | 136,100 |
| DEPT: 495 - COUNTY AUDITOR | | | | | | | |
| 100-495_350.7476 | Accounting Services Fee | 5,542 | 5,694 | 4,000 | 4,000 | - | 4,000 |
| DEPT OR SOURCE Total: 495 - COUNTY AUDITOR | | 5,542 | 5,694 | 4,000 | 4,000 | - | 4,000 |
| DEPT: 497 - COUNTY TREASURER | | | | | | | |
| 100-497_300.7405 | Fees of Office | 5,571 | 2,881 | 4,000 | 4,000 | 3,194 | 3,000 |
| DEPT OR SOURCE Total: 497 - COUNTY TREASURER | | 5,571 | 2,881 | 4,000 | 4,000 | 3,194 | 3,000 |
| DEPT: 499 - TAX ASSESSOR COLLECTOR | | | | | | | |
| 100-499-00_300.7132 | Penalty on Late Renditions | 15,520 | 23,243 | 15,000 | 15,000 | 22,809 | 20,000 |
| 100-499-00_300.7225 | Wine / Beer License | 6,475 | 13,425 | 12,000 | 12,000 | 5,255 | 7,000 |
| 100-499-00_300.7228 | TABC 5% Commission | 1,009 | 605 | 500 | 500 | 224 | 500 |
| 100-499-00_300.7230 | County Liquor License | 16,835 | 9,065 | 12,500 | 12,500 | 17,375 | 12,500 |
| 100-499-00_300.7235 | Vehicle Registration | 1,833,688 | 2,348,352 | 2,300,000 | 2,300,000 | 2,337,624 | 2,400,000 |
| 100-499-00_300.7238 | Boat Registration | 13,867 | 12,059 | 11,000 | 11,000 | 10,079 | 11,000 |
| 100-499-00_300.7239 | Boat Sales Tax County Portion | 77,427 | 91,413 | 75,000 | 75,000 | 77,412 | 75,000 |
| 100-499-00_300.7242 | Child Safety Fee per TC 502.403 | 23,846 | 23,853 | 21,000 | 21,000 | 20,002 | 21,000 |
| 100-499-00_300.7405 | Fees of Office | 857 | 430 | 1,000 | 1,000 | 299 | 500 |
| 100-499-00_300.7452 | Vehicle Title Fee (\$5) | 196,155 | 176,760 | 200,000 | 200,000 | 153,665 | 200,000 |
| 100-499-00_300.7458 | Tax Certificates | 20,530 | 15,280 | 15,000 | 15,000 | 9,870 | 15,000 |
| 100-499-00_330.7610 | Interest Income | 6,934 | 13,150 | 15,000 | 15,000 | 22,103 | 25,000 |
| 100-499-00_350.7445 | Tax Collection Contracts | 40,330 | 36,477 | 40,000 | 40,000 | 44,674 | 43,000 |
| DEPT OR SOURCE Total: 499 - TAX ASSESSOR COLLECTOR | | 2,253,473 | 2,764,113 | 2,718,000 | 2,718,000 | 2,721,390 | 2,830,500 |
| DEPT: 545 - FIRE MARSHAL / EMC | | | | | | | |
| 100-545_300.7605 | Miscellaneous Revenue | 71 | 282 | 100 | 100 | 195 | 100 |
| 100-545_350.7331 | Grant Funding - Federal | - | - | - | - | - | - |
| DEPT OR SOURCE Total: 545 - FIRE MARSHAL / EMC | | 71 | 282 | 100 | 100 | 195 | 100 |
| DEPT: 551 - CONSTABLE, PRECINCT 1 | | | | | | | |
| 100-551_300.7405 | Fees of Office | 80,584 | 72,825 | 75,000 | 75,000 | 61,965 | 70,000 |
| DEPT OR SOURCE Total: 551 - CONSTABLE, PRECINCT 1 | | 80,584 | 72,825 | 75,000 | 75,000 | 61,965 | 70,000 |
| DEPT: 552 - CONSTABLE, PRECINCT 2 | | | | | | | |
| 100-552_300.7405 | Fees of Office | 44,825 | 53,391 | 42,000 | 42,000 | 58,275 | 50,000 |
| DEPT OR SOURCE Total: 552 - CONSTABLE, PRECINCT 2 | | 44,825 | 53,391 | 42,000 | 42,000 | 58,275 | 50,000 |
| DEPT: 553 - CONSTABLE, PRECINCT 3 | | | | | | | |
| 100-553_300.7405 | Fees of Office | 20,329 | 27,212 | 20,000 | 20,000 | 30,833 | 20,000 |
| DEPT OR SOURCE Total: 553 - CONSTABLE, PRECINCT 3 | | 20,329 | 27,212 | 20,000 | 20,000 | 30,833 | 20,000 |
| DEPT: 554 - CONSTABLE, PRECINCT 4 | | | | | | | |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|---|--|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| 100-554_300.7405 | Fees of Office | 44,274 | 35,375 | 25,000 | 25,000 | 33,274 | 25,000 |
| DEPT OR SOURCE Total: 554 - CONSTABLE, PRECINCT 4 | | 44,274 | 35,375 | 25,000 | 25,000 | 33,274 | 25,000 |
| DEPT: 560 - COUNTY SHERIFF | | | | | | | |
| 100-560-00_300.7405 | Fees of Office | 157,307 | 129,289 | 160,000 | 160,000 | 131,216 | 150,000 |
| 100-560-00_300.7412 | Class Registration Fees | - | - | - | - | - | - |
| 100-560-00_300.7460 | Citation Fees | 26,813 | 23,637 | 20,000 | 20,000 | 19,928 | 20,000 |
| 100-560-00_300.7542 | Forfeiture Proceeds | - | - | - | - | - | - |
| 100-560-00_300.7605 | Miscellaneous Revenue | 1,269 | 1,269 | 1,000 | 1,000 | 1,064 | 1,000 |
| 100-560-00_300.7655 | Proceeds - County Auction | 89,270 | - | - | 81,228 | 81,228 | - |
| 100-560-00_350.7308 | DEA Overtime Reimburse Cost | 35,383 | 19,464 | 30,000 | 30,000 | 20,749 | 30,000 |
| 100-560-00_350.7309 | HIDTA Overtime Reimbursement | 605 | - | - | - | - | - |
| 100-560-00_350.7311 | South Tx Regional Task Force | 2,000 | - | - | - | - | - |
| 100-560-00_350.7460 | Citation Fee- AG Title D Payment | 11,669 | 15,741 | 8,000 | 8,000 | 15,678 | 10,000 |
| 100-560-00_350.7467 | Prisoner Transport or Guard Fees | - | - | - | - | - | - |
| 100-560-00_350.7471 | Bluebonnet Trails Comm Svcs | 100,000 | 348,900 | 348,900 | 348,900 | 261,675 | 348,900 |
| DEPT OR SOURCE Total: 560 - COUNTY SHERIFF | | 424,315 | 538,299 | 567,900 | 649,128 | 531,539 | 559,900 |
| DEPT: 570 - COUNTY JAIL | | | | | | | |
| 100-570-00_300.7472 | Inmate Medical Fees | 40,109 | 40,054 | 35,000 | 35,000 | 47,753 | 40,000 |
| 100-570-00_300.7473 | Work Release Participant Fee | - | - | - | - | 600 | 100 |
| 100-570-00_300.7478 | Restitution Received | 2 | - | - | - | - | - |
| 100-570-00_300.7605 | Miscellaneous Revenue | 252 | - | 100 | 100 | - | 100 |
| 100-570-00_300.7635 | Other Commission | 4,061 | 3,981 | 3,000 | 3,000 | 4,904 | 3,000 |
| 100-570-00_300.7636 | Jail Phone Commissions | 416,088 | 380,956 | 325,000 | 325,000 | 205,017 | 325,000 |
| 100-570-00_350.7370 | Social Security Incentive Pmts | 4,400 | 3,800 | 6,000 | 6,000 | 4,400 | 6,000 |
| 100-570-00_350.7467 | Prisoner Transport or Guard Fees | 3,535 | - | - | - | - | - |
| 100-570-00_350.7470 | Inmate Board Bills | 318,450 | 76,000 | 50,000 | 50,000 | 6,400 | 10,000 |
| DEPT OR SOURCE Total: 570 - COUNTY JAIL | | 786,897 | 504,791 | 419,100 | 419,100 | 269,074 | 384,200 |
| DEPT: 574 - JUVENILE PROB/DETENTION SUPPORT | | | | | | | |
| 100-574_300.7431 | Graffiti Eradication Fee | 3 | - | - | - | - | - |
| SOURCE Total: 574 - JUVENILE PROB/DETENTION SUPPORT | | 3 | - | - | - | - | - |
| DEPT: 630 - HEALTH & SOCIAL SERVICES | | | | | | | |
| 100-630_350.7305 | City Contribution to Hospital | 1,996,071 | 1,259,867 | 1,744,709 | 1,744,709 | 1,212,910 | 1,250,000 |
| DEPT OR SOURCE Total: 630 - HEALTH & SOCIAL SERVICES | | 1,996,071 | 1,259,867 | 1,744,709 | 1,744,709 | 1,212,910 | 1,250,000 |
| DEPT: 635 - ENVIRONMENTAL HEALTH | | | | | | | |
| 100-635_300.7250 | Septic Tank Permits | 151,560 | 167,460 | 175,000 | 175,000 | 149,370 | 150,000 |
| 100-635_300.7251 | Yard Permits | 5,600 | 4,100 | 4,000 | 4,000 | 6,600 | 4,000 |
| 100-635_300.7255 | Flood Plain Permits | 47,800 | 37,350 | 40,000 | 40,000 | 36,200 | 35,000 |
| 100-635_300.7262 | Subdivision Plat Review | 6,900 | 14,110 | 15,000 | 15,000 | 30,600 | 15,000 |
| 100-635_300.7605 | Miscellaneous Revenue | 1,320 | 658 | 1,000 | 1,000 | 300 | 1,000 |
| DEPT OR SOURCE Total: 635 - ENVIRONMENTAL HEALTH | | 213,180 | 223,678 | 235,000 | 235,000 | 223,070 | 205,000 |
| DEPT: 637 - ANIMAL CONTROL | | | | | | | |
| 100-637_300.7405 | Fees of Office | 8,425 | 4,510 | 5,000 | 5,000 | 3,950 | 5,000 |
| DEPT OR SOURCE Total: 637 - ANIMAL CONTROL | | 8,425 | 4,510 | 5,000 | 5,000 | 3,950 | 5,000 |
| DEPT: 700 - TRANSFERS (IN) /OUT | | | | | | | |
| 100-700_701.0325 | Transfers in Transfer In from Juvenile | - | 910,557 | - | - | - | - |
| DEPT OR SOURCE Total: 700 - TRANSFERS (IN) /OUT | | - | 910,557 | - | - | - | - |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|---|---|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| Total: 100 - GENERAL FUND | | 68,227,587 | 75,029,436 | 73,534,409 | 73,809,356 | 75,874,783 | 81,065,400 |
| FUND: 200 - ROAD & BRIDGE FUND | | | | | | | |
| DEPT: 620 - UNIT ROAD SYSTEM | | | | | | | |
| 200-620-00_300.7110 | Current Taxes / Real Property | 7,059,246 | 7,805,430 | 9,050,000 | 9,050,000 | 9,325,803 | 10,700,000 |
| 200-620-00_300.7120 | Delinquent Taxes / Real Property | 64,591 | 67,960 | 65,000 | 65,000 | 66,971 | 65,000 |
| 200-620-00_300.7130 | Penalty & Interest | 58,066 | 62,092 | 55,000 | 55,000 | 68,446 | 55,000 |
| 200-620-00_300.7182 | Special Road Taxes | 21,518 | 32,038 | 20,000 | 20,000 | 21,810 | 20,000 |
| 200-620-00_300.7235 | Vehicle Registration | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 |
| 200-620-00_300.7240 | Local \$10 Vehicle Reg | 1,583,130 | 1,583,070 | 1,610,000 | 1,610,000 | 1,484,440 | 1,610,000 |
| 200-620-00_300.7280 | Driveway Permit Fee | 6,525 | 8,375 | 6,000 | 6,000 | 4,825 | 5,000 |
| 200-620-00_300.7510 | Fines / District Court | 56,445 | 63,643 | 60,000 | 60,000 | 48,470 | 60,000 |
| 200-620-00_300.7520 | Fines / County Court | 181,545 | 155,104 | 170,000 | 170,000 | 107,989 | 160,000 |
| 200-620-00_300.7605 | Miscellaneous Revenue | 2,467 | 21,451 | 2,000 | 2,000 | 305 | 500 |
| 200-620-00_300.7655 | Proceeds - County Auction | 29,488 | - | - | - | 3,935 | - |
| 200-620-00_330.7610 | Interest Income | 60,843 | 103,160 | 40,000 | 40,000 | 298,102 | 345,000 |
| 200-620-00_350.7365 | State Highway Apportionment | 42,954 | 42,813 | 43,000 | 43,000 | 42,454 | 43,000 |
| 200-620-00_350.7367 | State Apport: Permits/Oversize | 100,636 | 102,163 | 110,000 | 110,000 | 51,461 | 100,000 |
| 200-620-00_350.7475 | Interlocal Road Maintenance | 27,969 | 173,442 | - | - | 153,211 | - |
| 200-620-00_701.0700 | Transfers in Transfer from Capital Projects | - | - | - | 200,000 | 200,000 | - |
| Total: 200 - ROAD & BRIDGE FUND | | 9,655,424 | 10,580,741 | 11,591,000 | 11,791,000 | 12,238,220 | 13,523,500 |
| FUND: 202 - TxDOT INFRASTRUCTURE GRANT | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 202-100_350.7366 | State Funding | 612,258 | 458,934 | - | - | - | - |
| 202-100_711.0200 | Required Match-Trans In Required Match from Road&Bridge | 153,065 | 114,734 | - | - | - | - |
| Total: 202 - TxDOT INFRASTRUCTURE GRANT | | 765,323 | 573,668 | - | - | - | - |
| FUND: 400 - LAW LIBRARY FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 400-100_300.7420 | County Court Costs | - | 17,675 | 22,000 | 22,000 | 22,820 | 27,000 |
| 400-100_300.7485 | Law Library Fee | 69,970 | 56,463 | 50,000 | 50,000 | 48,494 | 55,000 |
| Total: 400 - LAW LIBRARY FUND | | 69,970 | 74,138 | 72,000 | 72,000 | 71,314 | 82,000 |
| FUND: 401 - COUNTY JURY FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 401-100_300.7420 | County Court Costs | - | 15,855 | 18,000 | 18,000 | 20,051 | 25,000 |
| Total: 401 - COUNTY JURY FUND | | - | 15,855 | 18,000 | 18,000 | 20,051 | 25,000 |
| FUND: 408 - FIRE CODE INSPECTION FEE FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 408-100_300.7270 | Fire Code Inspection Fees | 185,676 | 272,349 | 150,000 | 150,000 | 393,975 | 300,000 |
| 408-100_300.7655 | Proceeds - County Auction | 23 | - | - | - | - | - |
| Total: 408 - FIRE CODE INSPECTION FEE FUND | | 185,699 | 272,349 | 150,000 | 150,000 | 393,975 | 300,000 |
| FUND: 409 - SHERIFF'S DONATION FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 409-100_300.7607 | Donations | 8,236 | 17,722 | - | 4,720 | 4,720 | - |
| Total: 409 - SHERIFF'S DONATION FUND | | 8,236 | 17,722 | - | 4,720 | 4,720 | - |
| FUND: 410 - COUNTY CLERK RECORDS MGMT FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|---|---------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| 410-100_300.7424 | Records Mgmt/ Preservation Fees | 454,567 | 420,870 | 415,000 | 415,000 | 274,733 | 315,000 |
| 410-100_300.7605 | Miscellaneous Revenue | 1,283 | - | - | - | - | - |
| 410-100_300.7655 | Proceeds - County Auction | - | - | - | - | - | - |
| 410-100_330.7610 | Interest Income | - | - | - | - | 9,862 | - |
| Total: 410 - COUNTY CLERK RECORDS MGMT FUND | | 455,850 | 420,870 | 415,000 | 415,000 | 284,595 | 315,000 |
| FUND: 411 - CO. CLERK RECORDS ARCHIVE-GF | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 411-100_300.7424 | Records Mgmt/ Preservation Fees | 452,780 | 419,200 | 415,000 | 415,000 | 273,280 | 315,000 |
| 411-100_330.7610 | Interest Income | 9,930 | 13,077 | - | - | 13,463 | - |
| Total: 411 - CO. CLERK RECORDS ARCHIVE-GF | | 462,710 | 432,277 | 415,000 | 415,000 | 286,743 | 315,000 |
| FUND: 412 - COUNTY RECORDS MANAGEMENT | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 412-100_300.7424 | Records Mgmt/ Preservation Fees | 33,435 | 19,628 | 18,000 | 18,000 | 12,205 | 14,000 |
| Total: 412 - COUNTY RECORDS MANAGEMENT | | 33,435 | 19,628 | 18,000 | 18,000 | 12,205 | 14,000 |
| FUND: 413 - VITAL STATISTICS PRESERVATION-GF | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 413-100_300.7424 | Records Mgmt/ Preservation Fees | 7,588 | 7,799 | 7,500 | 7,500 | 6,463 | 6,500 |
| Total: 413 - VITAL STATISTICS PRESERVATION-GF | | 7,588 | 7,799 | 7,500 | 7,500 | 6,463 | 6,500 |
| FUND: 414 - COURTHOUSE SECURITY | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 414-100_300.7409 | Security Fee | 99,096 | 105,791 | 90,000 | 90,000 | 86,839 | 100,000 |
| 414-100_300.7420 | County Court Costs | - | 10,100 | 12,000 | 12,000 | 13,040 | 12,000 |
| Total: 414 - COURTHOUSE SECURITY | | 99,096 | 115,891 | 102,000 | 102,000 | 99,879 | 112,000 |
| FUND: 415 - DISTRICT CLERK RECORDS MGMT | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 415-100_300.7424 | Records Mgmt/ Preservation Fees | 10,376 | 3,361 | 1,000 | 1,000 | 768 | 200 |
| Total: 415 - DISTRICT CLERK RECORDS MGMT | | 10,376 | 3,361 | 1,000 | 1,000 | 768 | 200 |
| FUND: 416 - JUSTICE COURT ASSISTANCE & TECH | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 416-100_300.7401 | JP1 Justice Court Technology | 16,559 | 15,787 | 14,000 | 14,000 | 13,014 | 14,000 |
| 416-100_300.7402 | JP2 -Justice Court Technology | 2,413 | 2,871 | 2,000 | 2,000 | 3,333 | 2,500 |
| 416-100_300.7403 | JP3 - Justice Court Technology | 3,549 | 2,503 | 2,200 | 2,200 | 1,755 | 1,800 |
| 416-100_300.7404 | JP4 - Justice Court Technology | 7,758 | 6,427 | 6,000 | 6,000 | 4,911 | 6,000 |
| 416-100_300.7655 | Proceeds - County Auction | - | - | - | - | - | - |
| Total: 416 - JUSTICE COURT ASSISTANCE & TECH | | 30,279 | 27,588 | 24,200 | 24,200 | 23,013 | 24,300 |
| FUND: 417 - CO & DIST COURT TECHNOLOGY FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 417-100_300.7405 | Fees of Office | 3,141 | 2,491 | 2,500 | 2,500 | 1,845 | 2,000 |
| Total: 417 - CO & DIST COURT TECHNOLOGY FUND | | 3,141 | 2,491 | 2,500 | 2,500 | 1,845 | 2,000 |
