



# Guadalupe County Fiscal Year 2024-2025 Notice of Increase in Property Taxes September 3, 2024

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

## NOTICE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$4,440,164 which is a 6.5 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,706,407.

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

FILED FOR RECORD  
25 FEB 14 PM 4:10  
GUADALUPE COUNTY CLERK  
BY: *Victoria Duen*

<b>Property Tax Rate Comparison</b>	<b>2024-2025</b>	<b>2023-2024</b>
<b>Property Tax Rate:</b>	<b>\$0.3167/100</b>	<b>\$0.3231/100</b>
Maintenance & Operations	\$0.2514/100	
Debt Service	\$0.0113/100	
Lateral Road	<u>\$0.0540/100</u>	
Total Rate	\$0.3167/100	
No-New-Revenue Tax Rate:	\$0.3105/100	\$0.3117/100
No-New-Revenue Maintenance & Operations*:	\$0.2624/100	\$0.2666/100
Voter-Approval Tax Rate:	\$0.4640/100	\$0.5042/100
Lateral Road Tax Rate:	\$0.0540/100	\$0.0500/100
Debt Rate:	\$0.0113/100	\$0.0123/100

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

**Total Debt Obligations for Guadalupe County secured by property taxes  
as of 10/01/2024: \$ 8,015,000**

# Guadalupe County, Texas Adopted Budget

## October 1, 2024 - September 30, 2025



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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# GUADALUPE COUNTY

## Commissioners Court

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County Judge  
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Re: Guadalupe County's Fiscal Year 2024-2025 Budget

Adopted: September 3, 2024

The proposed tax rate is \$.3167 per hundred-dollar valuation, which is lower than the current tax rate of \$.3231 and above the no-new revenue tax rate of \$.3105 per hundred-dollar valuation. The revenue generated by the proposed tax rate is adequate to meet the current 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.

Growth continues to necessitate the need for expanded and enhanced services. Our capital improvement plan for FY25 includes facility improvements for Elections, Schertz Annex, Justice of the Peace, and Constable Pct. 4 in Marion, Animal Control, Emergency Operations Center (EOC) / Warehouse, and our first Emergency Response Center. Future capital projects could include secure file storage for historic documents and a significant construction & expansion project for needed jail capacity. Additional funds for road construction, flood and drainage study, and a master plan of 160+ acres are included to assist in prioritizing and completing future project needs.

We work hard to prepare a fiscally conservative budget that still meets the needs of the most important people we serve: the taxpayers. On September 3, 2024, we will adopt the County's budget for fiscal year 2025.





# BUDGET CERTIFICATE

FISCAL YEAR: OCTOBER 1, 2024 - SEPTEMBER 30, 2025

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 3, 2024.

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: An across the board pay increase of 4% is included in this budget. Regular employees (not law enforcement, detention or fire) were placed on the Grade / Step chart based on length of service and position, with maximum thresholds applied. In addition, there were the following adjustments:

Fire Department – \$1.00 hour, plus the across the board pay increase of 4% Longevity was increased to a \$1,500 base for all full-time employees and \$750 base for regular part-time employees (who work an average of 24 hours per pay period over the previous year), both full-time and part-time must have one year of continuous service as of October 1<sup>st</sup> (Ref: County's Personnel Policy).

The budget was passed and approved by the Commissioners' Court of Guadalupe County on the 3<sup>RD</sup> day of September 2024, as the same appears on file in the office of the County Clerk of said county.

  
\_\_\_\_\_  
Kyle Kutscher, County Judge

ATTEST: Teresa Kiel 2-12-25  
Teresa Kiel, County Clerk



# BUDGET OVERVIEW

This *Guadalupe County Operating Budget for Fiscal Year 2025* was adopted by the Commissioners' Court on Tuesday, September 3, 2024 and will be used as the management control device of Guadalupe County from October 1, 2024 through September 30, 2025.

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 .3167/100 (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 48.8% of all revenue received, however, without the \$19.9 million budgeted in FY25 for the American Rescue Grant Funds the percent is 56.1%. 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 .3167 (per \$100 valuation) was an increase of 1.99% over the No-New-Revenue tax rate of .3105/100, the FY25 Budget will raise more revenue from property taxes by an amount of \$4,440,164, which is a 6.5% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,706,407.

The total tax rate adopted at .3167/100 is made up of the Maintenance and Operation (M&O) Rate of .2514/100, the Lateral Road Rate of .0540/100, and the Debt Service/Interest & Sinking Rate of .0113/100.

## 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 FY25 Budget at \$15.6 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 FY25 Adopted Budget includes \$12,150,000 to be transferred to the Capital Projects Fund for major transportation infrastructure projects, building renovations and remodels, and land purchases.

## 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 2025 Budget continues to hold to the established principles in Guadalupe County of conservative fiscal planning. The challenges faced by Guadalupe County in preparing the 2025 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 twenty-three (23) new positions are as follows:

<u>Number of Positions</u>	<u>Department</u>	<u>Position Title</u>
1	County Judge	Court Coordinator (Probate)
1	County Court-at-Law / County Court-at-Law No. 2	Probate/Guardianship Auditor
1	District Clerk	Clerk I
1	Justice of the Peace, Precinct 2	Clerk I
1	Human Resources	HR Coordinator
1	County Auditor	Accountant / Internal Auditor
2	Building Maintenance	Maintenance Technician Custodian I
8	Sheriff	Sergeant Sergeant Dispatcher Clerk III
		<u>Senate Bill 22 / Rural Law Enforcement Grant</u>
		Liuutenant Sergeants Patrol Deputy Patrol Deputy Detention Officer Detention Officer
2	Jail	Animal Control Officer
1	Animal Control	Planner
2	Environmental Health	Clerk II
3	County Attorney	Law Enforcement Liaison
		<u>Senate Bill 22 / Rural Prosecutors Grant</u>
		Misdemeanor Attorney Victim Coordinator Assistant Engineer
<u>-1</u>	County Engineer	
23	Total	

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 2025 Adopted Budget complies with this vision.

Respectfully submitted,



Kristen Klein  
County Auditor



# Budget Calendar



# Fiscal Year 2025

May 2024						
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 2024						
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 2024						
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 2024						
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 2024						
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					

○ -Commissioners Court Dates

■ -Workshop Dates

■ -County Holidays



April 9	Approve budget calendar for Fiscal Year October 1, 2024— September 30, 2025 (FY25)
May 3	Request forms due to Building Maintenance and/or MIS.
May 7	9:00 am Commissioners Court Workshop to discuss priorities for budget
May 30	Request forms due to Human Resources. <b>Deadline for budget requests to be submitted (LGC §111.005)</b>
June 4	Determine Salary Grievance Committee (LGC §152.014), and request Grand Jury listing from the District Clerk
June 11	Distribute Requested Budget to Commissioners Court
June—July	County Judge or Commissioners Court meets with Elected Officials / Department Heads to review budget
June 18	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 2	County Judge’s Proposed Budget provided to Commissioners
August 5-7	<b>WORKSHOPS to review FY25 Budget with Commissioners Court</b>
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 13	Approve publication of proposed increases of salaries, expenses or allowances for elected county or precinct officials and approves publication Set Proposed Tax Rate, post Notice on homepage of County’s website (Tax §26.065)
August 15	County Judge files Proposed Budget with the County Clerk <i>Not later than August 15 (LGC §111.006)</i>
August 18	<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> <i>Publish “Notice of Public Hearing on FY25 Budget” 10-30 days before the hearings (Public Hearing 9/03/2024) (LGC §111.0075)</i> <i>Publish “Notice of Public Hearing on Tax Rate Increase” if necessary (Public Hearing 9/03/2024) (Tax §26.06)</i>
August 19	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 5, 2024 election</i>
August 20	Record Proposed Budget
September 3	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 5 days) (LGC §152.013) Ratify the increase, in the county’s FY25 Budget, in revenue from property taxes which will be more than the previous year (LGC §111.008c) <b>PUBLIC HEARING on FY25 Budget; at conclusion adopt FY25 Budget (LGC §111.007, §111.008)</b> <b>PUBLIC HEARING (if needed) on the 2024 Tax Rate (Tax §26.06 Notice must be published 5 days prior to the meeting)</b> <b>VOTE to adopt 2024 Tax Rate</b>

Note: LGC refers to the Texas Local Government Code

# BUDGET POLICY & PROCEDURES

The FY25 Adopted Budget covers a twelve-month period beginning October 1, 2024 through September 30, 2025. The overall goal of the County's budget policy and procedures are to establish and maintain effective management of the County's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies and procedures used in guiding the preparation and management of the County's overall budget and the major objectives to be accomplished.

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

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

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

## ***Budget Guidelines***

### Authority

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

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

### General Policy Statement

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

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

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

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

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

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

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





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

#### Expenditures Categories

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

#### Balanced Budget

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

#### Capital/Improvement Policies

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

#### Debt Management Policies

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

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

#### Fund Balance Policies

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

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

#### Investment Policies

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

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

#### Controlled Asset Procedures

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

#### Capital Asset Procedures

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

#### 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 FY25 Adopted Budget:

#### Initiation of Budget

The FY25 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 2, 2024 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 FY25 Budget, the Commissioners Court held a workshop on August 5, 2024 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 FY25 Proposed Budget.

#### File Proposed Budget

The proposed budget that was developed during the budget workshops was filed with the County Clerk on August 15, 2024 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 18, 2024 which was in accordance with Texas Local Government Code §111.0075 that requires the publication to be published "not earlier than the 30<sup>th</sup> or later than the 10<sup>th</sup> day before the date of the hearing." The notice was also posted on the County's website.

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

On September 3, 2024, the Commissioners Court held a public hearing on the FY25 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, with the only amendment regarding the position of Assistant County Engineer. The position is to be reinstated, extending the order dated April 9, 2024, where the position of Assistant County Engineer will then be abolished 30 days after the appointment of a Director of Engineering. Funding for the Assistant County Engineer will come from the funds currently allocated for the Director of Engineering position; other than as noted, 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%.

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. In September 2024, Guadalupe County had an unemployment rate of 3.6% compared to the national rate of 4.1% and State of Texas rate of 4.1%. As of September 2024, the civilian labor force figure for the County, as established by the Texas Workforce Commission, was at 91,013 of which 87,748 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.



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

2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
20.52	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 2<sup>nd</sup> floor of the Justice Center which now houses the District Courts, District Clerk, and County Attorney and the replacement of the Adult Detention Center (County Jail) heating and air conditioning system (HVAC) with a chiller system completed in 2014. During 2015, the County completed the renovation of the Agriculture Extension (Agri-life) Building and in 2016, completed construction of both a lube center for the Road and Bridge Department and the renovation and remodel of the historic County Courthouse. In 2020 the County completed the remodeling of the newly purchased Schertz Annex (Reidel Building) on Highway 78 in Schertz, Texas and in 2022 completed an addition to the Law Enforcement Center and the new Justice of the Peace, Precinct 1 building. In 2023, the County completed construction including a new Development Center building (which provides new offices for the Road and Bridge Department, Environmental Health, Engineering Department and Fire Marshal) and also a new Veterans' Service Center. In 2024, the County was moving forward on the remodeling of 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, the County is in the design and procurement stage of building 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 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 H. Wright

District Judge, 25th Judicial District  
District Judge, 2nd 25th Judicial District  
District Judge, 274th Judicial District  
District Judge, 456<sup>th</sup> 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

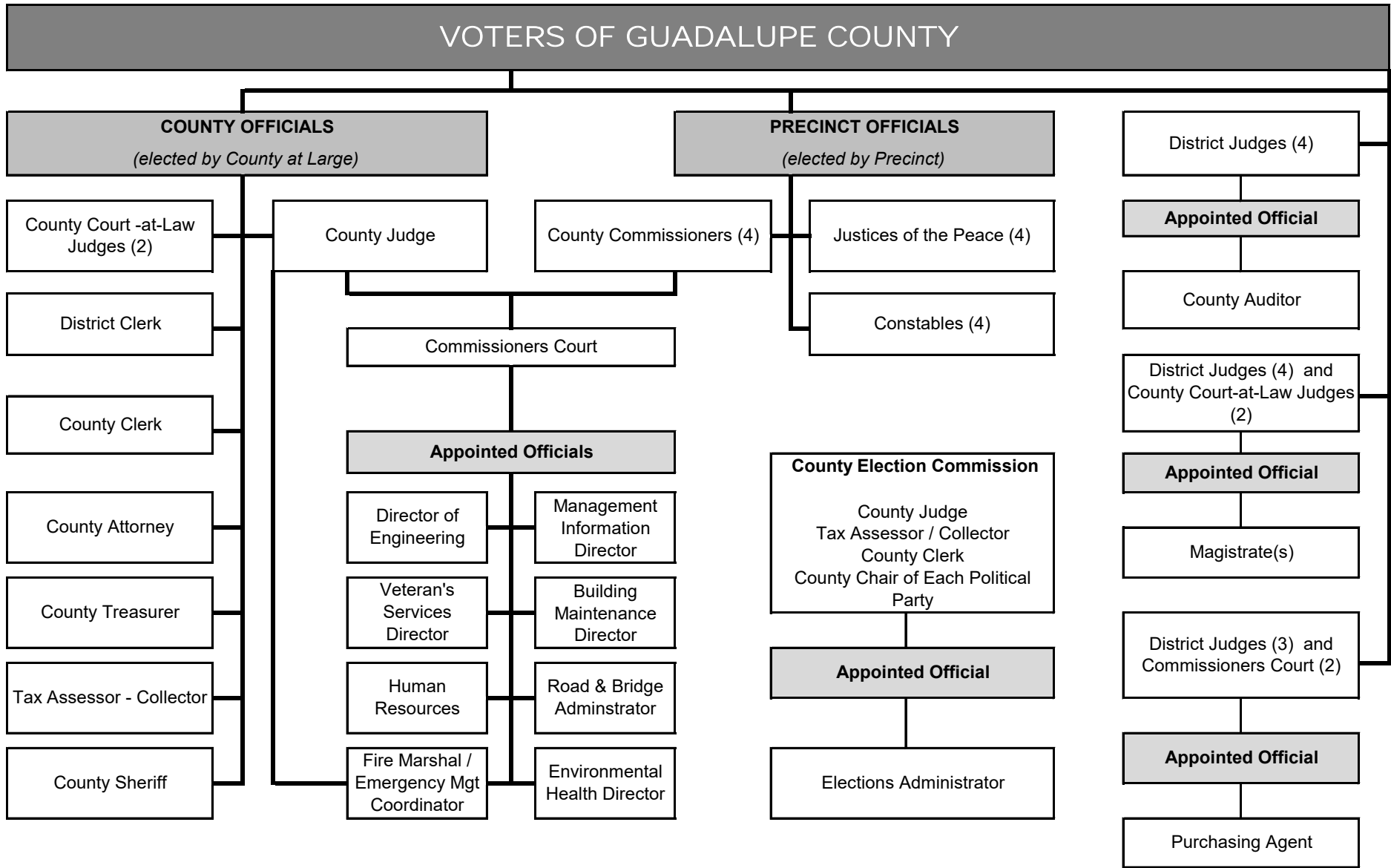
## Appointed County Officials

Jim Bennett  
Nicholas Reininger  
Lisa Hayes  
Kristen Klein  
Chris Kubala  
Teresa Sazedj  
Douglas Burnside  
Daniella Valdez  
Richard Vasquez  
Travis Franke  
Patrick Pinder  
Don Cunningham  
Nancy Russell  
Melroy Koehler

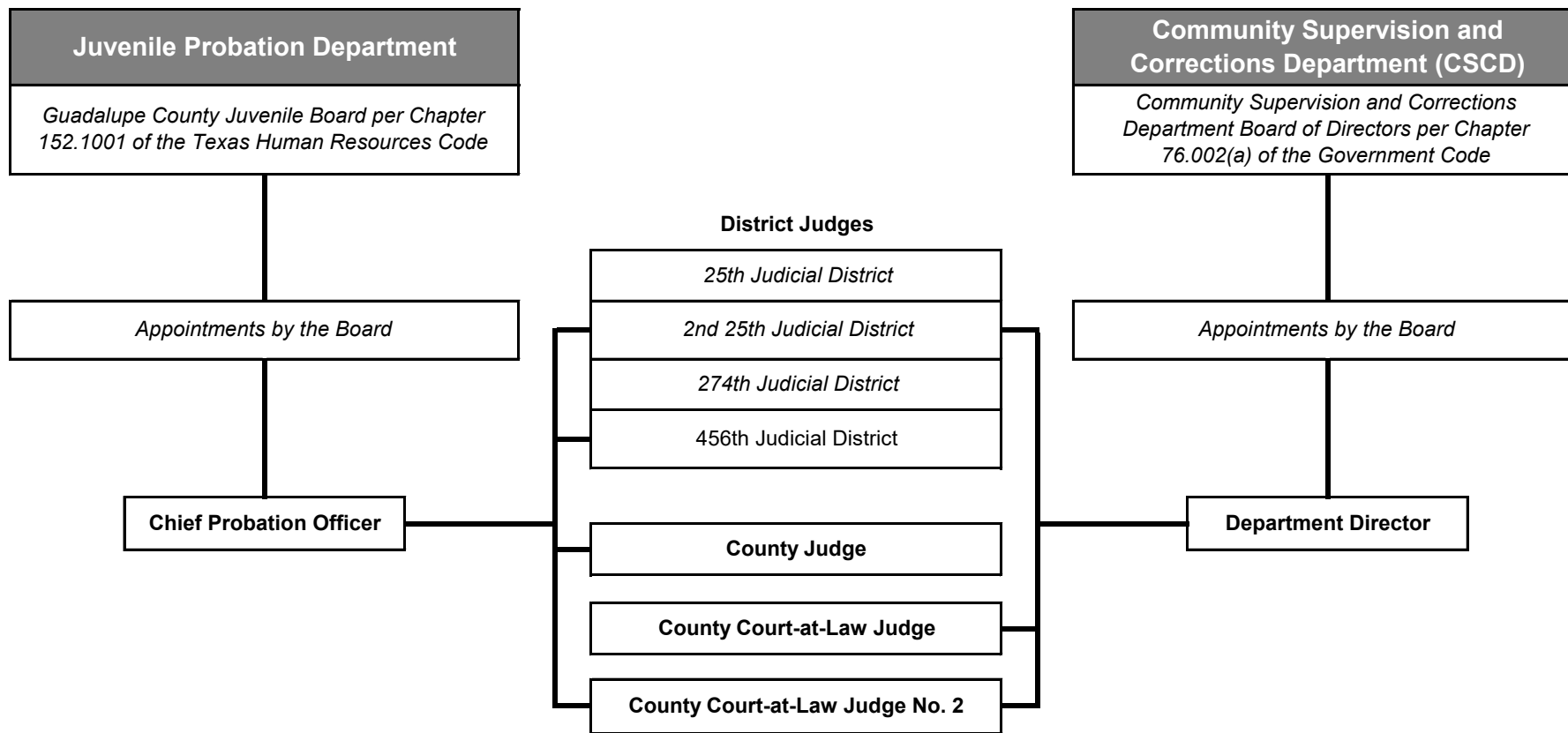
Chief Adult Probation  
Chief Juvenile Probation Officer  
Elections Administrator  
County Auditor  
Management Information Systems Director  
Human Resources Director  
Road & Bridge Administrator  
Environmental Health Director  
Building Maintenance Director  
County Extension Agent  
Emergency Management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



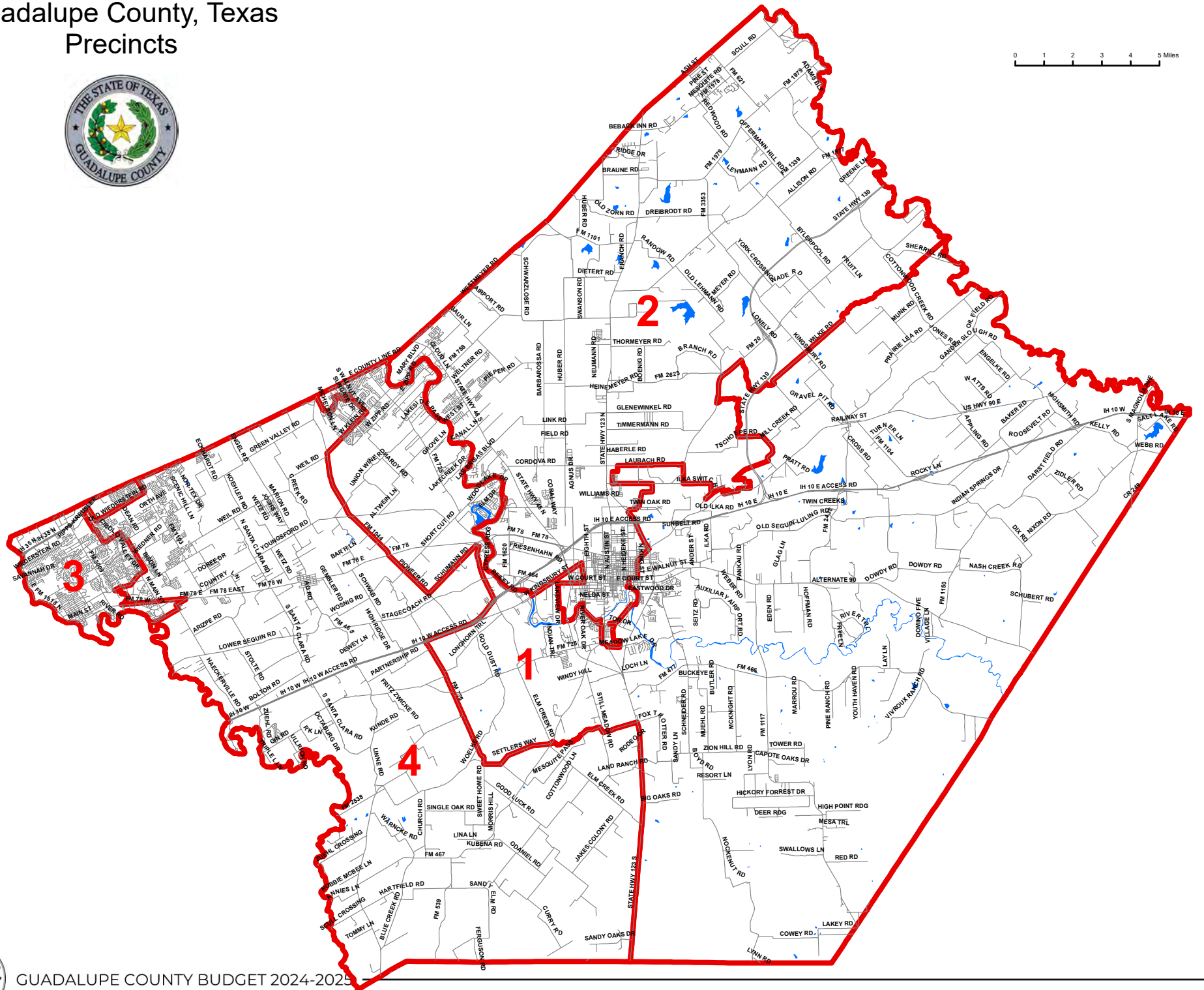
# GUADALUPE COUNTY ORGANIZATIONAL CHART



# SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



# Guadalupe County, Texas Precincts



# FINANCIAL POSITION BY FUND

## FY 2024 - 2025 BUDGET

Fund	Estimated Balance 10/1/2024	Revenues	Expenditures	Change in Fund Balance (Reserves)	Estimated Ending Balance 9/30/2025
100 - GENERAL FUND	\$ 56,000,000	\$ 88,025,400	\$ 100,175,400	\$ (12,150,000) <sup>1</sup>	\$ 43,850,000
200 - ROAD & BRIDGE FUND	7,000,000	15,394,500	17,158,126	(1,763,626) <sup>2</sup>	5,236,374
202 - TxDOT INFRASTRURE GRANT	-	37,940	37,940	-	-
400 - LAW LIBRARY FUND	525,000	87,000	35,000	52,000	577,000
401 - COUNTY JURY FUND	65,000	25,000	40,000	(15,000)	50,000
408 - FIRE CODE INSPECTION FEE FUND	1,200,000	600,000	513,506	86,494	1,286,494
409 - SHERIFF'S DONATION FUND	8,168	-	8,168	(8,168)	-
410 - COUNTY CLERK RECORDS MGMT FUND	1,825,000	315,000	730,200	(415,200)	1,409,800
411 - CO. CLERK RECORDS ARCHIVE-GF	460,000	315,000	500,000	(185,000)	275,000
412 - COUNTY RECORDS MANAGEMENT	60,000	12,000	8,500	3,500	63,500
413 - VITAL STATISTICS PRESERVATION-GF	27,000	6,500	16,000	(9,500)	17,500
414 - COURTHOUSE SECURITY	285,000	97,000	73,844	23,156	308,156
415 - DISTRICT CLERK RECORDS MGMT	12,331	-	12,331	(12,331)	-
416 - JUSTICE COURT TECHNOLOGY	125,000	22,300	34,500	(12,200)	112,800
417 - CO & DIST COURT TECHNOLOGY FUND	35,000	2,000	15,000	(13,000)	22,000
418 - JUSTICE COURT SECURITY	12,000	600	6,000	(5,400)	6,600
419 - JUSTICE COURT SUPPORT FUND	195,000	80,000	-	80,000	275,000
420 - SURPLUS FUNDS-ELECTION CONTRACTS	88,000	-	66,600	(66,600)	21,400
427 - COUNTY CLERK OF THE COURT FUND	150,000	35,000	50,000	(15,000)	135,000
429 - DISTRICT CLERK OF THE COURT FUND	220,000	100,000	150,000	(50,000)	170,000
430 - COURT REPORTER FEE (GC 51.601)	95,000	65,000	75,000	(10,000)	85,000
431 - CHILD ABUSE PREVENTION FUND	85,000	-	-	-	85,000
432 - DIST CLK RECORDS ARCHIVE -GF	7,000	-	7,000	(7,000)	-
433 - COURT RECORDS PRESERVATION-GF	12,000	-	-	-	12,000
434 - JUDICIAL PROBATE EDUCATION FUND	7,000	3,000	5,000	(2,000)	5,000
435 - ALTERNATIVE DISPUTE RESOLUTION	360,000	48,000	40,000	8,000	368,000
436 - COURT-INITIATED GUARDIANSHIPS	65,000	15,000	25,000	(10,000)	55,000
437 - CHILD SAFETY FEE FUND	215,000	65,000	76,000	(11,000)	204,000
438 - LANGUAGE ACCESS FUND	55,000	25,000	25,000	-	55,000
440 - SPECIALTY COURTS FUND-GF	98,000	19,500	42,750	(23,250)	74,750
441 - LOCAL YOUTH DIVERSION FUND	125,000	30,000	-	30,000	155,000
443 - COURT FACILITY FEE FUND	130,000	50,000	-	50,000	180,000
445 - COUNTY ATTORNEY PRE-TRIAL INTERVENTION PROGI	5,000	40,000	40,000	-	5,000
480 - HOTEL OCCUPANCY TAX FUND	2,300,000	550,000	20,000	530,000	2,830,000
487 - COUNTY COURT RECORDS MANAGEMENT FUND	43,000	15,000	25,000	(10,000)	33,000
489 - DISTRICT COURT RECORDS MANAGEMENT FUND	150,000	60,000	88,286	(28,286)	121,714
498 - BAIL BOND SECURITY FUND	32,000	2,100	3,700	(1,600)	30,400
499 - EMPLOYEE FUND-GF	17,000	1,000	10,200	(9,200)	7,800
505 - LAW ENFORCEMENT TRAINING FEE FUND	-	-	-	-	-
600 - DEBT SERVICE	219,000	2,666,677	2,666,677	-	219,000
700 - CAPITAL PROJECT FUND	7,250,000	11,500,000	13,755,000	(2,255,000)	4,995,000
714 - RECOVERY FUND, AMERICAN RESCUE PLAN	-	19,876,673	19,876,673	-	-
800 - JAIL COMMISSARY FUND	625,000	475,000	355,000	120,000	745,000
850 - EMPLOYEE HEALTH BENEFITS	6,600,000	9,745,100	9,745,100	-	6,600,000
855 - WORKERS' COMPENSATION FUND	400,000	450,500	450,000	500	400,500
895 - COUNTY ATTORNEY GRANTS	-	275,000	275,000	-	-
897 - LAW ENFORCEMENT GRANTS	-	500,000	500,000	-	-
899 - SHORT TERM GRANTS	-	100,000	99,000	1,000	1,000
	<u>\$ 87,187,499</u>	<u>\$ 151,732,790</u>	<u>\$ 167,836,501</u>	<u>\$ (16,103,711)</u>	<u>\$ 71,083,788</u>

<sup>1</sup> General Fund Expenditures includes capital projects funded from fund balance (reserves)

<sup>2</sup> Road and Bridge Expenditures include major capital equipment and vehicle purchases.

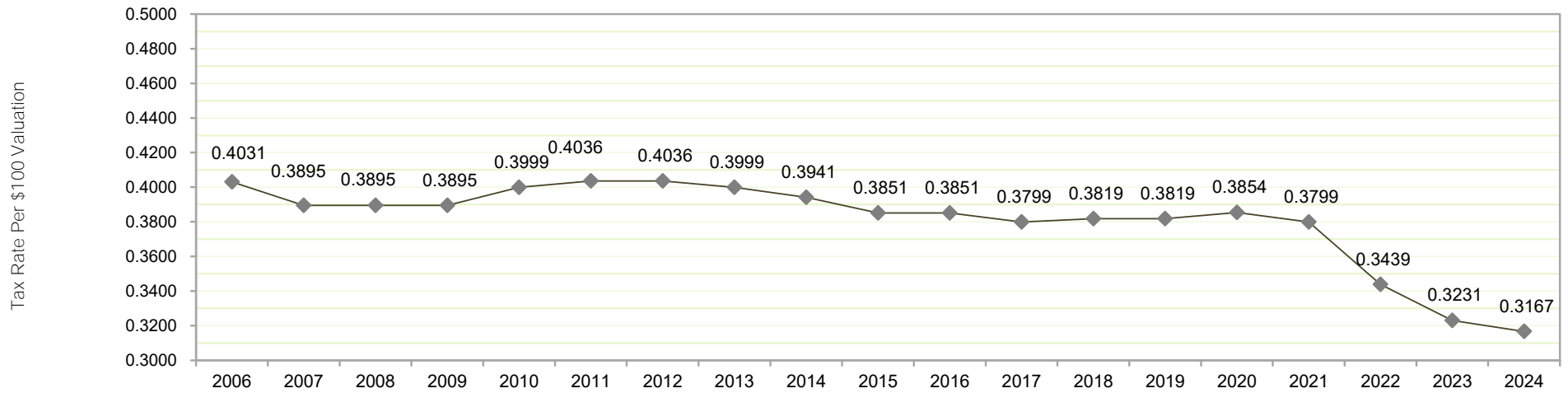




## TAX RATE HISTORY (FISCAL YEARS 2007 - 2025)

BUDGET YEAR	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	FY 25
<b>TAX RATE YEAR</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Maintenance & Operations:	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	<b>0.2514</b>
Debt Service Rate:	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	<b>0.0113</b>
Lateral Road Rate:	<u>0.0550</u>	<u>0.0600</u>	<u>0.0600</u>	<u>0.0550</u>	<u>0.0550</u>	<u>0.0580</u>	<u>0.0580</u>	<u>0.0580</u>	<u>0.0580</u>	<u>0.0540</u>	<u>0.0540</u>	<u>0.0530</u>	<u>0.0510</u>	<u>0.0500</u>	<u>0.0500</u>	<u>0.0500</u>	<u>0.0500</u>	<u>0.0500</u>	<b>0.0540</b>
Total Guadalupe County Rate:	<u>0.4031</u>	<u>0.3895</u>	<u>0.3895</u>	<u>0.3895</u>	<u>0.3999</u>	<u>0.4036</u>	<u>0.4036</u>	<u>0.3999</u>	<u>0.3941</u>	<u>0.3851</u>	<u>0.3851</u>	<u>0.3799</u>	<u>0.3819</u>	<u>0.3819</u>	<u>0.3854</u>	<u>0.3799</u>	<u>0.3439</u>	<u>0.3231</u>	<b>0.3167</b>

### TOTAL TAX RATE BY YEAR



# 2024 CERTIFIED TOTALS

GUADALUPE County  
Property Count: 104,593

**GCO - GUADALUPE COUNTY**  
ARB Approved Totals

As of Certification  
7/25/2024 12:04:39PM

Land				Value				
Homesite:				2,934,173,588				
Non Homesite:				3,417,645,785				
Ag Market:				5,220,779,432				
Timber Market:				0	Total Land	(+)		
						11,572,598,805		
Improvement				Value				
Homesite:				12,211,969,402				
Non Homesite:				8,430,857,647	Total Improvements	(+)		
						20,642,827,049		
Non Real		Count	Value					
Personal Property:		4,686	3,210,891,919					
Mineral Property:		3,112	98,565,879					
Autos:		0	0	Total Non Real	(+)	3,309,457,798		
				Market Value	=	35,524,883,652		
Ag		Non Exempt	Exempt					
Total Productivity Market:		5,218,010,055	2,769,377					
Ag Use:		43,087,592	18,758	Productivity Loss	(-)	5,174,922,463		
Timber Use:		0	0	Appraised Value	=	30,349,961,189		
Property Loss:		5,174,922,463	2,750,619					
				Homestead Cap	(-)	797,394,825		
				23.231 Cap	(-)	188,858,519		
Exemption		Count	Local	State	Total			
AB		6	640,990,980	0	640,990,980			
CHODO		1	1,668,600	0	1,668,600	Assessed Value	=	
DP		1,892	0	0	0		29,363,707,845	
DPS		122	0	0	0			
DSTR		1	7,500	0	7,500			
DV1		449	0	2,532,301	2,532,301			
DV1S		71	0	285,000	285,000			
DV2		425	0	3,079,363	3,079,363			
DV2S		36	0	204,375	204,375			
DV3		716	0	6,454,732	6,454,732			
DV3S		51	0	402,500	402,500			
DV4		6,617	0	41,704,821	41,704,821			
DV4S		624	0	3,812,853	3,812,853			
DVHS		5,522	0	2,104,084,256	2,104,084,256			
DVHSS		266	0	78,688,921	78,688,921			
EX-XA		1	0	346,355	346,355			
EX-XD		7	0	216,015	216,015			
EX-XD (prorated)		3	0	72,675	72,675			
EX-XG		15	0	3,897,425	3,897,425			
EX-XJ		52	0	46,489,961	46,489,961			
EX-XL		7	0	1,504,260	1,504,260			
EX-XN		104	0	48,122,377	48,122,377			
EX-XR		38	0	138,940,133	138,940,133			
EX-XU		23	0	3,392,605	3,392,605			
EX-XV		1,818	0	1,974,068,697	1,974,068,697			
EX-XV (prorated)		6	0	1,989,675	1,989,675			
EX366		387	0	367,809	367,809			
FR		53	473,487,261	0	473,487,261			
FRSS		3	0	982,682	982,682			
HS		47,501	204,008,724	0	204,008,724			
HT		1	0	0	0			
LIH		3	0	7,248,650	7,248,650			
MASSS		13	0	4,122,918	4,122,918			
MED		3	0	4,257,875	4,257,875			
OV65		15,202	132,232,215	0	132,232,215			
OV65S		1,037	8,731,079	0	8,731,079			
PC		22	154,472,814	0	154,472,814			
SO		227	5,208,407	0	5,208,407	Total Exemptions	(-)	
							6,098,076,814	
							=	
							23,265,631,031	
Freeze		Assessed	Taxable	Actual Tax	Ceiling	Count		
DP		294,333,228	252,671,828	455,466.06	501,185.19	1,360		
DPS		24,993,525	22,216,056	37,915.04	40,673.87	102		
OV65		2,913,474,299	2,470,418,318	4,517,561.39	4,779,429.21	10,358		
Total		3,232,801,052	2,745,306,202	5,010,942.49	5,321,288.27	11,820	Freeze Taxable	(-)
Tax Rate		0.273100						2,745,306,202
Transfer		Assessed	Taxable	Post %Taxable	Adjustment	Count		
DP		541,283	530,062	244,600	285,462	2		
OV65		18,944,111	16,138,968	12,577,880	3,561,088	54	Transfer Adjustment	(-)
Total		19,485,394	16,669,030	12,822,480	3,846,550	56		3,846,550
							Freeze Adjusted Taxable	20,516,478,279



# 2024 CERTIFIED TOTALS

GUADALUPE County  
Property Count: 104,593

**LTR - LATERAL ROAD**  
ARB Approved Totals

As of Certification  
7/25/2024 12:04:35PM

Land				Value				
Homesite:				2,934,173,588				
Non Homesite:				3,417,645,785				
Ag Market:				5,220,779,432				
Timber Market:				0	Total Land	(+)		
						11,572,598,805		
Improvement				Value				
Homesite:				12,211,969,402				
Non Homesite:				8,430,857,647	Total Improvements	(+)		
						20,642,827,049		
Non Real		Count			Value			
Personal Property:		4,686			3,210,891,919			
Mineral Property:		3,112			98,565,879			
Autos:		0			0	Total Non Real	(+)	
							3,309,457,798	
					Market Value	=	35,524,883,652	
Ag		Non Exempt			Exempt			
Total Productivity Market:		5,218,010,055			2,769,377			
Ag Use:		43,087,592			18,758	Productivity Loss	(-)	
Timber Use:		0			0	Appraised Value	=	
Property Loss:		5,174,922,463			2,750,619		30,349,961,189	
						Homestead Cap	(-)	
						23.231 Cap	(-)	
							797,394,825	
							188,858,519	
Exemption		Count	Local	State	Total			
CHODO		1	1,668,600	0	1,668,600	Assessed Value	=	
DP		1,517	0	0	0			
DPS		51	0	0	0			
DSTR		1	7,500	0	7,500			
DV1		449	0	2,520,301	2,520,301			
DV1S		71	0	285,000	285,000			
DV2		425	0	3,074,363	3,074,363			
DV2S		36	0	204,375	204,375			
DV3		716	0	6,448,831	6,448,831			
DV3S		51	0	402,500	402,500			
DV4		6,617	0	41,633,340	41,633,340			
DV4S		624	0	3,788,864	3,788,864			
DVHS		5,522	0	2,054,720,831	2,054,720,831			
DVHSS		266	0	75,534,197	75,534,197			
EX-XA		1	0	346,355	346,355			
EX-XD		7	0	216,015	216,015			
EX-XD (Prorated)		3	0	72,675	72,675			
EX-XG		15	0	3,897,425	3,897,425			
EX-XJ		52	0	46,489,961	46,489,961			
EX-XL		7	0	1,504,260	1,504,260			
EX-XN		104	0	48,122,377	48,122,377			
EX-XR		38	0	138,940,133	138,940,133			
EX-XU		23	0	3,392,605	3,392,605			
EX-XV		1,818	0	1,974,068,697	1,974,068,697			
EX-XV (prorated)		6	0	1,989,675	1,989,675			
EX366		387	0	367,809	367,809			
FR		53	473,487,261	0	473,487,261			
FRSS		3	0	958,682	958,682			
HS		47,501	231,998,693	89,881,593	321,880,286			
HT		1	0	0	0			
LIH		3	0	7,248,650	7,248,650			
MASSS		13	0	4,023,918	4,023,918			
MED		3	0	4,257,875	4,257,875			
OV65		15,202	143,289,079	0	143,289,079			
OV65S		1,037	10,059,572	0	10,059,572			
PC		22	154,472,814	0	154,472,814			
SO		227	5,208,407	0	5,208,407	Total Exemptions	(-)	
							5,534,583,233	
							=	
							23,829,124,612	
Freeze		Assessed	Taxable	Actual Tax	Ceiling	Count		
DP		294,333,228	249,796,030	70,822.99	78,450.45	1,360	Net Taxable	=
DPS		24,993,525	22,099,056	5,962.67	6,374.05	102		
OV65		2,913,640,169	2,470,475,750	720,589.18	762,652.83	10,359		
Total		3,232,966,922	2,742,370,836	797,374.84	847,477.33	11,821	Freeze Taxable	(-)
Tax Rate		0.050000						2,742,370,836
Transfer		Assessed	Taxable	Post %Taxable	Adjustment	Count		
DP		541,283	528,562	206,983	321,579	2		
OV65		18,944,111	16,138,968	11,551,985	4,586,983	54	Transfer Adjustment	(-)
Total		19,485,394	16,667,530	11,758,968	4,908,562	56		4,908,562
							Freeze Adjusted Taxable	21,081,845,214



# PRINCIPAL PROPERTY TAXPAYERS

## GUADALUPE COUNTY, TEXAS

### PRINCIPAL PROPERTY TAXPAYERS FOR FY25 (2024 APPRAISAL INFORMATION)

Taxpayer	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation
Structural Metals, Inc.	\$ 212,361	1	1.0%
Vitesco Technologies	168,902	2	0.8%
LCRA Transmission Services Corp.	162,137	3	0.8%
Guadalupe Power Partners LP	138,641	4	0.7%
Caterpillar Inc.	131,868	5	0.6%
Libra Storage LLC	96,532	6	0.5%
Amazon.Com Service Inc.	86,066	7	0.4%
Guadalupe Valley Electric Cooperative	77,773	8	0.4%
Texas Petroleum Investment Co.	72,989	9	0.3%
HGIT Schertz Parkway LP	59,581	10	0.3%
	\$ 1,206,850		5.7%
Other taxpayers	20,076,179		94.3%
<b>Total Freeze Adjusted Taxable as of 7-25-2024</b>	<b>\$ 21,283,029 *</b>		<b>100.0%</b>