| FUND: 418 - JP JUSTICE COURT SECURITY | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 418-100_300.7409 | Security Fee | 1,632 | 931 | 600 | 600 | 662 | 600 |
| Total: 418 - JP JUSTICE COURT SECURITY | | 1,632 | 931 | 600 | 600 | 662 | 600 |
| FUND: 419 - JUSTICE COURT SUPPORT FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 419-100_300.7420 | County Court Costs | - | 43,559 | 50,000 | 50,000 | 66,100 | 72,000 |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|---|---|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| Total: 419 - JUSTICE COURT SUPPORT FUND | | - | 43,559 | 50,000 | 50,000 | 66,100 | 72,000 |
| FUND: 420 - SURPLUS FUNDS-ELECTION CONTRACTS | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 420-100_300.7647 | Elections Admin Fee | 11,058 | 13,869 | - | - | 20,292 | - |
| Total: 420 - SURPLUS FUNDS-ELECTION CONTRACTS | | 11,058 | 13,869 | - | - | 20,292 | - |
| FUND: 422 - HAVA FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 422-100_330.7610 | Interest Income | 198 | 233 | - | - | - | - |
| 422-100_350.7315 | Chapter 19 Funds | 19,480 | - | - | - | - | - |
| 422-100_350.7331 | Grant Funding - Federal | (52,396) | 70,290 | - | - | - | - |
| DEPT OR SOURCE Total: 100 - SPECIAL REVENUE | | (32,718) | 70,523 | - | - | - | - |
| DEPT: 120 - SPECIAL REVENUE | | | | | | | |
| 422-120_350.7331 | Grant Funding - Federal | 49,693 | (7,791) | - | - | - | - |
| 422-120_701.0420 | Transfers in Transfer In Contract Elections | 1,981 | 12,500 | - | - | - | - |
| DEPT OR SOURCE Total: 120 - SPECIAL REVENUE | | 51,673 | 4,709 | - | - | - | - |
| Total: 422 - HAVA FUND | | 18,955 | 75,232 | - | - | - | - |
| FUND: 427 - COUNTY CLERK OF COURT FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 427-100_300.7420 | County Court Costs | - | 22,850 | 25,000 | 25,000 | 30,710 | 35,000 |
| Total: 427 - COUNTY CLERK OF COURT FUND | | - | 22,850 | 25,000 | 25,000 | 30,710 | 35,000 |
| FUND: 429 - DISTRICT CLERK OF COURT FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 429-100_300.7420 | County Court Costs | - | 56,812 | 65,000 | 65,000 | 71,063 | 82,000 |
| Total: 429 - DISTRICT CLERK OF COURT FUND | | - | 56,812 | 65,000 | 65,000 | 71,063 | 82,000 |
| FUND: 430 - COURT REPORTER FEE (GC 51.601) | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 430-100_300.7407 | Court Reporter Fee | 36,422 | 20,494 | 15,000 | 15,000 | 15,069 | 17,000 |
| 430-100_300.7420 | County Court Costs | - | 29,639 | 40,000 | 40,000 | 36,506 | 40,000 |
| Total: 430 - COURT REPORTER FEE (GC 51.601) | | 36,422 | 50,132 | 55,000 | 55,000 | 51,576 | 57,000 |
| FUND: 431 - CHILD ABUSE PREVENTION FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 431-100_300.7405 | Fees of Office | 10,972 | 3,012 | 100 | 100 | 765 | 500 |
| Total: 431 - CHILD ABUSE PREVENTION FUND | | 10,972 | 3,012 | 100 | 100 | 765 | 500 |
| FUND: 432 - DIST CLK RECORDS ARCHIVE -GF | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 432-100_300.7424 | Records Mgmt/ Preservation Fees | 19,638 | 2,725 | 2,000 | 2,000 | 1,101 | 1,200 |
| Total: 432 - DIST CLK RECORDS ARCHIVE -GF | | 19,638 | 2,725 | 2,000 | 2,000 | 1,101 | 1,200 |
| FUND: 433 - COURT RECORDS PRESERVATION-GF | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 433-100_300.7424 | Records Mgmt/ Preservation Fees | 24,918 | 7,563 | 2,000 | 2,000 | 1,171 | 1,500 |
| Total: 433 - COURT RECORDS PRESERVATION-GF | | 24,918 | 7,563 | 2,000 | 2,000 | 1,171 | 1,500 |
| FUND: 434 - JUDICIAL PROBATE EDUCATION FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 434-100_300.7420 | County Court Costs | - | 1,755 | 2,000 | 2,000 | 2,055 | 3,000 |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|---|---------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| Total: 434 - JUDICIAL PROBATE EDUCATION FUND | | - | 1,755 | 2,000 | 2,000 | 2,055 | 3,000 |
| FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 435-100_300.7406 | Alternative Resolution Fee | 23,282 | 22,413 | 21,000 | 21,000 | 20,675 | 23,000 |
| 435-100_300.7420 | County Court Costs | - | 12,799 | 15,000 | 15,000 | 17,713 | 18,000 |
| Total: 435 - ALTERNATIVE DISPUTE RESOLUTION | | 23,282 | 35,212 | 36,000 | 36,000 | 38,388 | 41,000 |
| FUND: 436 - COURT-INITIATED GUARDIANSHIPS | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 436-100_300.7405 | Fees of Office | 9,751 | 2,421 | - | - | - | - |
| 436-100_300.7420 | County Court Costs | - | 11,340 | 15,000 | 15,000 | 13,860 | 15,000 |
| Total: 436 - COURT-INITIATED GUARDIANSHIPS | | 9,751 | 13,761 | 15,000 | 15,000 | 13,860 | 15,000 |
| FUND: 437 - CHILD SAFETY FEE-GF | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 437-100_300.7242 | Child Safety Fee per TC 502.403 | 70,480 | 70,501 | 65,000 | 65,000 | 59,117 | 65,000 |
| Total: 437 - CHILD SAFETY FEE-GF | | 70,480 | 70,501 | 65,000 | 65,000 | 59,117 | 65,000 |
| FUND: 438 - LANGUAGE ACCESS FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 438-100_300.7420 | County Court Costs | - | 13,463 | 15,000 | 15,000 | 19,235 | 20,000 |
| Total: 438 - LANGUAGE ACCESS FUND | | - | 13,463 | 15,000 | 15,000 | 19,235 | 20,000 |
| FUND: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 440-100_300.7420 | County Court Costs | 17,187 | 14,944 | 15,000 | 15,000 | 10,355 | 14,000 |
| 440-100_300.7478 | Restitution Received | 5,336 | 6,823 | 1,000 | 1,000 | 6,644 | 1,000 |
| DEPT OR SOURCE Total: 100 - SPECIAL REVENUE | | 22,524 | 21,767 | 16,000 | 16,000 | 16,999 | 15,000 |
| DEPT: 110 - VETERANS TREATMENT COURT | | | | | | | |
| 440-110_300.7609 | Juror Donations | 593 | 818 | 500 | 500 | 318 | 500 |
| DEPT OR SOURCE Total: 110 - VETERANS TREATMENT COURT | | 593 | 818 | 500 | 500 | 318 | 500 |
| Total: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF | | 23,117 | 22,585 | 16,500 | 16,500 | 17,317 | 15,500 |
| FUND: 441 - TRUANCY PREVENTION& DIVERSION | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 441-100_300.7420 | County Court Costs | 29,035 | 29,455 | 28,000 | 28,000 | 25,220 | 28,000 |
| Total: 441 - TRUANCY PREVENTION& DIVERSION | | 29,035 | 29,455 | 28,000 | 28,000 | 25,220 | 28,000 |
| FUND: 443 - COURT FACILITY FEE FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 443-100_300.7420 | County Court Costs | - | 31,711 | 40,000 | 40,000 | 40,102 | 45,000 |
| Total: 443 - COURT FACILITY FEE FUND | | - | 31,711 | 40,000 | 40,000 | 40,102 | 45,000 |
| FUND: 445 - CA PRE-TRIAL INTERVENTION PROG | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 445-100_300.7405 | Fees of Office | 6,800 | 1,600 | 20,000 | 20,000 | 16,800 | 20,000 |
| Total: 445 - CA PRE-TRIAL INTERVENTION PROG | | 6,800 | 1,600 | 20,000 | 20,000 | 16,800 | 20,000 |
| FUND: 480 - HOTEL OCCUPANCY | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 480-100_300.7340 | Hotel Occupancy Tax | 384,480 | 582,135 | 400,000 | 400,000 | 444,296 | 400,000 |
| Total: 480 - HOTEL OCCUPANCY | | 384,480 | 582,135 | 400,000 | 400,000 | 444,296 | 400,000 |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|---|----------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| FUND: 487 - COUNTY COURT RECORDS MGT FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 487-100_300.7420 | County Court Costs | - | 10,060 | 12,000 | 12,000 | 13,890 | 15,000 |
| Total: 487 - COUNTY COURT RECORDS MGT FUND | | - | 10,060 | 12,000 | 12,000 | 13,890 | 15,000 |
| FUND: 489 - DISTRICT COURT RECORDS MGT FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 489-100_300.7420 | County Court Costs | - | 36,130 | 45,000 | 45,000 | 45,138 | 52,000 |
| Total: 489 - DISTRICT COURT RECORDS MGT FUND | | - | 36,130 | 45,000 | 45,000 | 45,138 | 52,000 |
| FUND: 498 - BAIL BOND SECURITY FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 498-100_300.7265 | Bond License Application | 1,000 | 2,500 | 1,000 | 1,000 | 1,000 | 2,500 |
| 498-100_300.7267 | Bond ID Card Fee | 150 | 150 | 100 | 100 | 105 | 100 |
| Total: 498 - BAIL BOND SECURITY FUND | | 1,150 | 2,650 | 1,100 | 1,100 | 1,105 | 2,600 |
| FUND: 499 - EMPLOYEE FUND-GF | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 499-100_300.7680 | Proceeds from Vending Machines | 1,514 | 1,512 | 250 | 250 | 1,327 | 500 |
| Total: 499 - EMPLOYEE FUND-GF | | 1,514 | 1,512 | 250 | 250 | 1,327 | 500 |
| FUND: 505 - LAW ENFORCEMENT TRAINING FUNDS | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| SUB-DEPARTMENT: 30 - SHERIFF'S DEPT | | | | | | | |
| 505-100-30_350.7360 | State Training Funds | 11,136 | 9,670 | - | 9,799 | 9,798 | - |
| SUB-DEPARTMENT Total: 30 - SHERIFF'S DEPT | | 11,136 | 9,670 | - | 9,799 | 9,798 | - |
| SUB-DEPARTMENT: 31 - CONSTABLE, PCT 1 | | | | | | | |
| 505-100-31_350.7360 | State Training Funds | 691 | 597 | - | 778 | 777 | - |
| SUB-DEPARTMENT Total: 31 - CONSTABLE, PCT 1 | | 691 | 597 | - | 778 | 777 | - |
| SUB-DEPARTMENT: 32 - CONSTABLE, PCT 2 | | | | | | | |
| 505-100-32_350.7360 | State Training Funds | - | - | - | - | - | - |
| SUB-DEPARTMENT Total: 32 - CONSTABLE, PCT 2 | | - | - | - | - | - | - |
| SUB-DEPARTMENT: 33 - CONSTABLE, PCT 3 | | | | | | | |
| 505-100-33_350.7360 | State Training Funds | 691 | 597 | - | 607 | 607 | - |
| SUB-DEPARTMENT Total: 33 - CONSTABLE, PCT 3 | | 691 | 597 | - | 607 | 607 | - |
| SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4 | | | | | | | |
| 505-100-34_350.7360 | State Training Funds | 692 | 597 | - | 607 | 607 | - |
| SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4 | | 692 | 597 | - | 607 | 607 | - |
| SUB-DEPARTMENT: 35 - C.A. INVESTIGATOR TRAINING FI | | | | | | | |
| 505-100-35_350.7360 | State Training Funds | 790 | 683 | - | 692 | 691 | - |
| PARTMENT Total: 35 - C.A. INVESTIGATOR TRAINING FUNDS | | 790 | 683 | - | 692 | 691 | - |
| Total: 505 - LAW ENFORCEMENT TRAINING FUNDS | | 14,001 | 12,145 | - | 12,483 | 12,480 | - |
| FUND: 600 - DEBT SERVICE | | | | | | | |
| 600-680_300.7110 | Current Taxes / Real Property | 2,385,524 | 2,637,204 | 2,628,991 | 2,628,991 | 2,678,379 | 2,627,513 |
| 600-680_300.7120 | Delinquent Taxes / Real Property | 22,746 | 23,547 | 20,000 | 20,000 | 23,288 | 23,000 |
| 600-680_300.7130 | Penalty & Interest | 19,975 | 21,350 | 19,000 | 19,000 | 21,396 | 19,000 |
| 600-680_330.7610 | Interest Income | 3,944 | 1,746 | 2,500 | 2,500 | 15,627 | 15,000 |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|--|---|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| | Total: 600 - DEBT SERVICE | 2,432,189 | 2,683,847 | 2,670,491 | 2,670,491 | 2,738,689 | 2,684,513 |
| FUND: 700 - CAPITAL PROJECT FUND | | | | | | | |
| 700_701.0100 | Transfers in Transfer in from General Fund | 1,035,000 | 2,864,811 | 16,650,000 | 16,700,000 | 16,700,000 | 3,150,000 |
| 700_701.0200 | Transfers in From Road and Bridge Fund | - | - | - | 1,000,000 | 1,000,000 | - |
| | Total: 700 - CAPITAL PROJECT FUND | 1,035,000 | 2,864,811 | 16,650,000 | 17,700,000 | 17,700,000 | 3,150,000 |
| FUND: 701 - TAX NOTES 2020/2017/2013 | | | | | | | |
| 701_330.7610 | Interest Income | 26,503 | 32,218 | - | 10,000 | 10,248 | - |
| 701_390.7851 | Other Financing Sources Tax Anticipation Notes(TAN) | 8,500,000 | - | - | - | - | - |
| | Total: 701 - TAX NOTES 2020/2017/2013 | 8,526,503 | 32,218 | - | 10,000 | 10,248 | - |
| FUND: 702 - DEPT OF HOMELAND SECURITY(FEMA) | | | | | | | |
| DEPT: 902 - HSGP-GUADA COMA HAZMAT | | | | | | | |
| 702-902_350.7331 | Grant Funding - Federal | - | - | - | - | - | - |
| | Total: 702 - DEPT OF HOMELAND SECURITY(FEMA) | - | - | - | - | - | - |
| FUND: 714 - RECOVERY FUND GRANTS | | | | | | | |
| DEPT: 930 - AMERICAN RESCUE PLAN | | | | | | | |
| 714-930_330.7610 | Interest Income | - | - | - | - | 961,428 | - |
| 714-930_350.7331 | Grant Funding - Federal | 14,366 | 2,572,056 | 29,515,000 | 29,515,000 | - | 27,725,000 |
| 714-930_701.0100 | Transfers in Transfer in from General Fund | - | 236,280 | - | - | - | - |
| | Total: 714 - RECOVERY FUND GRANTS | 14,366 | 2,808,336 | 29,515,000 | 29,515,000 | 961,428 | 27,725,000 |
| FUND: 800 - JAIL COMMISSARY FUND | | | | | | | |
| DEPT: 100 - SPECIAL REVENUE | | | | | | | |
| 800-100_300.7637 | Taxable Sales | 103,335 | 96,532 | 75,000 | 75,000 | 113,866 | 100,000 |
| 800-100_300.7639 | Non Taxable Sales | 291,366 | 296,631 | 180,000 | 180,000 | 316,494 | 300,000 |
| 800-100_300.7655 | Proceeds - County Auction | 23 | - | - | - | 13 | - |
| 800-100_330.7610 | Interest Income | 807 | 9,742 | 5,000 | 5,000 | 4,557 | - |
| | Total: 800 - JAIL COMMISSARY FUND | 395,532 | 402,906 | 260,000 | 260,000 | 434,930 | 400,000 |
| FUND: 850 - EMPLOYEE HEALTH BENEFITS | | | | | | | |
| DEPT: 698 - MEDICAL / DENTAL INSURANCE | | | | | | | |
| 850-698_300.7605 | Miscellaneous Revenue | 2,814 | - | 100 | 100 | 99,929 | 100 |
| 850-698_330.7610 | Interest Income | 28,327 | 61,689 | 35,000 | 35,000 | 177,177 | 200,000 |
| 850-698_380.7800 | Employer Contributions | 5,487,872 | 5,431,296 | 5,600,000 | 5,600,000 | 5,349,812 | 6,200,000 |
| 850-698_380.7810 | Employee Contributions -Medical | 813,146 | 847,558 | 830,000 | 830,000 | 741,042 | 830,000 |
| 850-698_380.7812 | Employee Contributions-Dental | 280,481 | 288,124 | 280,000 | 280,000 | 254,622 | 280,000 |
| 850-698_380.7820 | Cobra Payments | 96,415 | 93,706 | 100,000 | 100,000 | 85,783 | 100,000 |
| 850-698_380.7822 | Stop Loss Reimbursements | 126,338 | 243,210 | - | - | 149,814 | - |
| 850-698_380.7825 | Prescription Rx Rebate | 439,023 | 468,308 | 385,000 | 385,000 | 721,331 | 454,000 |
| | Total: 850 - EMPLOYEE HEALTH BENEFITS | 7,274,415 | 7,433,890 | 7,230,100 | 7,230,100 | 7,579,509 | 8,064,100 |
| FUND: 855 - WORKERS' COMPENSATION FUND | | | | | | | |
| 855-699_330.7610 | Interest Income | 636 | 6,238 | 4,000 | 4,000 | 3,088 | 4,000 |
| 855-699_380.7800 | Employer Contributions | 350,786 | 383,650 | 350,950 | 350,950 | 223,028 | 371,000 |
| | Total: 855 - WORKERS' COMPENSATION FUND | 351,423 | 389,888 | 354,950 | 354,950 | 226,116 | 375,000 |
| FUND: 899 - MISCELLANEOUS SHORT TERM GRANTS | | | | | | | |
| DEPT: 899 - MISCELLANEOUS GRANTS | | | | | | | |
| 899-899_350.0006 | OAG VINE GRANT | 18,571 | 18,592 | - | 17,506 | 13,129 | - |
| | DEPT OR SOURCE Total: 899 - MISCELLANEOUS GRANTS | 18,571 | 18,592 | - | 17,506 | 13,129 | - |



FY24 ADOPTED BUDGET - REVENUES

| G/L Account Number | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual as of 8/31/23 | 2024 Adopted Budget |
|---|---|--------------------------|--------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|
| DEPT: 901 - RESCUE TASK FORCE | | | | | | | |
| 899-901_350.7366 | State Funding | - | - | - | - | - | - |
| DEPT OR SOURCE Total: 901 - RESCUE TASK FORCE | | - | - | - | - | - | - |
| DEPT: 905 - TRAVIS COUNTY SCATTF GRANT | | | | | | | |
| 899-905_350.7469 | Reimbursement / Auto Theft Task | 97,962 | 114,086 | - | 113,259 | 78,211 | - |
| 899-905_711.7330 | Required Match-Trans In Required Grant Match | 31,080 | 25,917 | - | 19,618 | 13,617 | - |
| DEPT OR SOURCE Total: 905 - TRAVIS COUNTY SCATTF GRANT | | 129,042 | 140,004 | - | 132,877 | 91,828 | - |
| DEPT: 909 - EOC EQUIPMENT UPGRADE | | | | | | | |
| 899-909_350.7366 | State Funding | 53,077 | - | - | - | - | - |
| DEPT OR SOURCE Total: 909 - EOC EQUIPMENT UPGRADE | | 53,077 | - | - | - | - | - |
| DEPT: 941 - CARES GRANT | | | | | | | |
| 899-941_350.7331 | Grant Funding - Federal | 1,295,454 | - | - | - | - | - |
| DEPT OR SOURCE Total: 941 - CARES GRANT | | 1,295,454 | - | - | - | - | - |
| DEPT: 942 - EMERGENCY MANAGEMENT GRANTS | | | | | | | |
| SUB-DEPARTMENT: A1 - AACOG Homeland Security-Suppc | | | | | | | |
| 899-942-A1_350.7331 | Grant Funding - Federal | 64,994 | 147,697 | - | 222,442 | - | - |
| DEPARTMENT Total: A1 - AACOG Homeland Security-Support | | 64,994 | 147,697 | - | 222,442 | - | - |
| OR SOURCE Total: 942 - EMERGENCY MANAGEMENT GRANTS | | 64,994 | 147,697 | - | 222,442 | - | - |
| DEPT: 944 - ROAD & BRIDGE GRANTS | | | | | | | |
| SUB-DEPARTMENT: B1 - TXVEMP CLASS 4-7 | | | | | | | |
| 899-944-B1_350.7366 | State Funding | 139,726 | 438,303 | 72,000 | 266,000 | - | - |
| 899-944-B1_711.0200 | Required Match-Trans In Required Match from Road&Bridge | 36,931 | 115,576 | 18,000 | 71,500 | - | - |
| SUB-DEPARTMENT Total: B1 - TXVEMP CLASS 4-7 | | 176,657 | 553,879 | 90,000 | 337,500 | - | - |
| SUB-DEPARTMENT: B2 - TXVEMP CLASS 8 | | | | | | | |
| 899-944-B2_350.7366 | State Funding | - | 355,757 | - | - | - | - |
| 899-944-B2_711.0200 | Required Match-Trans In Required Match from Road&Bridge | - | 168,025 | - | - | - | - |
| SUB-DEPARTMENT Total: B2 - TXVEMP CLASS 8 | | - | 523,782 | - | - | - | - |
| DEPT OR SOURCE Total: 944 - ROAD & BRIDGE GRANTS | | 176,657 | 1,077,661 | 90,000 | 337,500 | - | - |
| DEPT: 945 - VETERANS SERVICE GRANTS | | | | | | | |
| 899-945_350.7366 | State Funding | - | 35,547 | - | 100,000 | 15,316 | - |
| DEPT OR SOURCE Total: 945 - VETERANS SERVICE GRANTS | | - | 35,547 | - | 100,000 | 15,316 | - |
| Total: 899 - MISCELLANEOUS SHORT TERM GRANTS | | 1,737,794 | 1,419,501 | 90,000 | 810,325 | 120,272 | - |
| REVENUE GRAND Totals: | | 102,469,140 | 106,770,570 | 144,016,700 | 146,289,175 | 120,083,535 | 139,155,913 |



SPECIALIZED LOCAL ENTITIES / FILED BUDGETS

FY24 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 STATE SALARY ADJUSTMENT RISK & NEEDS BASIC MENTAL HEALTH SUBTOTAL | \$ 165,460 6,337 917,906 <u>66,000</u> \$ 1,155,703 | \$ 165,460 6,337 917,906 <u>66,000</u> \$ 1,155,703 | Texas Juvenile Justice Division (TJJD) grants are funded by the State of Texas. These State grants are on a September - August fiscal year. <i>Amounts for TJJD are estimated, formal contracts to be signed.</i> |
| 325 - JUVENILE PROBATION (COUNTY FUNDS) JUVENILE PROBATION JUVENILE DETENTION SUBTOTAL | \$ 4,701,428 <u>500,000</u> \$ 5,201,428 | \$ 1,435,109 <u>4,016,919</u> \$ 5,452,028 | This is the "county funded" portion of Juvenile's budget, and is divided into two departments - Probation (672) and Detention (673). |
| 326 - JUVENILE PROBATION FEES FUND | \$ 7,240 | \$ 4,500 | 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 | \$ 5,200 | 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. |
| TOTAL | \$ 6,364,471 | \$ 6,617,431 | |



CHAPTER 59 FORFEITURE BUDGETS

Also included are the budgets for the Sheriff, County Attorney, Constables Precincts 1, 3, and 4 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 | \$ 30,100 | \$ 70,000 | |
| 446 – COUNTY ATTORNEY STATE FORFEITURE FUND | \$ 56,000 | \$ 68,291 | |
| 451 – CONSTABLE, PRECINCT 1 STATE FORFEITURE FUNDS | \$ 0 | \$ 0 | |
| 453 – CONSTABLE, PRECINCT 3 STATE FORFEITURE FUNDS | \$ 0 | \$ 500 | |
| 454 – CONSTABLE, PRECINCT 4 STATE FORFEITURE FUNDS | \$ 0 | \$ 0 | |

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 | |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---------------------------------|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND 324 - JUVENILE TJJD | | | | | | | |
| REVENUES | | | | | | | |
| 676 - COMMUNITY PROGRAMS | | | | | | | |
| 324-676_350.7366 | Intergovernmental State Funding | 230,133 | 216,169 | 72,392 | 84,397 | 72,392 | - |
| 677 - "R" GRANT R RISK | | | | | | | |
| 324-677_350.7366 | Intergovernmental State Funding | 5,747 | 6,035 | - | 6,035 | 6,035 | 6,337 |
| 678 - PRE AND POST ADJUDICATION(State) | | | | | | | |
| 324-678_350.7366 | Intergovernmental State Funding | 40,992 | 51,191 | - | 50,314 | 50,314 | - |
| 682 - BASIC (was "A" STATE AID) | | | | | | | |
| 324-682_350.7366 | Intergovernmental State Funding | 158,907 | 151,714 | 463,667 | 482,162 | 463,667 | 917,906 |
| 683 - COMMITMENT DIVERSION ("C") | | | | | | | |
| 324-683_350.7366 | Intergovernmental State Funding | 147,790 | 170,648 | - | - | - | - |
| 684 - SPECIAL PROGRAM FUNDS(A-2013) | | | | | | | |
| 324-684_350.7366 | Intergovernmental State Funding | - | - | - | 79,665 | 55,370 | - |
| 686 - "N" MENTAL HEALTH SERVICES | | | | | | | |
| 324-686_350.7366 | Intergovernmental State Funding | 162,706 | 161,793 | 162,082 | 131,582 | 162,082 | 66,000 |
| 688 - STATE SALARY ADJUSTMENT | | | | | | | |
| 324-688_350.7366 | Intergovernmental State Funding | - | - | - | - | - | 165,460 |
| REVENUE TOTALS | | 746,275 | 757,550 | 698,141 | 834,155 | 809,860 | 1,155,703 |

| | | | | | | | |
|--|--|----------------|----------------|---------------|---------------|---------------|--------------|
| EXPENSE | | | | | | | |
| 676 - COMMUNITY PROGRAMS | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| 324-676_430.1040 | Employees Hourly Employees | 147,079 | 160,280 | 53,508 | 59,869 | 59,964 | - |
| 324-676_430.1054 | Employees Certification Supplement | 4,337 | 4,944 | 2,402 | 2,402 | 2,307 | - |
| 324-676_450.2010 | Social Security/Medicare | 10,829 | 11,725 | 3,914 | 3,914 | 3,914 | - |
| 324-676_450.2020 | Group Medical Insurance | 30,454 | 25,530 | 5,362 | 10,894 | 10,894 | - |
| 324-676_450.2030 | Retirement | 17,642 | 20,326 | 7,106 | 7,186 | 7,186 | - |
| 324-676_450.2040 | Worker's Compensation Insurance | 306 | 347 | 100 | 132 | 132 | - |
| <i>Personnel Services Totals</i> | | <i>210,648</i> | <i>223,152</i> | <i>72,392</i> | <i>84,397</i> | <i>84,397</i> | <i>-</i> |
| <i>Operations</i> | | | | | | | |
| 324-676_585.4052 | Non Residential Expenses Evaluations & Psychologic | 14,215 | - | - | - | - | - |
| 324-676_585.4053 | Non Residential Expenses Counseling | 3,119 | - | - | - | - | - |
| <i>Operations Totals</i> | | <i>17,334</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| 676 - COMMUNITY PROGRAMS Totals | | 227,982 | 223,152 | 72,392 | 84,397 | 84,397 | - |
| 677 - "R" GRANT R RISK | | | | | | | |
| <i>Operations</i> | | | | | | | |
| 324-677_520.3660 | Computer Software | 5,747 | 6,035 | - | 6,035 | 6,035 | 6,337 |
| <i>Operations Totals</i> | | <i>5,747</i> | <i>6,035</i> | <i>-</i> | <i>6,035</i> | <i>6,035</i> | <i>6,337</i> |
| 677 - "R" GRANT R RISK Totals | | 5,747 | 6,035 | - | 6,035 | 6,035 | 6,337 |
| 678 - PRE AND POST ADJUDICATION (State) | | | | | | | |
| <i>Operations</i> | | | | | | | |
| 324-678_520.3330 | Food | 24,347 | - | - | - | - | - |
| <i>Operations Totals</i> | | <i>24,347</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 324 - JUVENILE TJJD, Cont. | | | | | | | |
| <i>Inter-County Contracts</i> | | | | | | | |
| 324-678_540.4881 | Inter-County Contracts Secure Placement | - | - | - | 50,314 | 50,314 | - |
| | <i>Inter-County Contracts Totals</i> | - | - | - | 50,314 | 50,314 | - |
| <i>External Contracts</i> | | | | | | | |
| 324-678_541.4881 | External Contracts Secure Placement | 18,583 | - | - | - | - | - |
| 324-678_541.4882 | External Contracts Non Secure Placement | 9,585 | 48,477 | - | - | - | - |
| | <i>External Contracts Totals</i> | 28,168 | 48,477 | - | - | - | - |
| | 678 - PRE AND POST ADJUDICATION (State) Totals | 52,515 | 48,477 | - | 50,314 | 50,314 | - |
| 682 - BASIC (was "A" STATE AID) | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| 324-682_430.1040 | Employees Hourly Employees | 105,557 | 106,887 | 346,440 | 338,803 | 339,086 | 748,167 |
| 324-682_430.1054 | Employees Certification Supplement | 3,499 | 3,732 | 18,081 | 17,422 | 17,139 | - |
| 324-682_450.2010 | Social Security/Medicare | 7,984 | 7,993 | 25,516 | 25,516 | 25,601 | 59,857 |
| 324-682_450.2020 | Group Medical Insurance | 20,460 | 16,231 | 26,499 | 53,290 | 53,290 | 8,244 |
| 324-682_450.2030 | Retirement | 12,621 | 13,639 | 46,331 | 46,331 | 46,280 | 99,992 |
| 324-682_450.2040 | Worker's Compensation Insurance | 218 | 234 | 800 | 800 | 767 | 1,646 |
| | <i>Personnel Services Totals</i> | 150,339 | 148,714 | 463,667 | 482,162 | 482,162 | 917,906 |
| <i>Operations</i> | | | | | | | |
| 324-682_520.4010 | Outside Audit | 5,750 | - | - | - | - | - |
| | <i>Operations Totals</i> | 5,750 | - | - | - | - | - |
| | 682 - BASIC (was "A" STATE AID) Totals | 156,089 | 148,714 | 463,667 | 482,162 | 482,162 | 917,906 |
| 683 - COMMITMENT DIVERSION ("C") | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| 324-683_430.1040 | Employees Hourly Employees | 63,207 | 123,280 | - | - | - | - |
| 324-683_430.1054 | Employees Certification Supplement | 2,892 | 4,852 | - | - | - | - |
| 324-683_450.2010 | Social Security/Medicare | 4,678 | 9,356 | - | - | - | - |
| 324-683_450.2020 | Group Medical Insurance | 12,734 | 20,579 | - | - | - | - |
| 324-683_450.2030 | Retirement | 7,833 | 15,702 | - | - | - | - |
| 324-683_450.2040 | Worker's Compensation Insurance | 138 | 269 | - | - | - | - |
| | <i>Personnel Services Totals</i> | 91,482 | 174,037 | - | - | - | - |
| <i>Inter-County Contracts</i> | | | | | | | |
| 324-683_540.4881 | Inter-County Contracts Secure Placement | 29,851 | - | - | - | - | - |
| | <i>Inter-County Contracts Totals</i> | 29,851 | - | - | - | - | - |
| <i>External Contracts</i> | | | | | | | |
| 324-683_541.4881 | External Contracts Secure Placement | 20,164 | - | - | - | - | - |
| | <i>External Contracts Totals</i> | 20,164 | - | - | - | - | - |
| | 683 - COMMITMENT DIVERSION ("C") Totals | 141,497 | 174,037 | - | - | - | - |
| 684 - SPECIAL PROGRAM FUNDS (A-2013) | | | | | | | |
| <i>External Contracts</i> | | | | | | | |
| 324-684_541.4882 | External Contracts Non Secure Placement | - | - | - | 79,665 | 55,370 | - |
| | <i>External Contracts Totals</i> | - | - | - | 79,665 | 55,370 | - |
| | 684 - SPECIAL PROGRAM FUNDS (A-2013) Totals | - | - | - | 79,665 | 55,370 | - |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 324 - JUVENILE TJJD, Cont. | | | | | | | |
| 686 - "N" MENTAL HEALTH SERVICES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| 324-686_430.1040 | Employees Hourly Employees | 115,685 | 110,867 | 122,042 | 92,304 | 92,351 | - |
| 324-686_430.1054 | Employees Certification Supplement | 2,426 | 2,426 | - | 3,036 | 2,989 | - |
| 324-686_450.2010 | Social Security/Medicare | 8,882 | 8,508 | 6,027 | 6,817 | 6,817 | - |
| 324-686_450.2020 | Group Medical Insurance | 21,216 | 21,216 | 8,965 | 17,238 | 17,238 | - |
| 324-686_450.2030 | Retirement | 13,996 | 13,879 | 8,520 | 11,988 | 11,988 | - |
| 324-686_450.2040 | Worker's Compensation Insurance | 240 | 238 | 16,278 | 199 | 199 | - |
| 324-686_450.2060 | Unemployment Insurance | - | - | 250 | - | - | - |
| | <i>Personnel Services Totals</i> | 162,445 | 157,134 | 162,082 | 131,582 | 131,582 | - |
| <i>External Contracts</i> | | | | | | | |
| 324-686_541.4052 | External Contracts Evaluations & Psychologicals | - | - | - | - | - | 50,000 |
| 324-686_541.4053 | External Contracts Counseling | - | - | - | - | - | 16,000 |
| | <i>External Contracts Totals</i> | - | - | - | - | - | 66,000 |
| | 686 - "N" MENTAL HEALTH SERVICES Totals | 162,445 | 157,134 | 162,082 | 131,582 | 131,582 | 66,000 |
| 688 - STATE SALARY ADJUSTMENT | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| 324-688_430.1051 | Employees TJJD State Salary Supplement | - | - | - | - | - | 152,343 |
| 324-688_450.2010 | Social Security/Medicare | - | - | - | - | - | 5,117 |
| 324-688_450.2030 | Retirement | - | - | - | - | - | 8,000 |
| | <i>Personnel Services Totals</i> | - | - | - | - | - | 165,460 |
| | 688 - STATE SALARY ADJUSTMENT Totals | - | - | - | - | - | 165,460 |
| | FUND 324 - JUVENILE TJJD Totals | 746,275 | 757,550 | 698,141 | 834,155 | 809,860 | 1,155,703 |
| | REVENUE TOTALS | 746,275 | 757,550 | 698,141 | 834,155 | 809,860 | 1,155,703 |
| | EXPENSE TOTALS | 746,275 | 757,550 | 698,141 | 834,155 | 809,860 | 1,155,703 |
| | FUND 324 - JUVENILE TJJD Totals | - | - | - | - | - | - |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND 325 - JUVENILE PROBATION FUND | | | | | | | |
| REVENUES | | | | | | | |
| 672 - JUVENILE PROBATION | | | | | | | |
| 325-672_300.7605 | Miscellaneous Revenue | - | 895 | 50 | 50 | - | 50 |
| 325-672_300.7655 | Proceeds - County Auction | 329 | - | 200 | 200 | 5,086 | 200 |
| 325-672_330.7610 | Investment Income | 3,450 | 2,291 | 3,000 | 3,000 | 6,556 | 3,000 |
| 325-672_330.7611 | Investment Income interest on State Funds | 333 | 336 | 100 | 100 | 166 | 100 |
| 325-672_701.0100 | Transfers in Transfer in from General Fund | 3,991,589 | 4,262,222 | 4,436,780 | 4,436,780 | 4,436,780 | 4,698,078 |
| 672 - JUVENILE PROBATION Totals | | 3,995,702 | 4,265,744 | 4,440,130 | 4,440,130 | 4,448,588 | 4,701,428 |
| 673 - JUVENILE DETENTION | | | | | | | |
| 325-673_350.7364 | Intergovernmental State Commitment Reimburse | - | - | - | - | 13,079 | - |
| 325-673_300.7480 | Detention Revenue | 41,200 | 196,120 | 200,000 | 200,000 | 781,134 | 500,000 |
| 673 - JUVENILE DETENTION Totals | | 41,200 | 196,120 | 200,000 | 200,000 | 794,213 | 500,000 |
| REVENUE TOTALS | | 4,036,902 | 4,461,864 | 4,640,130 | 4,640,130 | 5,242,800 | 5,201,428 |