Source - Guadalupe Appraisal District

\*2024 Tax Rate Calculation Worksheet, Line 21



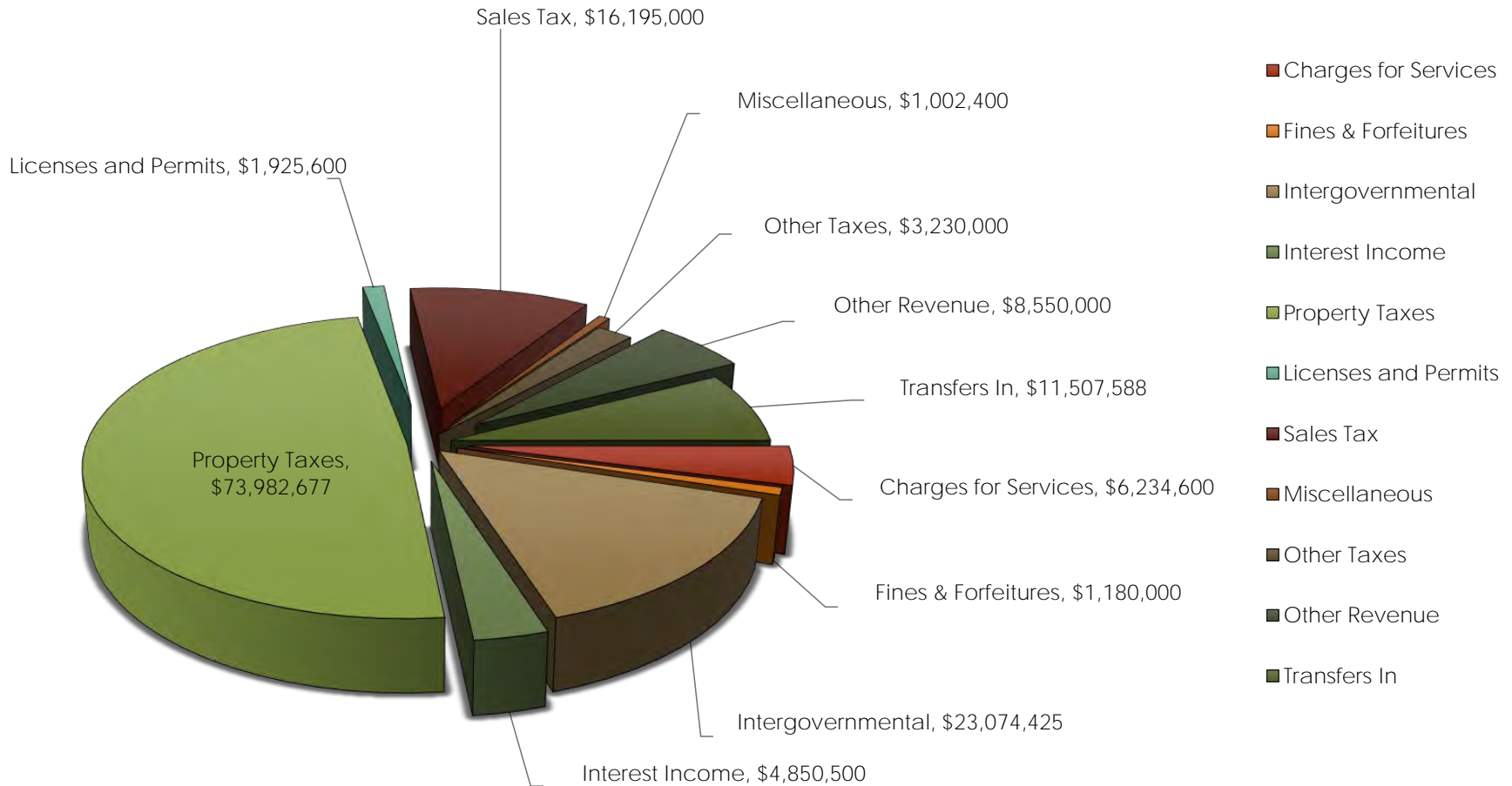
# DEBT SERVICE SCHEDULE - OUTSTANDING DEBT

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
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>\$ 8,015,000.00</u>		<u>\$ 69,013.35</u>	<u>\$ 36,459.65</u>	<u>\$ 8,120,473.00</u>

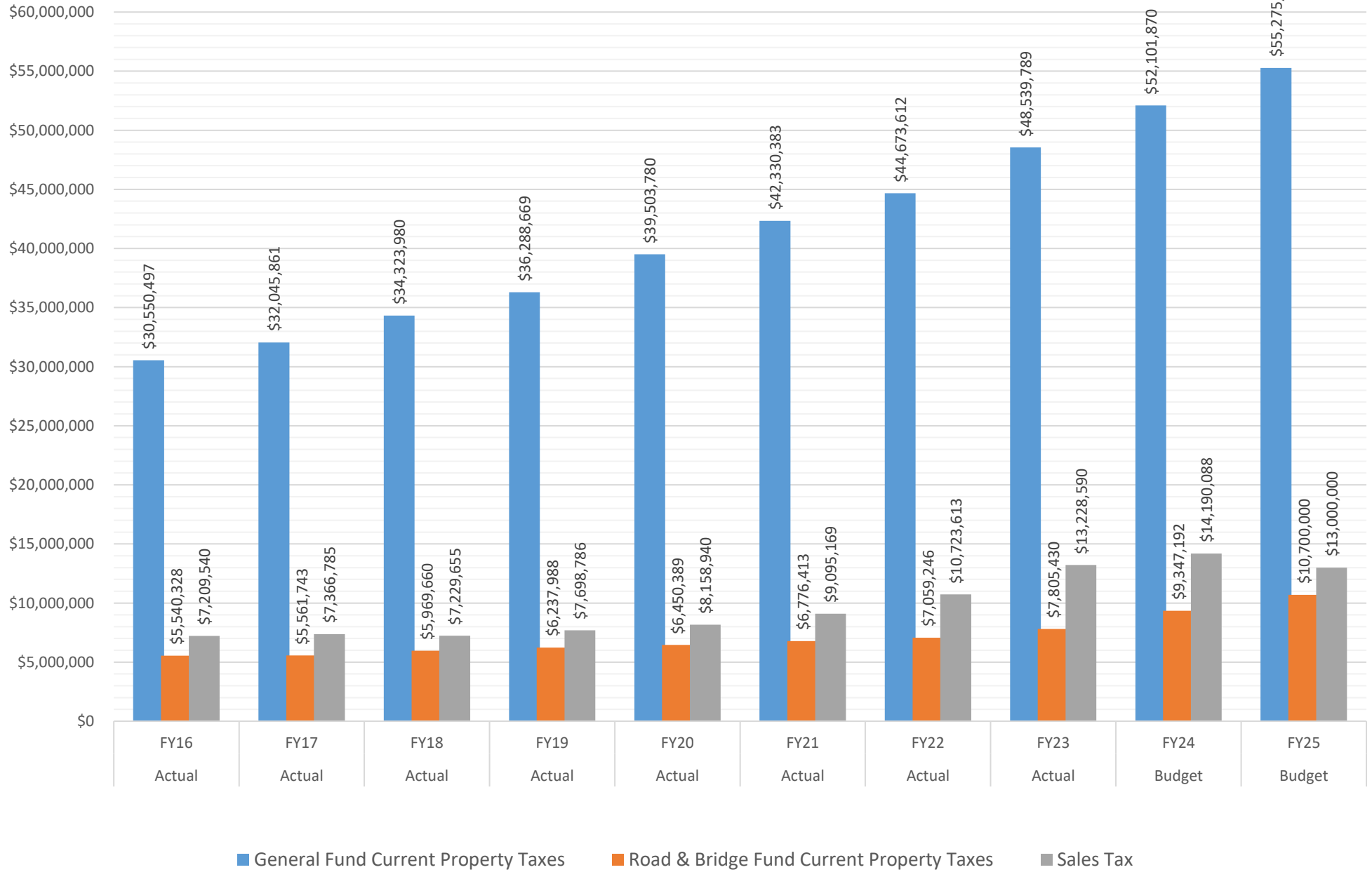
Total Debt Outstanding as of 10-1-2024	\$ 8,015,000
Less scheduled principal payments for FY25	<u>(2,610,000)</u>
<b>Total Debt Outstanding as of 10-1-2025</b>	<b><u>\$ 5,405,000</u></b>



# FY25 REVENUE BY CLASSIFICATION

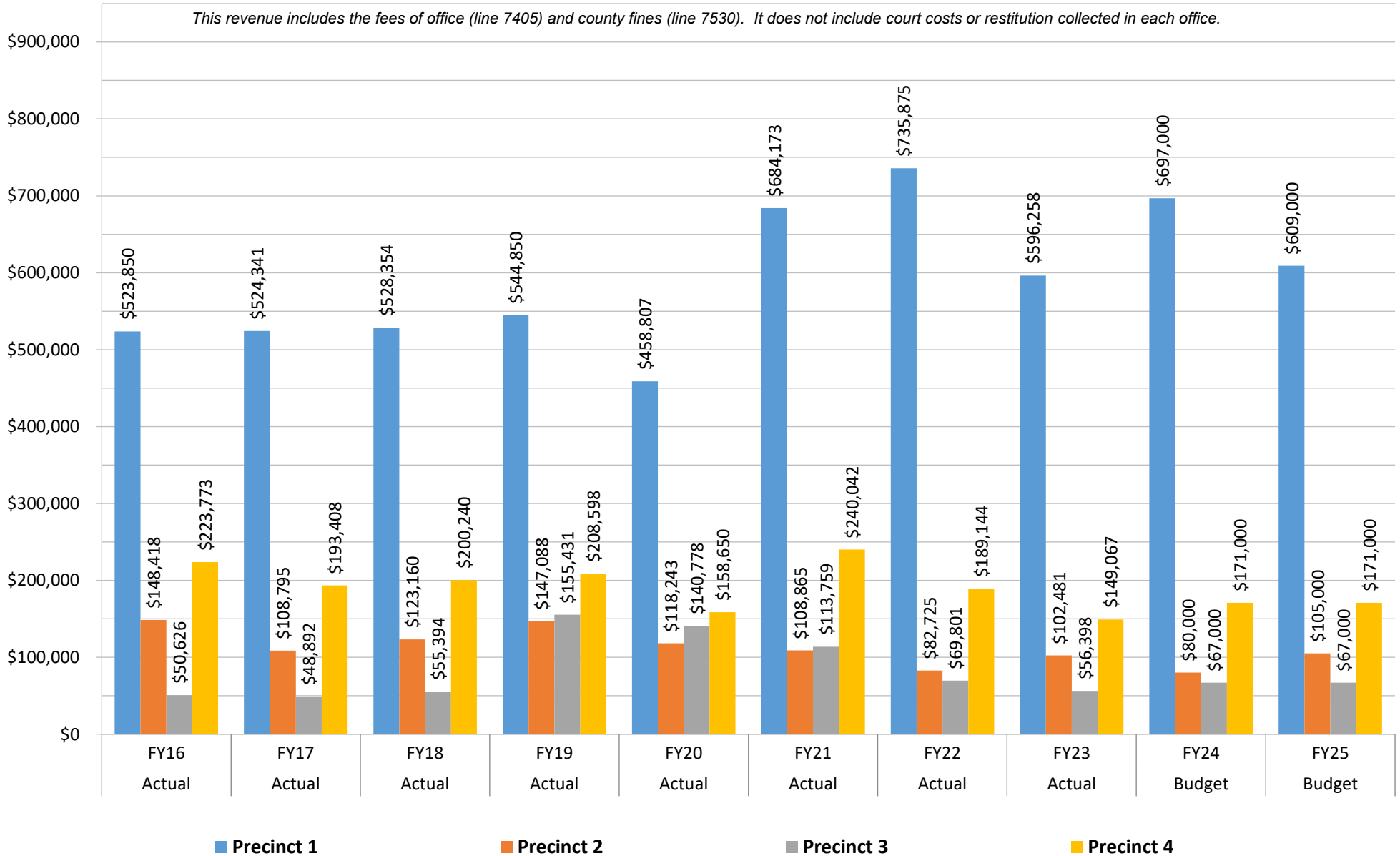


# COMPARISON OF REVENUES FISCAL YEARS 2016 TO 2025



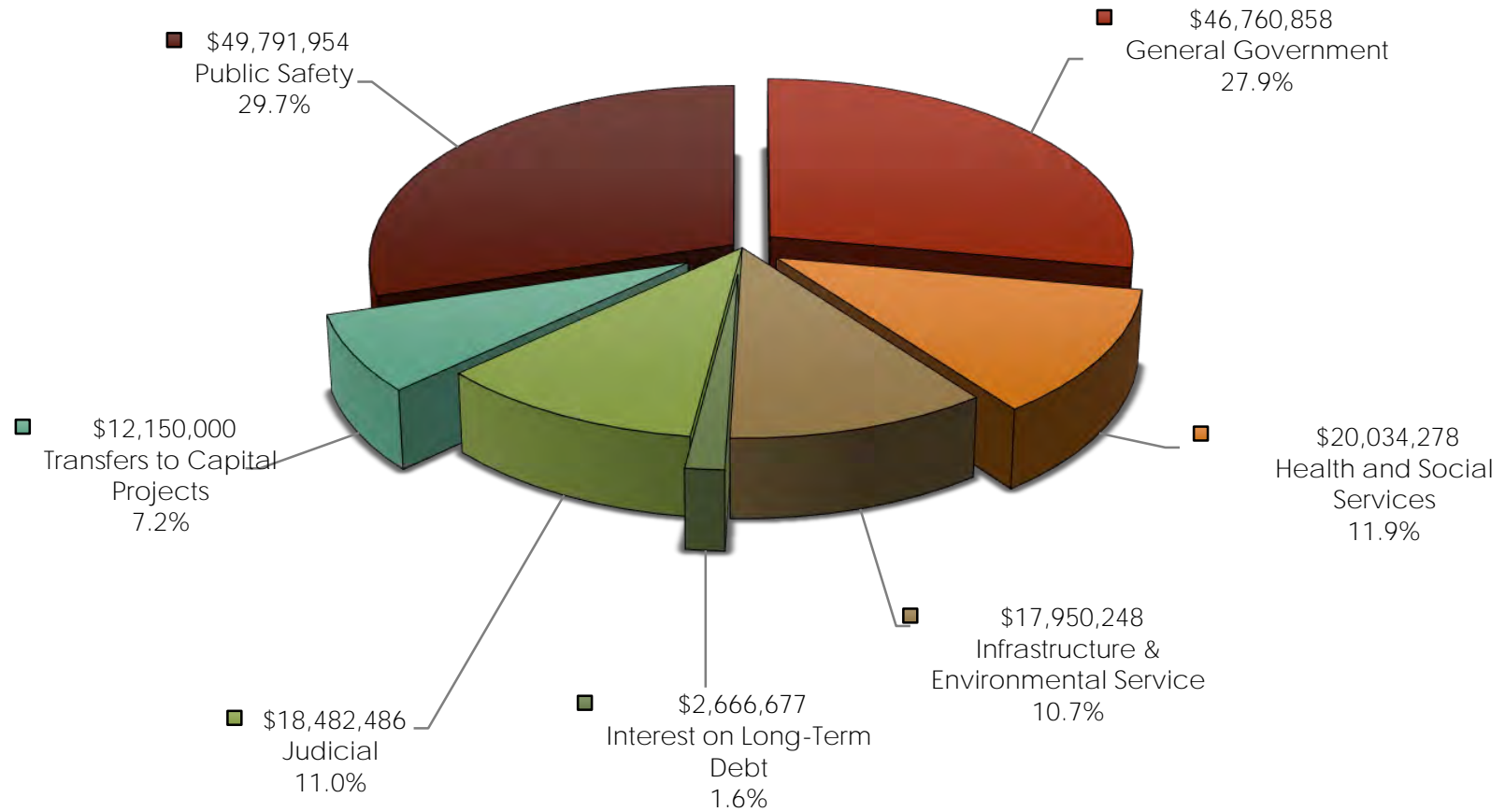
# JUSTICE OF THE PEACE FINES AND FEES FISCAL YEARS 2016 - 2025

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





# FY25 EXPENDITURES BY FUNCTION



# DESCRIPTIONS BY FUNCTION

## GENERAL GOVERNMENT

County Judge (100-400) - main duties are presiding officer of the Commissioners' Court; hearing probate cases and veterans specialty court cases; 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 magistrations 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. Three of the four District Courts in Guadalupe County, the 274<sup>th</sup>, 25<sup>th</sup>, and 2<sup>nd</sup> 25<sup>th</sup> 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. The fourth District Court, the 456<sup>th</sup> District Court (created in 2021) has primarily civil jurisdiction. Each of the four District Court Judges are elected for a four-year term by the voters of their District.

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 Probate 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.

Language Access Fund (438-100) – a special revenue fund for special court costs and may be used by a county or district court to provide language access services for individuals appearing before the court or receiving court services.

Specialty 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 includes drug court and veterans specialty courts and donations to the specialty courts. Funds are to be used for specialty court programs.

Local Youth Diversion Fund (previously 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).

County Attorney Grant Funds (895) – used to account for grants received for the County Attorney’s Office.



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 created 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 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.

Law Enforcement Grants Fund (897) – used to account for grants for the Sheriff's office.

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.

Child Abuse Prevention Fund (431-100) – a special fee fund for special fees collected on specific criminal cases relating to certain child sexual assault. The fee collected must be used to fund child abuse prevention programs in the county where the court is located. The county child abuse prevention fund shall be administered by or under the direction of the Commissioners Court.

### **INFRASTRUCTURE & ENVIRONMENTAL SERVICES**

County Engineer (100-410) - The Director of Engineering works with Commissioners Court, other county departments, and the public to define and solve problems by providing civil engineering expertise. The Engineering department 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 subdivision regulations and as well as implementation of the county thoroughfare plan. The Director of Engineering may represent 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

Other Environmental Services (100-670) – in October 2023 the two (2) citizens' collections stations located in the County were no longer operational (Marion and Kingsbury sites) and now provides a 'County Cleanup Day' for waste disposal. 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.

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.

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).

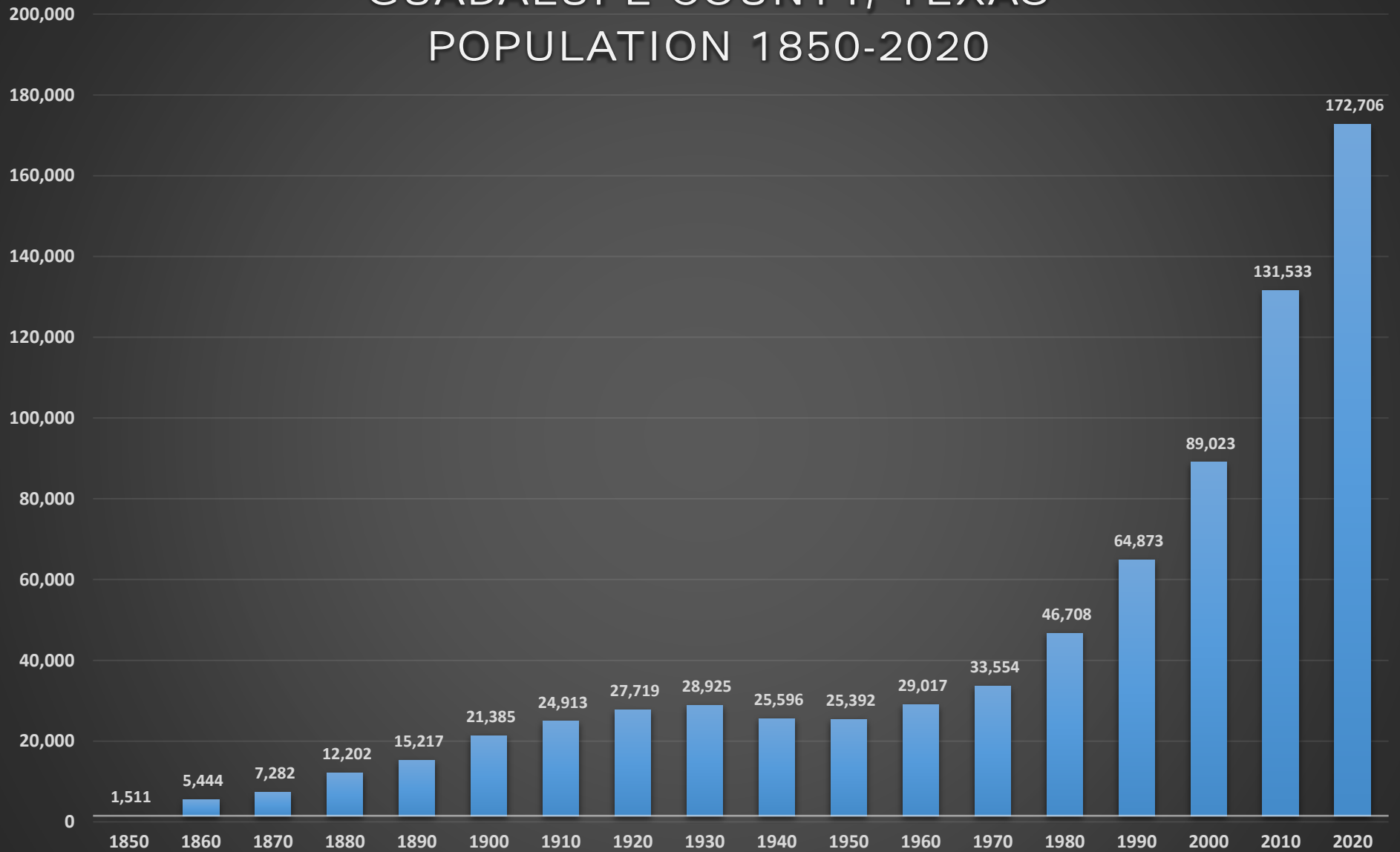
All grant funds received from Texas Juvenile Justice Department (TJJD) are accounted for in Fund 324. The departments in this fund correspond to the grants awarded by TJJD. As required by State law, probation fees paid by juveniles who are placed on probation are in Fund 326, and must be spent in accordance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



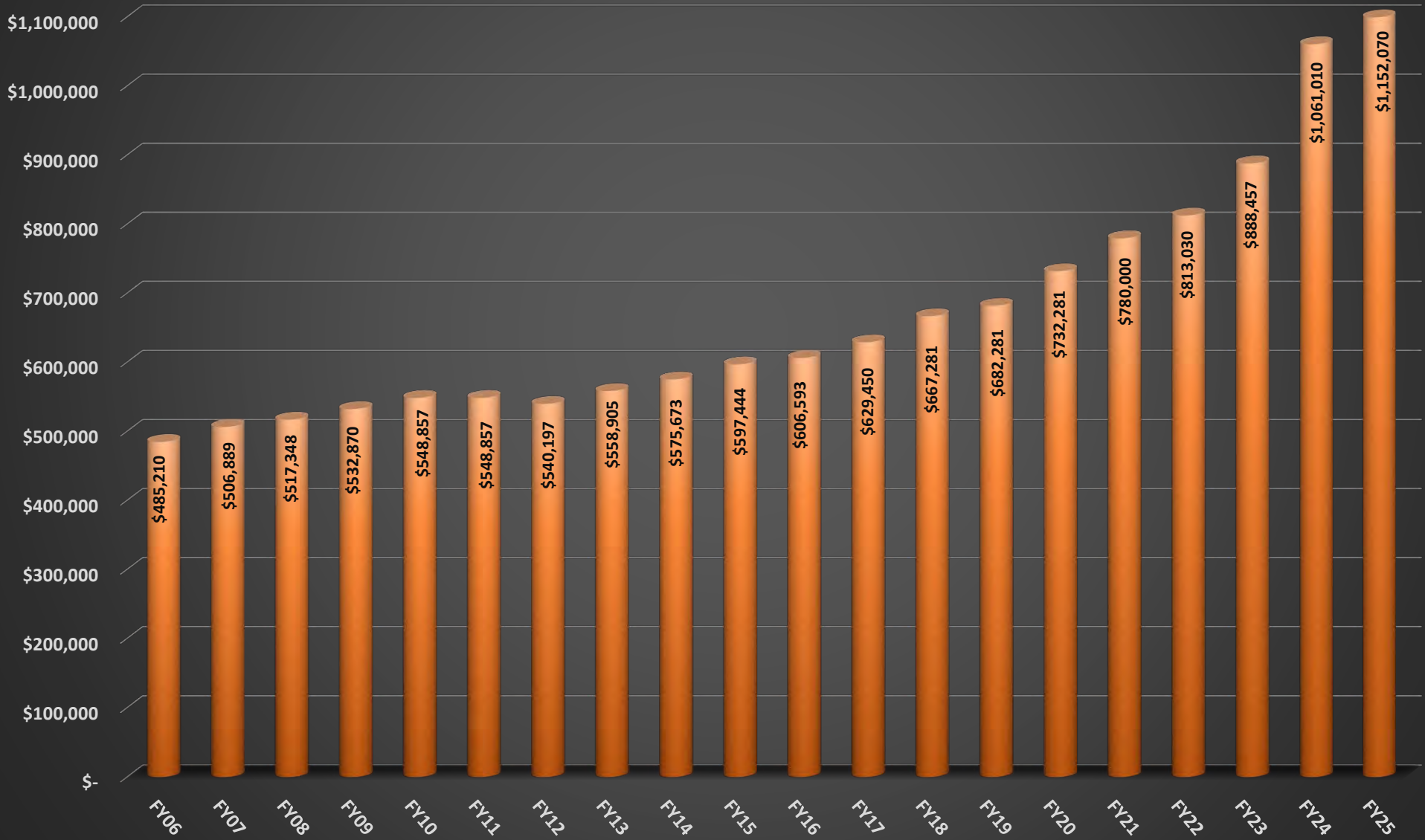
Information for 1850 - 2020 provided by the United States Department of Commerce, Bureau of the Census



# TOTAL FIRE DEPARTMENT FUNDING BY YEAR

## County Funding for Municipal and Volunteer Fire Departments

### Fiscal Years 2006 to 2025



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 100 GENERAL FUND</b>						
<b>DEPT: 400 COUNTY JUDGE</b>						
Personnel Services	\$ 452,981	\$ 377,760	\$ 462,372	\$ 462,372	\$ 460,862	\$ 419,789
Operations	8,336	11,410	21,860	21,860	10,582	15,140
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	-	-	6,200	6,200	5,456	-
DEPT Total: COUNTY JUDGE	461,317	389,170	490,432	490,432	476,900	434,929
<b>DEPT: 401 COMMISSIONERS COURT</b>						
SUB-DEPARTMENT: 00 GENERAL						
Personnel Services	60,842	67,092	72,913	72,913	72,235	184,593
Operations	5,864	10,253	15,726	15,726	7,136	19,045
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	-	6,054	-	-	-	-
SUB-DEPARTMENT Total: GENERAL	66,706	83,399	88,639	88,639	79,371	203,638
SUB-DEPARTMENT: 01 PRECINCT 1						
Personnel Services	95,352	106,504	111,724	111,724	111,617	126,984
Operations	4,154	4,594	5,900	5,900	5,518	6,000
SUB-DEPARTMENT Total: PRECINCT 1	99,506	111,098	117,624	117,624	117,135	132,984
SUB-DEPARTMENT: 02 PRECINCT 2						
Personnel Services	94,802	106,234	122,571	122,571	111,106	126,551
Operations	1,519	3,407	5,500	5,500	1,835	5,000
SUB-DEPARTMENT Total: PRECINCT 2	96,321	109,641	128,071	128,071	112,940	131,551
SUB-DEPARTMENT: 03 PRECINCT 3						
Personnel Services	101,511	116,597	122,227	122,227	121,562	126,406
Operations	2,527	2,930	5,900	5,900	3,591	5,000
SUB-DEPARTMENT Total: PRECINCT 3	104,038	119,527	128,127	128,127	125,153	131,406
SUB-DEPARTMENT: 04 PRECINCT 4						
Personnel Services	106,681	118,323	119,213	119,213	119,061	126,134
Operations	2,593	3,752	5,900	5,900	2,811	5,000
SUB-DEPARTMENT Total: PRECINCT 4	109,274	122,075	125,113	125,113	121,872	131,134
DEPT Total: COMMISSIONERS COURT	475,845	545,740	587,574	587,574	556,472	730,713
<b>DEPT: 403 COUNTY CLERK</b>						
Personnel Services	1,348,231	1,421,118	1,751,498	1,751,498	1,529,941	1,856,299
Operations	40,774	43,421	68,600	68,600	55,150	74,100
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
DEPT Total: COUNTY CLERK	1,389,005	1,464,539	1,820,098	1,820,098	1,585,091	1,930,399
<b>DEPT: 405 VETERANS' SERVICE OFFICER</b>						
Personnel Services	191,887	234,086	293,484	293,484	287,386	315,975
Operations	4,577	4,100	9,100	9,850	7,800	27,340



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
Non Capital Assets	1,752	5,247	-	-	-	-
Capital Outlay	-	-	-	100,093	100,093	-
<b>DEPT Total: VETERANS' SERVICE OFFICER</b>	<b>198,216</b>	<b>243,433</b>	<b>302,584</b>	<b>403,427</b>	<b>395,279</b>	<b>343,315</b>
<b>DEPT: 409 NON DEPARTMENTAL</b>						
Personnel Services	859,008	827,864	492,000	492,000	455,311	492,000
Operations	2,088,732	1,792,663	3,073,849	3,007,945	2,175,298	3,479,634
Non Capital Assets	-	-	-	-	-	800
Capital Outlay	-	463,708	-	-	-	-
TO - Transfers Out	-	-	-	-	-	-
<b>DEPT Total: NON DEPARTMENTAL</b>	<b>2,947,740</b>	<b>3,084,236</b>	<b>3,565,849</b>	<b>3,499,945</b>	<b>2,630,609</b>	<b>3,972,434</b>
<b>DEPT: 410 COUNTY ENGINEER</b>						
Personnel Services	-	301,784	403,874	403,874	267,168	235,772
Operations	-	195,731	316,915	463,980	92,830	462,410
Non Capital Assets	-	-	895	895	-	-
Capital Outlay	-	48,738	-	-	-	-
<b>DEPT Total: COUNTY ENGINEER</b>	<b>-</b>	<b>546,252</b>	<b>721,684</b>	<b>868,749</b>	<b>359,998</b>	<b>698,182</b>
<b>DEPT: 426 COUNTY COURT AT LAW</b>						
Personnel Services	380,094	399,810	428,127	428,127	419,042	484,667
Operations	13,179	25,925	72,180	70,554	22,611	70,119
Non Capital Assets	-	-	-	1,626	1,519	-
<b>DEPT Total: COUNTY COURT AT LAW</b>	<b>393,274</b>	<b>425,734</b>	<b>500,307</b>	<b>500,307</b>	<b>443,172</b>	<b>554,786</b>
<b>DEPT: 427 COUNTY COURT AT LAW NO. 2</b>						
Personnel Services	382,975	393,839	417,028	417,028	408,617	486,259
Operations	180,435	201,194	247,400	247,400	205,664	352,072
Non Capital Assets	2,134	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>DEPT Total: COUNTY COURT AT LAW NO. 2</b>	<b>565,544</b>	<b>595,034</b>	<b>664,428</b>	<b>664,428</b>	<b>614,281</b>	<b>838,331</b>
<b>DEPT: 430 BOND OFFICE / MAGISTRATE</b>						
Personnel Services	-	162,735	231,879	231,879	223,145	241,182
Operations	-	6,881	19,100	19,100	3,868	13,165
Non Capital Assets	-	3,463	-	-	-	-
<b>DEPT Total: BOND OFFICE / MAGISTRATE</b>	<b>-</b>	<b>173,079</b>	<b>250,979</b>	<b>250,979</b>	<b>227,013</b>	<b>254,347</b>
<b>DEPT: 435 COMBINED DISTRICT COURT</b>						
Personnel Services	55,780	20,218	26,691	26,691	20,232	34,227
Operations	834,347	1,110,771	1,521,400	1,521,400	1,203,527	2,296,400
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	5,216	-	-	-	-	-
<b>DEPT Total: COMBINED DISTRICT COURT</b>	<b>895,343</b>	<b>1,130,989</b>	<b>1,548,091</b>	<b>1,548,091</b>	<b>1,223,759</b>	<b>2,330,627</b>
<b>DEPT: 436 25TH JUDICIAL DISTRICT</b>						
Personnel Services	198,791	207,114	229,160	229,160	228,911	245,525
Operations	4,513	6,622	11,471	11,471	5,320	11,493



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
Non Capital Assets	-	309	-	-	-	-
DEPT Total: 25TH JUDICIAL DISTRICT	203,304	214,045	240,631	240,631	234,231	257,018
<b>DEPT: 437 274TH JUDICIAL DISTRICT COURT</b>						
Personnel Services	147,389	153,350	164,911	164,911	163,945	178,479
Operations	3,062	3,729	10,371	10,371	5,729	10,393
Non Capital Assets	-	-	-	-	-	-
DEPT Total: 274TH JUDICIAL DISTRICT COURT	150,451	157,079	175,282	175,282	169,673	188,872
<b>DEPT: 438 2ND 25TH JUDICIAL DISTRICT</b>						
Personnel Services	197,637	205,703	226,139	226,139	225,388	240,080
Operations	4,976	5,896	11,671	11,671	6,100	11,793
Non Capital Assets	-	542	-	-	-	-
Capital Outlay	-	-	-	-	-	-
DEPT Total: 2ND 25TH JUDICIAL DISTRICT	202,613	212,141	237,810	237,810	231,487	251,873
<b>DEPT: 439 456TH DISTRICT COURT</b>						
Personnel Services	196,549	205,427	225,837	225,837	221,167	241,846
Operations	4,988	3,323	11,650	11,650	6,165	11,672
Non Capital Assets	-	1,892	-	-	-	-
DEPT Total: 456TH DISTRICT COURT	201,537	210,642	237,487	237,487	227,332	253,518
<b>DEPT: 450 DISTRICT CLERK</b>						
Personnel Services	975,068	1,070,070	1,229,387	1,229,387	1,135,788	1,379,300
Operations	67,311	68,762	100,441	98,681	73,452	100,700
Non Capital Assets	772	3,525	-	1,760	1,760	3,500
Capital Outlay	-	-	30,000	30,000	10,808	-
DEPT Total: DISTRICT CLERK	1,043,151	1,142,357	1,359,828	1,359,828	1,221,807	1,483,500
<b>DEPT: 451 JUSTICE OF THE PEACE, PRECINCT 1</b>						
Personnel Services	421,514	499,007	558,841	558,841	511,904	573,859
Operations	26,443	32,587	38,700	38,700	32,371	40,200
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
DEPT Total: JUSTICE OF THE PEACE, PRECINCT 1	447,957	531,594	597,541	597,541	544,275	614,059
<b>DEPT: 452 JUSTICE OF THE PEACE, PRECINCT 2</b>						
Personnel Services	157,185	172,461	210,885	210,885	209,780	247,799
Operations	4,192	6,890	8,350	8,350	7,838	8,850
DEPT Total: JUSTICE OF THE PEACE, PRECINCT 2	161,377	179,352	219,235	219,235	217,618	256,649
<b>DEPT: 453 JUSTICE OF THE PEACE, PRECINCT 3</b>						
Personnel Services	242,835	276,818	296,624	296,624	293,038	325,492
Operations	12,694	14,517	17,390	17,390	14,844	18,390
Non Capital Assets	256	-	-	-	-	4,700
DEPT Total: JUSTICE OF THE PEACE, PRECINCT 3	255,785	291,336	314,014	314,014	307,881	348,582
<b>DEPT: 454 JUSTICE OF THE PEACE, PRECINCT 4</b>						



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
Personnel Services	287,248	271,697	349,006	349,006	335,937	369,802
Operations	20,884	21,373	26,740	26,740	19,733	25,500
Non Capital Assets	240	-	-	-	-	-
<b>DEPT Total: JUSTICE OF THE PEACE, PRECINCT 4</b>	<b>308,373</b>	<b>293,070</b>	<b>375,746</b>	<b>375,746</b>	<b>355,670</b>	<b>395,302</b>
<b>DEPT: 475 COUNTY ATTORNEY</b>						
Personnel Services	2,960,462	3,234,704	3,840,449	3,840,449	3,676,358	4,060,989
Operations	70,932	72,492	115,530	113,768	57,482	118,400
Non Capital Assets	272	-	-	1,762	1,761	-
Capital Outlay	-	7,117	8,000	8,000	7,971	-
<b>DEPT Total: COUNTY ATTORNEY</b>	<b>3,031,666</b>	<b>3,314,314</b>	<b>3,963,979</b>	<b>3,963,979</b>	<b>3,743,572</b>	<b>4,179,389</b>
<b>DEPT: 490 ELECTION ADMINISTRATION</b>						
Personnel Services	647,922	663,851	911,397	934,105	877,720	1,101,855
Operations	336,837	183,706	350,455	353,418	317,698	407,465
Non Capital Assets	-	1,787	-	3,639	-	-
Capital Outlay	-	-	8,700	8,700	7,866	60,000
<b>DEPT Total: ELECTION ADMINISTRATION</b>	<b>984,759</b>	<b>849,343</b>	<b>1,270,552</b>	<b>1,299,862</b>	<b>1,203,285</b>	<b>1,569,320</b>
<b>DEPT: 493 HUMAN RESOURCES</b>						
Personnel Services	296,927	433,267	485,287	485,287	451,677	580,767
Operations	39,705	36,391	64,000	64,000	25,157	61,800
<b>DEPT Total: HUMAN RESOURCES</b>	<b>336,633</b>	<b>469,658</b>	<b>549,287</b>	<b>549,287</b>	<b>476,835</b>	<b>642,567</b>
<b>DEPT: 495 COUNTY AUDITOR</b>						
Personnel Services	817,342	981,071	1,186,936	1,186,936	1,130,560	1,323,185
Operations	33,416	37,924	46,825	46,825	36,504	47,543
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	-	-	13,250	13,250	12,606	-
<b>DEPT Total: COUNTY AUDITOR</b>	<b>850,758</b>	<b>1,018,995</b>	<b>1,247,011</b>	<b>1,247,011</b>	<b>1,179,670</b>	<b>1,370,728</b>
<b>DEPT: 496 PURCHASING</b>						
Personnel Services	278,954	397,378	449,955	449,955	429,080	468,212
Operations	8,245	6,593	24,620	24,620	5,735	21,855
Non Capital Assets	-	130	-	-	-	2,250
<b>DEPT Total: PURCHASING</b>	<b>287,198</b>	<b>404,100</b>	<b>474,575</b>	<b>474,575</b>	<b>434,816</b>	<b>492,317</b>
<b>DEPT: 497 COUNTY TREASURER</b>						
Personnel Services	388,524	419,406	523,180	523,180	504,272	561,589
Operations	20,533	29,738	36,800	36,800	28,494	40,100
<b>DEPT Total: COUNTY TREASURER</b>	<b>409,057</b>	<b>449,144</b>	<b>559,980</b>	<b>559,980</b>	<b>532,765</b>	<b>601,689</b>
<b>DEPT: 499 TAX ASSESSOR COLLECTOR</b>						
Personnel Services	1,498,327	1,673,956	1,931,039	1,939,139	1,815,149	2,033,488
Operations	50,353	47,175	66,520	65,020	63,954	77,320
Non Capital Assets	-	5,726	6,600	-	-	12,000
Capital Outlay	-	-	-	-	-	18,500
<b>DEPT Total: TAX ASSESSOR COLLECTOR</b>	<b>1,548,680</b>	<b>1,726,857</b>	<b>2,004,159</b>	<b>2,004,159</b>	<b>1,879,103</b>	<b>2,141,308</b>



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 503 MANAGEMENT INFORMATION SERVICES</b>						
Personnel Services	671,715	794,693	909,215	909,215	846,124	945,037
Operations	1,753,730	2,045,617	2,455,069	2,457,653	2,021,090	2,601,862
Non Capital Assets	1,371	10,649	8,600	14,144	8,742	-
Capital Outlay	-	501,119	275,000	275,000	183,387	188,000
DEPT Total: MANAGEMENT INFORMATION SERVICES	2,426,816	3,352,078	3,647,884	3,656,012	3,059,344	3,734,899
<b>DEPT: 516 BUILDING MAINTENANCE</b>						
Personnel Services	766,420	847,964	1,101,957	1,101,957	957,744	1,328,917
Operations	685,854	428,846	643,969	647,469	530,407	756,900
Non Capital Assets	3,779	-	6,964	6,964	3,746	2,500
Capital Outlay	-	-	54,300	54,300	52,472	-
DEPT Total: BUILDING MAINTENANCE	1,456,053	1,276,811	1,807,190	1,810,690	1,544,369	2,088,317
<b>DEPT: 517 GROUNDS MAINTENANCE</b>						
Personnel Services	43,868	83,239	167,263	167,263	90,848	163,888
Operations	53,603	61,764	68,250	68,250	41,233	83,250
Non Capital Assets	1,121	-	-	-	-	2,500
Capital Outlay	-	25,384	-	-	-	-
DEPT Total: GROUNDS MAINTENANCE	98,592	170,386	235,513	235,513	132,081	249,638
<b>DEPT: 543 FIRE DEPARTMENTS</b>						
Personnel Services	230,459	1,028,645	1,667,718	1,667,718	1,504,627	1,929,861
Operations	120,302	278,390	404,000	447,910	338,416	414,300
Non Capital Assets	28,411	55,714	74,600	112,659	70,080	39,000
Other Services	813,030	888,457	1,061,015	1,061,015	1,061,010	1,152,070
Capital Outlay	203,035	129,603	791,300	717,791	583,261	103,750
DEPT Total: FIRE DEPARTMENTS	1,395,238	2,380,809	3,998,633	4,007,093	3,557,394	3,638,981
<b>DEPT: 545 FIRE MARSHAL / EMC</b>						
Personnel Services	412,778	462,565	419,194	419,194	387,571	465,232
Operations	84,890	84,886	175,450	193,898	142,511	223,300
Non Capital Assets	14,823	12,437	19,225	15,717	14,378	5,200
Capital Outlay	17,716	122,516	97,525	214,199	159,193	76,000
DEPT Total: FIRE MARSHAL / EMC	530,206	682,404	711,394	843,008	703,653	769,732
<b>DEPT: 551 CONSTABLE, PRECINCT 1</b>						
Personnel Services	223,636	237,457	294,113	294,113	261,327	301,257
Operations	43,830	39,928	48,650	64,426	43,532	50,250
Non Capital Assets	957	19,706	6,508	9,408	3,653	4,400
Capital Outlay	37,489	86,496	-	42,156	42,155	-
DEPT Total: CONSTABLE, PRECINCT 1	305,913	383,587	349,271	410,103	350,667	355,907
<b>DEPT: 552 CONSTABLE, PRECINCT 2</b>						
Personnel Services	241,448	268,313	307,503	307,503	272,331	313,594
Operations	37,951	42,687	76,000	72,500	58,461	75,250
Non Capital Assets	20,306	17,089	-	3,500	3,500	-



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
Capital Outlay	37,045	-	-	42,156	42,155	-
DEPT Total: CONSTABLE, PRECINCT 2	336,749	328,089	383,503	425,659	376,448	388,844
<b>DEPT: 553 CONSTABLE, PRECINCT 3</b>						
Personnel Services	236,805	274,166	297,122	297,122	293,003	312,940
Operations	38,439	60,620	56,500	106,216	65,245	63,510
Non Capital Assets	17,683	13,446	6,000	5,994	5,495	7,852
Capital Outlay	-	11,452	95,000	196,804	149,982	-
DEPT Total: CONSTABLE, PRECINCT 3	292,927	359,685	454,622	606,136	513,725	384,302
<b>DEPT: 554 CONSTABLE, PRECINCT 4</b>						
Personnel Services	242,570	269,497	299,028	299,028	290,870	304,034
Operations	41,993	40,964	75,410	86,789	59,010	100,610
Non Capital Assets	1,395	23,122	13,998	2,619	2,619	5,300
Capital Outlay	-	43,607	-	-	-	71,600
DEPT Total: CONSTABLE, PRECINCT 4	285,959	377,189	388,436	388,436	352,498	481,544
<b>DEPT: 560 COUNTY SHERIFF</b>						
Personnel Services	11,908,840	13,823,076	16,071,723	16,071,723	15,472,432	17,566,024
Operations	1,299,141	1,451,623	2,070,900	2,223,286	1,969,014	2,035,750
Non Capital Assets	40,507	94,635	60,010	255,195	240,365	46,085
Capital Outlay	555,300	249,456	1,168,617	2,089,122	1,303,447	1,142,600
TO - Transfers Out	25,917	37,300	40,000	57,759	57,758	-
DEPT Total: COUNTY SHERIFF	13,829,707	15,656,090	19,411,250	20,697,085	19,043,016	20,790,459
<b>DEPT: 562 DEPARTMENT OF PUBLIC SAFETY</b>						
<b>SUB-DEPARTMENT: 62 HIGHWAY PATROL</b>						
Personnel Services	127,514	133,904	144,891	144,891	144,554	149,469
Operations	20,504	19,109	24,972	24,972	21,161	24,972
Non Capital Assets	-	577	-	-	-	2,000
SUB-DEPARTMENT Total: HIGHWAY PATROL	148,018	153,590	169,863	169,863	165,715	176,441
<b>SUB-DEPARTMENT: 63 COMMERCIAL VEHICLE ENFORCEMENT</b>						
Personnel Services	-	20,640	55,358	55,358	55,150	60,056
Operations	4,221	5,653	8,500	8,500	3,630	14,500
Non Capital Assets	-	1,682	-	-	-	-
SUB-DEPARTMENT Total: COMMERCIAL VEHICLE ENF	4,221	27,975	63,858	63,858	58,781	74,556
DEPT Total: DEPARTMENT OF PUBLIC SAFETY	152,239	181,564	233,721	233,721	224,496	250,997
<b>DEPT: 570 COUNTY JAIL</b>						
Personnel Services	6,590,531	7,108,960	9,759,710	9,902,769	9,570,017	10,867,797
Operations	2,198,469	2,367,208	2,501,700	2,967,222	2,845,554	2,909,700
Non Capital Assets	12,698	21,838	-	18,697	16,242	17,000
Capital Outlay	10,604	503,419	150,000	1,363,611	1,073,666	1,048,000
SUB-DEPARTMENT Total: GENERAL	8,812,301	10,001,424	12,411,410	14,252,299	13,505,480	14,842,497
DEPT Total: COUNTY JAIL	8,812,301	10,001,424	12,411,410	14,252,299	13,505,480	14,842,497





# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 572 ADULT PROBATION (CSCD) SUPPORT</b>						
Operations	44,596	43,678	53,300	53,300	42,667	57,500
DEPT Total: ADULT PROBATION (CSCD) SUPPORT	44,596	43,678	53,300	53,300	42,667	57,500
<b>DEPT: 574 JUVENILE PROB/DETENTION SUPPORT</b>						
Personnel Services	34,472	34,610	34,635	34,635	34,635	34,635
Operations	61,569	83,624	92,000	92,000	79,340	101,500
Transfers Out	4,262,222	4,436,780	4,698,078	4,698,078	4,698,078	5,049,931
DEPT Total: JUVENILE PROB/DETENTION SUPPORT	4,358,263	4,555,014	4,824,713	4,824,713	4,812,053	5,186,066
<b>DEPT: 630 HEALTH &amp; SOCIAL SERVICES</b>						
Operations	3,680,689	3,288,007	4,745,729	4,745,729	3,791,995	4,887,302
OT - Other Services	461,891	466,173	502,258	502,258	500,146	533,293
DEPT Total: HEALTH & SOCIAL SERVICES	4,142,580	3,754,180	5,247,987	5,247,987	4,292,140	5,420,595
<b>DEPT: 635 ENVIRONMENTAL HEALTH</b>						
Personnel Services	597,054	617,269	803,785	803,785	717,984	994,184
Operations	33,603	43,122	51,207	51,207	35,966	62,350
Non Capital Assets	470	-	660	660	-	500
Capital Outlay	65,376	47,303	55,000	55,000	45,055	65,000
DEPT Total: ENVIRONMENTAL HEALTH	696,503	707,694	910,652	910,652	799,005	1,122,034
<b>DEPT: 637 ANIMAL CONTROL</b>						
Personnel Services	254,792	290,636	385,156	385,156	344,094	480,568
Operations	43,802	56,239	65,450	65,450	41,243	67,100
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	-	45,612	-	-	-	114,000
DEPT Total: ANIMAL CONTROL	298,593	392,488	450,606	450,606	385,337	661,668
<b>DEPT: 665 AGRICULTURE EXTENSION SERVICE</b>						
Personnel Services	268,546	323,820	350,594	350,594	349,805	370,616
Operations	23,474	26,919	36,050	36,050	26,325	40,050
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	-	49,391	67,657	67,657	63,875	-
DEPT Total: AGRICULTURE EXTENSION SERVICE	292,021	400,130	454,301	454,301	440,005	410,666
<b>DEPT: 670 OTHER ENVIRONMENTAL SERVICES</b>						
Operations	-	-	-	12,600	12,524	50,000
Other Services	152,160	156,938	161,871	149,271	17,876	6,000
DEPT Total: OTHER ENVIRONMENTAL SERVICES	152,160	156,938	161,871	161,871	30,399	56,000
<b>DEPT: 700 TRANSFERS (IN) /OUT</b>						
TO - Transfers Out	3,101,091	16,700,000	3,150,000	5,242,600	5,242,600	12,150,000
DEPT Total: TRANSFERS (IN) /OUT	3,101,091	16,700,000	3,150,000	5,242,600	5,242,600	12,150,000
<b>FUND Total: GENERAL FUND</b>	<b>60,758,089</b>	<b>81,922,473</b>	<b>83,565,400</b>	<b>89,402,242</b>	<b>80,879,971</b>	<b>100,175,400</b>

**FUND: 200 ROAD & BRIDGE FUND**



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
DEPT: 620 UNIT ROAD SYSTEM						
Personnel Services	\$ 4,962,135	\$ 4,969,852	\$ 6,162,119	\$ 6,047,119	\$ 5,043,409	\$ 6,488,537
Operations	4,011,086	5,367,725	6,949,950	7,134,451	4,812,037	8,100,142
Non Capital Assets	5,745	33,336	3,000	12,930	12,146	17,900
Capital Outlay	56,587	1,749,892	1,754,005	2,037,939	1,717,973	2,551,547
Transfers Out	398,334	1,075,702	64,000	64,000	-	-
<b>FUND Total: ROAD &amp; BRIDGE FUND</b>	<b>9,433,887</b>	<b>13,196,508</b>	<b>14,933,074</b>	<b>15,296,439</b>	<b>11,585,565</b>	<b>17,158,126</b>

## FUND: 202 TxDOT INFRASTRUCTURE GRANT

DEPT: 100 SPECIAL REVENUE						
Personnel Services	-	-	-	-	-	-
Operations	21,580	-	-	-	-	37,940
GR - Grant Expenses	552,088	-	-	-	-	-
<b>FUND Total: TxDOT INFRASTRUCTURE GRANT</b>	<b>573,668</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,940</b>

## FUND: 400 LAW LIBRARY FUND

DEPT: 100 SPECIAL REVENUE						
Personnel Services	-	-	-	-	-	-
Operations	15,249	20,418	35,000	35,000	25,236	35,000
<b>FUND Total: LAW LIBRARY FUND</b>	<b>15,249</b>	<b>20,418</b>	<b>35,000</b>	<b>35,000</b>	<b>25,236</b>	<b>35,000</b>

## FUND: 401 COUNTY JURY FUND

DEPT: 100 SPECIAL REVENUE						
Operations	-	660	40,000	40,000	6,684	40,000
<b>FUND Total: COUNTY JURY FUND</b>	<b>-</b>	<b>660</b>	<b>40,000</b>	<b>40,000</b>	<b>6,684</b>	<b>40,000</b>

## FUND: 408 FIRE CODE INSPECTION FEE FUND

DEPT: 100 SPECIAL REVENUE						
Personnel Services	92,287	103,517	355,724	355,724	261,740	347,006
Operations	7,847	23,244	68,200	68,200	24,348	91,500
Non Capital Assets	3,958	4,204	3,700	3,700	1,818	-
Capital Outlay	-	24,799	36,000	36,000	17,837	75,000
<b>FUND Total: FIRE CODE INSPECTION FEE FUND</b>	<b>104,092</b>	<b>155,764</b>	<b>463,624</b>	<b>463,624</b>	<b>305,742</b>	<b>513,506</b>

## FUND: 409 SHERIFF'S DONATION FUND

DEPT: 100 SPECIAL REVENUE						
Operations	22,036	4,556	6,700	20,862	15,189	8,168
<b>FUND Total: SHERIFF'S DONATION FUND</b>	<b>22,036</b>	<b>4,556</b>	<b>6,700</b>	<b>20,862</b>	<b>15,189</b>	<b>8,168</b>

## FUND: 410 COUNTY CLERK RECORDS MGMT FUND

DEPT: 100 SPECIAL REVENUE						
Personnel Services	-	-	-	-	-	-
Operations	150,213	211,807	688,000	688,000	237,794	679,000
Non Capital Assets	-	-	1,000	1,000	-	1,200
Capital Outlay	-	-	150,000	150,000	-	50,000
<b>FUND Total: COUNTY CLERK RECORDS MGMT FUND</b>	<b>150,213</b>	<b>211,807</b>	<b>839,000</b>	<b>839,000</b>	<b>237,794</b>	<b>730,200</b>



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 411 CO. CLERK RECORDS ARCHIVE-GF</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	350,000	418,675	500,000	500,000	500,000	500,000
<b>FUND Total: CO. CLERK RECORDS ARCHIVE-GF</b>	350,000	418,675	500,000	500,000	500,000	500,000
<b>FUND: 412 COUNTY RECORDS MANAGEMENT</b>						
DEPT: 100 SPECIAL REVENUE						
Personnel Services	-	-	-	-	-	-
Operations	27,706	47,812	32,750	32,750	31,235	8,500
<b>FUND Total: COUNTY RECORDS MANAGEMENT</b>	27,706	47,812	32,750	32,750	31,235	8,500
<b>FUND: 413 VITAL STATISTICS PRESERVATION-GF</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	3,460	2,857	12,000	12,000	4,888	16,000
<b>FUND Total: VITAL STATISTICS PRESERVATION-GF</b>	3,460	2,857	12,000	12,000	4,888	16,000
<b>FUND: 414 COURTHOUSE SECURITY</b>						
DEPT: 100 SPECIAL REVENUE						
Personnel Services	26,752	34,147	48,844	48,844	42,342	48,844
Operations	62,055	4,585	20,000	20,000	8,591	25,000
Non Capital Assets	8,983	372	5,000	5,000	790	-
Capital Outlay	5,448	-	-	-	-	-
<b>FUND Total: COURTHOUSE SECURITY</b>	103,238	39,104	73,844	73,844	51,723	73,844
<b>FUND: 415 DISTRICT CLERK RECORDS MGMT</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	15,000	-	-	-	-	12,331
<b>FUND Total: DISTRICT CLERK RECORDS MGMT</b>	15,000	-	-	-	-	12,331
<b>FUND: 416 JUSTICE COURT ASSISTANCE &amp; TECH</b>						
DEPT: 100 SPECIAL REVENUE						
SUB-DEPARTMENT: 00 GENERAL						
Operations	-	-	10,000	10,000	-	10,000
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
SUB-DEPARTMENT Total: GENERAL	-	-	10,000	10,000	-	10,000
SUB-DEPARTMENT: 01 PRECINCT 1						
Operations	852	7,287	13,700	13,700	1,405	13,700
Non Capital Assets	7,712	5,973	9,200	9,433	8,747	1,800
Capital Outlay	-	6,477	-	-	-	6,000
SUB-DEPARTMENT Total: PRECINCT 1	8,564	19,737	22,900	23,133	10,152	21,500
SUB-DEPARTMENT: 02 PRECINCT 2						
Operations	384	600	500	757	756	-
SUB-DEPARTMENT Total: PRECINCT 2	384	600	500	757	756	-
SUB-DEPARTMENT: 03 PRECINCT 3						



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
Operations	-	-	5,500	5,500	-	-
Non Capital Assets	310	-	-	-	-	-
<b>SUB-DEPARTMENT Total: PRECINCT 3</b>	<b>310</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>-</b>
 SUB-DEPARTMENT: 04 PRECINCT 4						
Operations	998	1,033	2,700	2,700	1,020	2,700
Non Capital Assets	3,751	-	-	-	-	-
<b>SUB-DEPARTMENT Total: PRECINCT 4</b>	<b>4,749</b>	<b>1,033</b>	<b>2,700</b>	<b>2,700</b>	<b>1,020</b>	<b>2,700</b>
 SUB-DEPARTMENT: 34 CONSTABLE, PCT 4						
Operations	-	-	-	-	-	300
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>
<b>FUND Total: JUSTICE COURT ASSISTANCE &amp; TECH</b>	<b>14,007</b>	<b>21,369</b>	<b>41,600</b>	<b>42,090</b>	<b>11,928</b>	<b>34,500</b>
 <b>FUND: 417 CO &amp; DIST COURT TECHNOLOGY FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	-	2,983	15,000	15,000	200	15,000
<b>FUND Total: CO &amp; DIST COURT TECHNOLOGY FUND</b>	<b>-</b>	<b>2,983</b>	<b>15,000</b>	<b>15,000</b>	<b>200</b>	<b>15,000</b>
 <b>FUND: 418 JP JUSTICE COURT SECURITY</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	2,945	2,330	6,000	6,000	1,878	6,000
<b>FUND Total: JP JUSTICE COURT SECURITY</b>	<b>2,945</b>	<b>2,330</b>	<b>6,000</b>	<b>6,000</b>	<b>1,878</b>	<b>6,000</b>
 <b>FUND: 419 JUSTICE COURT SUPPORT FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Non Capital Assets	-	-	-	1,204	-	-
<b>FUND Total: JUSTICE COURT SUPPORT FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,204</b>	<b>-</b>	<b>-</b>
 <b>FUND: 420 SURPLUS FUNDS-ELECTION CONTRACTS</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	30,000	17,070	41,000	41,000	19,889	66,600
Transfers Out	12,500	-	-	-	-	-
<b>FUND Total: SURPLUS FUNDS-ELECTION CONTRACT</b>	<b>42,500</b>	<b>17,070</b>	<b>41,000</b>	<b>41,000</b>	<b>19,889</b>	<b>66,600</b>
 <b>FUND: 422 HAVA FUND</b>						
DEPT: 120 SPECIAL REVENUE						
Operations	20,630	-	-	-	-	-
Non Capital Assets	1,500	-	-	-	-	-
Capital Outlay	52,869	-	-	-	-	-
DEPT Total: SPECIAL REVENUE	74,999	-	-	-	-	-
<b>FUND Total: HAVA FUND</b>	<b>74,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>FUND: 427 COUNTY CLERK OF COURT FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	-	-	-	-	-	50,000
<b>FUND Total: COUNTY CLERK OF COURT FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 429 DISTRICT CLERK OF COURT FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	-	-	-	-	-	150,000
<b>FUND Total: DISTRICT CLERK OF COURT FUND</b>	-	-	-	-	-	150,000
<b>FUND: 430 COURT REPORTER FEE (GC 51.601)</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	34,527	52,067	75,000	75,000	45,690	75,000
<b>FUND Total: COURT REPORTER FEE (GC 51.601)</b>	34,527	52,067	75,000	75,000	45,690	75,000
<b>FUND: 431 CHILD ABUSE PREVENTION FUND</b>						
DEPT: 100 SPECIAL REVENUE						
OT - Other Services	5,000	5,000	-	-	-	-
<b>FUND Total: CHILD ABUSE PREVENTION FUND</b>	5,000	5,000	-	-	-	-
<b>FUND: 432 DIST CLK RECORDS ARCHIVE -GF</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	35,000	-	-	-	-	7,000
<b>FUND Total: DIST CLK RECORDS ARCHIVE -GF</b>	35,000	-	-	-	-	7,000
<b>FUND: 433 COURT RECORDS PRESERVATION-GF</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	60,000	31,242	-	-	-	-
<b>FUND Total: COURT RECORDS PRESERVATION-GF</b>	60,000	31,242	-	-	-	-
<b>FUND: 434 JUDICIAL PROBATE EDUCATION FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	-	-	3,000	3,000	521	5,000
<b>FUND Total: JUDICIAL PROBATE EDUCATION FUND</b>	-	-	3,000	3,000	521	5,000
<b>FUND: 435 ALTERNATIVE DISPUTE RESOLUTION</b>						
DEPT: 100 SPECIAL REVENUE						
OT - Other Services	40,000	36,667	40,000	40,000	40,000	40,000
<b>FUND Total: ALTERNATIVE DISPUTE RESOLUTION</b>	40,000	36,667	40,000	40,000	40,000	40,000
<b>FUND: 436 COURT-INITIATED GUARDIANSHIPS</b>						
DEPT: 100 SPECIAL REVENUE						
Operations	4,350	8,000	25,000	25,000	3,375	25,000
<b>FUND Total: COURT-INITIATED GUARDIANSHIPS</b>	4,350	8,000	25,000	25,000	3,375	25,000
<b>FUND: 437 CHILD SAFETY FEE-GF</b>						
DEPT: 100 SPECIAL REVENUE						
OT - Other Services	72,500	70,000	74,800	74,800	74,800	76,000
<b>FUND Total: CHILD SAFETY FEE-GF</b>	72,500	70,000	74,800	74,800	74,800	76,000
<b>FUND: 438 LANGUAGE ACCESS FUND</b>						
DEPT: 100 SPECIAL REVENUE						



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
Operations	-	-	15,000	15,000	-	25,000
<b>FUND Total: LANGUAGE ACCESS FUND</b>	-	-	15,000	15,000	-	25,000

## FUND: 440 SPECIALTY COURTS(WAS DRUG CT)-GF

### DEPT: 100 SPECIAL REVENUE

Operations	10,172	5,882	26,750	26,750	8,491	26,750
OT - Other Services	-	-	1,000	1,000	-	1,000
<b>DEPT Total: SPECIAL REVENUE</b>	10,172	5,882	27,750	27,750	8,491	27,750

### DEPT: 110 VETERANS TREATMENT COURT

Operations	1,066	134	25,000	25,000	-	15,000
<b>DEPT Total: VETERANS TREATMENT COURT</b>	1,066	134	25,000	25,000	-	15,000

<b>FUND Total: SPECIALTY COURTS(WAS DRUG CT)-GF</b>	11,239	6,016	52,750	52,750	8,491	42,750
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## FUND: 445 CA PRE-TRIAL INTERVENTION PROG

### DEPT: 100 SPECIAL REVENUE

Operations	2,400	17,300	20,000	22,300	24,300	40,000
<b>FUND Total: CA PRE-TRIAL INTERVENTION PROG</b>	2,400	17,300	20,000	22,300	24,300	40,000

## FUND: 480 HOTEL OCCUPANCY

### DEPT: 100 SPECIAL REVENUE

Operations	-	-	10,000	10,000	-	20,000
<b>FUND Total: HOTEL OCCUPANCY</b>	-	-	10,000	10,000	-	20,000

## FUND: 487 COUNTY COURT RECORDS MGT FUND

### DEPT: 100 SPECIAL REVENUE

Operations	-	-	-	-	-	25,000
<b>FUND Total: COUNTY COURT RECORDS MGT FUND</b>	-	-	-	-	-	25,000

## FUND: 489 DISTRICT COURT RECORDS MGT FUND

### DEPT: 100 SPECIAL REVENUE

Operations	-	-	-	-	-	88,286
<b>FUND Total: DISTRICT COURT RECORDS MGT FUND</b>	-	-	-	-	-	88,286

## FUND: 498 BAIL BOND SECURITY FUND

### DEPT: 100 SPECIAL REVENUE

Operations	-	-	3,700	3,700	306	3,700
<b>FUND Total: BAIL BOND SECURITY FUND</b>	-	-	3,700	3,700	306	3,700

## FUND: 499 EMPLOYEE FUND-GF

### DEPT: 100 SPECIAL REVENUE

Operations	870	826	10,100	10,100	5,336	10,100
OT - Other Services	41	164	100	100	45	100
<b>FUND Total: EMPLOYEE FUND-GF</b>	911	990	10,200	10,200	5,381	10,200

## FUND: 505 LAW ENFORCEMENT TRAINING FUNDS

### DEPT: 100 SPECIAL REVENUE



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>SUB-DEPARTMENT: 30 SHERIFF'S DEPT</b>						
Operations	6,664	14,424	-	25,219	21,324	-
<b>SUB-DEPARTMENT Total: SHERIFF'S DEPT</b>	6,664	14,424	-	25,219	21,324	-
<b>SUB-DEPARTMENT: 31 CONSTABLE, PCT 1</b>						
Operations	210	-	-	5,953	-	-
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 1</b>	210	-	-	5,953	-	-
<b>SUB-DEPARTMENT: 32 CONSTABLE, PCT 2</b>						
Operations	-	-	-	9,414	2,636	-
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 2</b>	-	-	-	9,414	2,636	-
<b>SUB-DEPARTMENT: 33 CONSTABLE, PCT 3</b>						
Operations	1,401	1,487	-	3,001	330	-
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 3</b>	1,401	1,487	-	3,001	330	-
<b>SUB-DEPARTMENT: 34 CONSTABLE, PCT 4</b>						
Operations	-	-	-	3,726	-	-
<b>SUB-DEPARTMENT Total: CONSTABLE, PCT 4</b>	-	-	-	3,726	-	-
<b>SUB-DEPARTMENT: 35 C.A. INVESTIGATOR TRAINING FUNDS</b>						
Operations	-	1,375	-	1,759	-	-
<b>SUB-DEPARTMENT Total: C.A. INVESTIGATOR TRAINING FUNDS</b>	-	1,375	-	1,759	-	-
<b>SUB-DEPARTMENT: 36 FIRE MARSHAL TRAINING FUNDS</b>						
Operations	-	-	-	-	-	-
<b>SUB-DEPARTMENT Total: FIRE MARSHAL TRAINING FUNDS</b>	-	-	-	-	-	-
<b>FUND Total: LAW ENFORCEMENT TRAINING FUNDS</b>	8,274	17,286	-	49,072	24,290	-
<b>FUND: 600 DEBT SERVICE</b>						
<b>DEPT: 680 DEBT SERVICE</b>						
Debt Service	2,656,144	2,668,690	2,684,513	2,684,513	2,683,312	2,666,677
<b>FUND Total: DEBT SERVICE</b>	2,656,144	2,668,690	2,684,513	2,684,513	2,683,312	2,666,677
<b>FUND: 700 CAPITAL PROJECT FUND</b>						
Operations	4,900	-	2,500,000	2,500,000	1,607,905	1,074,000
Non Capital Assets	-	-	-	-	-	-
Capital Outlay	1,215,663	8,832,728	10,623,971	11,876,400	3,715,377	12,681,000
Transfers Out	-	-	-	18,676	18,676	-
<b>FUND Total: CAPITAL PROJECT FUND</b>	1,220,563	8,832,728	13,123,971	14,395,076	5,341,958	13,755,000
<b>FUND: 701 TAX NOTES 2020/2017/2013</b>						
Capital Outlay	6,332,732	2,029,156	-	-	-	-
<b>FUND Total: TAX NOTES 2020/2017/2013</b>	6,332,732	2,029,156	-	-	-	-
<b>FUND: 714 RECOVERY FUND GRANTS</b>						
<b>DEPT: 930 AMERICAN RESCUE PLAN</b>						



# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>SUB-DEPARTMENT: 41 Essential Workers</b>						
Personnel Services	1,713,989	-	-	-	-	-
<b>SUB-DEPARTMENT Total: Essential Workers</b>	<b>1,713,989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUB-DEPARTMENT: 42 Essential Workers County Funded</b>						
Personnel Services	236,280	-	-	-	-	-
<b>SUB-DEPARTMENT Total: Essential Workers County Fur</b>	<b>236,280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUB-DEPARTMENT: 43 Public Health/Economic Impact</b>						
Operations	-	100,000	700,000	-	-	-
Capital Outlay	773,067	1,647,688	23,000,000	20,907,307	3,002,959	18,500,000
<b>SUB-DEPARTMENT Total: Public Health/Economic Impac</b>	<b>773,067</b>	<b>1,747,688</b>	<b>23,700,000</b>	<b>20,907,307</b>	<b>3,002,959</b>	<b>18,500,000</b>
<b>SUB-DEPARTMENT: 44 Revenue Loss Funding</b>						
Operations	85,000	400,000	765,000	2,365,000	1,287,878	500,000
Capital Outlay	-	525,875	3,260,000	3,760,000	1,479,988	876,673
<b>SUB-DEPARTMENT Total: Revenue Loss Funding</b>	<b>85,000</b>	<b>925,875</b>	<b>4,025,000</b>	<b>6,125,000</b>	<b>2,767,866</b>	<b>1,376,673</b>
<b>FUND Total: RECOVERY FUND GRANTS</b>	<b>2,808,336</b>	<b>2,673,564</b>	<b>27,725,000</b>	<b>27,032,307</b>	<b>5,770,824</b>	<b>19,876,673</b>
<b>FUND: 800 JAIL COMMISSARY FUND</b>						
DEPT: 100 SPECIAL REVENUE						
Personnel Services	-	-	-	-	-	-
Operations	273,701	357,785	345,000	489,792	424,225	355,000
Non Capital Assets	7,842	2,103	-	30,396	30,275	-
Capital Outlay	5,682	-	-	44,425	44,423	-
<b>FUND Total: JAIL COMMISSARY FUND</b>	<b>287,225</b>	<b>359,888</b>	<b>345,000</b>	<b>564,613</b>	<b>498,924</b>	<b>355,000</b>
<b>FUND: 850 EMPLOYEE HEALTH BENEFITS</b>						
DEPT: 698 MEDICAL / DENTAL INSURANCE						
Operations	49,194	48,750	76,600	54,850	54,850	71,600
Other Services	6,540,260	8,020,546	7,987,500	9,834,805	9,834,801	9,673,500
<b>FUND Total: EMPLOYEE HEALTH BENEFITS</b>	<b>6,589,454</b>	<b>8,069,296</b>	<b>8,064,100</b>	<b>9,889,655</b>	<b>9,889,651</b>	<b>9,745,100</b>
<b>FUND: 855 WORKERS' COMPENSATION FUND</b>						
DEPT: 699 WORKERS COMPENSATION						
Operations	322,387	329,578	375,000	375,000	329,578	450,000
<b>FUND Total: WORKERS' COMPENSATION FUND</b>	<b>322,387</b>	<b>329,578</b>	<b>375,000</b>	<b>375,000</b>	<b>329,578</b>	<b>450,000</b>
<b>FUND: 895 COUNTY ATTORNEY GRANTS</b>						
DEPT: 870 CO ATTORNEY-SB22						
Personnel Services	-	-	-	275,000	275,000	275,000
<b>FUND Total: COUNTY ATTORNEY GRANTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>
<b>FUND: 897 LAW ENFORCEMENT GRANTS</b>						
DEPT: 820 ReACT MOTOR VEHICLE TASKFORCE-SA						
Personnel Services	-	-	-	110,229	110,229	-
<b>DEPT Total: ReACT MOTOR VEHICLE TASKFORCE-SA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,229</b>	<b>110,229</b>	<b>-</b>





# FY25 ADOPTED BUDGET - EXPENDITURES

	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 821 RURAL LAW ENFORCEMENT GRANT SB22</b>						
Personnel Services	-	-	-	243,330	218,800	500,000
Operations	-	-	-	192,010	216,710	-
Non Capital Assets	-	-	-	13,960	13,960	-
Capital Outlay	-	-	-	50,700	50,530	-
<b>DEPT Total: RURAL LAW ENFORCEMENT GRANT SB22</b>	-	-	-	500,000	500,000	500,000
<b>FUND Total: LAW ENFORCEMENT GRANTS</b>	-	-	-	610,229	610,229	500,000
<b>FUND: 899 MISCELLANEOUS SHORT TERM GRANTS</b>						
<b>DEPT: 899 MISCELLANEOUS GRANTS</b>						
Operations	18,592	17,505	-	18,031	18,030	-
<b>DEPT Total: MISCELLANEOUS GRANTS</b>	18,592	17,505	-	18,031	18,030	-
<b>DEPT: 905 TRAVIS COUNTY SCATTF GRANT</b>						
Personnel Services	140,004	151,001	-	139,811	161,895	-
<b>DEPT Total: TRAVIS COUNTY SCATTF GRANT</b>	140,004	151,001	-	139,811	161,895	-
<b>DEPT: 942 EMERGENCY MANAGEMENT GRANTS</b>						
SUB-DEPARTMENT: A1 AACOG Homeland Security-Support						
Capital Outlay	147,697	-	-	222,442	222,442	-
<b>SUB-DEPARTMENT Total: AACOG Homeland Security-S</b>	147,697	-	-	222,442	222,442	-
<b>DEPT Total: EMERGENCY MANAGEMENT GRANTS</b>	147,697	-	-	222,442	222,442	-
<b>DEPT: 944 ROAD &amp; BRIDGE GRANTS</b>						
SUB-DEPARTMENT: B1 TXVEMP CLASS 4-7						
Capital Outlay	553,879	366,512	-	-	-	-
<b>SUB-DEPARTMENT Total: TXVEMP CLASS 4-7</b>	553,879	366,512	-	-	-	-
<b>SUB-DEPARTMENT: B2 TXVEMP CLASS 8</b>						
Capital Outlay	523,782	-	-	-	-	-
<b>SUB-DEPARTMENT Total: TXVEMP CLASS 8</b>	523,782	-	-	-	-	-
<b>DEPT Total: ROAD &amp; BRIDGE GRANTS</b>	1,077,661	366,512	-	-	-	-
<b>DEPT: 945 VETERANS SERVICE GRANTS</b>						
Operations	218	572	-	1,291	576	2,291
Grant Expenses	35,330	18,284	-	98,709	44,166	96,709
<b>DEPT Total: VETERANS SERVICE GRANTS</b>	35,547	18,856	-	100,000	44,742	99,000
<b>FUND Total: MISCELLANEOUS SHORT TERM GRANTS</b>	1,419,501	553,874	-	480,284	447,110	99,000
<b>Expenditure Grand Totals: \$ 93,601,632 \$ 121,825,728 \$ 153,252,026 \$ 163,508,554 \$ 119,751,663 \$ 167,836,501</b>						



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 100 - GENERAL FUND</b>							
<b>DEPT: 400 - COUNTY JUDGE</b>							
<i>Personnel Services</i>							
100-400_410.1010	Elected Officials Salary	\$ 91,043	\$ 94,684	\$ 100,640	\$ 100,640	\$ 100,640	\$ 104,666
100-400_410.1011	Elected Officials State Salary Supplement	25,200	25,200	25,200	25,200	25,200	25,200
100-400_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-400_410.1610	Elected Officials Longevity	1,645	1,705	3,265	3,265	3,265	2,325
100-400_430.1030	Employees Salaried Exempt	117,465	-	-	-	-	-
100-400_430.1040	Employees Hourly Employees	57,794	93,784	138,998	138,998	139,348	135,845
100-400_430.1053	Employees Cell Phone Allowance	480	-	-	-	-	-
100-400_430.1595	Employees Part-time employees	52,155	67,778	73,060	73,060	72,333	37,440
100-400_430.1610	Employees Longevity	3,515	3,575	7,385	7,385	7,385	4,945
100-400_450.2010	Social Security/Medicare	26,709	21,878	27,193	27,193	26,180	24,275
100-400_450.2020	Group Medical Insurance	25,636	24,570	33,840	33,840	33,840	37,224
100-400_450.2030	Retirement	43,976	37,305	45,427	45,427	45,311	40,554
100-400_450.2040	Worker's Compensation Insurance	463	382	464	464	461	415
	<b>Total: Personnel Services</b>	<b>452,981</b>	<b>377,760</b>	<b>462,372</b>	<b>462,372</b>	<b>460,862</b>	<b>419,789</b>
<i>Operations</i>							
100-400_520.3100	Office Supplies / Minor Eqpt	707	1,174	4,500	4,500	1,615	3,000
100-400_520.3110	Postage	-	-	200	200	190	100
100-400_520.3300	Fuel	1,002	-	-	-	-	-
100-400_520.3900	Subs, Publications, Access Fees	150	-	500	500	-	300
100-400_520.4007	Court Reporter	-	-	100	100	-	100
100-400_520.4205	Cell Phone	-	167	600	600	519	-
100-400_520.4212	Wireless Internet Service	418	360	360	360	360	420
100-400_520.4260	Mileage/Travel non training	629	1,122	2,000	2,000	612	2,000
100-400_520.4350	Printing	45	-	2,000	1,925	-	100
100-400_520.4520	Repair Office & Misc Equipment	521	793	1,000	1,075	1,070	1,000
100-400_520.4540	Vehicle Repair & Maintenance	36	-	-	-	-	-
100-400_520.4800	Bond Premium / Issue Costs	50	3,187	100	100	-	120
100-400_520.4810	Membership Dues & Licenses	1,220	433	1,500	1,500	1,130	1,500
100-400_520.4812	Training & Conferences	2,277	2,894	6,500	6,500	3,363	4,000
100-400_520.4813	Probate Continuing Education	1,170	1,280	2,500	2,500	1,723	2,500
100-400_520.4825	Insurance - Fleet	111	-	-	-	-	-
	<b>Total: Operations</b>	<b>8,336</b>	<b>11,410</b>	<b>21,860</b>	<b>21,860</b>	<b>10,582</b>	<b>15,140</b>
<i>Capital Outlay</i>							
100-400_595.5720	Capital Outlay Office Furniture & Equipme	-	-	6,200	6,200	5,456	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>6,200</b>	<b>6,200</b>	<b>5,456</b>	<b>-</b>
	<b>DEPT Total: 400 - COUNTY JUDGE</b>	<b>461,317</b>	<b>389,170</b>	<b>490,432</b>	<b>490,432</b>	<b>476,900</b>	<b>434,929</b>

OFFICIAL: KYLE KUTSCHER, COUNTY JUDGE  
 ELECTED: 01/01/2015 COUNTY JUDGE  
 ELECTED AS COUNTY COMMISSIONER: 01/01/2011-12/31/2014

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

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



**Contact Information:**

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 401 - COMMISSIONERS COURT</b>							
<b>SUB-DEPARTMENT: 00 - GENERAL</b>							
<i>Personnel Services</i>							
100-401-00_430.1030	Employees Salaried Exempt	-	-	-	-	-	77,070
100-401-00_430.1040	Employees Hourly Employees	41,036	45,760	48,232	48,232	48,095	51,407
100-401-00_430.1053	Employees Cell Phone Allowance	-	-	-	-	-	600
100-401-00_430.1610	Employees Longevity	1,270	1,330	2,890	2,890	2,890	3,450
100-401-00_450.2010	Social Security/Medicare	2,671	3,042	3,911	3,911	3,326	10,139
100-401-00_450.2020	Group Medical Insurance	10,608	10,920	11,280	11,280	11,280	24,816
100-401-00_450.2030	Retirement	5,202	5,979	6,533	6,533	6,577	16,937
100-401-00_450.2040	Worker's Compensation Insurance	55	61	67	67	67	174
	<i>Total: Personnel Services</i>	<b>60,842</b>	<b>67,092</b>	<b>72,913</b>	<b>72,913</b>	<b>72,235</b>	<b>184,593</b>
<i>Operations</i>							
100-401-00_520.3100	Office Supplies / Minor Eqpt	759	3,756	4,500	4,345	1,798	4,500
100-401-00_520.3110	Postage	-	577	600	600	155	850
100-401-00_520.3900	Subs, Publications, Access Fees	283	785	776	776	730	800
100-401-00_520.4212	Wireless Internet Service	-	-	-	-	-	1,020
100-401-00_520.4260	Mileage/Travel non training	-	-	-	-	-	500
100-401-00_520.4262	Commissioners Mileage Out of Cty	230	-	1,500	1,500	112	1,500
100-401-00_520.4522	Copier Maintenance Agreements	1,867	1,846	2,500	2,500	1,187	2,500
100-401-00_520.4800	Bond Premium / Issue Costs	50	375	350	350	-	375
100-401-00_520.4810	Membership Dues & Licenses	2,675	2,915	3,000	3,155	3,155	4,000
100-401-00_520.4812	Training & Conferences	-	-	2,500	2,500	-	3,000
	<i>Total: Operations</i>	<b>5,864</b>	<b>10,253</b>	<b>15,726</b>	<b>15,726</b>	<b>7,136</b>	<b>19,045</b>
<i>Capital Outlay</i>							
100-401-00_595.5720	Capital Outlay Office Furniture & Equipme	-	6,054	-	-	-	-
	<i>Total: Capital Outlay</i>	<b>-</b>	<b>6,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUB-DEPARTMENT Total: 00 - GENERAL</b>		<b>66,706</b>	<b>83,399</b>	<b>88,639</b>	<b>88,639</b>	<b>79,371</b>	<b>203,638</b>



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, the court sets the tax rate, determines fees for many county services, and determines how the collected revenues will be distributed among different county departments to provide services to the community.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>SUB-DEPARTMENT: 01 - PRECINCT 1</b>							
<i>Personnel Services</i>							
100-401-01_410.1010	Elected Officials Salary	71,043	80,000	82,626	82,626	82,626	85,931
100-401-01_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-401-01_410.1610	Elected Officials Longevity	1,525	1,585	3,145	3,145	3,145	2,205
100-401-01_450.2010	Social Security/Medicare	6,013	6,672	7,089	7,089	6,981	7,270
100-401-01_450.2020	Group Medical Insurance	-	-	-	-	-	12,408
100-401-01_450.2030	Retirement	9,767	11,232	11,843	11,843	11,843	12,146
100-401-01_450.2040	Worker's Compensation Insurance	104	116	121	121	121	124
	<i>Total: Personnel Services</i>	<u>95,352</u>	<u>106,504</u>	<u>111,724</u>	<u>111,724</u>	<u>111,617</u>	<u>126,984</u>
<i>Operations</i>							
100-401-01_520.4801	Conference/Training Pct 1	4,154	4,594	5,900	5,900	5,518	6,000
	<i>Total: Operations</i>	<u>4,154</u>	<u>4,594</u>	<u>5,900</u>	<u>5,900</u>	<u>5,518</u>	<u>6,000</u>
	<b>SUB-DEPARTMENT Total: 01 - PRECINCT 1</b>	<b>99,506</b>	<b>111,098</b>	<b>117,624</b>	<b>117,624</b>	<b>117,135</b>	<b>132,984</b>

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



**Contact Information:**

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>SUB-DEPARTMENT: 02 - PRECINCT 2</b>							
<i>Personnel Services</i>							
100-401-02_410.1010	Elected Officials Salary	71,043	80,000	82,626	82,626	82,626	85,931
100-401-02_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-401-02_410.1610	Elected Officials Longevity	1,000	1,225	2,785	2,785	2,785	1,845
100-401-02_450.2010	Social Security/Medicare	6,043	6,728	7,062	7,062	6,951	7,243
100-401-02_450.2020	Group Medical Insurance	-	-	11,280	11,280	-	12,408
100-401-02_450.2030	Retirement	9,713	11,265	11,797	11,797	11,724	12,100
100-401-02_450.2040	Worker's Compensation Insurance	104	115	121	121	120	124
	<i>Total: Personnel Services</i>	<b>94,802</b>	<b>106,234</b>	<b>122,571</b>	<b>122,571</b>	<b>111,106</b>	<b>126,551</b>
<i>Operations</i>							
100-401-02_520.4802	Conference/Training Pct 2	1,519	3,407	5,500	5,500	1,835	5,000
	<i>Total: Operations</i>	<b>1,519</b>	<b>3,407</b>	<b>5,500</b>	<b>5,500</b>	<b>1,835</b>	<b>5,000</b>
	<b>SUB-DEPARTMENT Total: 02 - PRECINCT 2</b>	<b>96,321</b>	<b>109,641</b>	<b>128,071</b>	<b>128,071</b>	<b>112,940</b>	<b>131,551</b>

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>SUB-DEPARTMENT: 03 - PRECINCT 3</b>							
<i>Personnel Services</i>							
100-401-03_410.1010	Elected Officials Salary	71,043	80,000	82,626	82,626	82,626	85,931
100-401-03_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-401-03_410.1610	Elected Officials Longevity	-	1,000	2,500	2,500	2,500	1,725
100-401-03_450.2010	Social Security/Medicare	5,915	6,425	7,040	7,040	6,449	7,234
100-401-03_450.2020	Group Medical Insurance	7,956	10,920	11,280	11,280	11,280	12,408
100-401-03_450.2030	Retirement	9,594	11,237	11,761	11,761	11,687	12,084
100-401-03_450.2040	Worker's Compensation Insurance	103	115	120	120	119	124
	<i>Total: Personnel Services</i>	<b>101,511</b>	<b>116,597</b>	<b>122,227</b>	<b>122,227</b>	<b>121,562</b>	<b>126,406</b>
<i>Operations</i>							
100-401-03_520.4803	Conference/Training Pct 3	2,527	2,930	5,900	5,900	3,591	5,000
	<i>Total: Operations</i>	<b>2,527</b>	<b>2,930</b>	<b>5,900</b>	<b>5,900</b>	<b>3,591</b>	<b>5,000</b>
	<b>SUB-DEPARTMENT Total: 03 - PRECINCT 3</b>	<b>104,038</b>	<b>119,527</b>	<b>128,127</b>	<b>128,127</b>	<b>125,153</b>	<b>131,406</b>