| | | | | | | | |
|----------------------------------|--|----------------|----------------|------------------|------------------|------------------|------------------|
| EXPENSE | | | | | | | |
| 672 - JUVENILE PROBATION | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| 325-672_420.1020 | Appointed Officials Salary | 100,193 | 92,351 | 105,286 | 105,286 | 105,286 | 111,913 |
| 325-672_420.1054 | Appointed Officials Certification Supplement | 2,426 | 2,146 | 3,063 | 3,063 | 3,063 | - |
| 325-672_420.1610 | Appointed Officials Longevity | 1,485 | 1,845 | - | - | - | 2,500 |
| 325-672_430.1030 | Employees Salaried Exempt | 74,680 | 50,332 | 88,409 | 88,409 | 88,409 | 94,484 |
| 325-672_430.1040 | Employees Hourly Employees | 448,596 | 447,718 | 446,910 | 446,910 | 437,512 | 313,692 |
| 325-672_430.1054 | Employees Certification Supplement | 11,756 | 10,776 | 36,138 | 36,138 | 11,897 | - |
| 325-672_430.1060 | Employees Supplemental Pay | 415 | - | - | - | - | - |
| 325-672_430.1595 | Employees Part-time employees | 9,063 | 25,980 | 69,601 | 103,921 | 76,985 | 116,403 |
| 325-672_430.1610 | Employees Longevity | 25,660 | 28,270 | 29,815 | 29,815 | 27,980 | 59,490 |
| 325-672_440.1600 | Overtime | - | 847 | 20,374 | 20,374 | 139 | 1,100 |
| 325-672_450.2010 | Social Security/Medicare | 49,793 | 48,393 | 61,208 | 63,834 | 56,036 | 50,897 |
| 325-672_450.2020 | Group Medical Insurance | 110,500 | 108,139 | 112,008 | 112,008 | 117,690 | 206,076 |
| 325-672_450.2030 | Retirement | 80,500 | 80,953 | 103,649 | 108,035 | 95,426 | 85,029 |
| 325-672_450.2040 | Worker's Compensation Insurance | 1,193 | 1,143 | 2,453 | 2,453 | 1,353 | 1,184 |
| 325-672_450.2060 | Unemployment Insurance | 1,031 | 822 | 911 | 911 | 660 | 1,015 |
| <i>Personnel Services Totals</i> | | 917,290 | 899,715 | 1,079,825 | 1,121,157 | 1,022,437 | 1,043,783 |
| <i>Operations</i> | | | | | | | |
| 325-672_520.3100 | Office Supplies / Minor Eqpt | 7,760 | 14,147 | 12,000 | 11,000 | 10,896 | 10,000 |
| 325-672_520.3110 | Postage | 923 | 1,226 | 1,300 | 1,340 | 1,339 | 1,300 |
| 325-672_520.3300 | Fuel | 4,288 | 10,361 | 10,000 | 11,641 | 11,641 | 10,000 |
| 325-672_520.3334 | Juvenile Employee Kitchen Supply | 1,473 | 1,241 | 2,000 | 900 | 870 | 1,000 |
| 325-672_520.3340 | Miscellaneous | 868 | 2,260 | 8,200 | 7,011 | 7,154 | 2,000 |
| 325-672_520.3900 | Subs, Publications, Access Fees | 293 | 773 | 2,930 | 1,390 | 1,390 | 1,500 |
| 325-672_520.4010 | Outside Audit | - | - | 5,750 | 6,275 | 6,275 | 6,275 |
| 325-672_520.4054 | Pre-employment/employee physical | 265 | 33 | 400 | 200 | 77 | 400 |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| FUND 325 - JUVENILE PROBATION FUND, Cont. | | | | | | | |
| 325-672_520.4200 | Telephone | 6,253 | 5,719 | 6,240 | 3,445 | 3,444 | 6,500 |
| 325-672_520.4205 | Cell Phone | 5,912 | 5,845 | 6,200 | 4,710 | 4,699 | 4,500 |
| 325-672_520.4260 | Mileage/Travel non training | 1,803 | 941 | 1,000 | 875 | 775 | 600 |
| 325-672_520.4350 | Printing | 365 | 611 | 1,000 | 330 | 330 | 500 |
| 325-672_520.4505 | Repair Bldg & Bldg Equipment | 730 | 111,166 | 2,500 | 14,581 | 13,857 | 500 |
| 325-672_520.4520 | Repair Office & Misc Equipment | 1,489 | 2,870 | 800 | 2,310 | 1,772 | 700 |
| 325-672_520.4540 | Vehicle Repair & Maintenance | 5,021 | 2,112 | 6,000 | 5,200 | 3,704 | 5,000 |
| 325-672_520.4621 | Lease - Copier | 3,872 | - | - | - | - | - |
| 325-672_520.4622 | Lease/Rent - Postage Machine | 536 | 620 | 620 | 620 | 620 | 620 |
| 325-672_520.4800 | Bond Premium / Issue Costs | - | 284 | 71 | 71 | - | 71 |
| 325-672_520.4810 | Membership Dues & Licenses | 1,562 | 1,445 | 50 | 50 | - | 50 |
| 325-672_520.4812 | Training & Conferences | 5,993 | 14,797 | 20,000 | 13,600 | 13,183 | 20,000 |
| 325-672_585.3375 | Non Residential Prescriptions | 10 | - | 100 | 100 | - | 100 |
| 325-672_585.3376 | Non Residential Juvenile Medical Services | - | - | 100 | 100 | 59 | 100 |
| 325-672_585.4052 | Non Residential Evaluations & Psychologicals | 3,380 | 21,770 | 25,000 | 64,890 | 63,129 | 100 |
| 325-672_585.4053 | Non Residential Counseling | - | 4,459 | 8,500 | 57,000 | 56,706 | 100 |
| 325-672_585.4055 | Non Residential Toxicology/Drug Testing | 4,334 | 3,935 | 5,100 | 13,100 | 13,053 | 15,000 |
| 325-672_585.4884 | Non Residential Electronic Monitoring | 17,117 | 18,364 | 26,000 | 23,600 | 23,538 | 26,400 |
| 325-672_586.4881 | Residential Services Secure Placement | (1,779) | 31,223 | 91,250 | 152,280 | 152,276 | 91,250 |
| 325-672_586.4882 | Residential Services Non Secure Placement | 8,321 | 23,563 | 54,250 | 103,163 | 103,162 | 91,250 |
| 325-672_586.4883 | Residential Services Contract Detention | - | - | 550 | 550 | - | 500 |
| | <i>Operations Totals</i> | 80,790 | 279,763 | 297,911 | 500,332 | 493,950 | 296,316 |
| <i>Operations - Non Capital Assets</i> | | | | | | | |
| 325-672_520.3657 | Controlled Assets | 1,598 | 6,399 | 2,500 | 2,995 | 2,966 | - |
| | <i>Operations - Non Capital Assets Totals</i> | 1,598 | 6,399 | 2,500 | 2,995 | 2,966 | - |
| <i>Capital Outlay</i> | | | | | | | |
| 325-672_595.5720 | Capital Outlay Office Furniture & Equipment | 12,507 | - | - | - | - | - |
| 325-672_595.5730 | Capital Outlay Vehicles | - | - | - | - | - | 95,010 |
| | <i>Capital Outlay Totals</i> | 12,507 | - | - | - | - | 95,010 |
| <i>Transfers Out</i> | | | | | | | |
| 325-672_700.0100 | Transfers Out Transfer to General Fund | - | 910,557 | - | - | - | - |
| | <i>Transfers Out Totals</i> | - | 910,557 | - | - | - | - |
| | 672 - JUVENILE PROBATION Totals | 1,012,185 | 2,096,434 | 1,380,236 | 1,624,484 | 1,519,352 | 1,435,109 |

673 - JUVENILE DETENTION

Personnel Services

| | | | | | | | |
|------------------|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 325-673_430.1030 | Employees Salaried Exempt | 78,397 | 54,628 | - | 82,397 | 82,617 | 88,501 |
| 325-673_430.1040 | Employees Hourly Employees | 1,334,737 | 1,505,364 | 2,022,269 | 1,934,872 | 1,889,056 | 2,153,744 |
| 325-673_430.1054 | Employees Certification Supplement | 34,580 | 33,833 | 79,013 | 79,013 | 77,387 | - |
| 325-673_430.1595 | Employees Part-time employees | 80,009 | 72,503 | 110,067 | 163,717 | 173,007 | 194,446 |
| 325-673_430.1596 | Employees Class Instructors | - | 836 | 9,000 | - | - | 9,000 |
| 325-673_430.1610 | Employees Longevity | 35,830 | 34,880 | 40,790 | 35,310 | 35,310 | 84,910 |
| 325-673_440.1599 | Holiday Pay | 62,040 | 56,598 | 69,261 | 80,761 | 80,648 | 92,568 |
| 325-673_440.1600 | Overtime | 13,441 | 38,380 | 38,442 | 56,442 | 50,747 | 28,940 |
| 325-673_440.1625 | Uniform/Clothing/Boot Allowance | 8,925 | 9,450 | 13,950 | 13,950 | 13,950 | 13,950 |
| 325-673_450.2010 | Social Security/Medicare | 119,928 | 131,241 | 182,284 | 184,553 | 177,726 | 203,954 |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 325 - JUVENILE PROBATION FUND, Cont. | | | | | | | |
| 325-673_450.2020 | Group Medical Insurance | 297,024 | 289,068 | 393,120 | 359,100 | 377,700 | 396,680 |
| 325-673_450.2030 | Retirement | 195,278 | 222,091 | 301,709 | 305,499 | 305,599 | 340,719 |
| 325-673_450.2040 | Worker's Compensation Insurance | 24,787 | 29,059 | 37,112 | 37,112 | 38,965 | 41,923 |
| 325-673_450.2060 | Unemployment Insurance | 1,497 | 1,269 | 1,668 | 1,668 | 1,237 | 1,864 |
| | <i>Personnel Services Totals</i> | <u>2,286,472</u> | <u>2,479,201</u> | <u>3,298,685</u> | <u>3,334,394</u> | <u>3,303,951</u> | <u>3,651,199</u> |
| <i>Operations</i> | | | | | | | |
| 325-673_520.3100 | Office Supplies / Minor Eqpt | 5,754 | 25,028 | 14,500 | 13,446 | 13,363 | 4,000 |
| 325-673_520.3320 | Cleaning Supplies | 11,042 | 12,407 | 13,000 | 12,500 | 12,133 | 8,000 |
| 325-673_520.3325 | Maintenance Supplies | 2,575 | 2,971 | 5,000 | 7,500 | 4,457 | 3,000 |
| 325-673_520.3330 | Food | 1,817 | 40,411 | 54,000 | 87,000 | 77,460 | 75,500 |
| 325-673_520.3332 | Kitchen Items | 3,212 | 10,238 | 10,000 | 12,000 | 9,410 | 9,600 |
| 325-673_520.3335 | Detainee/Prisoner Uniforms | 3,148 | 9,573 | 9,000 | 13,300 | 11,670 | 7,000 |
| 325-673_520.3340 | Miscellaneous | 728 | 2,985 | 1,275 | 915 | 697 | 1,350 |
| 325-673_520.3345 | Personal Hygiene | 2,930 | 5,540 | 8,000 | 8,000 | 6,239 | 7,800 |
| 325-673_520.3350 | Bedding & Linen | 1,568 | 1,067 | 4,000 | 2,000 | 1,043 | 2,000 |
| 325-673_520.3375 | Prescriptions / Medical Supplies | 4,557 | 2,046 | 6,500 | 5,700 | 3,353 | 4,000 |
| 325-673_520.3376 | Juv Detainee Medical Services | 21,631 | 22,199 | 24,000 | 27,000 | 26,230 | 27,000 |
| 325-673_520.4011 | PREA Compliance | - | - | 100 | 100 | - | - |
| 325-673_520.4053 | Counseling (detention center) | - | - | 100 | 100 | - | 50,000 |
| 325-673_520.4054 | Pre-employment/employee physical | 3,430 | 2,670 | 5,200 | 3,200 | 1,213 | 2,230 |
| 325-673_520.4057 | Program Supplies/Misc | 3,461 | 5,935 | 6,000 | 3,776 | 3,233 | 5,000 |
| 325-673_520.4205 | Cell Phone | 3,494 | 3,749 | 3,400 | 3,974 | 3,968 | 4,000 |
| 325-673_520.4505 | Repair Bldg & Bldg Equipment | 16,142 | 104,554 | 15,000 | 19,500 | 15,164 | 10,000 |
| 325-673_520.4510 | Repair Equip & Machinery | 6,510 | 3,921 | 6,500 | 10,975 | 10,607 | 8,000 |
| 325-673_520.4520 | Repair Office & Misc Equipment | 2,300 | 627 | 2,400 | 10,250 | 9,973 | 6,000 |
| 325-673_520.4621 | Lease - Copier | 1,951 | - | - | - | - | - |
| 325-673_520.4810 | Membership Dues & Licenses | 150 | 170 | 300 | 1,405 | 1,215 | 1,240 |
| 325-673_520.4812 | Training & Conferences | 2,646 | 4,711 | 10,000 | 8,230 | 8,230 | 10,000 |
| | <i>Operations Totals</i> | <u>99,045</u> | <u>260,804</u> | <u>198,275</u> | <u>250,871</u> | <u>219,657</u> | <u>245,720</u> |
| <i>Operations - Non Capital Assets</i> | | | | | | | |
| 325-673_520.3657 | Controlled Assets | 3,314 | 40,853 | 38,850 | 28,324 | 28,064 | - |
| | <i>Operations - Non Capital Assets Totals</i> | <u>3,314</u> | <u>40,853</u> | <u>38,850</u> | <u>28,324</u> | <u>28,064</u> | <u>-</u> |
| <i>Capital Outlay</i> | | | | | | | |
| 325-673_595.5302 | Major Building Renovations | - | - | - | - | - | 100,000 |
| 325-673_595.5710 | Equipment & Machinery | - | 251,642 | - | - | - | 20,000 |
| 325-673_595.5712 | Extraordinary Equipment Repair | 8,482 | - | - | - | - | - |
| | <i>Capital Outlay Totals</i> | <u>8,482</u> | <u>251,642</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>120,000</u> |
| | 673 - JUVENILE DETENTION Totals | <u>2,397,313</u> | <u>3,032,500</u> | <u>3,535,810</u> | <u>3,613,589</u> | <u>3,551,672</u> | <u>4,016,919</u> |
| FUND 325 - JUVENILE PROBATION FUND Totals | | 3,409,498 | 5,128,934 | 4,916,046 | 5,238,073 | 5,071,025 | 5,452,028 |
| | REVENUE TOTALS | 4,036,902 | 4,461,864 | 4,640,130 | 4,640,130 | 5,242,800 | 5,201,428 |
| | EXPENSE TOTALS | 3,409,498 | 5,128,934 | 4,916,046 | 5,238,073 | 5,071,025 | 5,452,028 |
| FUND 325 - JUVENILE PROBATION FUND Totals | | 627,404 | (667,070) | (275,916) | (597,943) | 171,776 | (250,600) |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 326 - JUVENILE PROBATION FEE FUND | | | | | | | |
| REVENUES | | | | | | | |
| 326-672_300.7474 | Juv Probation Fees | 6,666 | 5,624 | 4,000 | 4,000 | 8,089 | 7,000 |
| 326-672_300.7475 | Juv Unclaimed Restitution | 358 | - | 50 | 50 | - | 50 |
| 326-672_330.7610 | Investment Income | 79 | 117 | 75 | 75 | 238 | 190 |
| 672 - JUVENILE PROBATION Totals | | 7,103 | 5,741 | 4,125 | 4,125 | 8,327 | 7,240 |
| REVENUE TOTALS | | 7,103 | 5,741 | 4,125 | 4,125 | 8,327 | 7,240 |
| EXPENSE | | | | | | | |
| 672 - JUVENILE PROBATION | | | | | | | |
| <i>Operations</i> | | | | | | | |
| 326-672_585.3330 | Non Residential Juvenile Meals | 14 | - | 75 | 275 | 131 | 200 |
| 326-672_585.3340 | Non Residential Other Juvenile Needs | - | 259 | 500 | 300 | - | 300 |
| 326-672_585.3375 | Non Residential Prescriptions | 1,662 | 351 | 2,000 | 2,000 | 268 | 2,000 |
| 326-672_585.3376 | Non Residential Juvenile Medical Services | 130 | 39 | 2,000 | 2,000 | 117 | 2,000 |
| <i>Operations Totals</i> | | 1,805 | 648 | 4,575 | 4,575 | 516 | 4,500 |
| FUND 326 - JUVENILE PROBATION FEE FUND Totals | | 1,805 | 648 | 4,575 | 4,575 | 516 | 4,500 |
| REVENUE TOTALS | | 7,103 | 5,741 | 4,125 | 4,125 | 8,327 | 7,240 |
| EXPENSE TOTALS | | 1,805 | 648 | 4,575 | 4,575 | 516 | 4,500 |
| FUND 326 - JUVENILE PROBATION FEE FUND Totals | | 5,298 | 5,093 | (450) | (450) | 7,811 | 2,740 |

| | | | | | | | |
|---|--|--------------|--------------|--------------|--------------|--------------|--------------|
| FUND 327 - JUVENILE PROBATION TITLE IVE | | | | | | | |
| REVENUES | | | | | | | |
| 327-672_330.7610 | Investment Income | 111 | 128 | 100 | 100 | 193 | 100 |
| REVENUE TOTALS | | 111 | 128 | 100 | 100 | 193 | 100 |
| EXPENSE | | | | | | | |
| <i>Operations</i> | | | | | | | |
| 327-672_585.3341 | Non Residential Community Service Supply | 237 | 148 | 545 | 545 | 52 | 200 |
| 327-672_585.4057 | Non Residential Other Program Expenses | 2,117 | 2,980 | 8,345 | 8,345 | 3,619 | 5,000 |
| <i>Operations Totals</i> | | 2,354 | 3,128 | 8,890 | 8,890 | 3,671 | 5,200 |
| FUND 327 - JUVENILE PROBATION TITLE IVE Totals | | 2,354 | 3,128 | 8,890 | 8,890 | 3,671 | 5,200 |
| REVENUE TOTALS | | 111 | 128 | 100 | 100 | 193 | 100 |
| EXPENSE TOTALS | | 2,354 | 3,128 | 8,890 | 8,890 | 3,671 | 5,200 |
| FUND 327 - JUVENILE PROBATION TITLE IVE Totals | | (2,243) | (3,000) | (8,790) | (8,790) | (3,478) | (5,100) |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|--------------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 403 - SHERIFF'S STATE FORFEITURE CH 59 | | | | | | | |
| REVENUES | | | | | | | |
| 403-100_300.7542 | Forfeiture Proceeds | 85,139 | 26,207 | 30,000 | 30,000 | 312,578 | 30,000 |
| 403-100_300.7656 | Sale of Forfeited Property | 300 | - | - | - | - | - |
| 403-100_300.7655 | Proceeds - County Auction | 69,225 | - | - | - | 74,788 | - |
| 403-100_330.7610 | Investment Income | 746 | 332 | - | - | 913 | 100 |
| REVENUE TOTALS | | 155,410 | 26,538 | 30,000 | 30,000 | 388,279 | 30,100 |
| EXPENSE | | | | | | | |
| 403-100_520.3100 | Office Supplies / Minor Eqpt | 2,730 | - | 5,000 | 120 | - | 5,000 |
| 403-100_520.3340 | Miscellaneous | 91,387 | 28,057 | 5,000 | 8,836 | 4,197 | 5,000 |
| 403-100_520.3390 | Ammunition | 25,000 | - | - | - | - | - |
| 403-100_520.3392 | Firearms & Weapons-Controlled FA | 32,465 | - | - | - | - | - |
| 403-100_520.3660 | Computer Software | 401 | - | 5,000 | 5,000 | - | 5,000 |
| 403-100_520.3757 | Vehicle Equipment | - | 17,237 | 5,000 | 5,000 | - | 5,000 |
| 403-100_520.3800 | Body Armor | 76,245 | - | 20,000 | - | - | 20,000 |
| 403-100_520.4016 | Confidential Informant Payments | - | 5,000 | 5,000 | 5,000 | - | 5,000 |
| 403-100_520.4019 | Paymt to Cooperating Agencies | - | - | 5,000 | 5,000 | - | 5,000 |
| 403-100_520.4520 | Repair Office & Misc Equipment | 897 | 12,548 | 5,000 | 5,000 | 500 | 5,000 |
| 403-100_520.4525 | Software Site Licenses | 19,050 | - | 10,000 | 18,335 | 15,785 | 10,000 |
| 403-100_520.4812 | Training & Conferences | 567 | 9,417 | 5,000 | 750 | 750 | 5,000 |
| <i>Operations Totals</i> | | <i>248,741</i> | <i>72,258</i> | <i>70,000</i> | <i>53,041</i> | <i>21,232</i> | <i>70,000</i> |
| <i>Operations - Non Capital Assets</i> | | | | | | | |
| 403-100_520.3657 | Controlled Assets | 68,992 | 26,041 | 15,500 | 62,516 | 38,062 | - |
| <i>Operations - Non Capital Assets Totals</i> | | <i>68,992</i> | <i>26,041</i> | <i>15,500</i> | <i>62,516</i> | <i>38,062</i> | <i>-</i> |
| <i>Capital Outlay</i> | | | | | | | |
| 403-100_595.5710 | Capital Outlay Equipment & Machinery | 12,739 | - | 25,100 | 54,155 | 55,070 | - |
| 403-100_595.5730 | Capital Outlay Vehicles | - | 50,238 | - | - | - | - |
| <i>Capital Outlay Totals</i> | | <i>12,739</i> | <i>50,238</i> | <i>25,100</i> | <i>54,155</i> | <i>55,070</i> | <i>-</i> |
| FUND 403 - SHERIFF'S STATE FORFEITURE CH 59 Totals | | 330,472 | 148,537 | 110,600 | 169,712 | 114,364 | 70,000 |
| REVENUE TOTALS | | 155,410 | 26,538 | 30,000 | 30,000 | 388,279 | 30,100 |
| EXPENSE TOTALS | | 330,472 | 148,537 | 110,600 | 169,712 | 114,364 | 70,000 |
| FUND 403 - SHERIFF'S STATE FORFEITURE CH 59 Totals | | (175,062) | (121,999) | (80,600) | (139,712) | 273,915 | (39,900) |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 446 - COUNTY ATTORNEY STATE FORFEITURE | | | | | | | |
| REVENUES | | | | | | | |
| 446-100_300.7542 | Forfeiture Proceeds | 101,540 | 25,724 | 40,000 | 40,000 | 199,530 | 55,000 |
| 446-100_300.7656 | Sale of Forfeited Property | 706 | - | - | - | - | - |
| 446-100_330.7610 | Investment Income | 1,761 | 1,321 | 1,000 | 1,000 | 1,479 | 1,000 |
| REVENUE TOTALS | | 104,007 | 27,045 | 41,000 | 41,000 | 201,009 | 56,000 |
| EXPENSE | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| 446-100_430.1030 | Employees Salaried Exempt | - | 57,995 | 87,360 | 87,360 | 71,250 | - |
| 446-100_430.1040 | Employees Hourly Employees | - | - | - | 4,018 | - | - |
| 446-100_430.1060 | Employees Supplemental Pay | 13,471 | - | 16,000 | 38,700 | 24,608 | 16,000 |
| 446-100_430.1610 | Employees Longevity | - | - | 1,255 | 1,255 | 1,255 | - |
| 446-100_450.2010 | Social Security/Medicare | 1,044 | 4,384 | 8,004 | 10,048 | 7,296 | 1,225 |
| 446-100_450.2020 | Group Medical Insurance | - | 7,072 | 10,920 | 10,920 | 9,100 | - |
| 446-100_450.2030 | Retirement | 1,751 | 7,224 | 13,297 | 16,693 | 12,304 | 2,045 |
| 446-100_450.2040 | Worker's Compensation Insurance | 19 | 76 | 137 | 172 | 125 | 21 |
| <i>Personnel Services Totals</i> | | 16,284 | 76,751 | 136,973 | 169,166 | 125,940 | 19,291 |
| <i>Operations</i> | | | | | | | |
| 446-100_520.3100 | Office Supplies / Minor Eqpt | - | 254 | 4,000 | 2,130 | - | 4,000 |
| 446-100_520.3340 | Miscellaneous | (1,145) | - | 5,000 | 5,000 | 242 | 5,000 |
| 446-100_520.3341 | Crime Prevention | - | - | 2,500 | 2,500 | - | 2,500 |
| 446-100_520.4812 | Training & Conferences | 18,196 | 16,113 | 20,000 | 20,000 | 23,037 | 25,000 |
| <i>Operations Totals</i> | | 17,051 | 16,367 | 31,500 | 29,630 | 23,279 | 36,500 |
| <i>Operations - Non Capital Assets</i> | | | | | | | |
| 446-100_520.3657 | Controlled Assets | 1,928 | 7,307 | - | 1,870 | 864 | - |
| <i>Operations - Non Capital Assets Totals</i> | | 1,928 | 7,307 | - | 1,870 | 864 | - |
| <i>Other Services</i> | | | | | | | |
| 446-100_580.4927 | Childrens Advocacy Ctr Support | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 446-100_580.4929 | Family Violence Shelter | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| <i>Other Services Totals</i> | | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| FUND 446 - COUNTY ATTORNEY STATE FORFEITURE Totals | | 47,763 | 112,925 | 180,973 | 213,166 | 162,582 | 68,291 |
| REVENUE TOTALS | | 104,007 | 27,045 | 41,000 | 41,000 | 201,009 | 56,000 |
| EXPENSE TOTALS | | 47,763 | 112,925 | 180,973 | 213,166 | 162,582 | 68,291 |
| FUND 446 - COUNTY ATTORNEY STATE FORFEITURE Totals | | 56,244 | (85,880) | (139,973) | (172,166) | 38,427 | (12,291) |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 447 - COUNTY ATTORNEY STATE FUNDS | | | | | | | |
| REVENUES | | | | | | | |
| 447-100_350.7366 | Intergovernmental State Funding | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| REVENUE TOTALS | | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| EXPENSE | | | | | | | |
| <i>Operations</i> | | | | | | | |
| 447-100_520.3100 | Office Supplies / Minor Eqpt | 12,850 | 8,637 | 3,000 | 3,000 | 2,974 | 2,000 |
| 447-100_520.3110 | Postage | 4,791 | 3,022 | 4,000 | 5,000 | 4,719 | 5,000 |
| 447-100_520.3857 | Law Books/CD's | 4,859 | 10,841 | 15,500 | 14,500 | 14,446 | 15,500 |
| <i>Operations Totals</i> | | 22,500 | 22,500 | 22,500 | 22,500 | 22,139 | 22,500 |
| FUND 447 - COUNTY ATTORNEY STATE FUNDS Totals | | 22,500 | 22,500 | 22,500 | 22,500 | 22,139 | 22,500 |
| REVENUE TOTALS | | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| EXPENSE TOTALS | | 22,500 | 22,500 | 22,500 | 22,500 | 22,139 | 22,500 |
| FUND 447 - COUNTY ATTORNEY STATE FUNDS Totals | | - | - | - | - | 361 | - |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|---|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 451 - CONSTABLE 1 STATE FORFEITURE | | | | | | | |
| REVENUES | | | | | | | |
| 451-100_300.7542 | Forfeiture Proceeds | 616 | 4,200 | - | - | - | - |
| 451-100_300.7655 | Proceeds - County Auction | - | - | - | - | 7,268 | - |
| 451-100_330.7610 | Investment Income | 0 | 11 | - | - | 27 | - |
| | REVENUE TOTALS | 616 | 4,211 | - | - | 7,295 | - |
| EXPENSE | | | | | | | |
| <i>Operations</i> | | | | | | | |
| 451-100_520.3340 | Miscellaneous | - | 506 | - | - | - | - |
| | <i>Operations Totals</i> | - | 506 | - | - | - | - |
| <i>Operations - Non Capital Assets</i> | | | | | | | |
| 451-100_520.3657 | Controlled Assets | 615 | 500 | - | - | - | - |
| | <i>Operations - Non Capital Assets Totals</i> | 615 | 500 | - | - | - | - |
| FUND 451 - CONSTABLE 1 STATE FORFEITURE Totals | | 615 | 1,007 | - | - | - | - |
| | REVENUE TOTALS | 616 | 4,211 | - | - | 7,295 | - |
| | EXPENSE TOTALS | 615 | 1,007 | - | - | - | - |
| FUND 451 - CONSTABLE 1 STATE FORFEITURE Totals | | 1 | 3,204 | - | - | 7,295 | - |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|---|-------------------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 453 - CONSTABLE 3 STATE FORFEITURE | | | | | | | |
| REVENUES | | | | | | | |
| 453-100_300.7542 | Forfeiture Proceeds | 1,535.80 | .00 | .00 | .00 | 765.15 | .00 |
| 453-100_330.7610 | Investment Income | 8.53 | 4.65 | .00 | .00 | 10.02 | .00 |
| REVENUE TOTALS | | 1,544 | 5 | - | - | 775 | - |
| EXPENSE | | | | | | | |
| <i>Operations</i> | | | | | | | |
| 453-100_520.3340 | Miscellaneous | - | - | 100 | 100 | - | 100 |
| 453-100_520.3630 | Small Tools / Minor Equipment | - | - | 250 | 250 | - | 250 |
| 453-100_520.3757 | Vehicle Equipment | - | - | 100 | 100 | - | 100 |
| 453-100_520.4540 | Vehicle Repair & Maintenance | - | - | 25 | 25 | - | 25 |
| 453-100_520.4812 | Training & Conferences | - | - | 25 | 25 | - | 25 |
| <i>Operations Totals</i> | | - | - | 500 | 500 | - | 500 |
| <i>Operations - Non Capital Assets</i> | | | | | | | |
| 453-100_520.3657 | Controlled Assets | 1,408 | - | - | - | - | - |
| <i>Operations - Non Capital Assets Totals</i> | | 1,408 | - | - | - | - | - |
| FUND 453 - CONSTABLE 3 STATE FORFEITURE Totals | | 1,408 | - | 500 | 500 | - | 500 |
| REVENUE TOTALS | | 1,544 | 5 | - | - | 775 | - |
| EXPENSE TOTALS | | 1,408 | - | 500 | 500 | - | 500 |
| FUND 453 - CONSTABLE 3 STATE FORFEITURE Totals | | 136 | 5 | (500) | (500) | 775 | (500) |



| G/L Account | Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Adopted Budget |
|--|---------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------|
| FUND 454 - CONSTABLE 4 STATE FORFEITURE | | | | | | | |
| REVENUES | | | | | | | |
| 454-100_300.7542 | Forfeiture Proceeds | - | 2,989 | - | - | 765 | - |
| 454-100_330.7610 | Investment Income | - | 0 | - | - | 16 | - |
| REVENUE TOTALS | | - | 2,989 | - | - | 781 | - |



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

400 County Judge

| | | | | | | | | | |
|--|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| County Judge | Elected | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Executive Assistant | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Receptionist/PBX Operator | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County Engineer | | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 |
| Program Director (Veterans/Specialty Courts) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Information Officer | 13 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| TOTAL FULL TIME POSITIONS | | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 3 |

401 Commissioners' Court

| | | | | | | | | | |
|----------------------------------|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| Commissioners | Elected | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Executive Assistant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administrative Assistant | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Secretary | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| TOTAL FULL TIME POSITIONS | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

403 County Clerk

| | | | | | | | | | |
|---|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| County Clerk | Elected | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Chief Deputy | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Office Administrator | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Administrative Assistant | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Supervisors | 8 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Lead Senior Clerks | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 0 |
| Accounting Clerk | | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Senior Clerk | | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 0 |
| Clerk | | 9 | 8 | 9 | 9 | 9 | 10 | 10 | 0 |
| Clerk IV | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Clerk III | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| Clerk II | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 410 County Clerk Records Management Fund | | | | | | | | | |
| Clerk | | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 23 | 24 | 24 | 24 | 24 | 25 | 25 | 25 |

405 Veterans Service Office

| | | | | | | | | | |
|------------------------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Veterans Service Officer | Appointed | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Veterans Service Officer | 7 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Clerk | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| TOTAL FULL TIME POSITIONS | | 1 | 1 | 2 | 2 | 2 | 2 | 3 | 3 |



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

406 Emergency Management

| | | | | | | | | | |
|----------------------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|
| Emergency Mgt Coordinator | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Part-time | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

410 County Engineer

| | | | | | | | | | |
|----------------------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| County Engineer | Appointed | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Assistant Engineer | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TOTAL FULL TIME POSITIONS | | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |

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 | Elected | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Court Reporter | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Court Coordinator | 10 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | 0 |
| TOTAL FULL TIME POSITIONS | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

427 County Court-at-Law No. 2

| | | | | | | | | | |
|----------------------------------|----|----------|----------|----------|----------|----------|----------|----------|----------|
| County Court-at-Law Judge | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Court Reporter | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Court Coordinator | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| TOTAL FULL TIME POSITIONS | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

430 Bond Office / Magistrate

| | | | | | | | | | |
|----------------------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Magistrate (full-time) | Appointed | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Magistrate (part-time) | Appointed | 0 | 0 | 0 | 0 | 0 | 0 | ½ | ½ |
| Clerk | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| TOTAL FULL TIME POSITIONS | | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |

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 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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 |
| Court Coordinator | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| TOTAL FULL TIME POSITIONS | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

437 274th Judicial District Court

| | | | | | | | | | |
|----------------------------------|----|----------|----------|----------|----------|----------|----------|----------|----------|
| Court Reporter | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Court Coordinator | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| TOTAL FULL TIME POSITIONS | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

438 2nd 25th Judicial District Court

| | | | | | | | | | |
|----------------------------------|----|----------|----------|----------|----------|----------|----------|----------|----------|
| Court Reporter | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Court Coordinator | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| TOTAL FULL TIME POSITIONS | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

439 456th Judicial District Court

| | | | | | | | | | |
|----------------------------------|----|----------|----------|----------|----------|----------|----------|----------|----------|
| Court Reporter | | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| Court Coordinator | 11 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| TOTAL FULL TIME POSITIONS | | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 2 |

450 District Clerk

| | | | | | | | | | |
|--------------------|---------|---|---|---|----|----|----|---|---|
| District Clerk | Elected | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Chief Deputy Clerk | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Office Manager | | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 |
| Office Manager II | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Supervisor | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Senior Clerk | | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |
| Accounting Clerk | | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 0 |
| Scanning Clerk | | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| Clerk | | 9 | 9 | 9 | 10 | 10 | 11 | 8 | 0 |
| Clerk III | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Clerk II | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| Clerk Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |

412 Records Management Fund

| | | | | | | | | | |
|----------------------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Scanning Clerk | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 15 | 15 | 15 | 15 | 15 | 16 | 16 | 16 |

451 Justice of the Peace, Precinct 1

| | | | | | | | | | |
|----------------------------------|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| Justice of the Peace | Elected | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Office Manager | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Office Manager I | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Lead Senior Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerks | | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 0 |
| Clerk III | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk II | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Part-time | | 0 | 0 | 0 | 0 | 0 | ½ | ½ | ½ |
| TOTAL FULL TIME POSITIONS | | 6 | 6 | 6 | 6 | 6 | 6 | 7 | 7 |

452 Justice of the Peace, Precinct 2

| | | | | | | | | | |
|----------------------------------|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| Justice of the Peace | Elected | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Office Manager | | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk II | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| TOTAL FULL TIME POSITIONS | | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

453 Justice of the Peace, Precinct 3

| | | | | | | | | | |
|----------------------------------|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| Justice of the Peace | Elected | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Office Manager | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Office Manager I | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Part-time | | 0 | 0 | 0 | 0 | 0 | ½ | ½ | ½ |
| TOTAL FULL TIME POSITIONS | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

454 Justice of the Peace, Precinct 4

| | | | | | | | | | |
|----------------------------------|---------|----------|----------|----------|----------|----------|----------|----------|----------|
| Justice of the Peace | Elected | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Office Manager | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Office Manager I | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Lead Senior Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk III | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| TOTAL FULL TIME POSITIONS | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

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

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



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

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

| | | | | | | | | | |
|--|---------|---|---|---|---|---|---|---|---|
| County Attorney (changed to State employee 1/1/2017) | Elected | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|--|---------|---|---|---|---|---|---|---|---|