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



**Contact Information:**

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>SUB-DEPARTMENT: 04 - PRECINCT 4</b>							
<i>Personnel Services</i>							
100-401-04_410.1010	Elected Officials Salary	71,043	80,000	82,626	82,626	82,626	85,931
100-401-04_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-401-04_410.1610	Elected Officials Longevity	2,125	2,185	-	-	-	1,500
100-401-04_450.2010	Social Security/Medicare	6,063	6,821	6,849	6,849	6,771	7,216
100-401-04_450.2020	Group Medical Insurance	10,608	10,920	11,280	11,280	11,280	12,408
100-401-04_450.2030	Retirement	9,838	11,380	11,441	11,441	11,368	12,056
100-401-04_450.2040	Worker's Compensation Insurance	105	117	117	117	116	123
	<i>Total: Personnel Services</i>	106,681	118,323	119,213	119,213	119,061	126,134
<i>Operations</i>							
100-401-04_520.4804	Conference/Training Pct 4	2,593	3,752	5,900	5,900	2,811	5,000
	<i>Total: Operations</i>	2,593	3,752	5,900	5,900	2,811	5,000
<b>SUB-DEPARTMENT Total: 04 - PRECINCT 4</b>		109,274	122,075	125,113	125,113	121,872	131,134
<b>DEPT Total: 401 - COMMISSIONERS COURT</b>		475,845	545,740	587,574	587,574	556,472	730,713

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



**Contact Information:**

**Stephen Germain**  
**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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 403 - COUNTY CLERK</b>							
<i>Personnel Services</i>							
100-403-00_410.1010	Elected Officials Salary	86,137	89,583	92,523	92,523	92,523	96,224
100-403-00_410.1610	Elected Officials Longevity	2,125	2,185	3,745	3,745	3,745	2,805
100-403-00_430.1040	Employees Hourly Employees	838,826	894,968	1,069,698	1,069,698	941,630	1,148,650
100-403-00_430.1610	Employees Longevity	26,755	23,855	52,920	52,920	45,040	34,745
100-403-00_450.2010	Social Security/Medicare	70,354	74,337	93,245	93,245	78,774	98,105
100-403-00_450.2020	Group Medical Insurance	205,537	206,570	282,000	282,000	228,420	310,200
100-403-00_450.2030	Retirement	117,257	128,311	155,774	155,774	138,399	163,894
100-403-00_450.2040	Worker's Compensation Insurance	1,240	1,310	1,593	1,593	1,410	1,676
	<i>Total: Personnel Services</i>	<b>1,348,231</b>	<b>1,421,118</b>	<b>1,751,498</b>	<b>1,751,498</b>	<b>1,529,941</b>	<b>1,856,299</b>
<i>Operations</i>							
100-403-00_520.3100	Office Supplies / Minor Eqpt	18,518	22,019	29,000	29,000	24,661	31,000
100-403-00_520.3110	Postage	7,837	1,769	13,500	13,158	7,524	11,000
100-403-00_520.3900	Subs, Publications, Access Fees	551	285	1,400	1,400	1,181	2,100
100-403-00_520.4212	Wireless Internet Service	-	-	-	-	-	2,000
100-403-00_520.4260	Mileage/Travel non training	182	273	700	700	578	700
100-403-00_520.4350	Printing	641	609	900	900	507	900
100-403-00_520.4520	Repair Office & Misc Equipment	260	375	700	1,042	1,042	700
100-403-00_520.4522	Copier Maintenance Agreements	1,607	1,580	1,700	1,700	1,129	1,700
100-403-00_520.4622	Lease/Rent - Postage Machine	5,215	5,178	5,200	5,200	5,066	5,200
100-403-00_520.4800	Bond Premium / Issue Costs	-	1,243	-	-	-	-
100-403-00_520.4810	Membership Dues & Licenses	275	225	500	500	355	800
100-403-00_520.4812	Training & Conferences	5,689	8,438	12,000	12,000	10,107	13,000
100-403-00_520.4813	Probate Continuing Education	-	1,429	3,000	3,000	3,000	5,000
	<i>Total: Operations</i>	<b>40,774</b>	<b>43,421</b>	<b>68,600</b>	<b>68,600</b>	<b>55,150</b>	<b>74,100</b>
	<b>DEPT Total: 403 - COUNTY CLERK</b>	<b>1,389,005</b>	<b>1,464,539</b>	<b>1,820,098</b>	<b>1,820,098</b>	<b>1,585,091</b>	<b>1,930,399</b>

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



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

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

Contact Information:

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





GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 405 - VETERANS' SERVICE OFFICER</b>							
<i>Personnel Services</i>							
100-405_420.1020	Appointed Officials Salary	64,000	66,560	69,287	69,287	69,287	72,059
100-405_420.1022	Appointed Officials Auto Allowance	3,000	3,000	3,000	3,000	3,000	3,000
100-405_420.1610	Appointed Officials Longevity	1,000	1,000	2,730	2,730	2,730	1,790
100-405_430.1040	Employees Hourly Employees	42,789	62,010	83,617	83,617	84,579	98,283
100-405_430.1595	Employees Part-time employees	29,638	39,470	51,300	51,300	46,170	51,300
100-405_430.1610	Employees Longevity	2,000	1,500	5,430	5,430	5,220	4,780
100-405_450.2010	Social Security/Medicare	10,540	12,759	16,475	16,475	15,353	17,688
100-405_450.2020	Group Medical Insurance	21,216	25,480	33,840	33,840	33,840	37,224
100-405_450.2030	Retirement	17,519	22,082	27,524	27,524	26,932	29,549
100-405_450.2040	Worker's Compensation Insurance	185	226	281	281	275	302
	<b>Total: Personnel Services</b>	<b>191,887</b>	<b>234,086</b>	<b>293,484</b>	<b>293,484</b>	<b>287,386</b>	<b>315,975</b>
<i>Operations</i>							
100-405_520.3100	Office Supplies / Minor Eqpt	1,627	1,767	1,800	1,800	1,799	2,500
100-405_520.3110	Postage	-	-	100	100	73	200
100-405_520.3300	Fuel	-	-	-	1,000	577	8,000
100-405_520.3340	Miscellaneous	-	-	-	-	-	6,000
100-405_520.3900	Subs, Publications, Access Fees	-	1,350	-	2,475	2,475	2,865
100-405_520.4260	Mileage/Travel non training	-	-	200	200	-	200
100-405_520.4350	Printing	275	361	500	500	456	500
100-405_520.4520	Repair Office & Misc Equipment	1,328	541	2,000	2,000	1,290	3,900
100-405_520.4540	Vehicle Repair & Maintenance	-	-	-	200	8	1,000
100-405_520.4800	Bond Premium / Issue Costs	-	81	-	-	-	-
100-405_520.4810	Membership Dues & Licenses	1,347	-	2,500	25	-	-
100-405_520.4812	Training & Conferences	-	-	2,000	625	419	2,000
100-405_520.4825	Insurance - Fleet	-	-	-	175	-	175
100-405_583.3340	Miscellaneous	-	-	-	750	705	-
	<b>Total: Operations</b>	<b>4,577</b>	<b>4,100</b>	<b>9,100</b>	<b>9,850</b>	<b>7,800</b>	<b>27,340</b>
<i>Non Capital Assets</i>							
100-405_520.3657	Controlled Assets	1,752	5,247	-	-	-	-
	<b>Total: Non Capital Assets</b>	<b>1,752</b>	<b>5,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Capital Outlay</i>							
100-405_595.5730	Capital Outlay Vehicles	-	-	-	100,093	100,093	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,093</b>	<b>100,093</b>	<b>-</b>
<b>DEPT Total: 405 - VETERANS' SERVICE OFFICER</b>		<b>198,216</b>	<b>243,433</b>	<b>302,584</b>	<b>403,427</b>	<b>395,279</b>	<b>343,315</b>

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:

<b>Nancy Russell</b>	
Veterans' Service Officer	
SEGUIN OFFICE	SCHERTZ OFFICE
205 E. Weinert St.	1052 FM 78, Suite 104
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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 409 - NON DEPARTMENTAL</b>							
<i>Personnel Services</i>							
100-409_450.2030	Retirement	827,000	792,000	417,000	417,000	417,000	417,000
100-409_450.2060	Unemployment Insurance	32,008	35,864	75,000	75,000	38,311	75,000
	<i>Total: Personnel Services</i>	859,008	827,864	492,000	492,000	455,311	492,000
<i>Operations</i>							
100-409_520.3100	Office Supplies / Minor Eqpt	63	335	6,000	3,490	558	6,000
100-409_520.3310	Copier / Computer Paper	40,407	52,336	42,000	57,000	49,207	55,000
100-409_520.3340	Miscellaneous	7,837	6,526	10,000	11,500	11,159	30,000
100-409_520.4005	Legal Fees	-	-	25,000	25,000	-	25,000
100-409_520.4010	Outside Audit	71,000	-	82,100	176,010	176,010	82,100
100-409_520.4020	Architectural Services	-	-	50,000	50,000	-	50,000
100-409_520.4022	Engineering Services	65,466	-	100,000	31,500	18,100	400,000
100-409_520.4025	Appraisal District Support	661,749	761,235	925,060	925,060	897,788	962,910
100-409_520.4030	Consulting Services	42,318	43,613	165,000	151,600	-	175,000
100-409_520.4040	Lobbying Costs-Local Govt Code 140.0045	-	-	-	-	-	-
100-409_520.4200	Telephone	84,685	52,562	135,000	120,000	54,335	75,000
100-409_520.4300	Advertising & Legal Notices	16,574	14,975	18,200	18,200	11,357	18,200
100-409_520.4350	Printing	1,205	1,150	2,500	2,500	1,218	2,500
100-409_520.4375	Redistricting Services	24,498	-	-	-	-	-
100-409_520.4400	Electric Service & Garbage	361,984	319,641	510,000	493,284	323,257	510,000
100-409_520.4410	Gas - Utilities	3,460	4,948	7,500	7,500	5,645	7,500
100-409_520.4420	Water - Utilities	45,868	60,963	70,000	70,000	68,650	70,000
100-409_520.4516	Emergency Communication System	99,073	114,969	138,431	144,147	144,147	160,000
100-409_520.4810	Membership Dues & Licenses	17,440	17,709	20,000	20,000	18,291	20,000
100-409_520.4820	Insurance other than fleet	257,768	313,213	425,000	425,000	355,894	475,000
100-409_520.4821	Insurance Claims	41,414	18,847	35,000	35,000	26,378	35,000
100-409_520.4991	Tax Reimbursement/Abatement	226,155	-	-	-	-	-
100-409_520.4994	Flood/Disaster	19,766	8,141	150,000	150,000	11,304	150,000
100-409_520.4995	Contingency Funds	-	-	154,558	88,654	-	167,924
100-409_520.4996	IRS/Arbitrage Expense	-	1,500	2,500	2,500	2,000	2,500
	<i>Total: Operations</i>	2,088,732	1,792,663	3,073,849	3,007,945	2,175,298	3,479,634
<i>Non Capital Assets</i>							
100-409_520.3657	Controlled Assets	-	-	-	-	-	800
	<i>Total: Non Capital Assets</i>	-	-	-	-	-	800
<i>Capital Outlay</i>							
100-409_595.5730	Capital Outlay Vehicles	-	463,708	-	-	-	-
	<i>Total: Capital Outlay</i>	-	463,708	-	-	-	-
<b>DEPT Total: 409 - NON DEPARTMENTAL</b>		2,947,740	3,084,236	3,565,849	3,499,945	2,630,609	3,972,434



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 410 - COUNTY ENGINEER</b>							
<i>Personnel Services</i>							
100-410-00_420.1020	Appointed Officials Salary	-	181,999	188,913	188,913	96,521	185,000
100-410-00_420.1023	Appointed Officials Cell Phone Allowance	-	840	720	720	480	720
100-410-00_420.1610	Appointed Officials Longevity	-	-	2,500	2,500	2,500	-
100-410-00_430.1030	Employees Salaried Exempt	-	56,877	125,075	125,075	111,527	-
100-410-00_430.1053	Employees Cell Phone Allowance	-	180	720	720	480	-
100-410-00_450.2010	Social Security/Medicare	-	17,391	22,342	22,342	14,273	13,667
100-410-00_450.2020	Group Medical Insurance	-	13,650	22,560	22,560	14,100	12,408
100-410-00_450.2030	Retirement	-	30,535	40,631	40,631	27,015	23,735
100-410-00_450.2040	Worker's Compensation Insurance	-	312	413	413	272	242
	<i>Total: Personnel Services</i>	-	301,784	403,874	403,874	267,168	235,772
<i>Operations</i>							
100-410-00_520.3100	Office Supplies / Minor Eqpt	-	275	500	500	96	500
100-410-00_520.3110	Postage	-	-	200	200	-	200
100-410-00_520.3300	Fuel	-	1,763	4,000	4,000	1,925	3,500
100-410-00_520.3340	Miscellaneous	-	-	485	485	-	100
100-410-00_520.3757	Vehicle Equipment	-	-	1,590	1,590	-	1,000
100-410-00_520.3900	Subs, Publications, Access Fees	-	1,639	30	30	-	500
100-410-00_520.4022	Engineering Services	-	177,487	250,000	322,065	72,523	196,500
100-410-00_520.4023	Development Review Services	-	9,190	50,000	50,000	13,565	250,000
100-410-00_520.4212	Wireless Internet Service	-	360	360	360	360	1,020
100-410-00_520.4350	Printing	-	90	200	200	-	200
100-410-00_520.4523	Software Maintenance/License	-	-	-	75,000	-	-
100-410-00_520.4540	Vehicle Repair & Maintenance	-	772	1,600	1,600	74	1,600
100-410-00_520.4800	Bond Premium / Issue Costs	-	50	50	50	50	-
100-410-00_520.4810	Membership Dues & Licenses	-	1,025	1,500	1,500	990	1,190
100-410-00_520.4812	Training & Conferences	-	2,942	5,800	5,800	2,963	5,500
100-410-00_520.4825	Insurance - Fleet	-	138	600	600	283	600
	<i>Total: Operations</i>	-	195,731	316,915	463,980	92,830	462,410
<i>Non Capital Assets</i>							
100-410-00_520.3657	Controlled Assets	-	-	895	895	-	-
	<i>Total: Non Capital Assets</i>	-	-	895	895	-	-
<i>Capital Outlay</i>							
100-410-00_595.5730	Capital Outlay Vehicles	-	48,738	-	-	-	-
	<i>Total: Capital Outlay</i>	-	48,738	-	-	-	-
	<b>DEPT Total: 410 - COUNTY ENGINEER</b>	-	546,252	721,684	868,749	359,998	698,182



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 426 - COUNTY COURT AT LAW</b>							
<i>Personnel Services</i>							
100-426_410.1010	Elected Officials Salary	157,000	167,500	171,000	171,000	171,000	171,000
100-426_410.1610	Elected Officials Longevity	1,325	1,385	2,945	2,945	2,945	2,005
100-426_430.1030	Employees Salaried Exempt	72,784	76,960	79,838	79,838	79,838	83,032
100-426_430.1040	Employees Hourly Employees	57,727	59,925	62,078	62,078	62,106	99,796
100-426_430.1597	Employees Visiting Judges	977	-	7,000	7,000	-	7,000
100-426_430.1610	Employees Longevity	2,520	1,580	5,640	5,640	5,640	3,700
100-426_450.2010	Social Security/Medicare	20,598	22,072	24,278	24,278	23,104	28,288
100-426_450.2020	Group Medical Insurance	30,940	30,940	33,840	33,840	32,900	43,428
100-426_450.2030	Retirement	35,848	39,046	41,088	41,088	41,092	45,948
100-426_450.2040	Worker's Compensation Insurance	377	401	420	420	417	470
	<i>Total: Personnel Services</i>	<b>380,094</b>	<b>399,810</b>	<b>428,127</b>	<b>428,127</b>	<b>419,042</b>	<b>484,667</b>
<i>Operations</i>							
100-426_520.3100	Office Supplies / Minor Eqpt	3,070	1,699	3,000	2,785	1,342	3,000
100-426_520.3110	Postage	464	60	800	732	431	800
100-426_520.3900	Subs, Publications, Access Fees	994	-	750	750	244	750
100-426_520.4006	Court Appointed Attorney	1,125	200	5,000	5,000	-	5,000
100-426_520.4007	Court Reporter	300	920	532	600	600	532
100-426_520.4014	Drug Court Atty Team Meetings	2,800	3,750	6,000	6,000	3,800	6,000
100-426_520.4015	Witness / Trial	1,252	1,200	4,500	2,874	-	4,000
100-426_520.4062	Guardian Ad-Litem	-	2,515	16,600	16,600	350	16,600
100-426_520.4064	Attorney Ad-Litem	-	3,338	18,600	13,600	825	13,600
100-426_520.4065	Attorney - Amicus	-	630	1,000	1,000	-	1,000
100-426_520.4260	Mileage/Travel non training	-	-	500	500	-	500
100-426_520.4350	Printing	82	38	400	85	82	400
100-426_520.4522	Copier Maintenance Agreements	807	888	915	977	977	1,000
100-426_520.4800	Bond Premium / Issue Costs	-	3,106	-	-	-	-
100-426_520.4810	Membership Dues & Licenses	460	555	665	850	850	665
100-426_520.4812	Training & Conferences	753	4,936	9,000	13,529	10,041	12,000
100-426_520.4813	Probate Continuing Education	-	-	1,000	1,471	1,468	1,000
100-426_520.4853	Petit Jurors	60	-	100	100	-	100
100-426_520.4857	Visiting Judges	-	774	1,500	1,500	-	1,500
100-426_520.4984	3rd Administrative Jud Dist fee	1,013	1,317	1,318	1,601	1,601	1,672
	<i>Total: Operations</i>	<b>13,179</b>	<b>25,925</b>	<b>72,180</b>	<b>70,554</b>	<b>22,611</b>	<b>70,119</b>
<i>Non Capital Assets</i>							
100-426_520.3657	Controlled Assets	-	-	-	1,626	1,519	-
	<i>Total: Non Capital Assets</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,626</b>	<b>1,519</b>	<b>-</b>
<b>DEPT Total: 426 - COUNTY COURT AT LAW</b>		<b>393,274</b>	<b>425,734</b>	<b>500,307</b>	<b>500,307</b>	<b>443,172</b>	<b>554,786</b>

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 427 - COUNTY COURT AT LAW NO. 2</b>							
<i>Personnel Services</i>							
100-427_410.1010	Elected Officials Salary	157,000	157,000	157,000	157,000	157,000	165,630
100-427_410.1610	Elected Officials Longevity	-	1,000	2,500	2,500	2,500	1,715
100-427_430.1030	Employees Salaried Exempt	74,000	76,960	79,838	79,838	79,838	83,032
100-427_430.1040	Employees Hourly Employees	57,831	59,918	64,804	64,804	64,780	105,116
100-427_430.1597	Employees Visiting Judges	-	1,896	7,000	7,000	-	7,000
100-427_430.1610	Employees Longevity	4,340	4,460	7,580	7,580	7,580	5,700
100-427_450.2010	Social Security/Medicare	21,494	21,449	24,221	24,221	22,830	28,005
100-427_450.2020	Group Medical Insurance	31,824	32,760	33,840	33,840	33,840	43,428
100-427_450.2030	Retirement	36,103	38,006	39,838	39,838	39,841	46,161
100-427_450.2040	Worker's Compensation Insurance	383	391	407	407	407	472
	<i>Total: Personnel Services</i>	<u>382,975</u>	<u>393,839</u>	<u>417,028</u>	<u>417,028</u>	<u>408,617</u>	<u>486,259</u>
<i>Operations</i>							
100-427_520.3100	Office Supplies / Minor Eqpt	2,967	1,816	2,700	2,700	2,651	4,700
100-427_520.3110	Postage	1,160	1,980	2,000	2,000	935	2,000
100-427_520.3900	Subs, Publications, Access Fees	102	60	1,000	1,000	409	1,000
100-427_520.4006	Court Appointed Attorney	148,324	161,930	175,000	184,088	184,088	280,000
100-427_520.4007	Court Reporter	-	3,465	4,000	4,000	616	4,000
100-427_520.4014	Drug Court Atty Team Meetings	4,450	2,750	8,000	8,000	2,750	8,000
100-427_520.4015	Witness / Trial	12,964	17,626	30,000	20,811	7,681	25,000
100-427_520.4350	Printing	1,515	1,500	1,800	1,800	-	1,800
100-427_520.4522	Copier Maintenance Agreements	857	176	900	900	228	900
100-427_520.4800	Bond Premium / Issue Costs	875	875	2,500	2,500	875	2,500
100-427_520.4810	Membership Dues & Licenses	565	660	1,000	1,000	915	1,000
100-427_520.4812	Training & Conferences	1,934	3,874	4,500	4,500	2,917	4,500
100-427_520.4853	Petit Jurors	3,710	3,165	12,000	12,000	-	10,000
100-427_520.4857	Visiting Judges	-	-	500	500	-	5,000
100-427_520.4984	3rd Administrative Jud Dist fee	1,013	1,317	1,500	1,601	1,601	1,672
	<i>Total: Operations</i>	<u>180,435</u>	<u>201,194</u>	<u>247,400</u>	<u>247,400</u>	<u>205,664</u>	<u>352,072</u>
<i>Non Capital Assets</i>							
100-427_520.3657	Controlled Assets	2,134	-	-	-	-	-
	<i>Total: Non Capital Assets</i>	<u>2,134</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPT Total: 427 - COUNTY COURT AT LAW NO. 2</b>		<u>565,544</u>	<u>595,034</u>	<u>664,428</u>	<u>664,428</u>	<u>614,281</u>	<u>838,331</u>

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 430 - BOND OFFICE / MAGISTRATE</b>							
<i>Personnel Services</i>							
100-430_420.1020	Appointed Officials Salary	-	75,906	101,445	101,445	99,358	103,331
100-430_420.1023	Appointed Officials Cell Phone Allowance	-	540	720	720	720	720
100-430_420.1610	Appointed Officials Longevity	-	-	1,250	1,250	1,250	1,500
100-430_430.1040	Employees Hourly Employees	-	23,481	36,561	36,561	32,985	38,022
100-430_430.1053	Employees Cell Phone Allowance	-	-	720	720	720	720
100-430_430.1595	Employees Part-time employees	-	25,604	32,960	32,960	32,093	32,960
100-430_430.1610	Employees Longevity	-	-	-	-	-	2,250
100-430_450.2010	Social Security/Medicare	-	9,222	13,285	13,285	11,934	13,732
100-430_450.2020	Group Medical Insurance	-	11,830	22,560	22,560	22,560	24,816
100-430_450.2030	Retirement	-	16,022	22,193	22,193	21,351	22,940
100-430_450.2040	Worker's Compensation Insurance	-	130	185	185	175	191
	<i>Total: Personnel Services</i>	-	162,735	231,879	231,879	223,145	241,182
<i>Operations</i>							
100-430_520.3100	Office Supplies / Minor Eqpt	-	3,996	12,500	11,935	1,598	6,000
100-430_520.3110	Postage	-	96	100	665	343	665
100-430_520.4212	Wireless Internet Service	-	152	600	600	360	600
100-430_520.4350	Printing	-	893	1,000	1,000	-	1,000
100-430_520.4800	Bond Premium / Issue Costs	-	-	100	109	106	100
100-430_520.4810	Membership Dues & Licenses	-	365	800	791	365	800
100-430_520.4812	Training & Conferences	-	1,379	4,000	4,000	1,096	4,000
	<i>Total: Operations</i>	-	6,881	19,100	19,100	3,868	13,165
<i>Non Capital Assets</i>							
100-430_520.3657	Controlled Assets	-	3,463	-	-	-	-
	<i>Total: Non Capital Assets</i>	-	3,463	-	-	-	-
<b>DEPT Total: 430 - BOND OFFICE / MAGISTRATE</b>		-	173,079	250,979	250,979	227,013	254,347

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 435 - COMBINED DISTRICT COURT</b>							
<i>Personnel Services</i>							
100-435_410.1010	Elected Officials Salary	16,800	16,800	16,800	16,800	16,800	16,800
100-435_430.1053	Employees Cell Phone Allowance	600	-	-	-	-	-
100-435_430.1595	Employees Part-time employees	29,112	-	-	-	-	-
100-435_430.1597	Employees Visiting Judges	-	-	6,000	6,000	-	13,000
100-435_450.2010	Social Security/Medicare	3,558	1,285	1,744	1,744	1,285	2,280
100-435_450.2030	Retirement	5,710	2,133	2,147	2,147	2,147	2,147
	<i>Total: Personnel Services</i>	<u>55,780</u>	<u>20,218</u>	<u>26,691</u>	<u>26,691</u>	<u>20,232</u>	<u>34,227</u>
<i>Operations</i>							
100-435_520.3100	Office Supplies / Minor Eqpt	185	-	350	350	(17)	350
100-435_520.3340	Miscellaneous	395	432	1,800	1,800	445	1,800
100-435_520.4003	Criminal Defense Capital Murder	90,510	65,646	100,000	75,000	10,000	100,000
100-435_520.4006	Court Appointed Attorney	473,610	671,465	875,000	861,506	709,961	1,500,000
100-435_520.4007	Court Reporter	-	-	50,000	50,000	-	50,000
100-435_520.4008	Juv Court Appointed Attorney	55,480	94,519	125,000	125,000	120,441	175,000
100-435_520.4009	CPS Court	87,832	121,292	150,000	200,000	176,560	250,000
100-435_520.4015	Witness / Trial	76,395	99,022	125,000	100,000	86,099	125,000
100-435_520.4350	Printing	2,480	-	1,000	1,000	820	1,000
100-435_520.4520	Repair Office & Misc Equipment	-	-	250	250	-	250
100-435_520.4850	Juror Meals &	725	544	5,000	5,000	661	5,000
100-435_520.4851	Grand Jurors	5,390	5,482	10,000	10,000	7,786	10,000
100-435_520.4853	Petit Jurors	40,270	50,308	75,000	88,494	88,494	75,000
100-435_520.4857	Visiting Judges	1,077	2,062	3,000	3,000	2,277	3,000
	<i>Total: Operations</i>	<u>834,347</u>	<u>1,110,771</u>	<u>1,521,400</u>	<u>1,521,400</u>	<u>1,203,527</u>	<u>2,296,400</u>
<i>Capital Outlay</i>							
100-435_595.5720	Capital Outlay Office Furniture & Equipme	5,216	-	-	-	-	-
	<i>Total: Capital Outlay</i>	<u>5,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPT Total: 435 - COMBINED DISTRICT COURT</b>		<b>895,343</b>	<b>1,130,989</b>	<b>1,548,091</b>	<b>1,548,091</b>	<b>1,223,759</b>	<b>2,330,627</b>

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 436 - 25TH JUDICIAL DISTRICT</b>							
<i>Personnel Services</i>							
100-436_430.1030	Employees Salaried Exempt	86,996	90,476	99,797	99,797	99,797	103,789
100-436_430.1040	Employees Hourly Employees	57,838	59,925	64,804	64,804	64,812	74,395
100-436_430.1610	Employees Longevity	3,385	3,645	6,765	6,765	6,765	4,885
100-436_450.2010	Social Security/Medicare	10,932	11,466	13,109	13,109	12,852	14,005
100-436_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	24,816
100-436_450.2030	Retirement	18,230	19,561	21,901	21,901	21,902	23,396
100-436_450.2040	Worker's Compensation Insurance	193	201	224	224	224	239
	<i>Total: Personnel Services</i>	<u>198,791</u>	<u>207,114</u>	<u>229,160</u>	<u>229,160</u>	<u>228,911</u>	<u>245,525</u>
<i>Operations</i>							
100-436_520.3100	Office Supplies / Minor Eqpt	1,097	596	1,800	1,800	697	1,800
100-436_520.3110	Postage	116	372	600	600	219	600
100-436_520.3340	Miscellaneous	-	-	200	200	-	200
100-436_520.3900	Subs, Publications, Access Fees	834	60	850	850	60	850
100-436_520.4350	Printing	-	-	500	500	446	500
100-436_520.4520	Repair Office & Misc Equipment	190	200	250	250	210	250
100-436_520.4800	Bond Premium / Issue Costs	209	-	71	71	-	71
100-436_520.4810	Membership Dues & Licenses	375	450	550	550	450	550
100-436_520.4812	Training & Conferences	680	3,627	3,500	3,500	1,638	3,500
100-436_520.4980	Court Reporter	-	-	1,500	1,500	-	1,500
100-436_520.4984	3rd Administrative Jud Dist fee	1,013	1,317	1,650	1,650	1,601	1,672
	<i>Total: Operations</i>	<u>4,513</u>	<u>6,622</u>	<u>11,471</u>	<u>11,471</u>	<u>5,320</u>	<u>11,493</u>
<i>Non Capital Assets</i>							
100-436_520.3657	Controlled Assets	-	309	-	-	-	-
	<i>Total: Non Capital Assets</i>	<u>-</u>	<u>309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPT Total: 436 - 25TH JUDICIAL DISTRICT</b>		<b>203,304</b>	<b>214,045</b>	<b>240,631</b>	<b>240,631</b>	<b>234,231</b>	<b>257,018</b>

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

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





GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 437 - 274TH JUDICIAL DISTRICT COURT</b>							
<i>Personnel Services</i>							
100-437_430.1030	Employees Salaried Exempt	44,395	46,171	47,686	47,686	47,686	49,593
100-437_430.1040	Employees Hourly Employees	57,838	59,925	63,223	63,223	63,225	72,579
100-437_430.1610	Employees Longevity	3,925	4,045	7,165	7,165	7,165	5,285
100-437_450.2010	Social Security/Medicare	6,832	7,247	9,033	9,033	8,065	9,750
100-437_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	24,816
100-437_450.2030	Retirement	13,045	13,979	15,090	15,090	15,090	16,289
100-437_450.2040	Worker's Compensation Insurance	139	143	154	154	154	167
	<i>Total: Personnel Services</i>	<u>147,389</u>	<u>153,350</u>	<u>164,911</u>	<u>164,911</u>	<u>163,945</u>	<u>178,479</u>
<i>Operations</i>							
100-437_520.3100	Office Supplies / Minor Eqpt	782	939	1,000	1,000	987	1,000
100-437_520.3110	Postage	60	60	250	250	15	250
100-437_520.3900	Subs, Publications, Access Fees	99	120	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	312	1,050	1,050	189	1,050
100-437_520.4800	Bond Premium / Issue Costs	207	-	71	71	-	71
100-437_520.4810	Membership Dues & Licenses	421	445	600	600	431	600
100-437_520.4812	Training & Conferences	-	85	3,500	3,500	1,986	3,500
100-437_520.4980	Court Reporter	378	450	1,500	1,500	400	1,500
100-437_520.4984	3rd Administrative Jud Dist fee	1,013	1,317	1,650	1,650	1,601	1,672
	<i>Total: Operations</i>	<u>3,062</u>	<u>3,729</u>	<u>10,371</u>	<u>10,371</u>	<u>5,729</u>	<u>10,393</u>
<b>DEPT Total: 437 - 274TH JUDICIAL DISTRICT COURT</b>		<u>150,451</u>	<u>157,079</u>	<u>175,282</u>	<u>175,282</u>	<u>169,673</u>	<u>188,872</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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 438 - 2ND 25TH JUDICIAL DISTRICT</b>							
<i>Personnel Services</i>							
100-438_430.1030	Employees Salaried Exempt	86,997	90,476	99,797	99,797	99,797	103,789
100-438_430.1040	Employees Hourly Employees	57,838	59,925	63,223	63,223	63,225	70,804
100-438_430.1610	Employees Longevity	2,600	2,720	5,840	5,840	5,840	3,960
100-438_450.2010	Social Security/Medicare	10,667	11,103	12,918	12,918	12,165	13,659
100-438_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	24,816
100-438_450.2030	Retirement	18,127	19,440	21,580	21,580	21,580	22,819
100-438_450.2040	Worker's Compensation Insurance	192	200	221	221	221	233
	<i>Total: Personnel Services</i>	<u>197,637</u>	<u>205,703</u>	<u>226,139</u>	<u>226,139</u>	<u>225,388</u>	<u>240,080</u>
<i>Operations</i>							
100-438_520.3100	Office Supplies / Minor Eqpt	810	581	1,500	1,500	1,220	1,500
100-438_520.3110	Postage	60	-	200	200	15	200
100-438_520.3340	Miscellaneous	284	334	600	600	449	600
100-438_520.3900	Subs, Publications, Access Fees	1,136	216	1,300	1,300	384	1,300
100-438_520.4350	Printing	-	80	650	650	-	650
100-438_520.4520	Repair Office & Misc Equipment	-	-	100	100	-	100
100-438_520.4800	Bond Premium / Issue Costs	-	-	71	71	-	71
100-438_520.4810	Membership Dues & Licenses	680	480	600	800	680	700
100-438_520.4812	Training & Conferences	225	1,523	3,500	3,300	833	3,500
100-438_520.4980	Court Reporter	768	1,365	1,500	1,500	918	1,500
100-438_520.4984	3rd Administrative Jud Dist fee	1,013	1,317	1,650	1,650	1,601	1,672
	<i>Total: Operations</i>	<u>4,976</u>	<u>5,896</u>	<u>11,671</u>	<u>11,671</u>	<u>6,100</u>	<u>11,793</u>
<i>Non Capital Assets</i>							
100-438_520.3657	Controlled Assets	-	542	-	-	-	-
	<i>Total: Non Capital Assets</i>	<u>-</u>	<u>542</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPT Total: 438 - 2ND 25TH JUDICIAL DISTRICT</b>		<u>202,613</u>	<u>212,141</u>	<u>237,810</u>	<u>237,810</u>	<u>231,487</u>	<u>251,873</u>

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.



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 439 - 456TH DISTRICT COURT</b>							
<i>Personnel Services</i>							
100-439_430.1030	Employees Salaried Exempt	86,996	90,972	99,797	99,797	99,797	103,789
100-439_430.1040	Employees Hourly Employees	57,838	59,925	63,223	63,223	63,225	72,579
100-439_430.1610	Employees Longevity	1,470	2,530	5,590	5,590	3,090	3,650
100-439_450.2010	Social Security/Medicare	10,834	11,389	12,899	12,899	11,989	13,771
100-439_450.2020	Group Medical Insurance	21,216	20,930	22,560	22,560	21,620	24,816
100-439_450.2030	Retirement	18,003	19,485	21,548	21,548	21,229	23,006
100-439_450.2040	Worker's Compensation Insurance	191	196	220	220	217	235
	<i>Total: Personnel Services</i>	<u>196,549</u>	<u>205,427</u>	<u>225,837</u>	<u>225,837</u>	<u>221,167</u>	<u>241,846</u>
<i>Operations</i>							
100-439_520.3100	Office Supplies / Minor Eqpt	1,761	751	2,000	2,000	1,528	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	907	156	1,200	1,200	-	1,200
100-439_520.4350	Printing	-	-	500	500	23	500
100-439_520.4520	Repair Office & Misc Equipment	-	-	250	250	-	250
100-439_520.4810	Membership Dues & Licenses	270	270	600	600	321	600
100-439_520.4812	Training & Conferences	1,037	829	3,500	3,500	2,693	3,500
100-439_520.4980	Court Reporter	-	-	1,500	1,500	-	1,500
100-439_520.4984	3rd Administrative Jud Dist fee	1,013	1,317	1,650	1,650	1,601	1,672
	<i>Total: Operations</i>	<u>4,988</u>	<u>3,323</u>	<u>11,650</u>	<u>11,650</u>	<u>6,165</u>	<u>11,672</u>
<i>Non Capital Assets</i>							
100-439_520.3657	Controlled Assets	-	1,892	-	-	-	-
	<i>Total: Non Capital Assets</i>	<u>-</u>	<u>1,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPT Total: 439 - 456TH DISTRICT COURT</b>		<u>201,537</u>	<u>210,642</u>	<u>237,487</u>	<u>237,487</u>	<u>227,332</u>	<u>253,518</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.

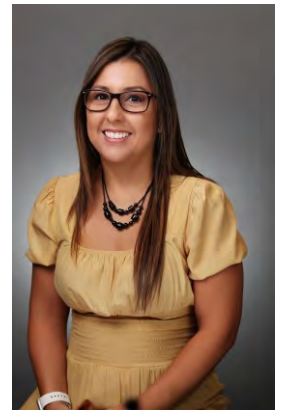


GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 450 - DISTRICT CLERK</b>							
<i>Personnel Services</i>							
100-450-00_410.1010	Elected Officials Salary	81,314	87,000	89,856	89,856	89,856	93,450
100-450-00_410.1610	Elected Officials Longevity	2,415	2,475	4,035	4,035	4,035	3,095
100-450-00_430.1040	Employees Hourly Employees	561,401	627,147	663,847	663,847	625,194	765,063
100-450-00_430.1595	Employees Part-time employees	31,813	37,811	76,936	76,936	63,721	82,186
100-450-00_430.1610	Employees Longevity	17,745	13,490	35,350	35,350	36,545	25,315
100-450-00_450.2010	Social Security/Medicare	50,825	55,828	66,557	66,557	59,321	74,137
100-450-00_450.2020	Group Medical Insurance	143,208	147,812	180,480	180,480	151,340	210,936
100-450-00_450.2030	Retirement	85,446	97,515	111,189	111,189	104,713	123,852
100-450-00_450.2040	Worker's Compensation Insurance	901	994	1,137	1,137	1,062	1,266
	<b>Total: Personnel Services</b>	<b>975,068</b>	<b>1,070,070</b>	<b>1,229,387</b>	<b>1,229,387</b>	<b>1,135,788</b>	<b>1,379,300</b>
<i>Operations</i>							
100-450-00_520.3100	Office Supplies / Minor Eqpt	11,708	15,404	20,000	19,998	17,677	20,000
100-450-00_520.3110	Postage	33,779	31,307	45,916	43,791	30,959	43,000
100-450-00_520.3340	Miscellaneous	924	1,079	1,200	1,537	1,537	1,700
100-450-00_520.3900	Subs, Publications, Access Fees	594	427	1,000	1,000	480	1,000
100-450-00_520.4260	Mileage/Travel non training	209	383	500	500	179	800
100-450-00_520.4350	Printing	6,451	7,042	10,000	10,000	9,021	11,000
100-450-00_520.4520	Repair Office & Misc Equipment	198	143	500	500	69	500
100-450-00_520.4522	Copier Maintenance Agreements	925	1,002	1,200	1,200	1,086	1,500
100-450-00_520.4621	Lease - Copier	5,712	4,006	7,000	7,000	3,501	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	255	255	300
100-450-00_520.4812	Training & Conferences	6,585	7,745	12,000	12,000	8,688	13,000
	<b>Total: Operations</b>	<b>67,311</b>	<b>68,762</b>	<b>100,441</b>	<b>98,681</b>	<b>73,452</b>	<b>100,700</b>
<i>Non Capital Assets</i>							
100-450-00_520.3657	Controlled Assets	772	3,525	-	1,760	1,760	3,500
	<b>Total: Non Capital Assets</b>	<b>772</b>	<b>3,525</b>	<b>-</b>	<b>1,760</b>	<b>1,760</b>	<b>3,500</b>
<i>Capital Outlay</i>							
100-450-00_595.5720	Capital Outlay Office Furniture & Equipment	-	-	30,000	30,000	10,808	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>10,808</b>	<b>-</b>
	<b>DEPT Total: 450 - DISTRICT CLERK</b>	<b>1,043,151</b>	<b>1,142,357</b>	<b>1,359,828</b>	<b>1,359,828</b>	<b>1,221,807</b>	<b>1,483,500</b>

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



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

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

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

**Contact Information:**

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 451 - JUSTICE OF THE PEACE, PRECINCT 1</b>							
<i>Personnel Services</i>							
100-451_410.1010	Elected Officials Salary	68,043	76,000	78,494	78,494	78,494	81,634
100-451_410.1012	Elected Officials Auto Allowance	6,000	6,000	6,000	6,000	6,000	6,000
100-451_410.1610	Elected Officials Longevity	2,365	2,425	3,985	3,985	3,985	3,045
100-451_430.1040	Employees Hourly Employees	202,977	244,012	267,772	267,772	242,966	280,334
100-451_430.1595	Employees Part-time employees	13,913	18,876	24,000	24,000	17,212	24,000
100-451_430.1610	Employees Longevity	8,820	7,860	17,790	17,790	17,790	8,935
100-451_450.2010	Social Security/Medicare	21,742	25,469	30,450	30,450	26,709	30,902
100-451_450.2020	Group Medical Insurance	60,112	72,800	78,960	78,960	71,440	86,856
100-451_450.2030	Retirement	37,149	45,102	50,870	50,870	46,832	51,625
100-451_450.2040	Worker's Compensation Insurance	393	462	520	520	477	528
	<i>Total: Personnel Services</i>	421,514	499,007	558,841	558,841	511,904	573,859
<i>Operations</i>							
100-451_520.3100	Office Supplies / Minor Eqpt	7,133	9,142	8,000	9,700	9,028	8,000
100-451_520.3110	Postage	3,928	4,000	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	188	200	200	129	200
100-451_520.4350	Printing	317	419	800	800	550	800
100-451_520.4400	Electric Service & Garbage	7,955	11,130	12,500	12,339	10,991	13,000
100-451_520.4420	Water - Utilities	3,991	4,012	5,000	5,161	5,161	6,000
100-451_520.4520	Repair Office & Misc Equipment	563	290	600	600	378	600
100-451_520.4622	Lease/Rent - Postage Machine	787	748	1,500	1,500	748	1,500
100-451_520.4800	Bond Premium / Issue Costs	213	320	400	400	213	400
100-451_520.4810	Membership Dues & Licenses	60	145	500	500	145	500
100-451_520.4812	Training & Conferences	1,384	2,193	5,000	3,300	1,028	5,000
	<i>Total: Operations</i>	26,443	32,587	38,700	38,700	32,371	40,200
<b>DEPT Total: 451 - JUSTICE OF THE PEACE, PRECINCT 1</b>		447,957	531,594	597,541	597,541	544,275	614,059

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 \$20,000. 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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 452 - JUSTICE OF THE PEACE, PRECINCT 2</b>							
<i>Personnel Services</i>							
100-452_410.1010	Elected Officials Salary	66,043	75,000	77,462	77,462	77,462	80,560
100-452_410.1012	Elected Officials Auto Allowance	5,000	5,000	5,000	5,000	5,000	5,000
100-452_410.1610	Elected Officials Longevity	1,645	1,705	3,265	3,265	3,265	2,325
100-452_430.1040	Employees Hourly Employees	39,945	42,585	44,261	44,261	44,085	84,898
100-452_430.1595	Employees Part-time employees	-	-	23,400	23,400	23,254	-
100-452_430.1610	Employees Longevity	1,200	1,260	2,820	2,820	2,820	1,880
100-452_450.2010	Social Security/Medicare	7,995	8,970	11,950	11,950	11,208	13,362
100-452_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	37,224
100-452_450.2030	Retirement	13,993	15,937	19,963	19,963	19,922	22,322
100-452_450.2040	Worker's Compensation Insurance	149	164	204	204	203	228
	<i>Total: Personnel Services</i>	157,185	172,461	210,885	210,885	209,780	247,799
<i>Operations</i>							
100-452_520.3100	Office Supplies / Minor Eqpt	1,949	2,708	4,000	2,709	2,604	3,500
100-452_520.3110	Postage	1,450	1,718	2,000	2,961	2,680	3,000
100-452_520.4350	Printing	418	448	500	185	185	500
100-452_520.4800	Bond Premium / Issue Costs	-	378	200	200	81	200
100-452_520.4810	Membership Dues & Licenses	60	145	150	150	145	150
100-452_520.4812	Training & Conferences	315	1,493	1,500	2,145	2,143	1,500
	<i>Total: Operations</i>	4,192	6,890	8,350	8,350	7,838	8,850
<b>DEPT Total: 452 - JUSTICE OF THE PEACE, PRECINCT 2</b>		161,377	179,352	219,235	219,235	217,618	256,649

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 \$20,000. 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, Suite 213  
Sequin, Texas 78155  
Phone: (830) 379-2214



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 453 - JUSTICE OF THE PEACE, PRECINCT 3</b>							
<i>Personnel Services</i>							
100-453_410.1010	Elected Officials Salary	66,043	75,000	77,462	77,462	77,462	80,560
100-453_410.1012	Elected Officials Auto Allowance	5,000	5,000	5,000	5,000	5,000	5,000
100-453_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-453_410.1610	Elected Officials Longevity	1,900	1,960	3,520	3,520	3,520	2,580
100-453_430.1040	Employees Hourly Employees	85,544	93,925	97,976	97,976	97,997	103,336
100-453_430.1595	Employees Part-time employees	15,104	23,826	26,000	26,000	23,983	42,000
100-453_430.1610	Employees Longevity	3,095	2,920	7,290	7,290	7,290	4,910
100-453_450.2010	Social Security/Medicare	12,419	14,564	16,675	16,675	15,406	18,292
100-453_450.2020	Group Medical Insurance	30,940	32,760	33,840	33,840	33,840	37,224
100-453_450.2030	Retirement	21,839	25,881	27,856	27,856	27,540	30,558
100-453_450.2040	Worker's Compensation Insurance	230	262	285	285	279	312
	<i>Total: Personnel Services</i>	<u>242,835</u>	<u>276,818</u>	<u>296,624</u>	<u>296,624</u>	<u>293,038</u>	<u>325,492</u>
<i>Operations</i>							
100-453_520.3100	Office Supplies / Minor Eqpt	2,946	3,768	2,500	3,365	3,364	3,000
100-453_520.3110	Postage	1,532	-	2,500	3,138	3,138	3,000
100-453_520.3900	Subs, Publications, Access Fees	77	-	300	300	88	300
100-453_520.4212	Wireless Internet Service	150	360	360	360	360	360
100-453_520.4260	Mileage/Travel non training	848	786	800	955	955	800
100-453_520.4350	Printing	448	376	1,500	638	125	1,500
100-453_520.4520	Repair Office & Misc Equipment	460	512	1,000	1,000	660	1,000
100-453_520.4622	Lease/Rent - Postage Machine	227	227	840	840	227	840
100-453_520.4800	Bond Premium / Issue Costs	192	121	50	50	50	50
100-453_520.4810	Membership Dues & Licenses	135	145	300	300	70	300
100-453_520.4812	Training & Conferences	5,678	8,102	7,000	6,204	5,806	7,000
100-453_520.4853	Petit Jurors	-	120	240	240	-	240
	<i>Total: Operations</i>	<u>12,694</u>	<u>14,517</u>	<u>17,390</u>	<u>17,390</u>	<u>14,844</u>	<u>18,390</u>
<i>Non Capital Assets</i>							
100-453_520.3657	Controlled Assets	256	-	-	-	-	4,700
	<i>Total: Non Capital Assets</i>	<u>256</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,700</u>
<b>DEPT Total: 453 - JUSTICE OF THE PEACE, PRECINCT 3</b>		<u>255,785</u>	<u>291,336</u>	<u>314,014</u>	<u>314,014</u>	<u>307,881</u>	<u>348,582</u>

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 \$20,000. 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  
Schertz, Texas 78154  
Phone: 210-945-6685





GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 454 - JUSTICE OF THE PEACE, PRECINCT 4</b>							
<i>Personnel Services</i>							
100-454_410.1010	Elected Officials Salary	55,006	56,096	77,462	77,462	77,462	80,560
100-454_410.1012	Elected Officials Auto Allowance	4,167	3,750	5,000	5,000	5,000	5,000
100-454_410.1023	Elected Officials Cell Phone Allowance	600	540	720	720	720	720
100-454_410.1610	Elected Officials Longevity	2,670	-	-	-	-	1,500
100-454_430.1040	Employees Hourly Employees	128,646	130,036	140,860	140,860	139,994	150,148
100-454_430.1595	Employees Part-time employees	11,617	-	22,000	22,000	13,443	22,000
100-454_430.1610	Employees Longevity	3,275	3,895	6,020	6,020	6,015	5,640
100-454_450.2010	Social Security/Medicare	15,040	14,182	19,283	19,283	17,807	20,316
100-454_450.2020	Group Medical Insurance	40,664	38,220	45,120	45,120	44,180	49,632
100-454_450.2030	Retirement	25,300	24,725	32,213	32,213	31,001	33,940
100-454_450.2040	Worker's Compensation Insurance	264	253	328	328	316	346
	<i>Total: Personnel Services</i>	<b>287,248</b>	<b>271,697</b>	<b>349,006</b>	<b>349,006</b>	<b>335,937</b>	<b>369,802</b>
<i>Operations</i>							
100-454_520.3100	Office Supplies / Minor Eqpt	4,695	5,746	3,200	5,425	5,108	4,000
100-454_520.3110	Postage	1,492	3,430	2,500	2,500	2,391	2,500
100-454_520.3900	Subs, Publications, Access Fees	-	-	500	-	-	500
100-454_520.4212	Wireless Internet Service	456	456	500	500	456	500
100-454_520.4260	Mileage/Travel non training	701	666	1,100	1,825	1,090	1,200
100-454_520.4350	Printing	771	313	850	350	125	850
100-454_520.4400	Electric Service & Garbage	8,466	5,396	8,400	8,400	5,453	7,200
100-454_520.4420	Water - Utilities	731	653	1,000	1,000	580	1,000
100-454_520.4500	Repair Building Structures	-	-	200	-	-	200
100-454_520.4520	Repair Office & Misc Equipment	-	-	200	-	-	200
100-454_520.4522	Copier Maintenance Agreements	-	-	1,500	1,500	-	1,500
100-454_520.4800	Bond Premium / Issue Costs	71	178	250	100	53	250
100-454_520.4810	Membership Dues & Licenses	615	505	540	540	505	600
100-454_520.4812	Training & Conferences	2,345	4,030	6,000	4,600	3,972	5,000
100-454_520.4853	Petit Jurors	540	-	-	-	-	-
	<i>Total: Operations</i>	<b>20,884</b>	<b>21,373</b>	<b>26,740</b>	<b>26,740</b>	<b>19,733</b>	<b>25,500</b>
<i>Non Capital Assets</i>							
100-454_520.3657	Controlled Assets	240	-	-	-	-	-
	<i>Total: Non Capital Assets</i>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT Total: 454 - JUSTICE OF THE PEACE, PRECINCT 4</b>		<b>308,373</b>	<b>293,070</b>	<b>375,746</b>	<b>375,746</b>	<b>355,670</b>	<b>395,302</b>

OFFICIAL: TODD FRISENHAH, 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 \$20,000. 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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 475 - COUNTY ATTORNEY</b>							
<i>Personnel Services</i>							
100-475_410.1010	Elected Officials Salary	18,000	18,000	24,000	18,000	19,500	18,000
100-475_410.1012	Elected Officials Auto Allowance	-	-	-	6,000	4,500	6,000
100-475_410.1610	Elected Officials Longevity	1,525	1,585	3,145	3,145	3,145	2,205
100-475_430.1030	Employees Salaried Exempt	1,110,559	1,273,008	1,569,884	1,569,884	1,508,843	1,632,676
100-475_430.1040	Employees Hourly Employees	979,879	1,031,540	1,127,928	1,127,928	1,093,391	1,241,335
100-475_430.1053	Employees Cell Phone Allowance	2,820	2,880	2,880	2,880	2,880	2,880
100-475_430.1054	Employees Certification Supplement	10,800	10,500	10,400	10,400	10,400	10,400
100-475_430.1610	Employees Longevity	47,200	43,400	87,805	87,805	87,805	63,295
100-475_430.1611	Employees Assistant Prosecutors Longev	32,480	32,440	35,000	35,000	30,780	35,000
100-475_440.1625	Uniform/Clothing/Boot Allowance	2,250	1,800	1,800	1,800	1,800	1,800
100-475_450.2010	Social Security/Medicare	162,471	178,141	219,007	219,007	203,746	230,540
100-475_450.2020	Group Medical Insurance	313,820	326,638	383,520	383,520	347,474	421,872
100-475_450.2030	Retirement	271,223	306,850	365,871	365,871	353,129	385,137
100-475_450.2040	Worker's Compensation Insurance	7,435	7,922	9,209	9,209	8,966	9,849
	<b>Total: Personnel Services</b>	<b>2,960,462</b>	<b>3,234,704</b>	<b>3,840,449</b>	<b>3,840,449</b>	<b>3,676,358</b>	<b>4,060,989</b>
<i>Operations</i>							
100-475_520.3100	Office Supplies / Minor Eqpt	10,094	24,875	25,000	23,238	15,990	30,000
100-475_520.3110	Postage	1,620	466	550	550	-	550
100-475_520.3300	Fuel	4,863	4,292	6,500	6,500	3,581	6,500
100-475_520.3340	Miscellaneous	142	2,790	1,000	3,800	3,174	3,000
100-475_520.3857	Law Books/CD's	-	-	500	500	272	500
100-475_520.3900	Subs, Publications, Access Fees	243	664	130	330	264	300
100-475_520.4013	Sexual Assault Exams	4,360	-	2,500	2,500	-	2,500
100-475_520.4015	Witness / Trial	30,882	15,890	30,000	30,000	7,796	25,000
100-475_520.4017	Investigation	1,075	1,626	15,000	10,000	1,127	10,000
100-475_520.4205	Cell Phone	1,048	1,141	1,200	1,200	1,178	1,200
100-475_520.4260	Mileage/Travel non training	129	112	1,800	1,800	444	1,500
100-475_520.4350	Printing	2,190	6,797	8,000	10,000	8,959	13,000
100-475_520.4520	Repair Office & Misc Equipment	2,262	3,662	4,000	4,000	2,560	4,000
100-475_520.4540	Vehicle Repair & Maintenance	837	1,164	2,750	2,750	847	2,750
100-475_520.4800	Bond Premium / Issue Costs	284	284	600	600	355	600
100-475_520.4810	Membership Dues & Licenses	5,868	6,866	9,000	9,000	6,788	10,000
100-475_520.4812	Training & Conferences	4,224	1,018	5,500	5,500	3,511	5,500
100-475_520.4825	Insurance - Fleet	811	845	1,500	1,500	637	1,500
	<b>Total: Operations</b>	<b>70,932</b>	<b>72,492</b>	<b>115,530</b>	<b>113,768</b>	<b>57,482</b>	<b>118,400</b>
<i>Non Capital Assets</i>							
100-475_520.3657	Controlled Assets	272	-	-	1,762	1,761	-
	<b>Total: Non Capital Assets</b>	<b>272</b>	<b>-</b>	<b>-</b>	<b>1,762</b>	<b>1,761</b>	<b>-</b>
<i>Capital Outlay</i>							
100-475_595.5720	Capital Outlay Office Furniture & Equipme	-	7,117	8,000	8,000	7,971	-
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>7,117</b>	<b>8,000</b>	<b>8,000</b>	<b>7,971</b>	<b>-</b>
	<b>DEPT Total: 475 - COUNTY ATTORNEY</b>	<b>3,031,666</b>	<b>3,314,314</b>	<b>3,963,979</b>	<b>3,963,979</b>	<b>3,743,572</b>	<b>4,179,389</b>

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 490 - ELECTION ADMINISTRATION</b>							
<i>Personnel Services</i>							
100-490_420.1020	Appointed Officials Salary	81,000	84,240	88,606	88,606	88,606	96,600
100-490_420.1022	Appointed Officials Auto Allowance	4,000	4,000	4,000	4,000	4,000	4,000
100-490_420.1610	Appointed Officials Longevity	1,385	1,445	3,005	3,005	3,005	2,065
100-490_430.1040	Employees Hourly Employees	264,296	291,110	390,216	384,642	375,747	415,971
100-490_430.1315	Employees Election Early Voting Clerks	88,603	82,344	112,960	114,588	114,588	159,000
100-490_430.1595	Employees Part-time employees	-	8,058	24,200	24,200	22,011	54,600
100-490_430.1598	Employees Temporary Employees	24,316	20,699	20,000	33,080	30,143	35,000
100-490_430.1610	Employees Longevity	8,015	3,310	13,870	13,870	11,370	9,680
100-490_440.1600	Overtime	28,752	15,072	29,000	42,574	42,574	65,000
100-490_450.2010	Social Security/Medicare	31,576	35,663	52,468	52,468	45,441	64,407
100-490_450.2020	Group Medical Insurance	67,640	66,038	101,520	101,520	69,560	111,672
100-490_450.2030	Retirement	47,544	51,161	70,660	70,660	69,675	82,804
100-490_450.2040	Worker's Compensation Insurance	796	711	892	892	1,001	1,056
	<i>Total: Personnel Services</i>	<b>647,922</b>	<b>663,851</b>	<b>911,397</b>	<b>934,105</b>	<b>877,720</b>	<b>1,101,855</b>
<i>Operations</i>							
100-490_520.3100	Office Supplies / Minor Eqpt	6,827	9,306	12,500	13,167	7,703	22,500
100-490_520.3110	Postage	61,443	30,807	87,640	78,715	59,579	45,000
100-490_520.3900	Subs, Publications, Access Fees	120	120	120	144	144	144
100-490_520.4212	Wireless Internet Service	10,467	579	7,000	8,000	7,857	12,000
100-490_520.4260	Mileage/Travel non training	-	135	300	300	45	150
100-490_520.4350	Printing	19,989	7,389	20,000	16,000	8,585	20,000
100-490_520.4400	Electric Service & Garbage	5,511	4,658	6,500	6,000	4,756	7,150
100-490_520.4420	Water - Utilities	1,482	2,075	1,600	2,100	2,106	1,760
100-490_520.4520	Repair Office & Misc Equipment	2,601	2,983	3,500	3,500	2,680	4,500
100-490_520.4523	Software Maintenance/License	7,000	-	-	-	-	-
100-490_520.4622	Lease/Rent - Postage Machine	400	480	1,200	1,200	480	1,200
100-490_520.4635	Lease - Alarm System	364	309	500	500	377	500
100-490_520.4800	Bond Premium / Issue Costs	70	271	70	70	70	70
100-490_520.4810	Membership Dues & Licenses	275	275	525	525	275	275
100-490_520.4812	Training & Conferences	4,444	6,465	12,000	12,000	10,551	12,000
100-490_535.4300	Legal Publication Notices	2,371	1,413	1,500	1,500	1,436	1,800
100-490_535.4350	Printing	8,873	11,790	17,000	17,485	16,539	15,000
100-490_535.4840	Miscellaneous Election	45,382	15,736	50,000	52,398	47,771	40,000
100-490_535.4844	Election Judges & Clerks	107,825	46,112	95,000	86,370	86,370	72,200
100-490_535.4845	Election Ballots	11,673	22,185	10,000	21,906	21,905	12,000
100-490_535.4846	Election Supplies	12,426	19,741	20,000	27,694	21,423	20,000
100-490_535.4847	Election Equipment	90	-	2,000	-	-	117,716
100-490_535.4849	Truck Rental	1,120	878	1,500	1,500	1,116	1,500
100-490_536.4812	Chapter 19 Expenses	26,086	-	-	2,344	15,929	-
	<i>Total: Operations</i>	<b>336,837</b>	<b>183,706</b>	<b>350,455</b>	<b>353,418</b>	<b>317,698</b>	<b>407,465</b>
<i>Non Capital Assets</i>							
100-490_520.3657	Controlled Assets	-	1,787	-	3,639	-	-
	<i>Total: Non Capital Assets</i>	<b>-</b>	<b>1,787</b>	<b>-</b>	<b>3,639</b>	<b>-</b>	<b>-</b>
<i>Capital Outlay</i>							
100-490_595.5720	Capital Outlay Office Furniture & Equipme	-	-	8,700	8,700	7,866	-
100-490_595.5730	Capital Outlay Vehicles	-	-	-	-	-	60,000
	<i>Total: Capital Outlay</i>	<b>-</b>	<b>-</b>	<b>8,700</b>	<b>8,700</b>	<b>7,866</b>	<b>60,000</b>
<b>DEPT Total: 490 - ELECTION ADMINISTRATION</b>		<b>984,759</b>	<b>849,343</b>	<b>1,270,552</b>	<b>1,299,862</b>	<b>1,203,285</b>	<b>1,569,320</b>

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

**Contact Information:**

<b>MAIN OFFICE:</b>	<b>ANNEX:</b>
215 S. Milam	1052 FM 78
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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 493 - HUMAN RESOURCES</b>							
<i>Personnel Services</i>							
100-493_420.1020	Appointed Officials Salary	32,086	114,400	127,382	127,382	127,382	132,477
100-493_420.1610	Appointed Officials Longevity	-	-	2,500	2,500	2,500	1,500
100-493_430.1040	Employees Hourly Employees	171,770	198,615	214,222	214,222	191,392	278,498
100-493_430.1610	Employees Longevity	5,355	4,460	11,640	11,640	11,640	7,495
100-493_450.2010	Social Security/Medicare	14,480	23,185	27,214	27,214	24,082	32,128
100-493_450.2020	Group Medical Insurance	47,289	51,870	56,400	56,400	51,700	74,448
100-493_450.2030	Retirement	25,676	40,323	45,464	45,464	42,546	53,672
100-493_450.2040	Worker's Compensation Insurance	271	414	465	465	435	549
	<i>Total: Personnel Services</i>	<u>296,927</u>	<u>433,267</u>	<u>485,287</u>	<u>485,287</u>	<u>451,677</u>	<u>580,767</u>
<i>Operations</i>							
100-493_520.3100	Office Supplies / Minor Eqpt	2,366	3,434	5,000	5,000	3,277	6,000
100-493_520.3110	Postage	(58)	-	400	400	-	400
100-493_520.3550	Safety Equipment / Supplies	100	350	1,000	1,000	924	2,000
100-493_520.3900	Subs, Publications, Access Fees	306	311	500	500	304	500
100-493_520.4054	Pre-employment/employee physical	5,092	6,201	6,500	8,008	8,138	7,250
100-493_520.4300	Advertising & Legal Notices	18,920	12,191	20,000	19,842	4,948	20,000
100-493_520.4350	Printing	1,197	146	800	800	-	800
100-493_520.4520	Repair Office & Misc Equipment	-	-	150	150	-	150
100-493_520.4522	Copier Maintenance Agreements	1,212	922	1,600	1,600	1,082	1,600
100-493_520.4800	Bond Premium / Issue Costs	-	-	150	150	-	150
100-493_520.4810	Membership Dues & Licenses	-	333	900	900	338	950
100-493_520.4812	Training & Conferences	5,007	4,980	10,000	8,650	2,203	8,000
100-493_520.4818	Wellness Training	-	-	2,000	2,000	-	2,000
100-493_580.4991	Recognition Awards	5,563	7,524	15,000	15,000	3,943	12,000
	<i>Total: Operations</i>	<u>39,705</u>	<u>36,391</u>	<u>64,000</u>	<u>64,000</u>	<u>25,157</u>	<u>61,800</u>
	<b>DEPT Total: 493 - HUMAN RESOURCES</b>	<b>336,633</b>	<b>469,658</b>	<b>549,287</b>	<b>549,287</b>	<b>476,835</b>	<b>642,567</b>



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

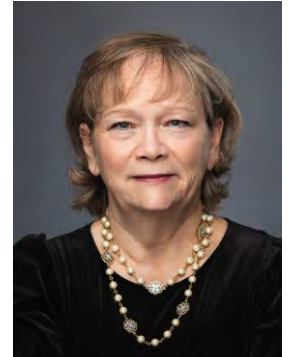
G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 495 - COUNTY AUDITOR</b>							
<i>Personnel Services</i>							
100-495_420.1020	Appointed Officials Salary	111,920	126,000	144,000	144,000	144,000	149,760
100-495_420.1610	Appointed Officials Longevity	2,615	2,675	4,235	4,235	4,235	3,295
100-495_430.1030	Employees Salaried Exempt	86,643	96,400	103,981	103,981	103,981	108,140
100-495_430.1040	Employees Hourly Employees	323,473	417,873	500,516	500,516	490,932	618,341
100-495_430.1595	Employees Part-time employees	73,636	84,062	109,000	109,000	83,767	82,000
100-495_430.1598	Employees Temporary Employees	-	-	6,200	6,200	-	6,200
100-495_430.1610	Employees Longevity	9,980	10,410	23,680	23,680	23,680	17,240
100-495_450.2010	Social Security/Medicare	44,214	54,361	68,203	68,203	62,990	75,346
100-495_450.2020	Group Medical Insurance	89,284	94,640	112,800	112,800	107,160	136,488
100-495_450.2030	Retirement	74,786	93,692	113,156	113,156	108,706	125,088
100-495_450.2040	Worker's Compensation Insurance	792	957	1,165	1,165	1,109	1,287
	<i>Total: Personnel Services</i>	817,342	981,071	1,186,936	1,186,936	1,130,560	1,323,185
<i>Operations</i>							
100-495_520.3100	Office Supplies / Minor Eqpt	7,702	12,463	13,800	13,800	11,669	14,350
100-495_520.3110	Postage	303	288	375	375	240	400
100-495_520.3900	Subs, Publications, Access Fees	2,821	711	2,650	2,650	1,810	2,650
100-495_520.4212	Wireless Internet Service	1,551	1,294	1,500	1,500	1,034	1,500
100-495_520.4260	Mileage/Travel non training	281	459	400	502	501	500
100-495_520.4350	Printing	55	-	1,500	2,916	2,641	1,500
100-495_520.4520	Repair Office & Misc Equipment	-	-	300	198	-	300
100-495_520.4522	Copier Maintenance Agreements	1,893	1,988	2,450	2,450	2,203	2,450
100-495_520.4800	Bond Premium / Issue Costs	-	93	50	50	-	93
100-495_520.4810	Membership Dues & Licenses	1,955	1,970	3,000	3,000	2,067	3,000
100-495_520.4812	Training & Conferences	16,855	18,658	20,800	19,384	14,341	20,800
	<i>Total: Operations</i>	33,416	37,924	46,825	46,825	36,504	47,543
<i>Capital Outlay</i>							
100-495_595.5720	Capital Outlay Office Furniture & Equipment	-	-	13,250	13,250	12,606	-
	<i>Total: Capital Outlay</i>	-	-	13,250	13,250	12,606	-
	<b>DEPT Total: 495 - COUNTY AUDITOR</b>	850,758	1,018,995	1,247,011	1,247,011	1,179,670	1,370,728

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 496 - PURCHASING</b>							
<i>Personnel Services</i>							
100-496_420.1020	Appointed Officials Salary	81,001	84,241	88,606	88,606	87,880	92,150
100-496_420.1022	Appointed Officials Auto Allowance	3,000	3,000	3,000	3,000	3,000	3,000
100-496_420.1610	Appointed Officials Longevity	1,000	1,230	2,790	2,790	2,790	1,705
100-496_430.1040	Employees Hourly Employees	115,166	189,853	212,405	212,405	200,360	223,415
100-496_430.1610	Employees Longevity	1,000	2,220	10,280	10,280	10,280	6,340
100-496_450.2010	Social Security/Medicare	14,709	20,724	24,257	24,257	22,534	24,986
100-496_450.2020	Group Medical Insurance	38,012	60,060	67,680	67,680	62,980	74,448
100-496_450.2030	Retirement	24,803	35,684	40,523	40,523	38,859	41,741
100-496_450.2040	Worker's Compensation Insurance	263	366	414	414	398	427
	<i>Total: Personnel Services</i>	<b>278,954</b>	<b>397,378</b>	<b>449,955</b>	<b>449,955</b>	<b>429,080</b>	<b>468,212</b>
<i>Operations</i>							
100-496_520.3100	Office Supplies / Minor Eqpt	3,426	1,783	11,500	11,397	1,615	11,000
100-496_520.3110	Postage	-	-	500	500	11	400
100-496_520.3900	Subs, Publications, Access Fees	-	-	600	600	139	500
100-496_520.4260	Mileage/Travel non training	56	160	500	500	30	500
100-496_520.4350	Printing	-	-	600	600	-	600
100-496_520.4522	Copier Maintenance Agreements	525	568	1,000	1,000	868	1,000
100-496_520.4800	Bond Premium / Issue Costs	50	50	50	153	153	105
100-496_520.4810	Membership Dues & Licenses	695	740	1,870	1,870	1,560	1,750
100-496_520.4812	Training & Conferences	3,493	3,292	8,000	8,000	1,361	6,000
	<i>Total: Operations</i>	<b>8,245</b>	<b>6,593</b>	<b>24,620</b>	<b>24,620</b>	<b>5,735</b>	<b>21,855</b>
<i>Non Capital Assets</i>							
100-496_520.3657	Controlled Assets	-	130	-	-	-	2,250
	<i>Total: Non Capital Assets</i>	<b>-</b>	<b>130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,250</b>
	<b>DEPT Total: 496 - PURCHASING</b>	<b>287,198</b>	<b>404,100</b>	<b>474,575</b>	<b>474,575</b>	<b>434,816</b>	<b>492,317</b>

OFFICIAL: DON CUNNINGHAM, PURCHASING AGENT  
 APPOINTED: 04/30/2024

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 497 - COUNTY TREASURER</b>							
<i>Personnel Services</i>							
100-497_410.1010	Elected Officials Salary	83,884	91,300	94,297	94,297	94,297	98,069
100-497_410.1610	Elected Officials Longevity	2,690	2,750	4,310	4,310	4,310	3,370
100-497_430.1040	Employees Hourly Employees	186,435	204,319	267,796	267,796	257,545	294,804
100-497_430.1610	Employees Longevity	3,960	5,080	11,415	11,415	11,415	7,820
100-497_440.1600	Overtime	3,025	-	-	-	-	-
100-497_450.2010	Social Security/Medicare	20,693	22,440	28,903	28,903	27,209	30,911
100-497_450.2020	Group Medical Insurance	53,040	54,600	67,680	67,680	62,040	74,448
100-497_450.2030	Retirement	34,434	38,523	48,285	48,285	46,975	51,639
100-497_450.2040	Worker's Compensation Insurance	364	394	494	494	480	528
	<i>Total: Personnel Services</i>	<b>388,524</b>	<b>419,406</b>	<b>523,180</b>	<b>523,180</b>	<b>504,272</b>	<b>561,589</b>
<i>Operations</i>							
100-497_520.3100	Office Supplies / Minor Eqpt	5,556	8,180	10,000	10,700	10,553	7,000
100-497_520.3110	Postage	5,916	5,441	7,400	7,400	7,403	9,700
100-497_520.3900	Subs, Publications, Access Fees	135	60	100	150	147	100
100-497_520.4160	Bank Service Charges	-	-	-	-	-	2,000
100-497_520.4212	Wireless Internet Service	-	-	-	-	-	1,000
100-497_520.4260	Mileage/Travel non training	120	116	200	200	130	200
100-497_520.4350	Printing	785	2,729	3,000	3,000	654	3,000
100-497_520.4520	Repair Office & Misc Equipment	1,886	2,616	3,000	3,000	2,727	3,700
100-497_520.4800	Bond Premium / Issue Costs	1,979	1,979	2,100	2,100	2,060	2,100
100-497_520.4810	Membership Dues & Licenses	639	514	1,000	1,000	983	1,300
100-497_520.4812	Training & Conferences	3,517	8,103	10,000	9,250	3,837	10,000
	<i>Total: Operations</i>	<b>20,533</b>	<b>29,738</b>	<b>36,800</b>	<b>36,800</b>	<b>28,494</b>	<b>40,100</b>
<b>DEPT Total: 497 - COUNTY TREASURER</b>		<b>409,057</b>	<b>449,144</b>	<b>559,980</b>	<b>559,980</b>	<b>532,765</b>	<b>601,689</b>

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 499 - TAX ASSESSOR COLLECTOR</b>							
<i>Personnel Services</i>							
100-499-00_410.1010	Elected Officials Salary	82,342	85,635	88,446	88,446	88,446	91,984
100-499-00_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-499-00_410.1610	Elected Officials Longevity	1,285	1,345	2,905	2,905	2,905	1,965
100-499-00_430.1040	Employees Hourly Employees	885,596	1,002,985	1,116,968	1,116,968	1,069,406	1,190,869
100-499-00_430.1595	Employees Part-time employees	36,051	47,189	73,000	73,000	45,020	50,000
100-499-00_430.1598	Employees Temporary Employees	-	-	-	-	-	23,000
100-499-00_430.1610	Employees Longevity	29,390	29,780	62,590	62,590	54,980	44,115
100-499-00_440.1600	Overtime	16,894	15,583	17,000	25,100	22,546	23,000
100-499-00_450.2010	Social Security/Medicare	75,895	85,250	104,637	104,637	93,166	109,535
100-499-00_450.2020	Group Medical Insurance	232,492	246,610	282,000	282,000	265,281	310,200
100-499-00_450.2030	Retirement	130,104	151,133	174,806	174,806	164,814	180,049
100-499-00_450.2040	Worker's Compensation Insurance	1,379	1,547	1,787	1,787	1,685	1,871
	<b>Total: Personnel Services</b>	<b>1,498,327</b>	<b>1,673,956</b>	<b>1,931,039</b>	<b>1,939,139</b>	<b>1,815,149</b>	<b>2,033,488</b>
<i>Operations</i>							
100-499-00_520.3100	Office Supplies / Minor Eqpt	10,660	13,957	13,000	15,227	15,128	15,000
100-499-00_520.3110	Postage	20,000	18,521	30,000	28,777	28,777	35,000
100-499-00_520.3900	Subs, Publications, Access Fees	1,216	-	200	200	-	200
100-499-00_520.4213	TV / Satellite Service / Cable	2,715	2,804	2,500	2,977	2,983	2,500
100-499-00_520.4260	Mileage/Travel non training	709	408	1,300	700	538	1,400
100-499-00_520.4350	Printing	2,939	1,047	2,000	4,976	4,961	4,000
100-499-00_520.4520	Repair Office & Misc Equipment	700	-	1,500	-	-	1,500
100-499-00_520.4522	Copier Maintenance Agreements	-	-	2,000	57	-	2,000
100-499-00_520.4622	Lease/Rent - Postage Machine	2,368	2,697	3,000	3,000	2,697	3,000
100-499-00_520.4635	Lease - Alarm System	307	259	1,620	620	385	1,620
100-499-00_520.4800	Bond Premium / Issue Costs	500	1,567	500	571	571	2,000
100-499-00_520.4810	Membership Dues & Licenses	325	450	400	450	450	600
100-499-00_520.4812	Training & Conferences	7,915	5,466	8,500	7,465	7,464	8,500
	<b>Total: Operations</b>	<b>50,353</b>	<b>47,175</b>	<b>66,520</b>	<b>65,020</b>	<b>63,954</b>	<b>77,320</b>
<i>Non Capital Assets</i>							
100-499-00_520.3657	Controlled Assets	-	5,726	6,600	-	-	12,000
	<b>Total: Non Capital Assets</b>	<b>-</b>	<b>5,726</b>	<b>6,600</b>	<b>-</b>	<b>-</b>	<b>12,000</b>
<i>Capital Outlay</i>							
100-499-00_595.5720	Capital Outlay Office Furniture & Equipme	-	-	-	-	-	18,500
	<b>Total: Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,500</b>
<b>DEPT Total: 499 - TAX ASSESSOR COLLECTOR</b>		<b>1,548,680</b>	<b>1,726,857</b>	<b>2,004,159</b>	<b>2,004,159</b>	<b>1,879,103</b>	<b>2,141,308</b>

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

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



Contact Information:

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 503 - MANAGEMENT INFORMATION SERVICES</b>							
<i>Personnel Services</i>							
100-503_420.1020	Appointed Officials Salary	96,113	110,000	116,145	116,145	116,145	120,791
100-503_420.1022	Appointed Officials Auto Allowance	3,333	4,000	4,000	4,000	4,000	4,000
100-503_420.1610	Appointed Officials Longevity	2,490	2,145	3,705	3,705	3,705	2,765
100-503_430.1030	Employees Salaried Exempt	70,360	-	103,003	103,003	103,003	107,123
100-503_430.1040	Employees Hourly Employees	315,235	473,394	424,847	424,847	393,440	445,447
100-503_430.1610	Employees Longevity	11,890	7,950	18,250	18,250	14,735	11,115
100-503_440.1600	Overtime	7,625	-	-	-	-	-
100-503_450.2010	Social Security/Medicare	36,275	43,095	51,250	51,250	46,436	52,880
100-503_450.2020	Group Medical Insurance	65,416	77,350	101,520	101,520	82,720	111,672
100-503_450.2030	Retirement	62,293	75,979	85,620	85,620	81,114	88,341
100-503_450.2040	Worker's Compensation Insurance	684	780	875	875	826	903
	<i>Total: Personnel Services</i>	671,715	794,693	909,215	909,215	846,124	945,037
<i>Operations</i>							
100-503_520.3100	Office Supplies / Minor Eqpt	132	1,277	2,041	2,041	1,792	2,500
100-503_520.3300	Fuel	940	627	1,500	1,500	643	1,500
100-503_520.3315	Cable, Media & Misc Supplies	1,214	6,473	5,560	5,560	4,929	6,200
100-503_520.3655	Replacement Computer Equipment	3,905	8,161	15,000	15,000	11,397	15,000
100-503_520.3658	Workcenter Upgrades-Controlled	61,650	299,352	164,473	364,364	276,416	126,280
100-503_520.3660	Computer Software	20,015	13,627	206,484	202,114	34,540	215,300
100-503_520.4030	Consulting Services	-	8,500	15,000	19,370	19,370	15,000
100-503_520.4210	Telephone Computer Line	214,723	244,196	374,540	374,540	256,113	377,900
100-503_520.4213	TV / Satellite Service / Cable	1,524	1,616	4,080	4,080	1,499	1,380
100-503_520.4505	Repair Bldg & Bldg Equipment	1,500	1,127	5,000	5,000	-	5,000
100-503_520.4523	Software Maintenance/License	953,279	960,765	1,068,649	1,013,413	976,980	1,228,899
100-503_520.4525	Software Site Licenses	221,964	219,778	271,244	141,273	141,272	234,060
100-503_520.4526	Maint & Upgrade Phone Systems	10,683	14,193	11,000	11,000	5,787	5,000
100-503_520.4529	PC Contract Maintenance	247,181	244,678	281,148	256,148	249,092	320,968
100-503_520.4533	Repair County MIS Equipment	14,257	12,074	14,300	27,174	27,528	14,500
100-503_520.4540	Vehicle Repair & Maintenance	58	243	1,000	1,000	445	1,000
100-503_520.4810	Membership Dues & Licenses	-	175	175	175	175	175
100-503_520.4812	Training & Conferences	479	8,481	13,600	13,600	12,812	30,800
100-503_520.4825	Insurance - Fleet	227	275	275	301	301	400
	<i>Total: Operations</i>	1,753,730	2,045,617	2,455,069	2,457,653	2,021,090	2,601,862
<i>Non Capital Assets</i>							
100-503_520.3657	Controlled Assets	1,371	10,649	8,600	14,144	8,742	-
	<i>Total: Non Capital Assets</i>	1,371	10,649	8,600	14,144	8,742	-
<i>Capital Outlay</i>							
100-503_595.5760	Capital Outlay MIS Equipment	-	501,119	275,000	275,000	183,387	188,000
	<i>Total: Capital Outlay</i>	-	501,119	275,000	275,000	183,387	188,000
<b>DEPT Total: 503 - MANAGEMENT INFORMATION SERVICES</b>		2,426,816	3,352,078	3,647,884	3,656,012	3,059,344	3,734,899

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 516 - BUILDING MAINTENANCE</b>							
<i>Personnel Services</i>							
100-516-00_420.1020	Appointed Officials Salary	74,500	77,480	81,310	81,310	81,310	84,562
100-516-00_420.1610	Appointed Officials Longevity	2,530	2,590	4,150	4,150	4,150	3,210
100-516-00_430.1040	Employees Hourly Employees	411,128	477,785	581,394	581,394	535,890	737,763
100-516-00_430.1595	Employees Part-time employees	35,962	22,373	60,000	60,000	20,421	60,000
100-516-00_430.1610	Employees Longevity	12,580	15,160	26,180	26,180	27,430	22,600
100-516-00_440.1600	Overtime	-	-	8,000	8,000	-	8,000
100-516-00_450.2010	Social Security/Medicare	39,217	43,465	58,219	58,219	48,803	70,084
100-516-00_450.2020	Group Medical Insurance	113,152	121,030	169,200	169,200	140,060	206,800
100-516-00_450.2030	Retirement	66,025	75,573	97,260	97,260	85,523	117,082
100-516-00_450.2040	Worker's Compensation Insurance	11,326	12,509	16,244	16,244	14,156	18,816
	<i>Total: Personnel Services</i>	<b>766,420</b>	<b>847,964</b>	<b>1,101,957</b>	<b>1,101,957</b>	<b>957,744</b>	<b>1,328,917</b>
<i>Operations</i>							
100-516-00_520.3100	Office Supplies / Minor Eqpt	485	499	1,200	1,200	381	1,200
100-516-00_520.3300	Fuel	8,588	7,299	10,000	10,000	5,878	10,000
100-516-00_520.3320	Cleaning Supplies	27,349	39,669	40,000	40,579	40,546	45,000
100-516-00_520.3321	Restroom Supply	15,022	20,227	25,000	23,928	18,380	30,000
100-516-00_520.3340	Miscellaneous	1,917	3,320	5,000	5,000	2,923	7,500
100-516-00_520.3372	Flags / Exterior Decorations	11,824	4,310	12,500	12,500	4,310	12,500
100-516-00_520.3374	Holiday Decorations	325	899	24,000	24,000	22,559	36,000
100-516-00_520.3500	R&M Supp.Building Structure	25,128	22,097	30,000	33,500	30,890	35,000
100-516-00_520.3505	R&M Supp.Building Equip.	8,033	7,442	12,500	11,193	11,192	15,500
100-516-00_520.3630	Small Tools / Minor Equipment	1,452	1,360	1,800	1,800	1,572	2,000
100-516-00_520.4205	Cell Phone	1,293	1,298	1,400	1,400	1,279	1,400
100-516-00_520.4500	Repair Building Structures	368,687	76,981	271,000	173,458	110,944	314,800
100-516-00_520.4504	Repair Elevators	26,496	33,586	25,000	40,000	37,837	25,000
100-516-00_520.4505	Repair Bldg & Bldg Equipment	151,126	169,812	133,169	207,311	196,946	160,000
100-516-00_520.4510	Repair Equip & Machinery	-	-	1,500	1,500	937	1,500
100-516-00_520.4540	Vehicle Repair & Maintenance	9,978	2,368	7,000	14,000	10,110	7,500
100-516-00_520.4598	Pest Control	14,392	14,665	22,000	22,000	13,469	25,000
100-516-00_520.4615	Uniform Expense	4,851	5,912	6,000	9,200	7,791	6,000
100-516-00_520.4825	Insurance - Fleet	690	767	900	900	894	1,000
100-516-00_520.4989	Inspection Fees	8,219	16,333	14,000	14,000	11,569	20,000
	<i>Total: Operations</i>	<b>685,854</b>	<b>428,846</b>	<b>643,969</b>	<b>647,469</b>	<b>530,407</b>	<b>756,900</b>
<i>Non Capital Assets</i>							
100-516-00_520.3657	Controlled Assets	3,779	-	6,964	6,964	3,746	2,500
	<i>Total: Non Capital Assets</i>	<b>3,779</b>	<b>-</b>	<b>6,964</b>	<b>6,964</b>	<b>3,746</b>	<b>2,500</b>
<i>Capital Outlay</i>							
100-516-00_595.5730	Capital Outlay Vehicles	-	-	54,300	54,300	52,472	-
	<i>Total: Capital Outlay</i>	<b>-</b>	<b>-</b>	<b>54,300</b>	<b>54,300</b>	<b>52,472</b>	<b>-</b>
	<b>DEPT Total: 516 - BUILDING MAINTENANCE</b>	<b>1,456,053</b>	<b>1,276,811</b>	<b>1,807,190</b>	<b>1,810,690</b>	<b>1,544,369</b>	<b>2,088,317</b>