Assistant County Attorneys:

| | | | | | | | | | |
|--------------------------------------|--|---|---|---|---|---|---|---|---|
| First Assistant | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Family Justice Division Chief | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Family Justice 1st Chair | | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Family Justice 2nd Chair | | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 1 |
| CPS Prosecutor/Felony 3rd | | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Felony Division Chief | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Felony 1st Chair | | 2 | 2 | 2 | 2 | 2 | 0 | 0 | 2 |
| Felony 1st Chair - Line | | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Felony 2nd Chair | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| Felony 2nd Chair/Civil Overflow | | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Misdemeanor/Juvenile Division Chief | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Juvenile Prosecutor | | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Misdemeanor Prosecutor | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Misdemeanor 2nd Chair | | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 0 |
| Appellate Prosecutor | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Civil Division Chief | | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Civil / Commissioners Court Attorney | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Civil Prosecutor | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |

Other Personnel:

| | | | | | | | | | |
|-----------------------------------|-----|---|---|---|---|---|---|---|---|
| Administrative Office Manager | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| Personnel Office Manager | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Office Manager II | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Chief Felony Investigator | C/I | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Investigator I | C/I | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Investigator II | C/I | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Legal Administrative Assistant II | 8 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Legal Administrative Assistant I | 6 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Clerk II | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Clerk I | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Receptionist | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Victim Coordinator II | 9 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Victim Coordinator I | 8 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 |
| Paralegal II | 10 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Paralegal I | 6 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Juvenile Administrator | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

Office of the Attorney General Grant

| | | | | | | | | | |
|----------------------|--|---|---|---|---|---|---|---|---|
| Victim Coordinator I | | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
|----------------------|--|---|---|---|---|---|---|---|---|

State Forfeiture Funds

| | | | | | | | | | |
|--|--|---|---|---|---|---|---|---|---|
| Asst County Attorney-Felony 2nd Chair* | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
|--|--|---|---|---|---|---|---|---|---|

*Position added during FY22

| | | | | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| TOTAL FULL TIME POSITIONS | 32 | 32 | 32 | 32 | 32 | 32 | 34 | 34 |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

490 Elections Administration

| | | | | | | | | | |
|----------------------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Elections Administrator | Appointed | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Election Administrator | 12 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Voter Registrar | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment Coordinator | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lead Senior Clerk | | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Senior Clerk | | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Clerk | | 5 | 5 | 5 | 5 | 5 | 6 | 2 | 0 |
| Election Coordinator | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Voting Equipment Tech | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk IV | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Clerk III | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk II | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Part-time | | 0 | 0 | 0 | 0 | 0 | 0 | ½ | ½ |
| Temporary Employees | | yes | yes | yes | yes | yes | yes | yes | yes |
| TOTAL FULL TIME POSITIONS | | 7 | 7 | 7 | 7 | 7 | 8 | 8 | 9 |

493 Human Resources

| | | | | | | | | | |
|----------------------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Human Resources Director | Appointed | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Risk Manager | 10 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Employee Benefits Administrator | 9 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| Human Resources Administrator | 7 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Clerk | | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

495 County Auditor

| | | | | | | | | | |
|---------------------------------------|-----------|----------|----------|----------|----------|----------|----------|-----------|-----------|
| County Auditor | Appointed | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| First Assistant Auditor | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Internal Auditor / Accounting Manager | 14 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Grant Accountant / Internal Auditor | 13 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Grant / Capital Projects Accountant | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Accountant II / Financial Analyst | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Accounts Payable Supervisor | 12 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Purchasing Coordinator | | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| Accounts Payable Auditor | 8 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 2 |
| Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| TOTAL FULL TIME POSITIONS | | 8 | 9 | 9 | 9 | 9 | 9 | 10 | 10 |



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

503 Management Information Services

| | | | | | | | | | |
|----------------------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| MIS Director | Appointed | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant MIS Director | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Network Administrator | | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| System Administrator | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 |
| PC Technician Supervisor | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| PC Technician | | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 0 |
| PC Technician III | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| PC Technician II | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| PC Technician I | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Help Desk Administrator | 7 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| TOTAL FULL TIME POSITIONS | | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 9 |

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

516 Building Maintenance

| | | | | | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Building Maintenance Director | Appointed | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Asst. Building Maintenance Director | 12 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Building Maintenance Assistant | 6 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Cleaning Crew Chief Leader / Supervisor | 7 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Custodians | 4 | 8 | 8 | 8 | 8 | 9 | 9 | 9 | 9 |
| Custodian/Grounds-Schertz | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Secretary | | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 |
| Clerk | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| TOTAL FULL TIME POSITIONS | | 13 | 13 | 14 | 14 | 15 | 15 | 15 | 15 |

517 Grounds Maintenance

| | | | | | | | | | |
|----------------------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|
| Groundskeeper | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| TOTAL FULL TIME POSITIONS | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |

543 Fire Department

| | | | | | | | | | |
|---|--|---|---|---|---|---|---|---|---|
| Fire Chief | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Lieutenant | | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| Fire Apparatus Operation / Fire Fighter | | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 6 |
| Senior Fire Fighter | | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Fire Fighters | | 0 | 0 | 0 | 0 | 4 | 2 | 3 | 6 |
| Part-time | | 0 | 0 | 0 | 0 | ½ | ½ | ½ | ½ |

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

4 3 10 16

545 Fire Marshal / Emergency Management

| | | | | | | | | | |
|---|-----------|---|---|---|---|---|---|---|---|
| Fire Marshal / Emergency Management Coordinator | Appointed | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Fire Marshal / EMC | SGT | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Deputy Fire Marshal | | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk | | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 0 |
| Disaster Recovery / Response | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|--|-------|------------|------------|------------|------------|------------|------------|------------|------------|
| 560 County Sheriff, Cont. | | | | | | | | | |
| Dispatcher Supervisor | 12 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Dispatcher Assistant Supervisor | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Lead Night Shift Supervisor | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Dispatchers | 8 | 16 | 16 | 16 | 16 | 16 | 16 | 15 | 16 |
| Administrative Assistant | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| IT Technician | | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| Crime Scene Technician | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| CID Analyst | 7 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Evidence Coordinator | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk / Training Coordinator | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Purchasing Clerk / Equipment Coordinator | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Purchasing Coordinator Assistant | | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| Clerks | | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 0 |
| Office Administrator | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Training Coordinator | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk III | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Clerk II | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| * ³ During FY19 a Patrol Deputy position was moved to a Cadet position, but moved back prior to the year end. | | | | | | | | | |
| Auto Theft Task Force Grant - Investigators | C/I | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOTAL FULL TIME POSITIONS | | 123 | 129 | 134 | 135 | 135 | 142 | 147 | 150 |

562 Department of Public Safety

| | | | | | | | | | |
|----------------------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|
| Office Manager | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Office Manager I | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Senior Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| Clerk | | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Part-time | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 |

Note: In FY23 IT Technician moved to 503 MIS Department



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|----------------------------------|-------|------------|------------|------------|------------|------------|------------|------------|------------|
| 570 County Jail | | | | | | | | | |
| Jail Administrator | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Jail Administrator | J-AJA | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Captain | J-CPT | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Lieutenant | J-LT | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Sergeants | J-SGT | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Sergeant - Classification | J-SGT | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Corporals | J-CPL | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Fire and Safety Officer | J-DO | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Classification Officers | J-DO | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Bonding Unit Officers | | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 0 |
| Detention Officers | J-DO | 65 | 65 | 65 | 60 | 60 | 60 | 56 | 56 |
| Commissary / Laundry Attendants | J-DO | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Nurse Supervisor | 13 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Nurses | 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Medical Assistants | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Maintenance | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 0 |
| Maintenance II | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Maintenance I | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Coordinator Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Accounting Clerks | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 0 |
| Clerk IV | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk II | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| Kitchen Supervisor | 7 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Cooks | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Part-time | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| <i>Jail Commissary Fund</i> | | | | | | | | | |
| Commissary Attendant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 118 | 118 | 118 | 113 | 113 | 113 | 105 | 105 |

637 Animal Control

| | | | | | | | | | |
|----------------------------------|----|----------|----------|----------|----------|----------|----------|----------|----------|
| Animal Control Supervisor | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Animal Control Officers | 7 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL FULL TIME POSITIONS | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

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 | 0 |
| Environmental Health Administrator | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Flood Plain Administrator | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Sanitation Inspector | 8 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Flood Plain Manager | 7 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | 1 |
| Compliance Officers | DEP | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Assistant Planner | 8 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Permit Technician | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Clerk | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk II | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Grant Clerk (FEMA Home Elevation Grant) | | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 7 | 8 | 8 | 8 | 8 | 9 | 10 | 10 |

665 County Extension

| | | | | | | | | | |
|----------------------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|
| County Extension Agents | Appointed | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Office Manager | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Office Manager I | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Secretary | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| TOTAL FULL TIME POSITIONS | | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |

620 Road and Bridge

Administrative Office

| | | | | | | | | | |
|------------------------------|----|---|---|---|---|---|---|---|---|
| Road Administrator | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Road Administrator | 14 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Inspections & Compliance | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Construction Inspector | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Administrative Assistant | 7 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Data Entry Specialist | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Clerk I | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| GIS Specialist | 12 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Asst. GIS Specialist | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

Equipment Maintenance

| | | | | | | | | | |
|--------------------|----|---|---|---|---|---|---|---|---|
| Chief Mechanic | 12 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Lead Mechanic | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Mechanics | 8 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Mechanic's Helpers | 5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

Heavy Construction

| | | | | | | | | | |
|----------------------|----|---|---|---|---|---|---|---|---|
| Construction Foreman | 12 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Grader Operators | 10 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Equipment Operators | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

620 Road and Bridge, *Continued*

Transport Crew

| | | | | | | | | | |
|-----------------------------------|----|---|---|---|---|---|---|---|---|
| Safety and Transportation Foreman | 12 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Lead Truck Driver | 9 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Truck Drivers | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |

Sign Shop

| | | | | | | | | | |
|--------------------------------|----|---|---|---|---|---|---|---|---|
| Sign Shop Foreman | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Sign Shop Supervisor | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Road Sign Workers | 4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

Area A Maintenance

| | | | | | | | | | |
|--------------------------|----|---|---|---|---|---|---|---|---|
| Maintenance Foreman | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Heavy Equipment Operator | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Maintenance Workers | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |

Area B Maintenance

| | | | | | | | | | |
|--------------------------|----|---|---|---|---|---|---|---|---|
| Maintenance Foreman | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Heavy Equipment Operator | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Maintenance Workers | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |

Area C Maintenance

| | | | | | | | | | |
|--------------------------|----|---|---|---|---|---|---|---|---|
| Maintenance Foreman | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Heavy Equipment Operator | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Maintenance Workers | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |

Area D Maintenance

| | | | | | | | | | |
|--------------------------|----|---|---|---|---|---|---|---|---|
| Maintenance Foreman | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Heavy Equipment Operator | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Maintenance Workers | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |

Area E Maintenance

| | | | | | | | | | |
|--------------------------|----|---|---|---|---|---|---|---|---|
| Maintenance Foreman | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Heavy Equipment Operator | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Maintenance Workers | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |

| | | | | | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| TOTAL FULL TIME POSITIONS | 71 | 72 | 72 | 72 | 72 | 72 | 77 | 77 | 78 |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

Specialized Local Entities whose employees are considered 'County Employees'

325 Juvenile Services Department

Probation

| | | | | | | | | | |
|--|-----------|---|---|---|---|---|---|---|---|
| Chief Probation Officer | Appointed | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Assistant Chief Probation Officer | | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| JPO Administrator | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| JPO Supervisors | | 1 | 1 | 2 | 2 | 2 | 2 | 0 | 0 |
| Juvenile Probation Officer-Intensive Supervision (ISP-JPO) | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Juvenile Probation Officers (JPO's) | 11 | 8 | 8 | 8 | 8 | 8 | 8 | 9 | 8 |
| Financial Manager | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Financial Assistant | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Office Manager | 8 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 |
| Administrative Support | | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 0 |
| Administrative Assistant II | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Administrative Assistant I | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Operations Manager/CRS Coordinator | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operations/Transport Officer | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Counselor/Clinician | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 |
| Prevention Officer (S Grant) | | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| Prevention Officer | 8 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| Part-time (S Grant position) | | 0 | 0 | ½ | ½ | 0 | 0 | 0 | 0 |
| Community Activities Officers | | 0 | 0 | 0 | ½ | 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 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| Facility Administrator | | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Detention Manager | 13 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Detention Night Manager | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Operations Manger | 12 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 |
| Quality Assurance (Compliance Manager) | 12 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Office Manager | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Supervisors | | 4 | 4 | 4 | 4 | 4 | 4 | 0 | 0 |
| Team Leader | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| Assistant Team Leader | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| Supervision Officers (JSO) | 9 | 14 | 21 | 21 | 22 | 22 | 22 | 16 | 16 |
| Maintenance | 6 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Nurse | 11 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Kitchen Coordinator | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Kitchen Assistant* | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Part-time Nurse | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| Part-time Kitchen Aide | | 0 | 0 | 0 | ½ | ½ | ½ | ½ | ½ |
| Part-time Juvenile Supervision Officers | | ½ | ½ | ½ | ½ | ½ | ½ | ½ | ½ |
| Temporary Summer Instructors | | ½ | ½ | ½ | 0 | 0 | 0 | ½ | ½ |

* Kitchen Assistant created during FY22



NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|----------------------------------|-------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Post Adjudication | | | | | | | | | |
| Supervision Officers(JSO) | | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drug Court Grant | | | | | | | | | |
| Juvenile Probation Officer | | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administrative Assistant | | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 55 | 54 | 53 | 53 | 53 | 53 | 55 | 55 |

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".

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 | | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investigator | | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Legal Administrative Assistant | | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Office Manager | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Paralegal | | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Victim Advocate | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Office of the Attorney General Grant</i> | | | | | | | | | |
| Victim Assistance Coordinator | | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FULL TIME POSITIONS | | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

* Note: One (1) Assistant District Attorney Position reduced in FY14 when the 25th Judicial District became a single county district.

| | | | | | | | | |
|----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| TOTAL FULL TIME POSITIONS | 570 | 585 | 592 | 588 | 595 | 615 | 634 | 647 |
|----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|

General Notes:

Note: "1/2" designates part-time positions. It does not refer to number of employees or hours budgeted.



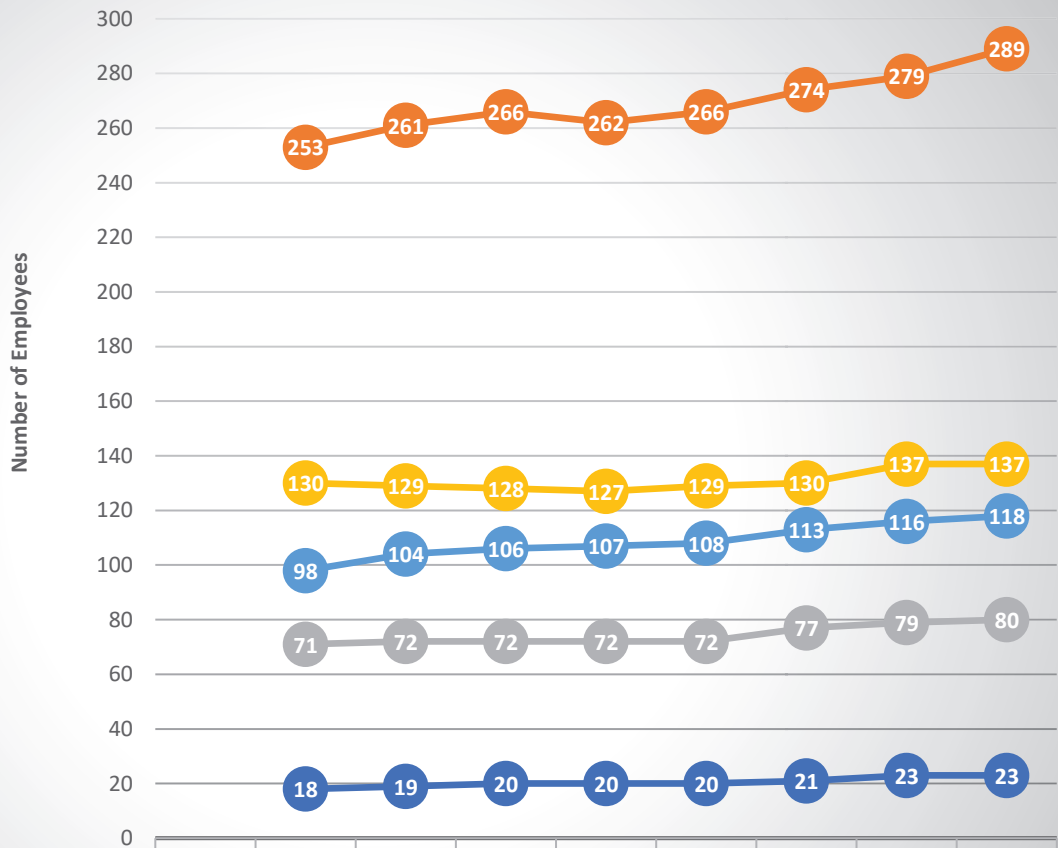
NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

| DEPARTMENT | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|------------|-------|------|------|------|------|------|------|------|------|
|------------|-------|------|------|------|------|------|------|------|------|

POSITIONS BY FUNCTION AND BY FISCAL YEAR

| | | | | | | | | |
|---|------------|------------|------------|------------|------------|------------|------------|------------|
| General Government | 98 | 104 | 106 | 107 | 108 | 113 | 116 | 118 |
| Public Safety | 253 | 261 | 266 | 262 | 266 | 274 | 279 | 289 |
| Health & Welfare | 18 | 19 | 20 | 20 | 20 | 21 | 23 | 23 |
| Judicial | 130 | 129 | 128 | 127 | 129 | 130 | 137 | 137 |
| Infrastructure & Environmental Services | 71 | 72 | 72 | 72 | 72 | 77 | 79 | 80 |
| TOTAL FULL TIME POSITIONS | 570 | 585 | 592 | 588 | 595 | 615 | 634 | 647 |

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

| | GRADE | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|--|-------|------|------|------|------|------|------|------|------|
| —● Public Safety | | 253 | 261 | 266 | 262 | 266 | 274 | 279 | 289 |
| —● Infrastructure & Environmental Services | | 71 | 72 | 72 | 72 | 72 | 77 | 79 | 80 |
| —● General Government | | 98 | 104 | 106 | 107 | 108 | 113 | 116 | 118 |
| —● Judicial | | 130 | 129 | 128 | 127 | 129 | 130 | 137 | 137 |
| —● Health & Welfare | | 18 | 19 | 20 | 20 | 20 | 21 | 23 | 23 |