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

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

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 517 - GROUNDS MAINTENANCE</b>							
<i>Personnel Services</i>							
100-517_430.1595	Employees Part-time employees	35,431	67,432	132,600	132,600	70,348	132,600
100-517_430.1610	Employees Longevity	500	500	3,750	3,750	3,750	1,000
100-517_450.2010	Social Security/Medicare	2,749	5,197	10,431	10,431	5,669	10,220
100-517_450.2030	Retirement	4,426	8,639	17,426	17,426	9,470	17,074
100-517_450.2040	Worker's Compensation Insurance	762	1,471	3,056	3,056	1,612	2,994
	<i>Total: Personnel Services</i>	<u>43,868</u>	<u>83,239</u>	<u>167,263</u>	<u>167,263</u>	<u>90,848</u>	<u>163,888</u>
<i>Operations</i>							
100-517_520.3300	Fuel	2,670	2,719	6,000	6,000	4,081	6,000
100-517_520.3325	Maintenance Supplies	723	2,940	3,500	3,500	3,372	3,500
100-517_520.3630	Small Tools / Minor Equipment	904	656	3,700	3,700	208	3,700
100-517_520.4510	Repair Equip & Machinery	163	1,130	2,000	2,500	2,309	2,000
100-517_520.4540	Vehicle Repair & Maintenance	366	183	750	750	250	750
100-517_520.4615	Uniform Expense	306	230	2,000	2,000	719	2,000
100-517_520.4825	Insurance - Fleet	116	199	300	300	226	300
100-517_520.4875	Sitework Maintenance	17,248	53,706	50,000	49,500	30,067	65,000
100-517_520.4876	Lawn Maintenance Services	31,108	-	-	-	-	-
	<i>Total: Operations</i>	<u>53,603</u>	<u>61,764</u>	<u>68,250</u>	<u>68,250</u>	<u>41,233</u>	<u>83,250</u>
<i>Non Capital Assets</i>							
100-517_520.3657	Controlled Assets	1,121	-	-	-	-	2,500
	<i>Total: Non Capital Assets</i>	<u>1,121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
<i>Capital Outlay</i>							
100-517_595.5710	Capital Outlay Equipment & Machinery	-	25,384	-	-	-	-
	<i>Total: Capital Outlay</i>	<u>-</u>	<u>25,384</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEPT Total: 517 - GROUNDS MAINTENANCE</b>		<b>98,592</b>	<b>170,386</b>	<b>235,513</b>	<b>235,513</b>	<b>132,081</b>	<b>249,638</b>

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

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 543 - FIRE DEPARTMENTS</b>							
<i>Personnel Services</i>							
100-543_430.1030	Employees Salaried Exempt	-	80,000	87,296	87,296	87,296	90,788
100-543_430.1040	Employees Hourly Employees	91,493	428,209	829,572	806,889	696,877	974,883
100-543_430.1595	Employees Part-time employees	77,937	85,686	76,000	76,000	80,475	100,000
100-543_430.1610	Employees Longevity	-	500	16,250	16,250	13,750	24,750
100-543_440.1599	Holiday Pay	2,720	14,720	26,000	26,000	26,865	37,393
100-543_440.1600	Overtime	4,006	164,469	180,000	202,683	202,683	180,000
100-543_440.1625	Uniform/Clothing/Boot Allowance	900	4,050	14,850	14,850	7,200	-
100-543_450.2010	Social Security/Medicare	13,496	58,352	94,093	94,093	83,169	107,698
100-543_450.2020	Group Medical Insurance	15,028	73,710	155,100	155,100	135,360	198,528
100-543_450.2030	Retirement	21,928	99,118	157,190	157,190	142,516	179,919
100-543_450.2040	Worker's Compensation Insurance	2,952	19,830	31,367	31,367	28,436	35,902
	<i>Total: Personnel Services</i>	230,459	1,028,645	1,667,718	1,667,718	1,504,627	1,929,861
<i>Operations</i>							
100-543_520.3100	Office Supplies / Minor Eqpt	317	1,649	2,000	2,000	804	2,000
100-543_520.3300	Fuel	11,554	27,814	35,000	29,715	27,461	50,000
100-543_520.3320	Cleaning Supplies	-	670	2,000	2,000	1,076	1,500
100-543_520.3332	Kitchen Items	664	-	5,000	1,400	756	1,000
100-543_520.3340	Miscellaneous	4,586	24,132	20,000	24,201	18,896	20,000
100-543_520.3344	Fire Prevention Education	-	-	-	7,000	6,987	7,000
100-543_520.3350	Bedding & Linen	-	-	-	3,950	3,932	6,000
100-543_520.3375	Prescriptions / Medical Supplies	2,946	6,332	10,000	17,200	13,295	12,000
100-543_520.3542	Tires, Tubes, and Batteries	-	7,129	10,000	304	304	12,000
100-543_520.3550	Safety Equipment / Supplies	4,648	17,174	20,000	11,363	12,512	21,800
100-543_520.3630	Small Tools / Minor Equipment	2,217	10,060	12,000	19,116	7,154	12,000
100-543_520.3757	Vehicle Equipment	6,130	20,760	30,000	22,846	22,846	40,000
100-543_520.3758	Fire Apparatus Equipment	-	59,365	70,000	98,303	52,686	60,000
100-543_520.3800	Body Armor	-	-	24,000	23,000	20,798	14,000
100-543_520.3900	Subs, Publications, Access Fees	43,914	53,410	60,000	71,600	71,594	60,000
100-543_520.4054	Pre-employment/employee physical	-	5,358	10,000	6,900	6,864	7,500
100-543_520.4205	Cell Phone	513	883	2,000	2,000	974	1,500
100-543_520.4212	Wireless Internet Service	373	651	3,000	2,500	1,800	2,500
100-543_520.4510	Repair Equip & Machinery	-	-	-	2,349	2,348	5,000
100-543_520.4511	Repair Radios	-	-	-	5,837	3,742	5,000
100-543_520.4525	Software Site Licenses	996	-	3,500	600	584	2,000
100-543_520.4540	Vehicle Repair & Maintenance	7,414	8,576	25,000	33,826	33,301	20,000
100-543_520.4615	Uniform Expense	28,651	19,397	25,000	25,600	6,004	20,000
100-543_520.4616	Uniform Accessories	1,162	1,252	3,000	3,000	2,071	2,000
100-543_520.4810	Membership Dues & Licenses	113	1,401	7,500	6,300	1,822	4,000
100-543_520.4812	Training & Conferences	3,828	9,862	20,000	20,000	15,029	20,000
100-543_520.4825	Insurance - Fleet	278	2,514	5,000	5,000	2,777	5,500
	<i>Total: Operations</i>	120,302	278,390	404,000	447,910	338,416	414,300
<i>Non Capital Assets</i>							
100-543_520.3657	Controlled Assets	28,411	55,714	74,600	112,659	70,080	39,000
	<i>Total: Non Capital Assets</i>	28,411	55,714	74,600	112,659	70,080	39,000
<i>Other Services</i>							
100-543_580.4941	Municipal Fire Dept Cont	400,000	474,380	550,250	550,250	550,245	605,270
100-543_580.4952	Geronimo VFD	45,835	50,500	54,035	54,035	54,035	60,000
100-543_580.4954	Kingsbury VFD	53,560	56,774	60,748	60,748	60,748	66,850
100-543_580.4956	Lake Dunlap VFD	43,260	50,500	54,035	54,035	54,035	60,000
100-543_580.4958	Marion VFD	46,350	50,500	54,035	54,035	54,035	60,000
100-543_580.4962	McQueeney VFD	29,870	-	63,324	63,324	63,324	66,500
100-543_580.4964	New Berlin VFD	66,950	70,967	81,612	81,612	81,612	89,800
100-543_580.4968	Sand Hills VFD	65,920	69,875	74,766	74,766	74,766	82,250
100-543_580.4976	York Creek VFD	61,285	64,962	68,210	68,210	68,210	61,400
	<i>Total: Other Services</i>	813,030	888,457	1,061,015	1,061,015	1,061,010	1,152,070



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<i>Capital Outlay</i>							
100-543_595.5710	Capital Outlay Equipment & Machinery	182,977	84,779	191,300	188,014	113,211	103,750
100-543_595.5730	Capital Outlay Vehicles	-	44,824	-	-	-	-
100-543_595.5740	Capital Outlay Fire Trucks	20,058	-	600,000	529,777	470,050	-
	<i>Total: Capital Outlay</i>	203,035	129,603	791,300	717,791	583,261	103,750
	<b>DEPT Total: 543 - FIRE DEPARTMENTS</b>	1,395,238	2,380,809	3,998,633	4,007,093	3,557,394	3,638,981

Note: During the FY21 Budget, the County created a County 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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 545 - FIRE MARSHAL / EMC</b>							
<i>Personnel Services</i>							
100-545_420.1020	Appointed Officials Salary	87,890	96,044	104,301	104,301	104,301	108,473
100-545_420.1054	Appointed Officials Certification Suppleme	1,300	1,300	2,600	2,600	2,300	2,600
100-545_420.1610	Appointed Officials Longevity	1,605	1,665	3,225	3,225	3,225	2,285
100-545_420.1625	Appointed Officials Uniform Allowance	450	450	450	450	450	450
100-545_430.1030	Employees Salaried Exempt	-	80,000	87,296	87,296	87,296	90,788
100-545_430.1040	Employees Hourly Employees	188,282	134,627	78,420	78,420	75,718	96,696
100-545_430.1054	Employees Certification Supplement	2,700	2,600	2,600	2,600	25	2,600
100-545_430.1595	Employees Part-time employees	5,781	12,330	-	-	-	18,720
100-545_430.1598	Employees Temporary Employees	-	-	15,000	15,000	-	5,000
100-545_430.1610	Employees Longevity	2,865	3,985	5,395	5,395	5,395	4,955
100-545_440.1600	Overtime	7,996	4,280	7,500	7,500	4,707	7,500
100-545_440.1625	Uniform/Clothing/Boot Allowance	900	900	900	900	450	450
100-545_450.2010	Social Security/Medicare	21,240	23,887	23,538	23,538	19,829	26,050
100-545_450.2020	Group Medical Insurance	50,388	50,960	45,120	45,120	42,300	49,632
100-545_450.2030	Retirement	36,860	42,945	37,405	37,405	36,287	42,879
100-545_450.2040	Worker's Compensation Insurance	4,520	6,592	5,444	5,444	5,288	6,154
	<i>Total: Personnel Services</i>	<b>412,778</b>	<b>462,565</b>	<b>419,194</b>	<b>419,194</b>	<b>387,571</b>	<b>465,232</b>
<i>Operations</i>							
100-545_520.3100	Office Supplies / Minor Eqpt	1,760	2,081	3,000	19,683	19,192	3,000
100-545_520.3110	Postage	192	60	500	500	31	500
100-545_520.3300	Fuel	12,043	10,034	18,000	12,316	8,906	15,000
100-545_520.3340	Miscellaneous	5,907	2,975	7,500	13,500	12,468	14,600
100-545_520.3390	Ammunition	549	1,682	2,000	2,500	2,270	2,500
100-545_520.3550	Safety Equipment / Supplies	-	2,240	5,000	2,300	1,206	10,000
100-545_520.3757	Vehicle Equipment	1,051	5,160	11,000	7,800	7,094	16,000
100-545_520.3800	Body Armor	-	6,014	-	2,200	2,102	4,000
100-545_520.3900	Subs, Publications, Access Fees	2,816	170	3,000	4,162	481	3,500
100-545_520.4054	Pre-employment/employee physical	-	-	-	-	-	2,000
100-545_520.4205	Cell Phone	1,991	2,691	3,000	3,000	2,008	3,000
100-545_520.4212	Wireless Internet Service	2,599	4,995	5,500	9,175	8,971	8,000
100-545_520.4350	Printing	-	815	750	750	92	2,500
100-545_520.4402	Electric Service - Siren System	5,896	5,892	6,500	6,500	5,000	6,500
100-545_520.4510	Repair Equip & Machinery	26,337	3,660	65,000	57,028	33,386	65,000
100-545_520.4511	Repair Radios	-	-	-	5,184	3,375	7,000
100-545_520.4520	Repair Office & Misc Equipment	2,492	1,944	3,000	3,000	1,877	3,000
100-545_520.4525	Software Site Licenses	2,993	2,495	6,000	6,000	4,920	8,000
100-545_520.4540	Vehicle Repair & Maintenance	4,577	6,868	5,000	7,600	7,379	7,000
100-545_520.4615	Uniform Expense	-	600	2,500	2,500	1,111	10,000
100-545_520.4616	Uniform Accessories	-	1,087	2,500	2,500	1,049	2,500
100-545_520.4800	Bond Premium / Issue Costs	638	698	1,300	1,300	708	1,300
100-545_520.4810	Membership Dues & Licenses	1,051	426	2,700	2,700	344	2,700
100-545_520.4812	Training & Conferences	10,460	20,164	18,000	18,000	15,827	22,000
100-545_520.4825	Insurance - Fleet	1,538	2,136	3,700	3,700	2,716	3,700
	<i>Total: Operations</i>	<b>84,890</b>	<b>84,886</b>	<b>175,450</b>	<b>193,898</b>	<b>142,511</b>	<b>223,300</b>
<i>Non Capital Assets</i>							
100-545_520.3657	Controlled Assets	14,823	12,437	19,225	15,717	14,378	5,200
	<i>Total: Non Capital Assets</i>	<b>14,823</b>	<b>12,437</b>	<b>19,225</b>	<b>15,717</b>	<b>14,378</b>	<b>5,200</b>



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<i>Capital Outlay</i>							
100-545_595.5710	Capital Outlay Equipment & Machinery	17,716	55,527	97,525	84,713	29,707	6,000
100-545_595.5730	Capital Outlay Vehicles	-	66,989	-	129,486	129,486	70,000
	<i>Total: Capital Outlay</i>	<u>17,716</u>	<u>122,516</u>	<u>97,525</u>	<u>214,199</u>	<u>159,193</u>	<u>76,000</u>
	<b>DEPT Total: 545 - FIRE MARSHAL / EMC</b>	<b>530,206</b>	<b>682,404</b>	<b>711,394</b>	<b>843,008</b>	<b>703,653</b>	<b>769,732</b>

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

*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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 551 - CONSTABLE, PRECINCT 1</b>							
<i>Personnel Services</i>							
100-551_410.1010	Elected Officials Salary	59,999	70,000	77,462	77,462	77,462	80,560
100-551_410.1054	Elected Officials Certification Supplement	2,600	2,700	2,600	2,600	2,600	2,600
100-551_410.1610	Elected Officials Longevity	1,000	1,225	2,785	2,785	2,785	1,845
100-551_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-551_430.1040	Employees Hourly Employees	55,263	66,622	71,045	71,045	71,116	73,879
100-551_430.1054	Employees Certification Supplement	2,600	2,700	2,600	2,600	2,600	2,600
100-551_430.1595	Employees Part-time employees	42,525	30,981	60,000	60,000	34,290	60,000
100-551_430.1610	Employees Longevity	1,225	1,785	4,095	4,095	4,095	2,655
100-551_440.1625	Uniform/Clothing/Boot Allowance	1,050	750	1,350	1,350	750	1,800
100-551_450.2010	Social Security/Medicare	12,415	12,932	17,013	17,013	14,268	17,319
100-551_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	24,816
100-551_450.2030	Retirement	20,502	22,505	28,421	28,421	25,068	28,933
100-551_450.2040	Worker's Compensation Insurance	2,791	2,968	3,732	3,732	3,282	3,800
	<i>Total: Personnel Services</i>	<b>223,636</b>	<b>237,457</b>	<b>294,113</b>	<b>294,113</b>	<b>261,327</b>	<b>301,257</b>
<i>Operations</i>							
100-551_520.3100	Office Supplies / Minor Eqpt	1,259	2,933	4,000	3,154	2,781	3,600
100-551_520.3110	Postage	-	-	200	200	-	200
100-551_520.3300	Fuel	12,044	8,644	18,000	16,825	7,768	15,000
100-551_520.3340	Miscellaneous	804	1,051	2,000	880	879	2,000
100-551_520.3390	Ammunition	1,009	805	800	1,386	1,386	800
100-551_520.3757	Vehicle Equipment	9,376	9,850	2,000	16,700	14,695	2,000
100-551_520.3800	Body Armor	2,565	-	-	909	909	100
100-551_520.3900	Subs, Publications, Access Fees	-	2,250	-	-	-	-
100-551_520.4205	Cell Phone	1,613	1,648	2,800	2,800	1,679	3,100
100-551_520.4212	Wireless Internet Service	1,545	1,540	1,900	1,900	1,484	4,000
100-551_520.4520	Repair Office & Misc Equipment	155	1,050	1,500	2,036	536	1,500
100-551_520.4525	Software Site Licenses	2,535	2,729	2,250	3,896	3,472	3,400
100-551_520.4540	Vehicle Repair & Maintenance	8,817	3,230	4,000	4,540	2,482	5,200
100-551_520.4615	Uniform Expense	-	1,278	600	600	361	600
100-551_520.4626	Lease- Radar Equipment	1,103	962	3,600	3,600	1,160	2,400
100-551_520.4800	Bond Premium / Issue Costs	250	250	500	500	200	700
100-551_520.4810	Membership Dues & Licenses	60	70	650	650	70	650
100-551_520.4812	Training & Conferences	-	200	2,000	2,000	1,815	2,000
100-551_520.4825	Insurance - Fleet	695	1,439	1,850	1,850	1,855	3,000
	<i>Total: Operations</i>	<b>43,830</b>	<b>39,928</b>	<b>48,650</b>	<b>64,426</b>	<b>43,532</b>	<b>50,250</b>
<i>Non Capital Assets</i>							
100-551_520.3657	Controlled Assets	957	19,706	6,508	9,408	3,653	4,400
	<i>Total: Non Capital Assets</i>	<b>957</b>	<b>19,706</b>	<b>6,508</b>	<b>9,408</b>	<b>3,653</b>	<b>4,400</b>
<i>Capital Outlay</i>							
100-551_595.5710	Capital Outlay Equipment & Machinery	-	42,935	-	-	-	-
100-551_595.5730	Capital Outlay Vehicles	37,489	43,561	-	42,156	42,155	-
	<i>Total: Capital Outlay</i>	<b>37,489</b>	<b>86,496</b>	<b>-</b>	<b>42,156</b>	<b>42,155</b>	<b>-</b>
<b>DEPT Total: 551 - CONSTABLE, PRECINCT 1</b>		<b>305,913</b>	<b>383,587</b>	<b>349,271</b>	<b>410,103</b>	<b>350,667</b>	<b>355,907</b>

OFFICIAL: JAMES SPRINGER, CONSTABLE, PRECINCT 1  
 APPOINTED: 01/01/2019  
 ELECTED: 01/01/2021



**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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 552 - CONSTABLE, PRECINCT 2</b>							
<i>Personnel Services</i>							
100-552_410.1010	Elected Officials Salary	59,999	70,000	77,462	77,462	77,462	80,560
100-552_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-552_410.1054	Elected Officials Certification Supplement	1,350	1,300	2,600	2,600	1,300	2,600
100-552_410.1610	Elected Officials Longevity	2,050	2,110	3,670	3,670	3,670	2,730
100-552_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-552_430.1040	Employees Hourly Employees	56,298	64,754	73,165	73,165	70,388	76,089
100-552_430.1053	Employees Cell Phone Allowance	-	-	720	720	-	720
100-552_430.1054	Employees Certification Supplement	1,300	1,350	2,600	2,600	1,300	2,600
100-552_430.1595	Employees Part-time employees	56,400	58,784	65,000	65,000	44,434	65,000
100-552_430.1610	Employees Longevity	2,010	2,070	5,635	5,635	4,380	3,695
100-552_440.1625	Uniform/Clothing/Boot Allowance	1,050	1,050	1,350	1,350	1,050	1,350
100-552_450.2010	Social Security/Medicare	13,231	14,809	17,853	17,853	14,982	18,093
100-552_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	24,816
100-552_450.2030	Retirement	22,361	25,728	29,825	29,825	26,211	30,226
100-552_450.2040	Worker's Compensation Insurance	3,014	3,348	3,893	3,893	3,425	3,945
	<i>Total: Personnel Services</i>	<u>241,448</u>	<u>268,313</u>	<u>307,503</u>	<u>307,503</u>	<u>272,331</u>	<u>313,594</u>
<i>Operations</i>							
100-552_520.3100	Office Supplies / Minor Eqpt	942	643	2,000	2,000	855	2,000
100-552_520.3110	Postage	-	190	200	200	-	400
100-552_520.3300	Fuel	14,635	14,085	18,000	14,913	11,668	16,000
100-552_520.3340	Miscellaneous	770	2,445	3,500	3,865	2,700	3,000
100-552_520.3390	Ammunition	-	1,702	4,000	4,600	4,276	4,000
100-552_520.3757	Vehicle Equipment	9,430	1,238	15,000	17,704	17,669	20,000
100-552_520.3800	Body Armor	-	4,003	6,000	687	507	2,000
100-552_520.4200	Telephone	-	-	650	650	-	-
100-552_520.4205	Cell Phone	650	652	1,500	1,500	656	1,500
100-552_520.4212	Wireless Internet Service	1,165	1,162	2,500	3,731	3,730	3,000
100-552_520.4260	Mileage/Travel non training	-	-	1,500	1,500	-	500
100-552_520.4510	Repair Equip & Machinery	-	-	100	100	-	100
100-552_520.4525	Software Site Licenses	1,092	1,600	2,000	2,000	1,782	2,000
100-552_520.4540	Vehicle Repair & Maintenance	5,292	6,884	8,500	8,500	6,979	8,500
100-552_520.4626	Lease- Radar Equipment	2,702	5,668	6,000	6,000	5,668	6,500
100-552_520.4800	Bond Premium / Issue Costs	300	410	600	600	460	700
100-552_520.4810	Membership Dues & Licenses	162	40	650	650	45	750
100-552_520.4812	Training & Conferences	-	815	2,000	2,000	185	3,000
100-552_520.4825	Insurance - Fleet	811	1,150	1,300	1,300	1,279	1,300
	<i>Total: Operations</i>	<u>37,951</u>	<u>42,687</u>	<u>76,000</u>	<u>72,500</u>	<u>58,461</u>	<u>75,250</u>
<i>Non Capital Assets</i>							
100-552_520.3657	Controlled Assets	20,306	17,089	-	3,500	3,500	-
	<i>Total: Non Capital Assets</i>	<u>20,306</u>	<u>17,089</u>	<u>-</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
<i>Capital Outlay</i>							
100-552_595.5730	Capital Outlay Vehicles	37,045	-	-	42,156	42,155	-
	<i>Total: Capital Outlay</i>	<u>37,045</u>	<u>-</u>	<u>-</u>	<u>42,156</u>	<u>42,155</u>	<u>-</u>
<b>DEPT Total: 552 - CONSTABLE, PRECINCT 2</b>		<b>336,749</b>	<b>328,089</b>	<b>383,503</b>	<b>425,659</b>	<b>376,448</b>	<b>388,844</b>

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

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

**Contact Information:**

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



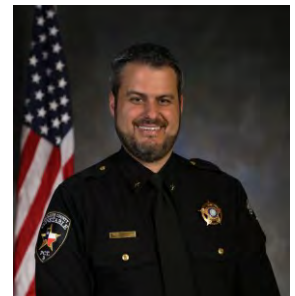


GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 553 - CONSTABLE, PRECINCT 3</b>							
<i>Personnel Services</i>							
100-553_410.1010	Elected Officials Salary	60,000	70,000	77,462	77,462	77,462	80,560
100-553_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-553_410.1054	Elected Officials Certification Supplement	2,600	2,175	2,600	2,600	650	2,600
100-553_410.1610	Elected Officials Longevity	2,100	2,160	1,250	1,250	1,250	1,500
100-553_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-553_430.1040	Employees Hourly Employees	54,739	64,304	68,969	68,969	68,969	71,728
100-553_430.1053	Employees Cell Phone Allowance	-	-	720	720	600	720
100-553_430.1054	Employees Certification Supplement	-	1,700	2,600	2,600	2,600	2,600
100-553_430.1595	Employees Part-time employees	54,892	63,824	65,000	65,000	65,030	70,000
100-553_430.1610	Employees Longevity	1,000	2,000	3,750	3,750	2,500	3,750
100-553_440.1625	Uniform/Clothing/Boot Allowance	1,350	1,350	1,350	1,350	1,350	1,350
100-553_450.2010	Social Security/Medicare	12,911	15,512	17,203	17,203	16,873	18,052
100-553_450.2020	Group Medical Insurance	21,216	20,020	22,560	22,560	22,560	24,816
100-553_450.2030	Retirement	21,861	26,500	28,738	28,738	28,311	30,158
100-553_450.2040	Worker's Compensation Insurance	2,967	3,451	3,750	3,750	3,678	3,936
	<i>Total: Personnel Services</i>	<u>236,805</u>	<u>274,166</u>	<u>297,122</u>	<u>297,122</u>	<u>293,003</u>	<u>312,940</u>
<i>Operations</i>							
100-553_520.3100	Office Supplies / Minor Eqpt	599	1,142	3,000	1,393	1,069	3,000
100-553_520.3300	Fuel	13,871	11,209	18,000	14,000	8,722	15,000
100-553_520.3340	Miscellaneous	865	1,748	4,000	1,695	1,605	3,000
100-553_520.3390	Ammunition	400	1,259	1,000	1,112	1,112	1,500
100-553_520.3757	Vehicle Equipment	1,056	3,648	3,000	21,456	19,349	3,000
100-553_520.3800	Body Armor	4,300	3,567	3,000	3,000	1,122	3,000
100-553_520.4205	Cell Phone	-	-	-	123	-	-
100-553_520.4212	Wireless Internet Service	3,486	3,278	3,500	3,377	3,105	3,500
100-553_520.4510	Repair Equip & Machinery	100	-	900	450	450	900
100-553_520.4525	Software Site Licenses	2,231	17,999	3,000	42,210	16,834	15,810
100-553_520.4540	Vehicle Repair & Maintenance	5,156	9,225	5,000	7,000	3,879	5,000
100-553_520.4626	Lease- Radar Equipment	1,183	1,183	1,200	1,200	1,146	1,200
100-553_520.4710	Investigative Expense	-	-	500	-	-	500
100-553_520.4800	Bond Premium / Issue Costs	500	585	500	500	218	700
100-553_520.4810	Membership Dues & Licenses	212	120	500	500	70	500
100-553_520.4812	Training & Conferences	2,932	3,828	7,000	5,800	4,587	4,500
100-553_520.4825	Insurance - Fleet	1,547	1,827	2,400	2,400	1,978	2,400
	<i>Total: Operations</i>	<u>38,439</u>	<u>60,620</u>	<u>56,500</u>	<u>106,216</u>	<u>65,245</u>	<u>63,510</u>
<i>Non Capital Assets</i>							
100-553_520.3657	Controlled Assets	17,683	13,446	6,000	5,994	5,495	7,852
	<i>Total: Non Capital Assets</i>	<u>17,683</u>	<u>13,446</u>	<u>6,000</u>	<u>5,994</u>	<u>5,495</u>	<u>7,852</u>
<i>Capital Outlay</i>							
100-553_595.5710	Capital Outlay Equipment & Machinery	-	11,452	40,000	56,338	56,338	-
100-553_595.5730	Capital Outlay Vehicles	-	-	55,000	140,466	93,644	-
	<i>Total: Capital Outlay</i>	<u>-</u>	<u>11,452</u>	<u>95,000</u>	<u>196,804</u>	<u>149,982</u>	<u>-</u>
<b>DEPT Total: 553 - CONSTABLE, PRECINCT 3</b>		<u>292,927</u>	<u>359,685</u>	<u>454,622</u>	<u>606,136</u>	<u>513,725</u>	<u>384,302</u>

OFFICIAL: JEFF LARGE, PRECINCT 3  
 APPOINTED: 07/01/2023  
 ELECTED: 01/01/2025



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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 554 - CONSTABLE, PRECINCT 4</b>							
<i>Personnel Services</i>							
100-554_410.1010	Elected Officials Salary	59,999	70,000	77,462	77,462	77,462	80,560
100-554_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-554_410.1054	Elected Officials Certification Supplement	2,700	2,600	2,600	2,600	2,600	2,600
100-554_410.1610	Elected Officials Longevity	1,285	1,345	2,905	2,905	2,905	1,965
100-554_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-554_430.1040	Employees Hourly Employees	58,050	66,585	71,045	71,045	69,756	73,879
100-554_430.1053	Employees Cell Phone Allowance	720	720	720	720	720	720
100-554_430.1054	Employees Certification Supplement	650	850	2,600	2,600	1,300	2,600
100-554_430.1595	Employees Part-time employees	55,579	55,956	60,000	60,000	56,376	60,000
100-554_430.1610	Employees Longevity	1,705	2,765	6,580	6,580	6,575	3,390
100-554_440.1625	Uniform/Clothing/Boot Allowance	450	1,350	1,350	1,350	1,350	1,800
100-554_450.2010	Social Security/Medicare	13,588	15,100	17,322	17,322	16,328	17,494
100-554_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	24,816
100-554_450.2030	Retirement	22,423	25,832	28,938	28,938	28,128	29,226
100-554_450.2040	Worker's Compensation Insurance	3,035	3,384	3,776	3,776	3,641	3,814
	<i>Total: Personnel Services</i>	<b>242,570</b>	<b>269,497</b>	<b>299,028</b>	<b>299,028</b>	<b>290,870</b>	<b>304,034</b>
<i>Operations</i>							
100-554_520.3100	Office Supplies / Minor Eqpt	679	1,964	2,000	1,990	1,850	2,000
100-554_520.3110	Postage	580	996	1,000	1,000	928	1,000
100-554_520.3300	Fuel	20,439	17,987	24,000	22,000	15,458	21,000
100-554_520.3340	Miscellaneous	1,761	225	4,000	602	602	3,000
100-554_520.3390	Ammunition	1,372	1,985	2,000	2,000	1,767	2,000
100-554_520.3757	Vehicle Equipment	2,865	406	5,000	8,987	8,708	20,000
100-554_520.3800	Body Armor	2,612	1,984	2,000	2,564	-	2,000
100-554_520.3900	Subs, Publications, Access Fees	-	-	250	250	-	250
100-554_520.4205	Cell Phone	-	-	2,160	660	-	2,160
100-554_520.4212	Wireless Internet Service	1,493	2,625	5,000	5,000	1,860	4,000
100-554_520.4510	Repair Equip & Machinery	-	-	1,500	6,738	-	1,500
100-554_520.4525	Software Site Licenses	2,251	2,479	5,000	15,675	14,978	20,000
100-554_520.4540	Vehicle Repair & Maintenance	4,222	1,741	5,500	7,847	7,143	5,500
100-554_520.4615	Uniform Expense	253	-	1,000	1,000	-	1,000
100-554_520.4800	Bond Premium / Issue Costs	500	360	500	510	510	700
100-554_520.4810	Membership Dues & Licenses	60	70	1,500	1,500	70	1,500
100-554_520.4812	Training & Conferences	1,977	7,036	11,000	6,466	3,532	11,000
100-554_520.4825	Insurance - Fleet	930	1,105	2,000	2,000	1,603	2,000
	<i>Total: Operations</i>	<b>41,993</b>	<b>40,964</b>	<b>75,410</b>	<b>86,789</b>	<b>59,010</b>	<b>100,610</b>
<i>Non Capital Assets</i>							
100-554_520.3657	Controlled Assets	1,395	23,122	13,998	2,619	2,619	5,300
	<i>Total: Non Capital Assets</i>	<b>1,395</b>	<b>23,122</b>	<b>13,998</b>	<b>2,619</b>	<b>2,619</b>	<b>5,300</b>
<i>Capital Outlay</i>							
100-554_595.5710	Capital Outlay Equipment & Machinery	-	-	-	-	-	14,600
100-554_595.5730	Capital Outlay Vehicles	-	43,607	-	-	-	57,000
	<i>Total: Capital Outlay</i>	<b>-</b>	<b>43,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,600</b>
<b>DEPT Total: 554 - CONSTABLE, PRECINCT 4</b>		<b>285,959</b>	<b>377,189</b>	<b>388,436</b>	<b>388,436</b>	<b>352,498</b>	<b>481,544</b>

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

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

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 560 - COUNTY SHERIFF</b>							
<i>Personnel Services</i>							
100-560-00_410.1010	Elected Officials Salary	114,171	125,000	141,937	141,937	141,937	147,511
100-560-00_410.1054	Elected Officials Certification Supplement	2,600	2,600	2,600	2,600	2,600	2,600
100-560-00_410.1610	Elected Officials Longevity	2,735	2,795	4,355	4,355	4,355	3,415
100-560-00_430.1030	Employees Salaried Exempt	191,343	302,330	358,333	303,333	254,532	466,344
100-560-00_430.1040	Employees Hourly Employees	7,433,094	8,449,680	10,067,901	9,638,160	9,440,406	11,005,305
100-560-00_430.1054	Employees Certification Supplement	148,610	160,305	175,000	175,000	161,269	175,000
100-560-00_430.1595	Employees Part-time employees	8,891	18,362	33,258	23,258	22,743	33,258
100-560-00_430.1598	Employees Temporary Employees	-	-	-	65,000	43,278	50,000
100-560-00_430.1610	Employees Longevity	166,445	171,168	374,695	364,695	357,570	244,320
100-560-00_440.1599	Holiday Pay	305,535	378,716	450,000	458,084	458,552	520,000
100-560-00_440.1600	Overtime	337,595	525,143	200,000	631,657	631,656	200,000
100-560-00_440.1625	Uniform/Clothing/Boot Allowance	51,975	52,650	11,250	11,250	10,800	11,250
100-560-00_450.2010	Social Security/Medicare	636,694	742,651	903,908	903,908	843,459	979,162
100-560-00_450.2020	Group Medical Insurance	1,306,531	1,451,302	1,663,800	1,663,800	1,463,874	1,899,458
100-560-00_450.2030	Retirement	1,077,166	1,293,101	1,510,010	1,510,010	1,467,768	1,642,118
100-560-00_450.2040	Worker's Compensation Insurance	125,454	147,275	174,676	174,676	167,633	186,283
	<i>Total: Personnel Services</i>	11,908,840	13,823,076	16,071,723	16,071,723	15,472,432	17,566,024
<i>Operations</i>							
100-560-00_520.3100	Office Supplies / Minor Eqpt	41,257	51,120	44,500	55,725	55,006	55,000
100-560-00_520.3110	Postage	1,357	3,440	3,500	3,500	2,639	3,500
100-560-00_520.3300	Fuel	458,270	439,091	550,000	429,941	428,305	550,000
100-560-00_520.3320	Cleaning Supplies	2,366	2,192	2,400	3,340	3,323	3,500
100-560-00_520.3340	Miscellaneous	64,224	59,707	60,000	90,463	85,460	65,000
100-560-00_520.3341	Crime Prevention	2,784	7,964	5,000	5,000	3,527	7,000
100-560-00_520.3342	Canine Supplies and Care	8,591	7,942	7,000	11,810	11,569	7,000
100-560-00_520.3390	Ammunition	11,405	66,642	75,000	75,600	56,733	85,000
100-560-00_520.3542	Tires, Tubes, and Batteries	28,782	30,490	45,000	56,000	55,921	55,000
100-560-00_520.3757	Vehicle Equipment	73,080	79,811	315,000	306,826	145,670	173,200
100-560-00_520.3800	Body Armor	22,369	12,185	45,000	98,415	65,145	43,750
100-560-00_520.3900	Subs, Publications, Access Fees	50,219	72,420	138,000	178,722	176,242	138,000
100-560-00_520.4054	Pre-employment/employee physical	9,412	9,743	14,000	12,000	10,638	14,000
100-560-00_520.4200	Telephone	92,766	37,185	96,000	21,630	21,629	27,000
100-560-00_520.4205	Cell Phone	36,016	34,103	40,000	41,018	41,018	45,000
100-560-00_520.4212	Wireless Internet Service	28,875	32,346	31,000	52,269	52,268	35,000
100-560-00_520.4213	TV / Satellite Service / Cable	2,554	2,650	3,000	3,160	2,890	3,000
100-560-00_520.4280	Prisoner Transport	11,780	67,583	30,000	42,149	39,162	80,000
100-560-00_520.4350	Printing	4,961	3,493	5,000	8,000	6,621	5,000
100-560-00_520.4504	Repair Elevators	1,918	3,243	3,000	3,500	3,442	3,000
100-560-00_520.4505	Repair Bldg & Bldg Equipment	16,381	25,461	35,000	35,900	33,915	25,000
100-560-00_520.4510	Repair Equip & Machinery	668	-	1,800	1,200	-	1,800
100-560-00_520.4511	Repair Radios	445	5,635	10,000	10,000	6,259	10,000
100-560-00_520.4512	Repair Radar / Video Eqpt	59,952	38,087	60,000	57,013	50,848	60,000
100-560-00_520.4514	Repair / Radio Towers	-	-	2,000	1,000	-	2,000
100-560-00_520.4520	Repair Office & Misc Equipment	3,550	13,113	14,000	21,534	21,533	20,000
100-560-00_520.4540	Vehicle Repair & Maintenance	124,764	155,410	155,000	305,304	314,573	200,000
100-560-00_520.4550	Oil Changes & Lubes	13,747	15,645	14,000	19,500	18,846	20,000
100-560-00_520.4605	Rent / Radio Towers	24,758	25,501	25,700	26,267	26,266	20,000
100-560-00_520.4615	Uniform Expense	2,274	12,175	110,000	84,000	74,470	110,000
100-560-00_520.4616	Uniform Accessories	8,611	11,046	12,000	12,000	9,373	12,000
100-560-00_520.4800	Bond Premium / Issue Costs	192	496	2,000	2,000	618	2,000
100-560-00_520.4810	Membership Dues & Licenses	3,415	2,256	5,000	5,000	4,285	5,000
100-560-00_520.4812	Training & Conferences	62,391	91,310	75,000	106,500	104,344	100,000
100-560-00_520.4825	Insurance - Fleet	25,007	32,140	37,000	37,000	36,475	50,000
	<i>Total: Operations</i>	1,299,141	1,451,623	2,070,900	2,223,286	1,969,014	2,035,750
<i>Non Capital Assets</i>							
100-560-00_520.3657	Controlled Assets	40,507	94,635	60,010	255,195	240,365	46,085
	<i>Total: Non Capital Assets</i>	40,507	94,635	60,010	255,195	240,365	46,085



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>Capital Outlay</b>							
100-560-00_595.5302	Capital Outlay Major Building Renovations	-	-	-	-	-	135,000
100-560-00_595.5710	Capital Outlay Equipment & Machinery	88,047	127,560	339,825	195,167	192,180	47,600
100-560-00_595.5720	Capital Outlay Office Furniture & Equipment	6,192	5,801	-	-	-	-
100-560-00_595.5730	Capital Outlay Vehicles	461,061	116,094	828,792	1,893,955	1,111,267	960,000
	<b>Total: Capital Outlay</b>	<b>555,300</b>	<b>249,456</b>	<b>1,168,617</b>	<b>2,089,122</b>	<b>1,303,447</b>	<b>1,142,600</b>
<b>TO - Transfers Out</b>							
100-560-00_700.0899	Transfers Out Transfer out to Grant Fund	25,917	37,300	40,000	57,759	57,758	-
	<b>Total: TO - Transfers Out</b>	<b>25,917</b>	<b>37,300</b>	<b>40,000</b>	<b>57,759</b>	<b>57,758</b>	<b>-</b>
	<b>SUB-DEPARTMENT Total: 00 - GENERAL</b>	<b>13,829,707</b>	<b>15,656,090</b>	<b>19,411,250</b>	<b>20,697,085</b>	<b>19,043,016</b>	<b>20,790,459</b>
	<b>DEPT Total: 560 - COUNTY SHERIFF</b>	<b>13,829,707</b>	<b>15,656,090</b>	<b>19,411,250</b>	<b>20,697,085</b>	<b>19,043,016</b>	<b>20,790,459</b>

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

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



**Contact Information:**

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 562 - DEPARTMENT OF PUBLIC SAFETY</b>							
<b>SUB-DEPARTMENT: 62 - HIGHWAY PATROL</b>							
<i>Personnel Services</i>							
100-562-62_430.1040	Employees Hourly Employees	86,181	90,355	95,378	95,378	95,412	99,184
100-562-62_430.1610	Employees Longevity	2,675	2,970	6,090	6,090	6,090	4,210
100-562-62_450.2010	Social Security/Medicare	6,401	6,769	7,762	7,762	7,388	7,910
100-562-62_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	24,816
100-562-62_450.2030	Retirement	10,926	11,848	12,968	12,968	12,972	13,214
100-562-62_450.2040	Worker's Compensation Insurance	115	121	133	133	132	135
	<i>Total: Personnel Services</i>	127,514	133,904	144,891	144,891	144,554	149,469
<i>Operations</i>							
100-562-62_520.3100	Office Supplies / Minor Eqpt	5,770	5,824	6,500	6,250	5,384	6,500
100-562-62_520.3340	Miscellaneous	1,967	2,013	2,000	2,250	2,248	2,000
100-562-62_520.4260	Mileage/Travel non training	-	-	200	200	40	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	792	2,327	2,500	2,500	2,014	2,500
100-562-62_520.4626	Lease- Radar Equipment	11,975	8,773	13,000	13,000	11,475	13,000
100-562-62_520.4800	Bond Premium / Issue Costs	-	172	172	172	-	172
	<i>Total: Operations</i>	20,504	19,109	24,972	24,972	21,161	24,972
<i>Non Capital Assets</i>							
100-562-62_520.3657	Controlled Assets	-	577	-	-	-	2,000
	<i>Total: Non Capital Assets</i>	-	577	-	-	-	2,000
<b>SUB-DEPARTMENT Total: 62 - HIGHWAY PATROL</b>		148,018	153,590	169,863	169,863	165,715	176,441
<b>SUB-DEPARTMENT: 63 - COMMERCIAL VEHICLE ENFORCEI</b>							
<i>Personnel Services</i>							
100-562-63_430.1040	Employees Hourly Employees	-	14,922	36,561	36,561	36,561	38,022
100-562-63_430.1610	Employees Longevity	-	-	-	-	-	1,500
100-562-63_450.2010	Social Security/Medicare	-	1,062	2,797	2,797	2,589	3,023
100-562-63_450.2020	Group Medical Insurance	-	2,730	11,280	11,280	11,280	12,408
100-562-63_450.2030	Retirement	-	1,907	4,672	4,672	4,672	5,051
100-562-63_450.2040	Worker's Compensation Insurance	-	20	48	48	48	52
	<i>Total: Personnel Services</i>	-	20,640	55,358	55,358	55,150	60,056
<i>Operations</i>							
100-562-63_520.3100	Office Supplies / Minor Eqpt	-	855	-	-	-	5,000
100-562-63_520.3340	Miscellaneous	2,319	2,448	3,500	3,500	2,230	4,500
100-562-63_520.4510	Repair Equip & Machinery	1,902	2,350	5,000	5,000	1,400	5,000
	<i>Total: Operations</i>	4,221	5,653	8,500	8,500	3,630	14,500
<i>Non Capital Assets</i>							
100-562-63_520.3657	Controlled Assets	-	1,682	-	-	-	-
	<i>Total: Non Capital Assets</i>	-	1,682	-	-	-	-
<b>PARTMENT Total: 63 - COMMERCIAL VEHICLE ENFORCEMENT</b>		4,221	27,975	63,858	63,858	58,781	74,556
<b>DEPT Total: 562 - DEPARTMENT OF PUBLIC SAFETY</b>		152,239	181,564	233,721	233,721	224,496	250,997

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 570 - COUNTY JAIL</b>							
<i>Personnel Services</i>							
100-570-00_430.1030	Employees Salaried Exempt	97,661	105,286	116,476	116,476	116,476	121,135
100-570-00_430.1040	Employees Hourly Employees	4,089,200	4,359,130	6,099,007	6,002,007	5,944,491	6,755,773
100-570-00_430.1054	Employees Certification Supplement	45,433	40,240	85,280	65,280	63,700	85,280
100-570-00_430.1595	Employees Part-time employees	30,049	37,498	75,000	50,000	45,590	75,000
100-570-00_430.1610	Employees Longevity	116,875	102,480	210,305	210,305	205,165	158,665
100-570-00_430.1630	Employees Sign-on/Recruitment Bonus	750	25,000	45,000	54,500	52,000	45,000
100-570-00_440.1599	Holiday Pay	168,604	184,297	245,000	278,000	276,741	330,000
100-570-00_440.1600	Overtime	213,219	312,103	150,000	350,000	342,894	250,000
100-570-00_450.2010	Social Security/Medicare	347,167	377,347	537,494	552,221	519,681	598,295
100-570-00_450.2020	Group Medical Insurance	820,352	827,338	1,184,400	1,184,400	989,820	1,323,520
100-570-00_450.2030	Retirement	585,154	656,237	897,931	922,532	900,588	999,505
100-570-00_450.2040	Worker's Compensation Insurance	76,068	82,004	113,817	117,048	112,871	125,624
	<i>Total: Personnel Services</i>	<u>6,590,531</u>	<u>7,108,960</u>	<u>9,759,710</u>	<u>9,902,769</u>	<u>9,570,017</u>	<u>10,867,797</u>
<i>Operations</i>							
100-570-00_520.3100	Office Supplies / Minor Eqpt	37,787	32,729	38,000	40,860	38,926	38,000
100-570-00_520.3110	Postage	248	-	1,500	1,500	430	1,500
100-570-00_520.3300	Fuel	4,260	1,707	7,500	7,500	4,994	7,500
100-570-00_520.3320	Cleaning Supplies	37,512	44,527	30,000	62,800	58,336	50,000
100-570-00_520.3321	Restroom Supply	27,699	29,488	36,000	41,800	41,720	46,000
100-570-00_520.3325	Maintenance Supplies	32,563	41,343	47,000	70,000	63,314	65,000
100-570-00_520.3330	Food	437,963	609,979	625,000	681,000	673,385	675,000
100-570-00_520.3332	Kitchen Items	21,561	36,285	30,000	35,000	34,844	50,000
100-570-00_520.3335	Detainee/Prisoner Uniforms	30,323	12,319	-	-	-	-
100-570-00_520.3340	Miscellaneous	37,404	31,248	60,000	51,100	23,289	60,000
100-570-00_520.3350	Bedding & Linen	18,134	26,689	20,000	39,400	35,854	40,000
100-570-00_520.3356	Records Destruction Costs	3,889	4,385	5,000	5,000	4,700	5,000
100-570-00_520.3370	Laundry	6,192	8,450	11,000	24,200	23,486	21,000
100-570-00_520.3375	Prescriptions / Medical Supplies	293,257	203,392	250,000	410,600	401,114	325,000
100-570-00_520.3378	Prisoner Medical Services	388,416	424,965	400,000	524,519	515,168	425,000
100-570-00_520.3900	Subs, Publications, Access Fees	4,355	3,375	4,500	4,500	4,076	4,500
100-570-00_520.4054	Pre-employment/employee physical	5,855	10,986	8,000	11,500	10,529	8,000
100-570-00_520.4200	Telephone	12,724	10,112	14,000	4,000	11	14,000
100-570-00_520.4205	Cell Phone	4,487	4,355	5,000	5,000	4,357	5,000
100-570-00_520.4350	Printing	-	-	5,000	-	(376)	5,000
100-570-00_520.4400	Electric Service & Garbage	354,510	356,909	432,000	352,892	351,568	432,000
100-570-00_520.4410	Gas - Utilities	107,941	118,621	95,000	115,000	114,449	95,000
100-570-00_520.4420	Water - Utilities	142,482	181,631	150,000	223,589	223,588	250,000
100-570-00_520.4500	Repair Building Structures	3,142	2,979	5,000	-	-	5,000
100-570-00_520.4505	Repair Bldg & Bldg Equipment	125,091	67,282	40,000	110,837	109,491	100,000
100-570-00_520.4510	Repair Equip & Machinery	3,314	18,892	50,000	55,597	42,263	60,000
100-570-00_520.4511	Repair Radios	3,687	6,690	5,000	5,000	4,128	5,000
100-570-00_520.4513	Repair Kitchen Eqpt	11,528	6,679	15,000	18,500	15,379	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	1,478	2,748	6,000	6,000	2,237	6,000
100-570-00_520.4540	Vehicle Repair & Maintenance	1,125	9,375	3,500	1,500	1,418	3,500
100-570-00_520.4598	Pest Control	1,488	1,513	2,000	2,000	1,488	2,000
100-570-00_520.4615	Uniform Expense	8,015	19,519	25,000	10,228	7,615	25,000
100-570-00_520.4800	Bond Premium / Issue Costs	639	426	500	500	355	500
100-570-00_520.4810	Membership Dues & Licenses	4,095	85	1,000	1,000	110	1,000
100-570-00_520.4812	Training & Conferences	17,073	28,396	30,000	30,000	24,031	30,000
100-570-00_520.4825	Insurance - Fleet	1,092	1,312	2,200	2,200	1,164	2,200
100-570-00_520.4860	Contract Labor	-	-	30,000	100	-	20,000
100-570-00_520.4989	Inspection Fees	7,140	7,818	10,000	10,000	8,113	10,000
	<i>Total: Operations</i>	<u>2,198,469</u>	<u>2,367,208</u>	<u>2,501,700</u>	<u>2,967,222</u>	<u>2,845,554</u>	<u>2,909,700</u>
<i>Non Capital Assets</i>							
100-570-00_520.3657	Controlled Assets	12,698	21,838	-	18,697	16,242	17,000
	<i>Total: Non Capital Assets</i>	<u>12,698</u>	<u>21,838</u>	<u>-</u>	<u>18,697</u>	<u>16,242</u>	<u>17,000</u>



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<i>Capital Outlay</i>							
100-570-00_595.5302	Capital Outlay Major Building Renovations	-	200,250	-	993,542	913,632	890,000
100-570-00_595.5710	Capital Outlay Equipment & Machinery	10,604	265,200	150,000	370,069	160,034	113,000
100-570-00_595.5712	Capital Outlay Extraordinary Equipment Re	-	37,969	-	-	-	-
100-570-00_595.5720	Capital Outlay Office Furniture & Equipme	-	-	-	-	-	45,000
	<i>Total: Capital Outlay</i>	10,604	503,419	150,000	1,363,611	1,073,666	1,048,000
	<b>DEPT Total: 570 - COUNTY JAIL</b>	8,812,301	10,001,424	12,411,410	14,252,299	13,505,480	14,842,497

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 572 - ADULT PROBATION (CSCD) SUPPORT</b>							
<i>Operations</i>							
100-572_520.3100	Office Supplies / Minor Eqpt	1,882	1,828	1,500	350	-	1,500
100-572_520.4200	Telephone	1,003	997	2,500	500	-	2,500
100-572_520.4400	Electric Service & Garbage	10,576	9,484	12,500	12,500	8,219	12,500
100-572_520.4410	Gas - Utilities	873	925	1,200	1,200	810	1,200
100-572_520.4420	Water - Utilities	1,935	2,117	2,300	2,300	2,251	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	22,950	22,950	24,000
100-572_520.4621	Lease - Copier	8,527	8,527	11,400	11,400	8,437	11,400
	<i>Total: Operations</i>	<b>44,596</b>	<b>43,678</b>	<b>53,300</b>	<b>53,300</b>	<b>42,667</b>	<b>57,500</b>
<b>DEPT Total: 572 - ADULT PROBATION (CSCD) SUPPORT</b>		<b>44,596</b>	<b>43,678</b>	<b>53,300</b>	<b>53,300</b>	<b>42,667</b>	<b>57,500</b>

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

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

**Contact Information:**

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





GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 574 - JUVENILE PROB/DETENTION SUPPORT</b>							
<i>Personnel Services</i>							
100-574_410.1010	Elected Officials Salary	28,800	28,800	28,800	28,800	28,800	28,800
100-574_450.2010	Social Security/Medicare	2,159	2,148	2,154	2,154	2,154	2,154
100-574_450.2030	Retirement	3,513	3,663	3,681	3,681	3,681	3,681
	<i>Total: Personnel Services</i>	34,472	34,610	34,635	34,635	34,635	34,635
<i>Operations</i>							
100-574_520.4400	Electric Service & Garbage	46,881	51,612	52,000	55,427	55,426	60,000
100-574_520.4420	Water - Utilities	7,413	10,377	12,500	16,100	15,475	14,000
100-574_520.4505	Repair Bldg & Bldg Equipment	5,836	19,909	25,000	17,973	6,558	25,000
100-574_520.4825	Insurance - Fleet	1,439	1,727	2,500	2,500	1,881	2,500
	<i>Total: Operations</i>	61,569	83,624	92,000	92,000	79,340	101,500
<i>TO - Transfers Out</i>							
100-574_700.0325	Transfers Out Transfer out to Juvenile Dep	4,262,222	4,436,780	4,698,078	4,698,078	4,698,078	5,049,931
	<i>Total: TO - Transfers Out</i>	4,262,222	4,436,780	4,698,078	4,698,078	4,698,078	5,049,931
<b>DEPT Total: 574 - JUVENILE PROB/DETENTION SUPPORT</b>		4,358,263	4,555,014	4,824,713	4,824,713	4,812,053	5,186,066

OFFICIAL: NICK 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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 630 - HEALTH &amp; SOCIAL SERVICES</b>							
<i>Operations</i>							
100-630_520.4035	Contribution to Hospital	2,519,734	2,184,983	3,500,000	3,500,000	2,560,519	3,500,000
100-630_520.4044	EMS Services	927,935	927,935	1,020,729	1,020,729	1,020,728	1,122,802
100-630_520.4048	Autopsy/Deceased Transport	25,693	32,853	27,500	37,500	34,481	40,000
100-630_520.4052	Autopsies	199,965	132,064	175,000	165,000	163,643	200,000
100-630_520.4056	Pauper Burials	4,000	2,395	12,500	12,500	6,400	12,500
100-630_520.4060	Mental Commitment Costs	3,362	7,777	10,000	10,000	6,223	12,000
	<i>Total: Operations</i>	<u>3,680,689</u>	<u>3,288,007</u>	<u>4,745,729</u>	<u>4,745,729</u>	<u>3,791,995</u>	<u>4,887,302</u>
<i>Other Services</i>							
100-630_580.4932	Youth Livestock & Homemakers	6,000	7,500	7,500	7,500	7,500	7,500
100-630_580.4933	Food Bank	13,500	13,500	15,000	15,000	15,000	15,000
100-630_580.4934	Meals on Wheels/Texans Feeding Texans	5,528	5,528	7,500	7,500	7,500	7,500
100-630_580.4935	AACOG-Alamo Regional Transit	8,023	8,023	8,023	8,023	8,023	8,424
100-630_580.4939	Guadalupe Co. Historical Society	357	1,139	5,726	5,726	3,614	6,360
100-630_800.4940	Seguin/Guadalupe Library	173,742	173,742	182,429	182,429	182,429	192,429
100-630_800.4942	Marion Public Library	36,589	36,589	43,070	43,070	43,070	53,070
100-630_800.4945	Schertz Library	217,152	217,152	228,010	228,010	228,010	238,010
100-630_802.4074	RSVP Program-Retired Senior Volunteers	1,000	3,000	5,000	5,000	5,000	5,000
	<i>Total: Other Services</i>	<u>461,891</u>	<u>466,173</u>	<u>502,258</u>	<u>502,258</u>	<u>500,146</u>	<u>533,293</u>
<b>DEPT Total: 630 - HEALTH &amp; SOCIAL SERVICES</b>		<u>4,142,580</u>	<u>3,754,180</u>	<u>5,247,987</u>	<u>5,247,987</u>	<u>4,292,140</u>	<u>5,420,595</u>



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 635 - ENVIRONMENTAL HEALTH</b>							
<i>Personnel Services</i>							
100-635_420.1020	Appointed Officials Salary	60,515	-	-	24,386	24,385	78,000
100-635_420.1610	Appointed Officials Longevity	1,915	-	-	-	-	-
100-635_430.1030	Employees Salaried Exempt	17,701	72,574	-	-	-	-
100-635_430.1040	Employees Hourly Employees	332,446	354,741	540,894	516,508	476,498	605,159
100-635_430.1054	Employees Certification Supplement	350	875	5,200	5,200	4,150	5,200
100-635_430.1610	Employees Longevity	9,075	9,050	22,180	22,180	12,615	11,395
100-635_440.1625	Uniform/Clothing/Boot Allowance	1,500	1,500	1,500	1,500	1,500	1,800
100-635_450.2010	Social Security/Medicare	31,154	32,028	43,588	43,588	38,337	53,669
100-635_450.2020	Group Medical Insurance	86,145	86,910	112,800	112,800	87,634	144,760
100-635_450.2030	Retirement	52,089	55,705	72,817	72,817	66,347	89,659
100-635_450.2040	Worker's Compensation Insurance	4,164	3,885	4,806	4,806	6,518	4,542
	<i>Total: Personnel Services</i>	<u>597,054</u>	<u>617,269</u>	<u>803,785</u>	<u>803,785</u>	<u>717,984</u>	<u>994,184</u>
<i>Operations</i>							
100-635_520.3100	Office Supplies / Minor Eqpt	4,953	7,014	5,000	4,550	3,994	7,000
100-635_520.3110	Postage	870	-	900	900	500	900
100-635_520.3300	Fuel	10,318	8,482	18,000	13,000	7,834	18,000
100-635_520.3340	Miscellaneous	1,309	901	400	5,300	5,080	1,000
100-635_520.3757	Vehicle Equipment	-	1,395	-	-	-	2,000
100-635_520.3900	Subs, Publications, Access Fees	-	270	260	360	290	300
100-635_520.4205	Cell Phone	4,276	4,531	5,200	5,200	5,051	5,800
100-635_520.4212	Wireless Internet Service	-	-	1,600	1,600	-	1,600
100-635_520.4350	Printing	443	927	900	900	657	1,000
100-635_520.4522	Copier Maintenance Agreements	772	962	1,000	1,046	1,045	1,500
100-635_520.4523	Software Maintenance/License	450	-	-	450	450	450
100-635_520.4540	Vehicle Repair & Maintenance	3,469	9,515	4,000	4,000	3,059	4,500
100-635_520.4615	Uniform Expense	23	200	200	200	25	500
100-635_520.4800	Bond Premium / Issue Costs	-	402	345	345	271	400
100-635_520.4810	Membership Dues & Licenses	471	425	1,202	1,202	1,094	1,200
100-635_520.4812	Training & Conferences	5,549	7,026	10,000	9,954	5,280	14,000
100-635_520.4825	Insurance - Fleet	700	1,073	1,400	1,400	1,337	1,400
100-635_520.4993	Storm & Flood Water Permits	-	-	800	800	-	800
	<i>Total: Operations</i>	<u>33,603</u>	<u>43,122</u>	<u>51,207</u>	<u>51,207</u>	<u>35,966</u>	<u>62,350</u>
<i>Non Capital Assets</i>							
100-635_520.3657	Controlled Assets	470	-	660	660	-	500
	<i>Total: Non Capital Assets</i>	<u>470</u>	<u>-</u>	<u>660</u>	<u>660</u>	<u>-</u>	<u>500</u>
<i>Capital Outlay</i>							
100-635_595.5730	Capital Outlay Vehicles	65,376	47,303	55,000	55,000	45,055	65,000
	<i>Total: Capital Outlay</i>	<u>65,376</u>	<u>47,303</u>	<u>55,000</u>	<u>55,000</u>	<u>45,055</u>	<u>65,000</u>
<b>DEPT Total: 635 - ENVIRONMENTAL HEALTH</b>		<b>696,503</b>	<b>707,694</b>	<b>910,652</b>	<b>910,652</b>	<b>799,005</b>	<b>1,122,034</b>

OFFICIAL: DANIELLA VALDEZ, ENVIRONMENTAL HEALTH DIRECTOR  
 APPOINTED: 06/04/2024

The duties of the Environmental Health Department is to permit and regulate on-site sewage facilities, development within the special flood hazard areas, subdivision plats, and the enforcement of public nuisance violations in accordance with federal, state, and local 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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 637 - ANIMAL CONTROL</b>							
<i>Personnel Services</i>							
100-637_430.1040	Employees Hourly Employees	172,172	196,801	213,487	213,487	213,508	281,150
100-637_430.1595	Employees Part-time employees	-	-	51,272	51,272	18,347	51,272
100-637_430.1610	Employees Longevity	5,650	5,110	12,230	12,230	12,230	8,565
100-637_450.2010	Social Security/Medicare	12,876	14,773	21,250	21,250	18,109	26,086
100-637_450.2020	Group Medical Insurance	38,012	43,680	45,120	45,120	45,120	62,040
100-637_450.2030	Retirement	21,859	25,638	35,399	35,399	31,194	43,578
100-637_450.2040	Worker's Compensation Insurance	4,222	4,635	6,398	6,398	5,586	7,877
	<i>Total: Personnel Services</i>	<u>254,792</u>	<u>290,636</u>	<u>385,156</u>	<u>385,156</u>	<u>344,094</u>	<u>480,568</u>
<i>Operations</i>							
100-637_520.3100	Office Supplies / Minor Eqpt	135	339	500	500	126	500
100-637_520.3110	Postage	218	294	750	750	279	750
100-637_520.3300	Fuel	20,739	18,288	25,000	23,200	15,877	25,000
100-637_520.3320	Cleaning Supplies	425	2,394	3,000	3,000	1,999	3,000
100-637_520.3330	Food	164	384	1,200	2,200	1,640	1,200
100-637_520.3340	Miscellaneous	766	3,603	3,500	3,500	2,736	4,000
100-637_520.3630	Small Tools / Minor Equipment	278	-	500	500	-	500
100-637_520.4205	Cell Phone	2,187	2,220	2,200	2,200	2,187	2,200
100-637_520.4350	Printing	145	140	300	300	280	300
100-637_520.4400	Electric Service & Garbage	2,203	2,231	2,500	2,500	2,136	2,500
100-637_520.4410	Gas - Utilities	4,065	5,497	6,000	6,000	5,693	6,000
100-637_520.4420	Water - Utilities	1,308	1,560	1,500	2,300	2,235	1,500
100-637_520.4505	Repair Bldg & Bldg Equipment	6,815	7,950	5,000	5,000	506	5,000
100-637_520.4510	Repair Equip & Machinery	-	2,700	2,500	2,500	-	2,500
100-637_520.4540	Vehicle Repair & Maintenance	3,011	6,173	6,500	6,500	4,273	6,500
100-637_520.4615	Uniform Expense	90	779	1,000	1,000	275	1,800
100-637_520.4800	Bond Premium / Issue Costs	142	-	250	250	-	250
100-637_520.4812	Training & Conferences	366	550	2,000	2,000	-	2,200
100-637_520.4825	Insurance - Fleet	744	898	750	750	712	900
100-637_520.4893	Veterinarian Services	-	240	500	500	288	500
	<i>Total: Operations</i>	<u>43,802</u>	<u>56,239</u>	<u>65,450</u>	<u>65,450</u>	<u>41,243</u>	<u>67,100</u>
<i>Capital Outlay</i>							
100-637_595.5730	Capital Outlay Vehicles	-	45,612	-	-	-	114,000
	<i>Total: Capital Outlay</i>	<u>-</u>	<u>45,612</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,000</u>
	<b>DEPT Total: 637 - ANIMAL CONTROL</b>	<u>298,593</u>	<u>392,488</u>	<u>450,606</u>	<u>450,606</u>	<u>385,337</u>	<u>661,668</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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 665 - AGRICULTURE EXTENSION SERVICE</b>							
<i>Personnel Services</i>							
100-665_430.1030	Employees Salaried Exempt	120,540	163,943	172,634	172,634	172,634	179,536
100-665_430.1040	Employees Hourly Employees	89,027	95,052	100,944	100,944	100,943	112,575
100-665_430.1610	Employees Longevity	9,945	10,405	18,205	18,205	18,205	15,005
100-665_450.2010	Social Security/Medicare	16,322	19,855	22,321	22,321	21,532	23,494
100-665_450.2020	Group Medical Insurance	21,216	21,840	22,560	22,560	22,560	24,816
100-665_450.2030	Retirement	11,376	12,597	13,789	13,789	13,789	15,036
100-665_450.2040	Worker's Compensation Insurance	121	129	141	141	141	154
	<i>Total: Personnel Services</i>	<b>268,546</b>	<b>323,820</b>	<b>350,594</b>	<b>350,594</b>	<b>349,805</b>	<b>370,616</b>
<i>Operations</i>							
100-665_520.3100	Office Supplies / Minor Eqpt	882	676	2,000	2,000	861	2,000
100-665_520.3300	Fuel	9,820	10,103	14,000	14,000	8,783	14,000
100-665_520.3340	Miscellaneous	80	128	1,200	614	-	1,200
100-665_520.3757	Vehicle Equipment	-	1,313	-	-	-	-
100-665_520.4522	Copier Maintenance Agreements	1,634	1,716	500	670	670	500
100-665_520.4540	Vehicle Repair & Maintenance	560	1,041	2,000	1,830	1,596	2,000
100-665_520.4800	Bond Premium / Issue Costs	71	-	-	-	-	-
100-665_520.4814	4H/Travel/Training/Dues	3,204	3,022	2,500	3,050	2,940	3,500
100-665_520.4815	AG/Travel/Training/Dues	2,427	1,091	2,500	1,950	1,477	3,500
100-665_520.4816	FSC/Travel/Training/Dues	-	2,562	2,500	2,900	2,789	3,500
100-665_520.4817	AG Leader/Travel/Trng/Dues	2,501	3,238	3,000	3,980	3,979	4,000
100-665_520.4825	Insurance - Fleet	580	690	850	886	885	850
100-665_582.0020	Feral Hog Bounty	1,715	1,340	5,000	4,170	2,345	5,000
	<i>Total: Operations</i>	<b>23,474</b>	<b>26,919</b>	<b>36,050</b>	<b>36,050</b>	<b>26,325</b>	<b>40,050</b>
<i>Capital Outlay</i>							
100-665_595.5720	Capital Outlay Office Furniture & Equipme	-	-	6,800	6,800	6,730	-
100-665_595.5730	Capital Outlay Vehicles	-	49,391	60,857	60,857	57,145	-
	<i>Total: Capital Outlay</i>	<b>-</b>	<b>49,391</b>	<b>67,657</b>	<b>67,657</b>	<b>63,875</b>	<b>-</b>
<b>DEPT Total: 665 - AGRICULTURE EXTENSION SERVICE</b>		<b>292,021</b>	<b>400,130</b>	<b>454,301</b>	<b>454,301</b>	<b>440,005</b>	<b>410,666</b>

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



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

**Contact Information:**

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

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 670 - OTHER ENVIRONMENTAL SERVICES</b>							
<i>Operations</i>							
100-670_520.4071	Waste Disposal	-	-	-	12,600	12,524	50,000
	<i>Total: Operations</i>	-	-	-	12,600	12,524	50,000
<i>Other Services</i>							
100-670_580.4072	Citizen's Collection Stations	146,960	151,738	156,671	144,071	12,676	-
100-670_580.4947	Soil Conservation	5,200	5,200	5,200	5,200	5,200	6,000
	<i>Total: Other Services</i>	152,160	156,938	161,871	149,271	17,876	6,000
<b>DEPT Total: 670 - OTHER ENVIRONMENTAL SERVICES</b>		152,160	156,938	161,871	161,871	30,399	56,000



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT: 700 - TRANSFERS (IN) /OUT</b>							
<i>TO - Transfers Out</i>							
100-700_700.0700	Transfers Out Transfers to Capital Projects	2,864,811	16,700,000	3,150,000	5,242,600	5,242,600	12,150,000
100-700_700.0714	Transfers Out Transfer Out to American R	236,280	-	-	-	-	-
	<i>Total: TO - Transfers Out</i>	<u>3,101,091</u>	<u>16,700,000</u>	<u>3,150,000</u>	<u>5,242,600</u>	<u>5,242,600</u>	<u>12,150,000</u>
	<b>DEPT Total: 700 - TRANSFERS (IN) /OUT</b>	<u>3,101,091</u>	<u>16,700,000</u>	<u>3,150,000</u>	<u>5,242,600</u>	<u>5,242,600</u>	<u>12,150,000</u>
	Total	60,758,089	81,922,473	83,565,400	89,402,242	80,879,971	100,175,400
	Total: 100 - GENERAL FUND	60,758,089	81,922,473	83,565,400	89,402,242	80,879,971	100,175,400



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 200 - ROAD &amp; BRIDGE FUND</b>							
<b>DEPT: 620 - UNIT ROAD SYSTEM</b>							
<i>Personnel Services</i>							
200-620-00_420.1020	Appointed Officials Salary	73,116	-	-	51,308	51,308	105,568
200-620-00_420.1023	Appointed Officials Cell Phone Allowance	-	-	-	-	-	720
200-620-00_420.1610	Appointed Officials Longevity	2,155	-	-	-	-	1,710
200-620-00_430.1030	Employees Salaried Exempt	21,386	103,989	101,508	52,301	52,301	-
200-620-00_430.1040	Employees Hourly Employees	3,231,395	3,222,784	3,937,060	3,819,959	3,246,404	4,197,551
200-620-00_430.1053	Employees Cell Phone Allowance	660	720	1,440	1,440	1,320	1,440
200-620-00_430.1598	Employees Temporary Employees	32,994	33,952	56,310	56,310	33,796	70,040
200-620-00_430.1610	Employees Longevity	101,070	101,100	190,565	190,565	176,300	106,465
200-620-00_440.1600	Overtime	1,038	2,035	5,000	5,000	1,251	15,000
200-620-00_440.1625	Uniform/Clothing/Boot Allowance	3,450	6,600	11,000	11,000	9,600	11,000
200-620-00_450.2010	Social Security/Medicare	252,562	253,300	329,171	329,171	263,475	344,976
200-620-00_450.2020	Group Medical Insurance	726,698	718,440	872,320	872,320	660,129	943,008
200-620-00_450.2030	Retirement	422,208	436,651	542,712	542,712	452,210	567,362
200-620-00_450.2040	Worker's Compensation Insurance	93,403	90,283	115,033	115,033	95,316	123,697
	<i>Total: Personnel Services</i>	4,962,135	4,969,852	6,162,119	6,047,119	5,043,409	6,488,537
<i>Operations</i>							
200-620-00_520.3100	Office Supplies / Minor Eqpt	11,135	12,096	12,500	16,000	15,556	13,500
200-620-00_520.3110	Postage	794	1,032	900	900	729	1,000
200-620-00_520.3300	Fuel	502,790	393,906	600,000	535,800	304,393	600,000
200-620-00_520.3305	Lubricants	22,380	21,579	28,000	28,000	15,397	28,000
200-620-00_520.3400	Materials and Supplies	71,177	56,625	60,000	60,000	30,883	60,000
200-620-00_520.3420	Herbicide / Weed Killer	13,636	11,966	28,000	53,000	42,954	38,000
200-620-00_520.3430	Propane	3,522	3,610	5,000	5,000	1,819	5,000
200-620-00_520.3440	Soil Stabilizer	-	-	-	-	-	50,000
200-620-00_520.3540	Equipment Repair Parts	227,347	252,412	265,000	243,000	219,770	265,000
200-620-00_520.3542	Tires, Tubes, and Batteries	31,061	48,932	70,000	70,000	11,899	70,000
200-620-00_520.3550	Safety Equipment / Supplies	13,027	16,799	13,500	13,500	9,747	13,500
200-620-00_520.3560	Welding Supplies	466	2,178	2,500	2,500	343	2,500
200-620-00_520.3590	Lumber and Piling	1,451	1,688	17,500	17,500	1,698	17,500
200-620-00_520.3610	Concrete	12,734	12,153	19,000	19,000	17,523	40,000
200-620-00_520.3620	Signs & Posts	69,528	94,247	97,000	95,100	91,815	97,000
200-620-00_520.3630	Small Tools / Minor Equipment	10,756	14,679	15,000	9,870	8,618	25,000
200-620-00_520.3705	Culverts	48,509	65,488	57,500	57,500	32,716	57,500
200-620-00_520.3708	Base Material	609,522	528,656	730,000	715,950	306,287	500,000
200-620-00_520.3710	Surfacing Material	1,118,681	1,551,667	1,550,000	1,550,000	1,467,090	1,550,000
200-620-00_520.3712	Seal Coating	688,264	917,575	925,000	925,000	694,720	925,000
200-620-00_520.3714	Water for Construction Projects	-	15,779	20,000	20,000	14,860	20,000
200-620-00_520.3900	Subs, Publications, Access Fees	99	5,024	1,500	1,500	-	1,500
200-620-00_520.4022	Engineering Services	17,720	75,218	100,000	134,209	50,382	200,000
200-620-00_520.4054	Pre-employment/employee physical	4,849	4,163	4,500	6,100	5,955	5,500
200-620-00_520.4055	Surveying Costs	-	-	1,000	1,000	-	20,000
200-620-00_520.4071	Waste Disposal	1,826	1,924	3,500	53,500	20,258	10,000
200-620-00_520.4200	Telephone	15,499	3,190	7,500	7,500	1,511	2,000
200-620-00_520.4205	Cell Phone	3,700	3,795	4,500	3,700	337	5,300
200-620-00_520.4212	Wireless Internet Service	1,145	3,392	3,600	3,600	3,392	3,600
200-620-00_520.4350	Printing	125	3,417	2,500	2,500	1,130	2,500
200-620-00_520.4400	Electric Service & Garbage	31,767	25,913	40,000	40,000	24,580	40,000
200-620-00_520.4410	Gas - Utilities	4,204	4,871	6,800	6,388	4,906	6,800
200-620-00_520.4420	Water - Utilities	7,074	14,467	9,000	18,107	18,140	18,000
200-620-00_520.4500	Repair Building Structures	530	12,141	8,250	8,250	2,381	18,750
200-620-00_520.4505	Repair Bldg & Bldg Equipment	1,818	1,195	1,700	1,750	1,750	3,700
200-620-00_520.4510	Repair Equip & Machinery	18,161	30,092	30,000	53,206	43,452	30,000
200-620-00_520.4520	Repair Office & Misc Equipment	657	1,340	2,500	2,500	1,597	2,500
200-620-00_520.4540	Vehicle Repair & Maintenance	13,296	11,614	30,000	50,200	47,043	42,200





GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 200 - ROAD &amp; BRIDGE FUND, Continued</b>							
200-620-00_520.4610	Equipment Hire	136,315	73,847	60,000	60,000	7,678	60,000
200-620-00_520.4615	Uniform Expense	27,881	30,253	28,500	31,805	31,804	30,000
200-620-00_520.4635	Lease - Alarm System	2,042	2,187	2,600	3,400	3,218	3,000
200-620-00_520.4800	Bond Premium / Issue Costs	-	196	100	100	60	100
200-620-00_520.4810	Membership Dues & Licenses	340	790	1,100	1,100	677	1,100
200-620-00_520.4812	Training & Conferences	5,760	18,919	26,500	26,500	19,434	26,500
200-620-00_520.4825	Insurance - Fleet	14,334	17,366	20,000	20,000	19,682	22,192
200-620-00_520.4860	Contract Labor	6,665	-	12,500	65,500	63,948	136,000
200-620-00_520.4985	Hazard Substance License Fee	-	-	400	400	-	400
200-620-00_520.4992	Contract Rd Maint/Pavement Rejuv	-	977,168	1,075,000	1,142,016	206,850	2,655,000
200-620-00_520.4998	Bridge Construction	238,500	22,176	950,000	952,000	943,060	375,000
	<i>Total: Operations</i>	4,011,086	5,367,725	6,949,950	7,134,451	4,812,037	8,100,142
<i>Non Capital Assets</i>							
200-620-00_520.3657	Controlled Assets	5,745	33,336	3,000	12,930	12,146	17,900
	<i>Total: Non Capital Assets</i>	5,745	33,336	3,000	12,930	12,146	17,900
<i>Capital Outlay</i>							
200-620-00_595.5300	Capital Outlay Bldg Purchase/New Constr	-	-	-	52,645	52,645	1,000,000
200-620-00_595.5302	Capital Outlay Major Building Renovations	-	-	75,000	22,355	-	5,000
200-620-00_595.5710	Capital Outlay Equipment & Machinery	-	1,569,196	1,249,087	1,463,671	1,303,059	821,547
200-620-00_595.5712	Capital Outlay Extraordinary Equipment Re	44,229	-	-	-	-	30,000
200-620-00_595.5725	Capital Outlay Major Infrastructure Project	12,359	72,383	-	-	-	400,000
200-620-00_595.5730	Capital Outlay Vehicles	-	108,313	429,918	499,268	362,269	295,000
	<i>Total: Capital Outlay</i>	56,587	1,749,892	1,754,005	2,037,939	1,717,973	2,551,547
<i>TO - Transfers Out</i>							
200-620-00_700.0202	Transfers Out Required Match for TxDot C	114,734	-	-	-	-	-
200-620-00_700.0700	Transfers Out Transfers to Capital Project	-	1,000,000	-	-	-	-
200-620-00_700.0899	Transfers Out Transfer out to Grant Fund	283,601	75,702	64,000	64,000	-	-
	<i>Total: TO - Transfers Out</i>	398,334	1,075,702	64,000	64,000	-	-
	<b>DEPT Total: 620 - UNIT ROAD SYSTEM</b>	9,433,887	13,196,508	14,933,074	15,296,439	11,585,565	17,158,126
	<b>Total</b>	9,433,887	13,196,508	14,933,074	15,296,439	11,585,565	17,158,126
	<b>Total: 200 - ROAD &amp; BRIDGE FUND</b>	9,433,887	13,196,508	14,933,074	15,296,439	11,585,565	17,158,126

OFFICIAL: DOUGLAS BURNSIDE, ROAD & BRIDGE ADMINISTRATOR  
 APPOINTED: 04/09/2024

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 202 - TxDOT INFRASTRUCTURE GRANT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
202-100_520.3705	Culverts	-	-	-	-	-	15,000
202-100_520.4022	Engineering Services	21,580	-	-	-	-	22,940
	<i>Total: Operations</i>	21,580	-	-	-	-	37,940
<i>GR - Grant</i>							
202-100_582.4032	Contractual	552,088	-	-	-	-	-
	<i>Total: GR - Grant</i>	552,088	-	-	-	-	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	573,668	-	-	-	-	37,940
	<b>Total</b>	573,668	-	-	-	-	37,940
	<b>Total: 202 - TxDOT INFRASTRUCTURE GRANT</b>	573,668	-	-	-	-	37,940

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 400 - LAW LIBRARY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
400-100_520.3340	Miscellaneous	-	-	1,000	1,000	-	1,000
400-100_520.3857	Law Books/CD's	15,249	20,418	34,000	34,000	25,236	34,000
<b>Total: Operations</b>		<b>15,249</b>	<b>20,418</b>	<b>35,000</b>	<b>35,000</b>	<b>25,236</b>	<b>35,000</b>
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		<b>15,249</b>	<b>20,418</b>	<b>35,000</b>	<b>35,000</b>	<b>25,236</b>	<b>35,000</b>
<b>Total</b>		<b>15,249</b>	<b>20,418</b>	<b>35,000</b>	<b>35,000</b>	<b>25,236</b>	<b>35,000</b>
<b>Total: 400 - LAW LIBRARY FUND</b>		<b>15,249</b>	<b>20,418</b>	<b>35,000</b>	<b>35,000</b>	<b>25,236</b>	<b>35,000</b>

**LAW LIBRARY FUND**

**Statute:** Local Gov't Code §323.023  
**Ancillary funding statutes:** Local Gov't Code §§135.101, 135.102

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

**Controlled by:** Commissioners Court

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

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

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

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

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

\*Information from: 2024 Special & Dedicated Funds, Texas Association of Counties



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 401 - COUNTY JURY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
401-100_520.4853	Petit Jurors	-	660	40,000	40,000	6,684	40,000
	<i>Total: Operations</i>	-	660	40,000	40,000	6,684	40,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	660	40,000	40,000	6,684	40,000
	<b>Total</b>	-	660	40,000	40,000	6,684	40,000
	<b>Total: 401 - COUNTY JURY FUND</b>	-	660	40,000	40,000	6,684	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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 408 - FIRE CODE INSPECTION FEE FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Personnel Services</i>							
408-100_430.1040	Employees Hourly Employees	47,020	48,666	193,743	193,743	162,040	202,830
408-100_430.1054	Employees Certification Supplement	-	-	5,200	5,200	2,925	5,200
408-100_430.1595	Employees Part-time employees	18,627	24,933	37,400	37,400	18,537	37,400
408-100_430.1610	Employees Longevity	1,245	1,305	6,075	6,075	7,325	6,445
408-100_440.1625	Uniform/Clothing/Boot Allowance	450	450	2,250	2,250	1,350	1,350
408-100_450.2010	Social Security/Medicare	5,073	5,657	18,717	18,717	14,080	19,372
408-100_450.2020	Group Medical Insurance	10,608	11,830	56,400	56,400	27,986	37,224
408-100_450.2030	Retirement	8,285	9,573	31,269	31,269	24,552	32,362
408-100_450.2040	Worker's Compensation Insurance	980	1,103	4,670	4,670	2,946	4,823
	<i>Total: Personnel Services</i>	<b>92,287</b>	<b>103,517</b>	<b>355,724</b>	<b>355,724</b>	<b>261,740</b>	<b>347,006</b>
<i>Operations</i>							
408-100_520.3100	Office Supplies / Minor Eqpt	308	358	700	700	181	700
408-100_520.3300	Fuel	4,475	8,638	20,000	20,000	9,134	20,000
408-100_520.3340	Miscellaneous	69	1,320	2,500	2,500	2,021	10,800
408-100_520.3550	Safety Equipment / Supplies	-	1,453	2,500	2,500	-	2,500
408-100_520.3757	Vehicle Equipment	-	3,944	6,500	6,500	-	6,500
408-100_520.3900	Subs, Publications, Access Fees	734	1,158	8,000	8,000	3,919	9,000
408-100_520.4054	Pre-employment/employee physical	-	-	-	-	-	1,500
408-100_520.4205	Cell Phone	513	502	1,500	1,500	856	1,500
408-100_520.4212	Wireless Internet Service	373	360	2,000	2,000	878	3,000
408-100_520.4350	Printing	-	622	2,500	2,500	484	2,500
408-100_520.4511	Repair Radios	-	-	-	-	-	2,500
408-100_520.4540	Vehicle Repair & Maintenance	-	3,052	6,000	6,000	1,257	6,000
408-100_520.4615	Uniform Expense	-	-	-	-	-	6,500
408-100_520.4616	Uniform Accessories	-	813	3,000	3,000	50	3,000
408-100_520.4800	Bond Premium / Issue Costs	-	-	-	-	-	1,500
408-100_520.4810	Membership Dues & Licenses	1,125	1,026	4,000	4,000	1,818	2,000
408-100_520.4812	Training & Conferences	250	-	9,000	9,000	3,750	12,000
	<i>Total: Operations</i>	<b>7,847</b>	<b>23,244</b>	<b>68,200</b>	<b>68,200</b>	<b>24,348</b>	<b>91,500</b>
<i>Non Capital Assets</i>							
408-100_520.3657	Controlled Assets	3,958	4,204	3,700	3,700	1,818	-
	<i>Total: Non Capital Assets</i>	<b>3,958</b>	<b>4,204</b>	<b>3,700</b>	<b>3,700</b>	<b>1,818</b>	<b>-</b>
<i>Capital Outlay</i>							
408-100_595.5710	Capital Outlay Equipment & Machinery	-	-	36,000	36,000	17,837	-
408-100_595.5730	Capital Outlay Vehicles	-	24,799	-	-	-	75,000
	<i>Total: Capital Outlay</i>	<b>-</b>	<b>24,799</b>	<b>36,000</b>	<b>36,000</b>	<b>17,837</b>	<b>75,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<b>104,092</b>	<b>155,764</b>	<b>463,624</b>	<b>463,624</b>	<b>305,742</b>	<b>513,506</b>
	<b>Total</b>	<b>104,092</b>	<b>155,764</b>	<b>463,624</b>	<b>463,624</b>	<b>305,742</b>	<b>513,506</b>
<b>Total: 408 - FIRE CODE INSPECTION FEE FUND</b>		<b>104,092</b>	<b>155,764</b>	<b>463,624</b>	<b>463,624</b>	<b>305,742</b>	<b>513,506</b>

**FIRE CODE INSPECTION AND PERMIT FUND**

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

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

**Controlled by:** Commissioners Court

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

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

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

\*Information from: 2024 Special & Dedicated Funds, Texas Association of Counties