FY24 GUADALUPE COUNTY HOURLY (NON-LAW ENFORCEMENT) GRADE / STEP CHART

| GRADE | STEP | | | | | | | | | | | | | | |
|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 17 | 42.20 | 43.25 | 44.33 | 45.44 | 46.58 | 47.74 | 48.93 | 50.16 | 51.41 | 52.70 | 54.01 | 55.37 | 56.75 | 58.17 | 59.62 |
| 16 | 39.44 | 40.42 | 41.43 | 42.47 | 43.53 | 44.62 | 45.73 | 46.88 | 48.05 | 49.25 | 50.48 | 51.74 | 53.04 | 54.36 | 55.72 |
| 15 | 36.86 | 37.78 | 38.72 | 39.69 | 40.68 | 41.70 | 42.74 | 43.81 | 44.91 | 46.03 | 47.18 | 48.36 | 49.57 | 50.81 | 52.08 |
| 14 | 34.44 | 35.31 | 36.19 | 37.09 | 38.02 | 38.97 | 39.95 | 40.94 | 41.97 | 43.02 | 44.09 | 45.19 | 46.32 | 47.48 | 48.67 |
| 13 | 32.19 | 33.00 | 33.82 | 34.67 | 35.53 | 36.42 | 37.33 | 38.27 | 39.22 | 40.20 | 41.21 | 42.24 | 43.29 | 44.38 | 45.49 |
| 12 | 30.09 | 30.84 | 31.61 | 32.40 | 33.21 | 34.04 | 34.89 | 35.76 | 36.66 | 37.57 | 38.51 | 39.47 | 40.46 | 41.47 | 42.51 |
| 11 | 28.12 | 28.82 | 29.54 | 30.28 | 31.04 | 31.81 | 32.61 | 33.42 | 34.26 | 35.11 | 35.99 | 36.89 | 37.81 | 38.76 | 39.73 |
| 10 | 26.28 | 26.93 | 27.61 | 28.30 | 29.01 | 29.73 | 30.47 | 31.24 | 32.02 | 32.82 | 33.64 | 34.48 | 35.34 | 36.22 | 37.13 |
| 9 | 24.56 | 25.17 | 25.80 | 26.45 | 27.11 | 27.79 | 28.48 | 29.19 | 29.92 | 30.67 | 31.44 | 32.22 | 33.03 | 33.85 | 34.70 |
| 8 | 22.95 | 23.53 | 24.11 | 24.72 | 25.33 | 25.97 | 26.62 | 27.28 | 27.96 | 28.66 | 29.38 | 30.12 | 30.87 | 31.64 | 32.43 |
| 7 | 21.45 | 21.99 | 22.54 | 23.10 | 23.68 | 24.27 | 24.88 | 25.50 | 26.14 | 26.79 | 27.46 | 28.14 | 28.85 | 29.57 | 30.31 |
| 6 | 20.05 | 20.55 | 21.06 | 21.59 | 22.13 | 22.68 | 23.25 | 23.83 | 24.43 | 25.04 | 25.66 | 26.30 | 26.96 | 27.64 | 28.33 |
| 5 | 18.74 | 19.20 | 19.68 | 20.18 | 20.68 | 21.20 | 21.73 | 22.27 | 22.83 | 23.40 | 23.98 | 24.58 | 25.20 | 25.83 | 26.47 |
| 4 | 17.51 | 17.95 | 18.40 | 18.86 | 19.33 | 19.81 | 20.31 | 20.81 | 21.33 | 21.87 | 22.41 | 22.97 | 23.55 | 24.14 | 24.74 |

Note: The yellow highlighted (shaded) boxes represents the maximum beginning pay for each grade



FY24 GUADALUPE COUNTY LAW ENFORCEMENT / ADULT DETENTION GRADE / STEP CHART

| ADULT DETENTION (AD) | | | | LAW ENFORCEMENT (LE) PEACE OFFICERS | | | | | | | |
|----------------------|--------------------|---------------|--------------|-------------------------------------|-----------------|--|--------------------|----------|------------|----------|--------------|
| AD-DET | AD-CPL | AD-SGT | AD-LT | AD-CAPT | AD-AJA | LE-DEP | LE-C/I | LE-SGT | LE-LT | LE-CAPT | LE-CHIEF |
| Detention Officer | Detention Corporal | Detention Sgt | Detention LT | Jail Captain | Asst Jail Admin | Deputy / Civil / Warrants / Bailiffs / Transport | Cpl / Investigator | Sergeant | Lieutenant | Captain | Chief Deputy |
| 1 | 26.78 | | | | | 30.90 | | | | | |
| 2 | 27.58 | | | | | 31.83 | | | | | |
| 3 | 28.41 | 32.24 | | | | 32.78 | 36.06 | | | | |
| 4 | 29.26 | 33.20 | 36.02 | | | 33.76 | 37.14 | | | | |
| 5 | 30.14 | 34.20 | 37.10 | | | 34.77 | 38.25 | 41.74 | | | |
| 6 | 31.05 | 35.22 | 38.21 | 39.40 | | 35.81 | 39.40 | 42.99 | | | |
| 7 | 31.98 | 36.28 | 39.36 | 40.59 | | 36.88 | 40.58 | 44.28 | 46.73 | | |
| 8 | 32.94 | 37.37 | 40.54 | 41.80 | 46.87 | 37.99 | 41.80 | 45.61 | 48.13 | | |
| 9 | 33.92 | 38.49 | 41.75 | 43.06 | 48.28 | 39.13 | 43.05 | 46.98 | 49.57 | | |
| 10 | 34.94 | 39.65 | 43.01 | 44.35 | 49.72 | 40.30 | 44.34 | 48.39 | 51.06 | 4,300.54 | |
| 11 | 35.99 | 40.83 | 44.30 | 45.68 | 51.22 | 41.51 | 45.67 | 49.84 | 52.59 | 4,429.56 | |
| 12 | 37.07 | 42.06 | 45.62 | 47.05 | 52.75 | 42.76 | 47.04 | 51.34 | 54.17 | 4,562.45 | 4,847.59 |

Note: The yellow highlighted (shaded) boxes represents the maximum beginning pay for each grade





FY24 CAPITAL PROJECTS

Report by Budget Transactions
Budget Year of 2024

| G/L Account | Transaction | Number of Units | Cost per Unit | Total Amount | |
|---|---|-----------------|---------------|--------------|-----------|
| FUND 100 - GENERAL FUND | | | | | |
| DEPT 400 - COUNTY JUDGE | | | | | |
| 100-400_595.5720 | Copier / Printer | 1 | 6,200 | 6,200 | |
| DEPT 450 - DISTRICT CLERK | | | | | |
| 100-450-00_595.5720 | Storage Shelving for Warehouse | 1 | 30,000 | 30,000 | |
| DEPT 475 - COUNTY ATTORNEY | | | | | |
| 100-475_595.5720 | Copier | 1 | 8,000 | 8,000 | |
| DEPT 490 - ELECTION ADMINISTRATION | | | | | |
| 100-490_595.5720 | Copier | 1 | 8,700 | 8,700 | |
| DEPT 495 - COUNTY AUDITOR | | | | | |
| 100-495_595.5720 | Copier (For Auditor and Treasurer) | 1 | 13,250 | 13,250 | |
| DEPT 503 - MANAGEMENT INFORMATION SERVICES | | | | | |
| 100-503_595.5760 | Storage Area Network SAN | 1 | 100,000 | 100,000 | |
| 100-503_595.5760 | Courthouse Camera System Upgrade/Door Access Upgrade & Repair | 1 | 175,000 | 175,000 | |
| DEPT 503 - MANAGEMENT INFORMATION SERVICES Totals | | | Transactions | 2 | 275,000 |
| DEPT 516 - BUILDING MAINTENANCE | | | | | |
| 100-516-00_595.5730 | 3/4 Ton Crewcab Pickup Truck | 1 | 54,300 | 54,300 | |
| DEPT 543 - FIRE DEPARTMENTS | | | | | |
| 100-543_595.5710 | Super VAC 20" Fan | 1 | 7,300 | 7,300 | |
| 100-543_595.5710 | Thermal Imaging Camera | 2 | 8,000 | 16,000 | |
| 100-543_595.5710 | Scott Air PakX3 Pro SCBA | 6 | 8,000 | 48,000 | |
| 100-543_595.5710 | Equipment for Fire Truck | 1 | 60,000 | 60,000 | |
| 100-543_595.5710 | Portable FF Radios | 6 | 10,000 | 60,000 | |
| 100-543_595.5740 | Pierce Tender Fire Truck | 1 | 600,000 | 600,000 | |
| DEPT 543 - FIRE DEPARTMENTS Totals | | | Transactions | 6 | 791,300 |
| DEPT 545 - FIRE MARSHAL / EMC | | | | | |
| 100-545_595.5710 | All-in-one Printer for Command trailer | 1 | 6,500 | 6,500 | |
| 100-545_595.5710 | Plotter for Command Trailer | 1 | 7,000 | 7,000 | |
| 100-545_595.5710 | Portable Radio | 2 | 9,500 | 19,000 | |
| 100-545_595.5710 | Radios for Command trailer | 9 | 7,225 | 65,025 | |
| DEPT 545 - FIRE MARSHAL / EMC Totals | | | Transactions | 4 | 97,525 |
| DEPT 553 - CONSTABLE, PRECINCT 3 | | | | | |
| 100-553_595.5710 | Replace old license plate reader equipment | 1 | 40,000 | 40,000 | |
| 100-553_595.5730 | Police Interceptor | 1 | 55,000 | 55,000 | |
| DEPT 553 - CONSTABLE, PRECINCT 3 Totals | | | Transactions | 2 | 95,000 |
| DEPT 560 - COUNTY SHERIFF | | | | | |
| 100-560-00_595.5710 | Radios for new vehicles | 23 | 6,800 | 156,400 | |
| 100-560-00_595.5710 | In Car Camera | 29 | 6,325 | 183,425 | |
| 100-560-00_595.5730 | Tahoe (other than white) | 1 | 57,540 | 57,540 | |
| 100-560-00_595.5730 | Tahoe (white) | 1 | 59,652 | 59,652 | |
| 100-560-00_595.5730 | Tahoe (other than white) | 2 | 57,540 | 115,080 | |
| 100-560-00_595.5730 | Tahoes (white) | 10 | 59,652 | 596,520 | |
| DEPT 560 - COUNTY SHERIFF Totals | | | Transactions | 6 | 1,168,617 |





FY24 CAPITAL PROJECTS

Report by Budget Transactions
Budget Year of 2024

| G/L Account | Transaction | Number of Units | Cost per Unit | Total Amount |
|--|---|-----------------|---------------|--------------|
| DEPT 570 - COUNTY JAIL | | | | |
| 100-570-00_595.5710 | Boiler | 1 | 150,000 | 150,000 |
| DEPT 635 - ENVIRONMENTAL HEALTH | | | | |
| 100-635_595.5730 | Vehicle | 1 | 55,000 | 55,000 |
| DEPT 665 - AGRICULTURE EXTENSION SERVICE | | | | |
| 100-665_595.5720 | Copier | 1 | 6,800 | 6,800 |
| 100-665_595.5730 | 3/4 Ton Pickup Truck | 1 | 60,857 | 60,857 |
| DEPT 665 - AGRICULTURE EXTENSION SERVICE Totals | | Transactions | 2 | 67,657 |
| FUND 100 - GENERAL FUND Totals | | Transactions | 30 | 2,820,549 |
| FUND 200 - ROAD & BRIDGE FUND | | | | |
| DEPT 620 - UNIT ROAD SYSTEM | | | | |
| 200-620-00_595.5302 | Area D Building Renovation | 1 | 75,000 | 75,000 |
| 200-620-00_595.5710 | Sokkia Survey Equipment | 1 | 11,932 | 11,932 |
| 200-620-00_595.5710 | Portable Message Board | 2 | 21,013 | 42,026 |
| 200-620-00_595.5710 | Utility bed for (Chevy 5500) | 1 | 67,990 | 67,990 |
| 200-620-00_595.5710 | PX216 Tandem Dual Wheel Pintle Hitch Hydraulic | 3 | 56,770 | 170,310 |
| 200-620-00_595.5710 | Cimline T7 Vertical Storage Tank w/electric/meter loop cost | 1 | 178,792 | 178,792 |
| 200-620-00_595.5710 | 2023 Dynapac CA2500D Drum Roller | 2 | 188,406 | 376,812 |
| 200-620-00_595.5710 | Ethyre Chip Spreader 2WD 11-22' Variable | 1 | 401,225 | 401,225 |
| 200-620-00_595.5730 | New Inspector position F150 Supercab | 1 | 67,506 | 67,506 |
| 200-620-00_595.5730 | 1/2 Ton Pickup Supercab | 1 | 67,506 | 67,506 |
| 200-620-00_595.5730 | 1 Ton Flatbed Truck | 1 | 91,350 | 91,350 |
| 200-620-00_595.5730 | 3/4 Ton Supercab Truck | 3 | 67,852 | 203,556 |
| FUND 200 - ROAD & BRIDGE FUND Totals | | Transactions | 12 | 1,754,005 |
| FUND 408 - FIRE CODE INSPECTION FEE FUND | | | | |
| DEPT 100 - SPECIAL REVENUE | | | | |
| 408-100_595.5710 | Deck Box | 1 | 3,000 | 3,000 |
| 408-100_595.5710 | Radio | 2 | 7,500 | 15,000 |
| 408-100_595.5710 | Vehicle Radio | 2 | 9,000 | 18,000 |
| FUND 408 - FIRE CODE INSPECTION FEE FUND Totals | | Transactions | 3 | 36,000 |
| FUND 410 - COUNTY CLERK RECORDS MGMT FUND | | | | |
| DEPT 100 - SPECIAL REVENUE | | | | |
| 410-100_595.5720 | Plat Cabinets, Sleeves, Imaging | 1 | 150,000 | 150,000 |
| FUND 410 - COUNTY CLERK RECORDS MGMT FUND Totals | | Transactions | 1 | 150,000 |
| FUND 700 - CAPITAL PROJECT FUND | | | | |
| 700_595.5100 | Land | 1 | 1,000,000 | 1,000,000 |
| 700_595.5303 | Elections building remodel (USDA) | 1 | 1,250,000 | 1,250,000 |
| 700_595.5315 | Schertz Annex Remodel (Elbel) | 1 | 3,500,000 | 3,500,000 |
| 700_595.5318 | S.O. roof, paint, carpet and A Hall Reno, Magistrate Office | 1 | 1,770,000 | 1,770,000 |
| 700_595.5322 | JP1 Sidewalks and Landscaping | 1 | 135,000 | 135,000 |
| 700_595.5710 | Vehicle equipment for vehicles ordered in FY23 | 1 | 453,210 | 453,210 |
| 700_595.5730 | FY23 Vehicles not received | 1 | 2,515,761 | 2,515,761 |
| FUND 700 - CAPITAL PROJECT FUND Totals | | Transactions | 7 | 10,623,971 |



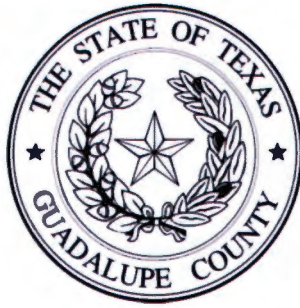


FY24 CAPITAL PROJECTS

Report by Budget Transactions
Budget Year of 2024

| G/L Account | Transaction | Number of Units | Cost per Unit | Total Amount |
|---|---|-----------------|---------------|--------------|
| FUND 714 - RECOVERY FUND GRANTS | | | | |
| DEPT 930 - AMERICAN RESCUE PLAN | | | | |
| SUB-DEPARTMENT 43 - Public Health/Economic Impact | | | | |
| 714-930-43_582.0021 | CAD/ RMS System | 1 | 2,000,000 | 2,000,000 |
| 714-930-43_582.0022 | Remote Access Ruggedized Laptops | 1 | 1,000,000 | 1,000,000 |
| 714-930-43_582.0023 | Radio/Communications Tower | 1 | 1,000,000 | 1,000,000 |
| 714-930-43_582.0025 | Emergency Response Ceters & Equipment | 1 | 12,000,000 | 12,000,000 |
| 714-930-43_582.0026 | Warehouse / EOC | 1 | 5,000,000 | 5,000,000 |
| 714-930-43_582.0027 | Land Purchase | 1 | 1,000,000 | 1,000,000 |
| 714-930-43_582.0031 | Hospital - GRMC | 1 | 1,000,000 | 1,000,000 |
| 714-930-43_582.0032 | Volunteer Fire Departments | 1 | 700,000 | 700,000 |
| SUB-DEPARTMENT 43 - Public Health/Economic Impact Totals | | Transactions | 8 | 23,700,000 |
| SUB-DEPARTMENT 44 - Revenue Loss Funding | | | | |
| 714-930-44_582.0029 | Public Safety Fleet Replacement | 1 | 1,000,000 | 1,000,000 |
| 714-930-44_582.0030 | Network Infrastructure Upgrade | 1 | 360,000 | 360,000 |
| 714-930-44_582.0033 | Traffic Blocker | 1 | 200,000 | 200,000 |
| 714-930-44_595.5740 | Fire Truck - BME International HV-507 Model 34 Engine | 1 | 420,000 | 420,000 |
| 714-930-44_595.5740 | Fire Truck - Pierce Freightliner M2-106 BXT Tender | 1 | 460,000 | 460,000 |
| 714-930-44_595.5740 | Fire Truck - Pierce Enforcer PUC Pumper | 1 | 820,000 | 820,000 |
| SUB-DEPARTMENT 44 - Revenue Loss Funding Totals | | Transactions | 6 | 3,260,000 |
| EXPENSES Totals | | Transactions | 67 | 42,344,525 |
| Grand Totals | | Transactions | 67 | 42,344,525 |





NO. 09052023-7H

ORDER
ADOPTING THE 2023 TAX RATE
FOR GUADALUPE COUNTY

On this the **5th** day of **September 2023**, 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, 2023 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 2.03 PERCENT
AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS
ON A \$100,000 HOME BY APPROXIMATELY \$ 5.20
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: | 0.2608 |
| Lateral Road tax rate: | 0.0500 |
| Interest and Sinking: | <u>0.0123</u> |
| Guadalupe County tax rate: | 0.3231 |

MAINTENANCE AND OPERATIONS (M&O): Michael Carpenter moved for a tax rate of **\$0.2608** per \$100.00 of taxable value for the purpose of Maintenance and Operations; and seconded by Stephen Germann. Record vote as follows:

| | YES | ABSTAIN | NO | ABSENT |
|---|-----|---------|----|--------|
| Kyle Kutscher County Judge | X | | | |
| Greg Seidenberger County Commissioner, Pct. 1 | X | | | |
| Drew Engelke County Commissioner, Pct. 2 | X | | | |
| Michael Carpenter County Commissioner, Pct. 3 | X | | | |
| Stephen Germann County Commissioner, Pct. 4 | X | | | |

LATERAL ROADS (LTR): Michael Carpenter moved for a tax rate of **\$0.0500** per \$100.00 of taxable value for the purpose of Lateral Roads; and seconded by Stephen Germann. Record vote as follows:

| | YES | ABSTAIN | NO | ABSENT |
|---|-----|---------|----|--------|
| Kyle Kutscher County Judge | X | | | |
| Greg Seidenberger County Commissioner, Pct. 1 | X | | | |
| Drew Engelke County Commissioner, Pct. 2 | X | | | |
| Michael Carpenter County Commissioner, Pct. 3 | X | | | |
| Stephen Germann County Commissioner, Pct. 4 | X | | | |

DEBT SERVICE: Michael Carpenter moved for a tax rate of **\$0.0123** per \$100.00 of taxable value for the purpose of Debt Service; and seconded by Stephen Germann. Record vote as follows:

| | YES | ABSTAIN | NO | ABSENT |
|---|-----|---------|----|--------|
| Kyle Kutscher County Judge | X | | | |
| Greg Seidenberger County Commissioner, Pct. 1 | X | | | |
| Drew Engelke County Commissioner, Pct. 2 | X | | | |
| Michael Carpenter County Commissioner, Pct. 3 | X | | | |
| Stephen Germann County Commissioner, Pct. 4 | X | | | |

TOTAL TAX RATE: Greg Seidenberger moved that the property tax rate be decreased by the adoption a tax rate of \$0.3231 per \$100.00, which is effectively a 6.04 % decrease in the tax rate; seconded by Drew Engelke. Record vote as follows:

| | YES | ABSTAIN | NO | ABSENT |
|---|-----|---------|----|--------|
| Kyle Kutscher County Judge | X | | | |
| Greg Seidenberger County Commissioner, Pct. 1 | X | | | |
| Drew Engelke County Commissioner, Pct. 2 | X | | | |
| Michael Carpenter County Commissioner, Pct. 3 | X | | | |
| Stephen Germann 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 5th day of **September 2023**.



 Kyle Kutscher
 County Judge

ATTEST:


 Teresa Kiel
 County Clerk



Notice About 2023 Tax Rates

(current year)

Property Tax Rates in GUADALUPE COUNTY
(taxing unit's name)

This notice concerns the 2023 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.

This year's no-new-revenue tax rate \$ 0.3117 /\$100

This year's voter-approval tax rate \$ 0.5042 /\$100

To see the full calculations, please visit https://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 | \$37,255,000 |
| Road & Bridge | \$8,030,000 |
| Interest & Sinking | \$141,000 |
| | |
| | |

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 |
|---------------------|--|---|--------------------------|---------------|
| Tax Note 2017 | \$2,420,000 | \$22,688 | \$500 | \$2,443,188 |
| Tax Note 2020 | \$175,000 | \$65,625 | \$500 | \$241,125 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

(expand as needed on the last page)



| | |
|--|---------------------|
| Total required for <u>2023</u> debt service. | \$ <u>2,684,313</u> |
| (current year) | |
| - Amount (if any) paid from funds listed in unencumbered funds | \$ <u>0</u> |
| - Amount (if any) paid from other resources | \$ <u>42,000</u> |
| - Excess collections last year. | \$ <u>0</u> |
| = Total to be paid from taxes in <u>2023</u> | \$ <u>2,642,313</u> |
| (current year) | |
| + Amount added in anticipation that the taxing unit will collect | |
| only <u>100.0000</u> % of its taxes in <u>2023</u> | \$ <u>0</u> |
| (collection rate) (current year) | |
| = Total Debt Levy | \$ <u>2,642,313</u> |

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Guadalupe County Auditor certifies that Guadalupe County has spent \$ 2,160 (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 information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ 0.0000 /\$100.

Indigent Health Care Compensation Expenditures

The Guadalupe spent \$ 1,059,516 from July 1 2022 to Jun 30 2023 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 \$ -152,409 . This increased the voter-approval tax rate by \$ 0.0000 /\$100.

Indigent Defense Compensation Expenditures

The Guadalupe spent \$ 969,889 from July 1 2022 to June 30 2023 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 647,110 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ 322,779 . This increased the voter-approval rate by \$ 0.0001 /\$100 to recoup Increased Expenditures .



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>0.3231</u> per \$100 |
| NO-NEW-REVENUE TAX RATE | \$ <u>0.3117</u> per \$100 |
| VOTER-APPROVAL TAX RATE | \$ <u>0.5042</u> per \$100 |

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for GUADALUPE COUNTY from the same properties in both the 2022 tax year and the 2023 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 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/05/2023 10:00 AM at Guadalupe County Courthouse, 101 E. Court St., Seguin, TX.

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 Commissioner's Court 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:

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

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)

| | 2022 | 2023 | Change |
|--|--------------|--------------|-----------------|
| Total tax rate (per \$100 of value) | \$0.3439 | \$0.3231 | 6.04% decrease |
| Average homestead taxable value | \$262,604 | \$288,958 | 10.03% increase |
| Tax on average homestead | \$903 | \$933 | 3.32% increase |
| Total tax levy on all properties | \$57,989,417 | \$63,102,231 | 8.81% 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 Auditor certifies that Guadalupe County has spent \$ 2,160 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 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 0.0000 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The GUADALUPE COUNTY spent \$ 1,059,516 from July 1 2022 to June 30 2023 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 \$ -152,409.

This increased the no-new-revenue maintenance and operations rate by 0.0000 /\$100.

Indigent Defense Compensation Expenditures (counties)

The GUADALUPE COUNTY spent \$ 969,889 from July 1 2022 to June 30 2023 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 \$ 322,779.

This increased the no-new-revenue maintenance and operations rate by 0.0001 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ 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 _____ /\$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 https://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 _____.



2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

GUADALUPE COUNTY
 Taxing Unit Name
 307 West Court St., Seguin, TX, 78155
 Taxing Unit's Address, City, State, ZIP Code

(830) 379-2315
 Phone (area code and number)
<https://www.co.guadalupe.tx.us/>
 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. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 19,583,680,307 |
| 2. | 2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 2,638,406,608 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 16,945,273,699 |
| 4. | 2022 total adopted tax rate. | \$ 0.2939 /\$100 |
| 5. | 2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. | |
| | A. Original 2022 ARB values: | \$ 92,920,269 |
| | B. 2022 values resulting from final court decisions: | -\$ 73,714,679 |
| | C. 2022 value loss. Subtract B from A. ³ | \$ 19,205,590 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2022 ARB certified value: | \$ 0 |
| | B. 2022 disputed value: | -\$ 0 |
| | C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 19,205,590 |

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)



| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 16,964,479,289 |
| 9. | 2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | 2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>25,476,560</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>104,669,153</u> C. Value loss. Add A and B. ⁶ | \$ 130,145,713 |
| 11. | 2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>927,166</u> B. 2023 productivity or special appraised value: - \$ <u>8,081</u> C. Value loss. Subtract B from A. ⁷ | \$ 919,085 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 131,064,798 |
| 13. | 2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 0 |
| 14. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 16,833,414,491 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 49,473,405 |
| 16. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹ | \$ 130,193 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 49,603,598 |
| 18. | Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>21,057,326,537</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>6,916,476</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D. | \$ 21,064,243,013 |

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)



| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>1,218,944,143</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>1,218,944,143</u></p> | |
| 20. | 2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ <u>2,752,939,195</u> |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>19,530,247,961</u> |
| 22. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸ | \$ <u>0</u> |
| 23. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹ | \$ <u>930,144,242</u> |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ <u>930,144,242</u> |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ <u>18,600,103,719</u> |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.2666</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹ | \$ <u>0.3117</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. | 2022 M&O tax rate. Enter the 2022 M&O tax rate. | \$ <u>0.2795</u> /\$100 |
| 29. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>16,964,479,289</u> |

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)



| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|--------------------------|
| 30. | Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ <u>47,415,719</u> |
| 31. | Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>123,501</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>123,501</u> E. Add Line 30 to 31D. | \$ <u>47,539,220</u> |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>18,600,103,719</u> |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ <u>0.2555</u> /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>2,160</u> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>3,395</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.0000</u> /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>1,059,516</u> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>1,211,925</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. | \$ <u>0.0000</u> /\$100 |

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441



| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>969,889</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>647,110</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0017</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0001</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u>0.0001</u> /\$100 |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ <u>0.0000</u> /\$100 |
| 38. | <p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. 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. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.0000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ <u>0.0000</u> /\$100 |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ <u>0.2556</u> /\$100 |
| 40. | <p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>13,228,590</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0711</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p> | \$ <u>0.3267</u> /\$100 |
| 41. | <p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ <u>0.3381</u> /\$100 |

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443



| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------------|
| D41. | <p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ _____/ \$100 |
| 42. | <p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>2,684,313</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>42,000</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>2,642,313</u></p> | \$ <u>2,642,313</u> |
| 43. | <p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p> | \$ <u>0</u> |
| 44. | <p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p> | \$ <u>2,642,313</u> |
| 45. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>97.21</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>97.80</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>97.77</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> | <u>100.00</u> % |
| 46. | <p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p> | \$ <u>2,642,313</u> |
| 47. | <p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p> | \$ 19,530,247,961 |
| 48. | <p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p> | \$ <u>0.0135</u> / \$100 |
| 49. | <p>2023 voter-approval tax rate. Add Lines 41 and 48.</p> | \$ <u>0.3516</u> / \$100 |
| D49. | <p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ _____/ \$100 |

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate. | \$ <u>0.3986</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. | Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0. | \$ _____ <u>0</u> |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ <u>13,986,912</u> |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>19,530,247,961</u> |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ <u>0.0716</u> /\$100 |
| 55. | 2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>0.3117</u> /\$100 |
| 56. | 2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | \$ _____ /\$100 |
| 57. | 2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ 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>0.3986</u> /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ <u>0.3270</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. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ _____ |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ _____ /\$100 |
| 62. | 2023 voter-approval tax rate, adjusted for pollution control. 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). | \$ _____ /\$100 |

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ 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 adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|---|-------------------------|
| 63. | Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 67)..... | \$ <u>0.3829</u> /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ <u>0.0329</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.3500</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.2939</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>0.0561</u> /\$100 |
| 64. | Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 67)..... | \$ <u>0.4152</u> /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ <u>0.0142</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.4010</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.3299</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>0.0711</u> /\$100 |
| 65. | Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. | |
| | A. Voter-approval tax rate (Line 65)..... | \$ <u>0.4041</u> /\$100 |
| | B. Unused increment rate (Line 64)..... | \$ <u>0.0187</u> /\$100 |
| | C. Subtract B from A..... | \$ <u>0.3854</u> /\$100 |
| | D. Adopted Tax Rate..... | \$ <u>0.3354</u> /\$100 |
| | E. Subtract D from C..... | \$ <u>0.0500</u> /\$100 |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ <u>0.1772</u> /\$100 |
| 67. | Total 2023 voter-approval tax rate, including the unused increment rate. 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>0.5042</u> /\$100 |

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)



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.⁴⁴ 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.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|-----------------|
| 68. | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ _____ /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ _____ /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ _____ /\$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.⁴⁶

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.⁴⁷

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|-----------------|
| 73. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 74. | Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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. | \$ _____ /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ _____ /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ _____ |
| 78. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ _____ /\$100 |

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)



| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------------|--|----------------|
| 80. | 2023 voter-approval tax rate, adjusted for emergency revenue. 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). | \$ _____/\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3117/\$100
 As applicable, enter the 2023 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. \$ 0.5042/\$100
 As applicable, enter the 2023 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. \$ _____/\$100
 If applicable, enter the 2023 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 the Tax Code.⁵⁰

print here ▶ Daryl John
 Printed Name of Taxing Unit Representative

sign here ▶ _____
 Taxing Unit Representative

8-14-23
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)



2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

GUADALUPE COUNTY / LATERAL ROAD
 Taxing Unit Name
 307 West Court St., Seguin, TX, 78155
 Taxing Unit's Address, City, State, ZIP Code

(830) 379-2315
 Phone (area code and number)
<https://www.co.guadalupe.tx.us/>
 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. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 19,802,206,420 |
| 2. | 2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 2,634,610,366 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 17,167,596,054 |
| 4. | 2022 total adopted tax rate. | \$ 0.0500 /\$100 |
| 5. | 2022 Taxable Value lost because court appeals of ARB decisions reduced 2021 appraised Value. | |
| | A. Original 2022 ARB values: | \$ 0 |
| | B. 2022 values resulting from final court decisions: | -\$ 0 |
| | C. 2022 value loss. Subtract B from A. ³ | \$ 0 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2022 ARB certified value: | \$ 0 |
| | B. 2022 disputed value: | -\$ 0 |
| | C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 0 |
| 7. | 2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 0 |

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|--|-------------------|
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 17,167,596,054 |
| 9. | 2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | 2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>25,476,560</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>109,174,742</u> C. Value loss. Add A and B. ⁶ | \$ 134,651,302 |
| 11. | 2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>927,166</u> B. 2023 productivity or special appraised value: - \$ <u>8,081</u> C. Value loss. Subtract B from A. ⁷ | \$ 919,085 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 135,570,387 |
| 13. | 2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 0 |
| 14. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 17,032,025,667 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 8,516,012 |
| 16. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹ | \$ 20,835 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 8,536,847 |
| 18. | Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>21,482,608,245</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>6,916,476</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D. | \$ 21,489,524,721 |

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)



| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|--------------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>1,216,652,352</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>1,216,652,352</u></p> | |
| 20. | 2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ <u>2,749,514,473</u> |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>19,956,662,600</u> |
| 22. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸ | \$ <u>0</u> |
| 23. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹ | \$ <u>1,063,301,740</u> |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ <u>1,063,301,740</u> |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ <u>18,893,360,860</u> |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.0451</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹ | \$ <u>0.3117</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. | 2022 M&O tax rate. Enter the 2022 M&O tax rate. | \$ <u>0.0500</u> /\$100 |
| 29. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>17,167,596,054</u> |

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)



| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------------|
| 30. | Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 8,583,798 |
| 31. | <p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>20,835</u></p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>20,835</u></p> <p>E. Add Line 30 to 31D.</p> | \$ 8,604,633 |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 18,893,360,860 |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.0455 /\$100 |
| 34. | <p>Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.0000 /\$100 |
| 35. | <p>Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ 0.0000 /\$100 |

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441



| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000 </u>/_{\$100}</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000 </u>/_{\$100}</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ <u> 0.0000 </u> / _{\$100} |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u> 0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000 </u>/_{\$100}</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000 </u>/_{\$100}</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | \$ <u> 0.0000 </u> / _{\$100} |
| 38. | <p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. 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. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> 0.0000 </u>/_{\$100}</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | \$ <u> 0.0000 </u> / _{\$100} |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | \$ <u> 0.0455 </u> / _{\$100} |
| 40. | <p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, 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. Divide Line 40A by Line 32 and multiply by \$100 \$ <u> 0.0000 </u>/_{\$100}</p> <p>C. Add Line 40B to Line 39.</p> | \$ <u> 0.0455 </u> / _{\$100} |
| 41. | <p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | \$ <u> 0.0470 </u> / _{\$100} |

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443



| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| D41. | <p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ _____ /\$100 |
| 42. | <p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u> 0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u> 0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u> 0</u></p> <p>D. Subtract amount paid from other resources - \$ <u> 0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u> 0</u></p> | \$ <u> 0</u> |
| 43. | <p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p> | \$ <u> 0</u> |
| 44. | <p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p> | \$ <u> 0</u> |
| 45. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u> 100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u> 97.29</u> %</p> <p>C. Enter the 2021 actual collection rate. <u> 97.81</u> %</p> <p>D. Enter the 2020 actual collection rate. <u> 97.75</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p style="text-align: right;"><u> 100.00</u> %</p> | <u> 100.00</u> % |
| 46. | <p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p> | \$ <u> 0</u> |
| 47. | <p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p> | \$ <u>19,956,662,600</u> |
| 48. | <p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p> | \$ <u>0.0000</u> /\$100 |
| 49. | <p>2023 voter-approval tax rate. Add Lines 41 and 48.</p> | \$ <u>0.0470</u> /\$100 |
| D49. | <p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ _____ /\$100 |

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)



| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|---|-------------------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate. | \$ <u>0.3986</u> /\$100 |

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

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. | Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0. | \$ _____ |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ _____ |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ _____ /\$100 |
| 55. | 2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 56. | 2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | \$ _____ /\$100 |
| 57. | 2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ _____ /\$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. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ _____ |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ _____ /\$100 |
| 62. | 2023 voter-approval tax rate, adjusted for pollution control. 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). | \$ _____ /\$100 |

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ 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 adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------------|---|----------------|
| 63. | Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. | |
| | A. Voter-approval tax rate \$ _____/\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control) | |
| | B. Unused increment rate (Line 66)..... \$ _____/\$100 | |
| | C. Subtract B from A \$ _____/\$100 | |
| | D. Adopted Tax Rate \$ _____/\$100 | |
| | E. Subtract D from C..... \$ _____/\$100 | |
| 64. | Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. | |
| | A. Voter-approval tax rate \$ _____/\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control) | |
| | B. Unused increment rate (Line 66)..... \$ _____/\$100 | |
| | C. Subtract B from A \$ _____/\$100 | |
| | D. Adopted Tax Rate \$ _____/\$100 | |
| | E. Subtract D from C..... \$ _____/\$100 | |
| 65. | Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. | |
| | A. Voter-approval tax rate \$ _____/\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control) | |
| | B. Unused increment rate..... \$ _____/\$100 | |
| | C. Subtract B from A \$ _____/\$100 | |
| | D. Adopted Tax Rate \$ _____/\$100 | |
| | E. Subtract D from C..... \$ _____/\$100 | |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ _____/\$100 |
| 67. | Total 2023 voter-approval tax rate, including the unused increment rate. 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). | \$ _____/\$100 |

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §§26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)



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.⁴⁴ 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.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|-----------------|
| 68. | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ _____ /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ _____ /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ _____ /\$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.⁴⁶

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.⁴⁷

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

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

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

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|-----------------|
| 73. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 74. | Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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. | \$ _____ /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ _____ /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ _____ |
| 78. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ _____ /\$100 |

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)



| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|----------------|
| 80. | 2023 voter-approval tax rate, adjusted for emergency revenue. 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). | \$ _____/\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3117/\$100
 As applicable, enter the 2023 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. \$ 0.3986/\$100
 As applicable, enter the 2023 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: 50

De minimis rate. \$ _____/\$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 the Tax Code.⁵⁰

print here ▶ Daryl John
 Printed Name of Taxing Unit Representative

sign here ▶ _____  _____ 7-25-23
 Taxing Unit Representative Date

⁵⁰ Tex. Tax Code §526.04(c-2) and (d-2)