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 409 - SHERIFF'S DONATION FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
409-100_583.3340	Miscellaneous	8,649	2,581	500	4,200	3,933	500
409-100_583.3341	Crime Prevention	-	-	1,238	338	-	1,238
409-100_583.3342	Canine Supply	-	-	100	5,762	5,661	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	757	613	1,500	5,011	929	1,500
409-100_583.4992	SO Dept Employee Banquet	3,097	1,073	2,032	3,821	3,821	3,500
409-100_583.4993	T-Shirts & Caps	-	-	200	200	-	200
409-100_583.4994	Funeral Flowers	374	289	500	900	845	500
<i>Total: Operations</i>		22,036	4,556	6,700	20,862	15,189	8,168
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		22,036	4,556	6,700	20,862	15,189	8,168
Total		22,036	4,556	6,700	20,862	15,189	8,168
Total: 409 - SHERIFF'S DONATION FUND		22,036	4,556	6,700	20,862	15,189	8,168

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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 410 - COUNTY CLERK RECORDS MGMT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
410-100_520.3100	Office Supplies / Minor Eqpt	4,950	-	1,000	1,000	-	1,000
410-100_520.3355	Records Preservation	6,502	-	400,000	400,000	39,820	400,000
410-100_520.3660	Computer Software	-	-	50,000	50,000	-	50,000
410-100_520.4520	Repair Office & Misc Equipment	1,050	-	7,000	7,000	6,822	7,000
410-100_520.4523	Software Maintenance/License	132,897	200,598	211,500	211,500	183,442	200,000
410-100_520.4810	Membership Dues & Licenses	345	345	1,000	1,000	345	1,000
410-100_520.4812	Training & Conferences	4,468	10,864	17,500	17,500	7,363	20,000
	<i>Total: Operations</i>	150,213	211,807	688,000	688,000	237,794	679,000
<i>Non Capital Assets</i>							
410-100_520.3657	Controlled Assets	-	-	1,000	1,000	-	1,200
	<i>Total: Non Capital Assets</i>	-	-	1,000	1,000	-	1,200
<i>Capital Outlay</i>							
410-100_595.5720	Capital Outlay Office Furniture & Equipme	-	-	150,000	150,000	-	50,000
	<i>Total: Capital Outlay</i>	-	-	150,000	150,000	-	50,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	150,213	211,807	839,000	839,000	237,794	730,200
	<b>Total</b>	150,213	211,807	839,000	839,000	237,794	730,200
<b>Total: 410 - COUNTY CLERK RECORDS MGMT FUND</b>		150,213	211,807	839,000	839,000	237,794	730,200

**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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
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**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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 411 - CO. CLERK RECORDS ARCHIVE-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
411-100_520.3355	Records Preservation	350,000	418,675	500,000	500,000	500,000	500,000
	<i>Total: Operations</i>	350,000	418,675	500,000	500,000	500,000	500,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	350,000	418,675	500,000	500,000	500,000	500,000
	Total	350,000	418,675	500,000	500,000	500,000	500,000
Total: 411 - CO. CLERK RECORDS ARCHIVE-GF		350,000	418,675	500,000	500,000	500,000	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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 412 - COUNTY RECORDS MANAGEMENT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
412-100_520.3355	Records Preservation	25,776	41,242	25,000	25,000	25,000	-
412-100_520.3356	Records Destruction Costs	180	4,820	6,000	6,000	4,485	6,000
412-100_520.4523	Software Maintenance/License	1,750	1,750	1,750	1,750	1,750	2,500
<i>Total: Operations</i>		<i>27,706</i>	<i>47,812</i>	<i>32,750</i>	<i>32,750</i>	<i>31,235</i>	<i>8,500</i>
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		<b>27,706</b>	<b>47,812</b>	<b>32,750</b>	<b>32,750</b>	<b>31,235</b>	<b>8,500</b>
Total		27,706	47,812	32,750	32,750	31,235	8,500
Total: 412 - COUNTY RECORDS MANAGEMENT		27,706	47,812	32,750	32,750	31,235	8,500

**COUNTY RECORDS MANAGEMENT AND PRESERVATION ACCOUNT**

**Statute:** REPEALED 01/01/2022: Local Government Code 118.052, 118.0546, 118.0645, Government Code 51.317,  
**Ancillary funding statutes:** Code of Criminal Procedures 102.002(f)



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 413 - VITAL STATISTICS PRESERVATION-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
413-100_520.3100	Office Supplies / Minor Eqpt	3,460	2,857	6,000	6,000	3,310	6,000
413-100_520.3355	Records Preservation	-	-	2,000	2,000	-	6,000
413-100_520.4812	Training & Conferences	-	-	4,000	4,000	1,578	4,000
<i>Total: Operations</i>		3,460	2,857	12,000	12,000	4,888	16,000
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		3,460	2,857	12,000	12,000	4,888	16,000
Total		3,460	2,857	12,000	12,000	4,888	16,000
Total: 413 - VITAL STATISTICS PRESERVATION-GF		3,460	2,857	12,000	12,000	4,888	16,000

**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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 414 - COURTHOUSE SECURITY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Personnel Services</i>							
414-100_440.1600	Overtime	22,076	28,073	40,000	40,000	34,733	40,000
414-100_450.2010	Social Security/Medicare	1,582	2,029	3,060	3,060	2,558	3,060
414-100_450.2030	Retirement	2,724	3,573	5,112	5,112	4,464	5,112
414-100_450.2040	Worker's Compensation Insurance	371	472	672	672	586	672
	<i>Total: Personnel Services</i>	26,752	34,147	48,844	48,844	42,342	48,844
<i>Operations</i>							
414-100_520.4637	Security	62,055	4,585	20,000	20,000	8,591	25,000
	<i>Total: Operations</i>	62,055	4,585	20,000	20,000	8,591	25,000
<i>Non Capital Assets</i>							
414-100_520.3657	Controlled Assets	8,983	372	5,000	5,000	790	-
	<i>Total: Non Capital Assets</i>	8,983	372	5,000	5,000	790	-
<i>Capital Outlay</i>							
414-100_595.5710	Capital Outlay Equipment & Machinery	5,448	-	-	-	-	-
	<i>Total: Capital Outlay</i>	5,448	-	-	-	-	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	103,238	39,104	73,844	73,844	51,723	73,844
	<b>Total</b>	103,238	39,104	73,844	73,844	51,723	73,844
	<b>Total: 414 - COURTHOUSE SECURITY</b>	103,238	39,104	73,844	73,844	51,723	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 conferencing systems; signage; confiscated weapons inventory and tracking systems; locks, chains, alarms or similar security devices; bulletproof glass (purchase and repair); continuing education on security issues for court and security personnel; and warrant officers and related equipment.

**Interpretation:**

KP-0448 (2023): A county commissioners court may use monies from the courthouse security fund to purchase or repair bullet-proof glass related to buildings that house the operations of district, county, or justice courts. A court would likely conclude that a building does not house the operations of a district, county, or justice court if it is devoid of adjudicators.

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.

\*Information from: 2024 Special & Dedicated Funds, Texas Association of Counties



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 415 - DISTRICT CLERK RECORDS MGMT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
415-100_520.3355	Records Preservation	15,000	-	-	-	-	12,331
	<i>Total: Operations</i>	15,000	-	-	-	-	12,331
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	15,000	-	-	-	-	12,331
	<b>Total</b>	15,000	-	-	-	-	12,331
<hr/>							
Total: 415 - DISTRICT CLERK RECORDS MGMT		15,000	-	-	-	-	12,331

**DISTRICT CLERK RECORDS MANAGEMENT**

**Statute:** Local Gov't Code §134.155, See also Local Gov't Code §203.003(6)

**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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<b>SUB-DEPARTMENT: 00 - GENERAL</b>							
<i>Operations</i>							
416-100-00_520.4523	Software Maintenance/License	-	-	10,000	10,000	-	10,000
	<i>Total: Operations</i>	-	-	10,000	10,000	-	10,000
	<b>SUB-DEPARTMENT Total: 00 - GENERAL</b>	-	-	10,000	10,000	-	10,000
<b>SUB-DEPARTMENT: 01 - PRECINCT 1</b>							
<i>Operations</i>							
416-100-01_520.3340	Miscellaneous	114	376	600	600	(4)	600
416-100-01_520.4520	Repair Office & Misc Equipment	738	3,916	3,000	3,000	398	3,000
416-100-01_520.4523	Software Maintenance/License	-	-	100	100	-	100
416-100-01_520.4812	Training & Conferences	-	2,995	10,000	10,000	1,011	10,000
	<i>Total: Operations</i>	852	7,287	13,700	13,700	1,405	13,700
<i>Non Capital Assets</i>							
416-100-01_520.3657	Controlled Assets	7,712	5,973	9,200	9,433	8,747	1,800
	<i>Total: Non Capital Assets</i>	7,712	5,973	9,200	9,433	8,747	1,800
<i>Capital Outlay</i>							
416-100-01_595.5720	Capital Outlay Office Furniture & Equipment	-	6,477	-	-	-	6,000
	<i>Total: Capital Outlay</i>	-	6,477	-	-	-	6,000
	<b>SUB-DEPARTMENT Total: 01 - PRECINCT 1</b>	8,564	19,737	22,900	23,133	10,152	21,500
<b>SUB-DEPARTMENT: 02 - PRECINCT 2</b>							
<i>Operations</i>							
416-100-02_520.4520	Repair Office & Misc Equipment	384	600	500	757	756	-
	<i>Total: Operations</i>	384	600	500	757	756	-
	<b>SUB-DEPARTMENT Total: 02 - PRECINCT 2</b>	384	600	500	757	756	-
<b>SUB-DEPARTMENT: 03 - PRECINCT 3</b>							
<i>Operations</i>							
416-100-03_520.3340	Miscellaneous	-	-	1,000	1,000	-	-
416-100-03_520.4520	Repair Office & Misc Equipment	-	-	500	500	-	-
416-100-03_520.4812	Training & Conferences	-	-	4,000	4,000	-	-
	<i>Total: Operations</i>	-	-	5,500	5,500	-	-
<i>Non Capital Assets</i>							
416-100-03_520.3657	Controlled Assets	310	-	-	-	-	-
	<i>Total: Non Capital Assets</i>	310	-	-	-	-	-
	<b>SUB-DEPARTMENT Total: 03 - PRECINCT 3</b>	310	-	5,500	5,500	-	-
<b>SUB-DEPARTMENT: 04 - PRECINCT 4</b>							
<i>Operations</i>							
416-100-04_520.3340	Miscellaneous	-	-	100	100	-	100
416-100-04_520.4212	Wireless Internet Service	-	-	100	100	-	100
416-100-04_520.4520	Repair Office & Misc Equipment	998	1,033	1,500	1,500	1,020	1,500
416-100-04_520.4812	Training & Conferences	-	-	1,000	1,000	-	1,000
	<i>Total: Operations</i>	998	1,033	2,700	2,700	1,020	2,700
<i>Non Capital Assets</i>							
416-100-04_520.3657	Controlled Assets	3,751	-	-	-	-	-
	<i>Total: Non Capital Assets</i>	3,751	-	-	-	-	-
	<b>SUB-DEPARTMENT Total: 04 - PRECINCT 4</b>	4,749	1,033	2,700	2,700	1,020	2,700



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4</b>							
<i>Operations</i>							
416-100-34_521.3340	Other Technology	-	-	-	-	-	100
416-100-34_521.3657	Controlled Assets	-	-	-	-	-	100
416-100-34_521.4212	Wireless Internet	-	-	-	-	-	100
<i>Total: Operations</i>		-	-	-	-	-	300
<b>SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4</b>		-	-	-	-	-	300
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		14,007	21,369	41,600	42,090	11,928	34,500
<b>Total</b>		14,007	21,369	41,600	42,090	11,928	34,500
<b>Total: 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>		14,007	21,369	41,600	42,090	11,928	34,500

**JUSTICE COURT ASSISTANCE AND TECHNOLOGY FUND**

**Statute:** Code Crim. Proc. art. 102.0173

**Ancillary funding statutes:** Local Gov't 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:** (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.

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.

**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: 2024 Special & Dedicated Funds, Texas Association of Counties



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 417 - CO &amp; DIST COURT TECHNOLOGY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
417-100_520.4812	Training & Conferences	-	2,983	15,000	15,000	200	15,000
	<i>Total: Operations</i>	-	2,983	15,000	15,000	200	15,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	2,983	15,000	15,000	200	15,000
	Total	-	2,983	15,000	15,000	200	15,000
<hr/>							
Total: 417 - CO & DIST COURT TECHNOLOGY FUND		-	2,983	15,000	15,000	200	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: 2024 Special & Dedicated Funds, Texas Association of Counties*





GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 418 - JP JUSTICE COURT SECURITY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
418-100_520.4637	Security	2,945	2,330	6,000	6,000	1,878	6,000
	<i>Total: Operations</i>	2,945	2,330	6,000	6,000	1,878	6,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	2,945	2,330	6,000	6,000	1,878	6,000
	Total	2,945	2,330	6,000	6,000	1,878	6,000
Total: 418 - JP JUSTICE COURT SECURITY		2,945	2,330	6,000	6,000	1,878	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.

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 419 - JUSTICE COURT SUPPORT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Non Capital Assets</i>							
419-100_520.3657	Controlled Assets	-	-	-	1,204	-	-
	<i>Total: Non Capital Assets</i>	-	-	-	1,204	-	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	-	1,204	-	-
	Total	-	-	-	1,204	-	-
Total: 419 - JUSTICE COURT SUPPORT FUND		-	-	-	1,204	-	-

**Justice Court Support Fund**

Statute: Local Gov't Code §135.161

Source: Percentage, not less than: 75.7576% of \$33 local consolidated civil filing fee for justice court.

Controlled by: Commissioners Court

Purpose: To defray the costs of services provided by a justice court.

**\*Information from: 2024 Special & Dedicated Funds, Texas Association of Counties**



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 420 - SURPLUS FUNDS-ELECTION CONTRACTS</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
420-100_520.3340	Miscellaneous	3,589	-	10,000	9,000	-	15,000
420-100_520.4500	Repair Building Structures	15,256	-	-	-	-	15,000
420-100_520.4520	Repair Office & Misc Equipment	-	-	10,000	10,000	4,425	10,000
420-100_520.4810	Membership Dues & Licenses	350	825	1,000	1,400	1,400	1,600
420-100_520.4812	Training & Conferences	10,806	16,245	20,000	20,600	14,064	25,000
	<i>Total: Operations</i>	<u>30,000</u>	<u>17,070</u>	<u>41,000</u>	<u>41,000</u>	<u>19,889</u>	<u>66,600</u>
<i>TO - Transfers Out</i>							
420-100_700.0422	Transfers Out Transfer to HAVA Grant	12,500	-	-	-	-	-
	<i>Total: TO - Transfers Out</i>	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<u>42,500</u>	<u>17,070</u>	<u>41,000</u>	<u>41,000</u>	<u>19,889</u>	<u>66,600</u>
	<b>Total</b>	<u>42,500</u>	<u>17,070</u>	<u>41,000</u>	<u>41,000</u>	<u>19,889</u>	<u>66,600</u>
<b>Total: 420 - SURPLUS FUNDS-ELECTION CONTRACTS</b>		<u>42,500</u>	<u>17,070</u>	<u>41,000</u>	<u>41,000</u>	<u>19,889</u>	<u>66,600</u>

**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: 2024 Special & Dedicated Funds, Texas Association of Counties**



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 422 - HAVA FUND</b>							
<b>DEPT: 120 - SPECIAL REVENUE</b>							
<i>Operations</i>							
422-120_535.4840	Election Miscellaneous Election	20,125	-	-	-	-	-
422-120_535.4846	Election Election Supplies	505	-	-	-	-	-
	<i>Total: Operations</i>	20,630	-	-	-	-	-
<i>Non Capital Assets</i>							
422-120_520.3657	Controlled Assets	1,500	-	-	-	-	-
	<i>Total: Non Capital Assets</i>	1,500	-	-	-	-	-
<i>Capital Outlay</i>							
422-120_595.5710	Capital Outlay Equipment & Machinery	52,869	-	-	-	-	-
	<i>Total: Capital Outlay</i>	52,869	-	-	-	-	-
	<b>DEPT Total: 120 - SPECIAL REVENUE</b>	74,999	-	-	-	-	-
	<b>Total</b>	74,999	-	-	-	-	-
	<b>Total: 422 - HAVA FUND</b>	74,999	-	-	-	-	-

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



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 427 - COUNTY CLERK OF COURT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
427-100_520.3355	Records Preservation	-	-	-	-	-	50,000
	<i>Total: Operations</i>	-	-	-	-	-	50,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	-	-	-	50,000
	<b>Total</b>	-	-	-	-	-	50,000
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Total: 427 - COUNTY CLERK OF COURT FUND		-	-	-	-	-	50,000

**Clerk of the Court Account**

Statute: Local Gov't Code §135.153

Source: Percentage, not less than: 38.9053% of \$105 local consolidated fee on conviction of felony; 32.5203% of \$123 local consolidated fee on conviction of Class A or B misdemeanor; 23.4742% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 42.8571% of \$35 local consolidated civil fee on filing of certain other subsequent civil actions; 17.9372% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 53.3333% of \$75 local consolidated civil fee on filing of certain other subsequent civil actions.

Controlled by: Commissioners Court

Purpose: To defray costs of services provided by a County Clerk.

*\*Information from: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 429 - DISTRICT CLERK OF COURT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
429-100_520.3355	Records Preservation	-	-	-	-	-	150,000
	<i>Total: Operations</i>	-	-	-	-	-	150,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	-	-	-	150,000
	<b>Total</b>	-	-	-	-	-	150,000
<hr/>							
Total: 429 - DISTRICT CLERK OF COURT FUND		-	-	-	-	-	150,000

**Clerk of the Court Account**

Statute: Local Gov't Code §§134.152, 135.153

Source: Percentage, not less than: 38.9053% of \$105 local consolidated fee on conviction of felony; 32.5203% of \$123 local consolidated fee on conviction of Class A or B misdemeanor; 23.4742% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 42.8571% of \$35 local consolidated civil fee on filing of certain other subsequent civil actions; 17.9372% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 53.3333% of \$75 local consolidated civil fee on filing of certain other subsequent civil actions.

Controlled by: Commissioners Court

Purpose: To defray costs of services provided by a District Clerk.

**\*Information from: 2024 Special & Dedicated Funds, Texas Association of Counties**



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 430 - COURT REPORTER FEE (GC 51.601)</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
430-100_520.4007	Court Reporter	34,527	52,067	75,000	75,000	45,690	75,000
	<i>Total: Operations</i>	34,527	52,067	75,000	75,000	45,690	75,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	34,527	52,067	75,000	75,000	45,690	75,000
	Total	34,527	52,067	75,000	75,000	45,690	75,000
Total: 430 - COURT REPORTER FEE (GC 51.601)		34,527	52,067	75,000	75,000	45,690	75,000

**Court Reporter Service Fund**

**Statute:** Government Code §51.601

**Source:** Percentage, not less than: 11.7371% of \$213 local consolidated civil filing fee for district court, statutory county court, or county court.

**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 5 1.601 of the Government Code if the county court has not appointed an official court reporter.

\*Information from: 2024 Special & Dedicated Funds, Texas As:



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 431 - CHILD ABUSE PREVENTION FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Other Services</i>							
431-100_580.4938	Contribution to MHMR	5,000	5,000	-	-	-	-
	<i>Total: Other Services</i>	5,000	5,000	-	-	-	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	5,000	5,000	-	-	-	-
	Total	5,000	5,000	-	-	-	-
<hr/>							
Total: 431 - CHILD ABUSE PREVENTION FUND		5,000	5,000	-	-	-	-

**CHILD ABUSE PREVENTION FUND**

**Statute:** **REPEALED 01/01/2022:** 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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 432 - DIST CLK RECORDS ARCHIVE -GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
432-100_520.3355	Records Preservation	35,000	-	-	-	-	7,000
	<i>Total: Operations</i>	35,000	-	-	-	-	7,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	35,000	-	-	-	-	7,000
	Total	35,000	-	-	-	-	7,000
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Total: 432 - DIST CLK RECORDS ARCHIVE -GF		35,000	-	-	-	-	7,000

**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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 433 - COURT RECORDS PRESERVATION-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
433-100_520.3355	Records Preservation	60,000	31,242	-	-	-	-
	<i>Total: Operations</i>	60,000	31,242	-	-	-	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	60,000	31,242	-	-	-	-
	Total	60,000	31,242	-	-	-	-
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Total: 433 - COURT RECORDS PRESERVATION-GF		60,000	31,242	-	-	-	-

**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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 434 - JUDICIAL PROBATE EDUCATION FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
434-100_520.4812	Training & Conferences	-	-	3,000	3,000	521	5,000
	<i>Total: Operations</i>	-	-	3,000	3,000	521	5,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	3,000	3,000	521	5,000
	Total	-	-	3,000	3,000	521	5,000
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Total: 434 - JUDICIAL PROBATE EDUCATION FUND		-	-	3,000	3,000	521	5,000

**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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Other Services</i>							
435-100_580.4070	Mediation Program	40,000	36,667	40,000	40,000	40,000	40,000
	<i>Total: Other Services</i>	40,000	36,667	40,000	40,000	40,000	40,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	40,000	36,667	40,000	40,000	40,000	40,000
	Total	40,000	36,667	40,000	40,000	40,000	40,000
Total: 435 - ALTERNATIVE DISPUTE RESOLUTION		40,000	36,667	40,000	40,000	40,000	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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 436 - COURT-INITIATED GUARDIANSHIPS</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
436-100_520.4062	Guardian Ad-Litem	950	2,000	8,000	8,000	725	8,000
436-100_520.4064	Attorney Ad-Litem	3,400	6,000	17,000	17,000	2,650	17,000
	<i>Total: Operations</i>	<u>4,350</u>	<u>8,000</u>	<u>25,000</u>	<u>25,000</u>	<u>3,375</u>	<u>25,000</u>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<u>4,350</u>	<u>8,000</u>	<u>25,000</u>	<u>25,000</u>	<u>3,375</u>	<u>25,000</u>
	Total	4,350	8,000	25,000	25,000	3,375	25,000
Total: 436 - COURT-INITIATED GUARDIANSHIPS		4,350	8,000	25,000	25,000	3,375	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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 437 - CHILD SAFETY FEE-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Other Services</i>							
437-100_580.4925	Child Welfare Board Support	27,500	25,000	29,800	29,800	29,800	31,000
437-100_580.4927	Childrens Advocacy Ctr Support	15,000	15,000	15,000	15,000	15,000	15,000
437-100_580.4928	Casa of Central Texas	15,000	15,000	15,000	15,000	15,000	15,000
437-100_580.4929	Family Violence Shelter	15,000	15,000	15,000	15,000	15,000	15,000
	<i>Total: Other Services</i>	72,500	70,000	74,800	74,800	74,800	76,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	72,500	70,000	74,800	74,800	74,800	76,000
	Total	72,500	70,000	74,800	74,800	74,800	76,000
	<b>Total: 437 - CHILD SAFETY FEE-GF</b>	72,500	70,000	74,800	74,800	74,800	76,000

**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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 438 - LANGUAGE ACCESS FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
438-100_520.4015	Witness / Trial	-	-	15,000	15,000	-	25,000
	<i>Total: Operations</i>	-	-	15,000	15,000	-	25,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	15,000	15,000	-	25,000
	<b>Total</b>	-	-	15,000	15,000	-	25,000
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	Total: 438 - LANGUAGE ACCESS FUND	-	-	15,000	15,000	-	25,000

**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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
440-100_520.3100	Office Supplies / Minor Eqpt	-	-	250	250	45	250
440-100_520.4812	Training & Conferences	-	-	500	500	-	500
440-100_587.3910	Drug Court Incentives	9	100	500	500	104	500
440-100_587.4053	Treatment Services	-	-	4,000	4,000	-	4,000
440-100_587.4055	Drug Testing/Toxicology	10,163	5,781	14,000	14,000	8,342	14,000
440-100_587.4063	Monitoring Costs	-	-	7,500	7,500	-	7,500
	<i>Total: Operations</i>	10,172	5,882	26,750	26,750	8,491	26,750
<i>Other Services</i>							
440-100_587.4054	Life Skills Classes	-	-	1,000	1,000	-	1,000
	<i>Total: Other Services</i>	-	-	1,000	1,000	-	1,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	10,172	5,882	27,750	27,750	8,491	27,750
<b>DEPT: 110 - VETERANS TREATMENT COURT</b>							
<i>Operations</i>							
440-110_520.3340	Miscellaneous	979	-	20,000	20,000	-	10,000
440-110_587.3910	Drug Court Incentives	87	134	5,000	5,000	-	5,000
	<i>Total: Operations</i>	1,066	134	25,000	25,000	-	15,000
	<b>DEPT Total: 110 - VETERANS TREATMENT COURT</b>	1,066	134	25,000	25,000	-	15,000
	<b>Total</b>	11,239	6,016	52,750	52,750	8,491	42,750
<b>Total: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF</b>		11,239	6,016	52,750	52,750	8,491	42,750

**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: 2024 Special & Dedicated Funds, Texas Association of Counties*





GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 445 - CA PRE-TRIAL INTERVENTION PROG</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
445-100_587.4053	Treatment Services	2,400	17,300	20,000	22,300	24,300	40,000
	<i>Total: Operations</i>	2,400	17,300	20,000	22,300	24,300	40,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	2,400	17,300	20,000	22,300	24,300	40,000
	Total	2,400	17,300	20,000	22,300	24,300	40,000
Total: 445 - CA PRE-TRIAL INTERVENTION PROG		2,400	17,300	20,000	22,300	24,300	40,000

**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: 2024 Special & Dedicated Funds, Texas Association of Counties*



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 480 - HOTEL OCCUPANCY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
480-100_520.4500	Repair Building Structures	-	-	10,000	10,000	-	20,000
	<i>Total: Operations</i>	-	-	10,000	10,000	-	20,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	10,000	10,000	-	20,000
	<b>Total</b>	-	-	10,000	10,000	-	20,000
	<b>Total: 480 - HOTEL OCCUPANCY</b>	-	-	10,000	10,000	-	20,000

**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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 487 - COUNTY COURT RECORDS MGT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
487-100_520.3355	Records Preservation	-	-	-	-	-	25,000
	<i>Total: Operations</i>	-	-	-	-	-	25,000
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	-	-	-	25,000
	<b>Total</b>	-	-	-	-	-	25,000
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	<b>Total: 487 - COUNTY COURT RECORDS MGT FUND</b>	-	-	-	-	-	25,000



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 489 - DISTRICT COURT RECORDS MGT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
489-100_520.3355	Records Preservation	-	-	-	-	-	88,286
	<i>Total: Operations</i>	-	-	-	-	-	88,286
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	-	-	-	88,286
	<b>Total</b>	-	-	-	-	-	88,286
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	<b>Total: 489 - DISTRICT COURT RECORDS MGT FUND</b>	-	-	-	-	-	88,286



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 498 - BAIL BOND SECURITY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
498-100_520.3100	Office Supplies / Minor Eqpt	-	-	100	100	-	100
498-100_520.3340	Miscellaneous	-	-	100	100	-	100
498-100_520.4812	Training & Conferences	-	-	3,500	3,500	306	3,500
	<i>Total: Operations</i>	-	-	3,700	3,700	306	3,700
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	3,700	3,700	306	3,700
	Total	-	-	3,700	3,700	306	3,700
Total: 498 - BAIL BOND SECURITY FUND		-	-	3,700	3,700	306	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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 499 - EMPLOYEE FUND-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
499-100_580.4991	Recognition Awards	721	826	10,000	9,000	4,886	10,000
499-100_580.4999	Misc Disbursements	149	-	100	1,100	450	100
	<i>Total: Operations</i>	870	826	10,100	10,100	5,336	10,100
<i>Other Services</i>							
499-100_580.4994	Funeral Flowers-Staff/Officials	41	164	100	100	45	100
	<i>Total: Other Services</i>	41	164	100	100	45	100
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	911	990	10,200	10,200	5,381	10,200
	Total	911	990	10,200	10,200	5,381	10,200
	Total: 499 - EMPLOYEE FUND-GF	911	990	10,200	10,200	5,381	10,200



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 505 - LAW ENFORCEMENT TRAINING FUNDS</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<b>SUB-DEPARTMENT: 30 - SHERIFF'S DEPT</b>							
<i>Operations</i>							
505-100-30_520.4812	Training & Conferences	6,664	14,424	-	25,219	21,324	-
<i>Total: Operations</i>		6,664	14,424	-	25,219	21,324	-
<b>SUB-DEPARTMENT Total: 30 - SHERIFF'S DEPT</b>		6,664	14,424	-	25,219	21,324	-
<b>SUB-DEPARTMENT: 31 - CONSTABLE, PCT 1</b>							
<i>Operations</i>							
505-100-31_520.4812	Training & Conferences	210	-	-	5,953	-	-
<i>Total: Operations</i>		210	-	-	5,953	-	-
<b>SUB-DEPARTMENT Total: 31 - CONSTABLE, PCT 1</b>		210	-	-	5,953	-	-
<b>SUB-DEPARTMENT: 32 - CONSTABLE, PCT 2</b>							
<i>Operations</i>							
505-100-32_520.4812	Training & Conferences	-	-	-	9,414	2,636	-
<i>Total: Operations</i>		-	-	-	9,414	2,636	-
<b>SUB-DEPARTMENT Total: 32 - CONSTABLE, PCT 2</b>		-	-	-	9,414	2,636	-
<b>SUB-DEPARTMENT: 33 - CONSTABLE, PCT 3</b>							
<i>Operations</i>							
505-100-33_520.4812	Training & Conferences	1,401	1,487	-	3,001	330	-
<i>Total: Operations</i>		1,401	1,487	-	3,001	330	-
<b>SUB-DEPARTMENT Total: 33 - CONSTABLE, PCT 3</b>		1,401	1,487	-	3,001	330	-
<b>SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4</b>							
<i>Operations</i>							
505-100-34_520.4812	Training & Conferences	-	-	-	3,726	-	-
<i>Total: Operations</i>		-	-	-	3,726	-	-
<b>SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4</b>		-	-	-	3,726	-	-
<b>SUB-DEPARTMENT: 35 - C.A. INVESTIGATOR TRAINING FUNDS</b>							
<i>Operations</i>							
505-100-35_520.4812	Training & Conferences	-	1,375	-	1,759	-	-
<i>Total: Operations</i>		-	1,375	-	1,759	-	-
<b>DEPARTMENT Total: 35 - C.A. INVESTIGATOR TRAINING FUNDS</b>		-	1,375	-	1,759	-	-
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		8,274	17,286	-	49,072	24,290	-
<b>Total</b>		8,274	17,286	-	49,072	24,290	-
<b>Total: 505 - LAW ENFORCEMENT TRAINING FUNDS</b>		8,274	17,286	-	49,072	24,290	-

**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.

\*Information from: 2024 Special & Dedicated Funds, Texas As:



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 600 - DEBT SERVICE</b>							
<i>DS - Debt Service</i>							
600-680_685.6100	Cert of Obligation Series 2013 Principal Pa	1,240,000	1,135,000	-	-	-	-
600-680_685.6500	Cert of Obligation Series 2013 Interest Pay	32,725	10,783	-	-	-	-
600-680_685.6900	Cert of Obligation Series 2013 Other	806	-	-	-	-	-
600-680_687.6100	Tax Notes, Series 2017 Principal Payment	1,090,000	1,240,000	2,420,000	2,420,000	2,420,000	-
600-680_687.6500	Tax Notes, Series 2017 Interest Payment	74,766	55,915	22,688	22,688	22,688	-
600-680_687.6900	Tax Notes, Series 2017 Other	400	400	600	600	-	-
600-680_688.6100	Tax Notes, Series 2020 Principal Payment	150,000	160,000	175,000	175,000	175,000	2,610,000
600-680_688.6500	Tax Notes, Series 2020 Interest Payment	67,446	66,593	65,625	65,625	65,625	56,077
600-680_688.6900	Tax Notes, Series 2020 Other	-	-	600	600	-	600
	<i>Total: DS - Debt Service</i>	<u>2,656,144</u>	<u>2,668,690</u>	<u>2,684,513</u>	<u>2,684,513</u>	<u>2,683,312</u>	<u>2,666,677</u>
	<b>DEPT Total: 680 - DEBT SERVICE</b>	<u>2,656,144</u>	<u>2,668,690</u>	<u>2,684,513</u>	<u>2,684,513</u>	<u>2,683,312</u>	<u>2,666,677</u>
	Total	2,656,144	2,668,690	2,684,513	2,684,513	2,683,312	2,666,677
	<b>Total: 600 - DEBT SERVICE</b>	<u>2,656,144</u>	<u>2,668,690</u>	<u>2,684,513</u>	<u>2,684,513</u>	<u>2,683,312</u>	<u>2,666,677</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	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 700 - CAPITAL PROJECT FUND</b>							
<i>Operations</i>							
700_520.4516	Emergency Communication System	4,900	-	-	-	-	-
700_520.4933	Transportation Project Match	-	-	2,500,000	2,500,000	1,607,905	1,074,000
	<i>Total: Operations</i>	4,900	-	2,500,000	2,500,000	1,607,905	1,074,000
<i>Capital Outlay</i>							
700_595.5100	LAND PURCHASE	1,005,923	-	1,000,000	1,000,000	-	2,000,000
700_595.5302	MAJOR BUILDING RENOVATIONS	89,810	49,866	-	85,000	39,315	855,000
700_595.5303	ELECTION BUILDING	-	29,092	1,250,000	1,250,000	294,446	3,000,000
700_595.5309	ADMIN BLDG REMODEL	69,507	539,313	-	-	-	-
700_595.5315	SCHERTZ BUILDING	-	-	3,500,000	41,380	-	326,000
700_595.5318	LAW ENFORCE CTR ADDITION/REMOD	43,202	(515)	1,770,000	1,770,000	180,300	2,000,000
700_595.5322	JUSTICE OF THE PEACE BLDG	7,221	20,111	135,000	135,000	114,485	-
700_595.5327	DEVELOPMENT/PERMITS BLDG	-	5,108,435	-	561,067	233,419	-
700_595.5328	VETERANS CENTER	-	3,045,045	-	-	-	-
700_595.5329	SCHERTZ BUILDING REMODEL	-	41,380	-	4,102,720	1,495,422	2,500,000
700_595.5333	MARION BUILDING	-	-	-	1,363,500	1,357,989	2,000,000
700_595.5710	EQUIPMENT & MACHINERY	-	-	453,210	434,534	-	-
700_595.5730	VEHICLES	-	-	2,515,761	1,133,199	-	-
	<i>Total: Capital Outlay</i>	1,215,663	8,832,728	10,623,971	11,876,400	3,715,377	12,681,000
<b>DEPT: 700 - TRANSFERS (IN) /OUT</b>							
<i>TO - Transfers Out</i>							
700-700_700.0100	Transfer to General Fund	-	-	-	18,676	18,676	-
	<i>Total: TO - Transfers Out</i>	-	-	-	18,676	18,676	-
	<b>DEPT Total: 700 - TRANSFERS (IN) /OUT</b>	-	-	-	18,676	18,676	-
	<b>Total</b>	1,220,563	8,832,728	13,123,971	14,395,076	5,341,958	13,755,000
	<b>Total: 700 - CAPITAL PROJECT FUND</b>	1,220,563	8,832,728	13,123,971	14,395,076	5,341,958	13,755,000



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 701 - TAX NOTES 2020/2017/2013</b>							
<i>Capital Outlay</i>							
701_595.5303	ELECTION BUILDING	2,150,343	-	-	-	-	-
701_595.5322	JUSTICE OF THE PEACE BLDG	2,215,821	3,606	-	-	-	-
701_595.5327	DEVELOPMENT/PERMITS BLDG	928,321	1,226,218	-	-	-	-
701_595.5328	VETERANS CENTER	1,038,247	799,333	-	-	-	-
	<i>Total: Capital Outlay</i>	<u>6,332,732</u>	<u>2,029,156</u>	-	-	-	-
	<b>Total</b>	<b>6,332,732</b>	<b>2,029,156</b>	-	-	-	-
	<b>Total: 701 - TAX NOTES 2020/2017/2013</b>	<b>6,332,732</b>	<b>2,029,156</b>	-	-	-	-



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 702 - DEPT OF HOMELAND SECURITY(FEMA)</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
702-100_520.3340	Miscellaneous	235	-	-	-	-	-
	<i>Total: Operations</i>	235	-	-	-	-	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	235	-	-	-	-	-
	<b>Total</b>	235	-	-	-	-	-
<hr/>							
	<b>Total: 702 - DEPT OF HOMELAND SECURITY(FEMA)</b>	235	-	-	-	-	-



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 714 - RECOVERY FUND GRANTS</b>							
<b>DEPT: 930 - AMERICAN RESCUE PLAN</b>							
<b>SUB-DEPARTMENT: 41 - Essential Workers</b>							
<i>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: Personnel Services</i>	<u>1,713,989</u>	-	-	-	-	-
	<b>Total: 41 - Essential Workers</b>	<b>1,713,989</b>	-	-	-	-	-
<b>SUB-DEPARTMENT: 42 - Essential Workers County Funded</b>							
<i>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: Personnel Services</i>	<u>236,280</u>	-	-	-	-	-
	<b>Total: 42 - Essential Workers County Funded</b>	<b>236,280</b>	-	-	-	-	-
<b>SUB-DEPARTMENT: 43 - Public Health/Economic Impact</b>							
<i>Operations</i>							
714-930-43_582.0032	Volunteer Fire Departments	-	-	700,000	-	-	-
714-930-43_582.0034	Food Bank	-	100,000	-	-	-	-
	<i>Total: Operations</i>	-	<u>100,000</u>	<u>700,000</u>	-	-	-
<i>Capital Outlay</i>							
714-930-43_582.0021	CAD/RMS System	-	-	2,000,000	1,740,000	1,572,093	-
714-930-43_582.0022	Remote Access Ruggedized Laptops	-	864,894	1,000,000	135,005	106,645	-
714-930-43_582.0023	Radio / Communication Tower	-	-	1,000,000	760,000	760,000	500,000
714-930-43_582.0025	Emergency Response Centers&Eqpt	-	29,065	12,000,000	12,000,000	181,926	12,000,000
714-930-43_582.0026	Warehouse / EOC	-	26,031	5,000,000	5,000,000	109,993	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	-	727,698	1,000,000	272,302	272,302	-
714-930-43_595.5740	Capital Outlay Fire Trucks	773,067	-	-	-	-	-
	<i>Total: Capital Outlay</i>	<u>773,067</u>	<u>1,647,688</u>	<u>23,000,000</u>	<u>20,907,307</u>	<u>3,002,959</u>	<u>18,500,000</u>
	<b>Total: 43 - Public Health/Economic Impact</b>	<b>773,067</b>	<b>1,747,688</b>	<b>23,700,000</b>	<b>20,907,307</b>	<b>3,002,959</b>	<b>18,500,000</b>
<b>SUB-DEPARTMENT: 44 - Revenue Loss Funding</b>							
<i>Operations</i>							
714-930-44_582.0028	County & District Clerk Software	-	-	-	1,000,000	917,878	-
714-930-44_582.0032	Volunteer Fire Departments	-	400,000	-	600,000	200,000	-
714-930-44_582.4022	Grant Administrator	85,000	-	765,000	765,000	170,000	500,000
	<i>Total: Operations</i>	<u>85,000</u>	<u>400,000</u>	<u>765,000</u>	<u>2,365,000</u>	<u>1,287,878</u>	<u>500,000</u>
<i>Capital Outlay</i>							
714-930-44_582.0029	Public Safety Fleet Replacement	-	-	1,000,000	1,000,000	-	-
714-930-44_582.0030	Upgrade Network Infrastructure	-	525,875	360,000	360,000	112,692	-
714-930-44_582.0033	Traffic Blocker	-	-	200,000	200,000	157,970	-
714-930-44_595.5740	Capital Outlay Fire Trucks	-	-	1,700,000	1,700,000	819,125	876,673
714-930-44_595.5750	Capital Outlay Election Equip/Software/Lic	-	-	-	500,000	390,201	-
	<i>Total: Capital Outlay</i>	-	<u>525,875</u>	<u>3,260,000</u>	<u>3,760,000</u>	<u>1,479,988</u>	<u>876,673</u>
	<b>Total: 44 - Revenue Loss Funding</b>	<b>85,000</b>	<b>925,875</b>	<b>4,025,000</b>	<b>6,125,000</b>	<b>2,767,866</b>	<b>1,376,673</b>
<b>DEPT Total: 930 - AMERICAN RESCUE PLAN</b>		<b>2,808,336</b>	<b>2,673,564</b>	<b>27,725,000</b>	<b>27,032,307</b>	<b>5,770,824</b>	<b>19,876,673</b>
Total		<u>2,808,336</u>	<u>2,673,564</u>	<u>27,725,000</u>	<u>27,032,307</u>	<u>5,770,824</u>	<u>19,876,673</u>
Total: 714 - RECOVERY FUND GRANTS		<u>2,808,336</u>	<u>2,673,564</u>	<u>27,725,000</u>	<u>27,032,307</u>	<u>5,770,824</u>	<u>19,876,673</u>



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 800 - JAIL COMMISSARY FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
800-100_518.3410	Purchases for Resale Commissary Invent	227,941	262,239	250,000	344,000	307,142	250,000
800-100_518.3412	Purchases for Resale Postage/Stamped E	6,353	4,548	15,000	15,000	6,433	15,000
800-100_520.3112	Postage for Indigent Inmates	-	4,410	8,000	10,800	10,760	8,000
800-100_520.3113	Supplies for Indigent Inmates	3,641	6,983	4,000	4,000	2,170	4,000
800-100_520.3335	Detainee/Prisoner Uniforms	-	33,306	30,000	30,000	22,674	30,000
800-100_520.3340	Miscellaneous	8,454	16,497	5,000	16,355	11,354	15,000
800-100_520.3345	Personal Hygiene	17,413	29,802	25,000	40,500	38,057	25,000
800-100_520.3900	Subs, Publications, Access Fees	-	-	-	4,746	4,745	-
800-100_520.4215	Automated Telephone System	9,900	-	-	-	-	-
800-100_520.4520	Repair Office & Misc Equipment	-	-	8,000	12,996	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: Operations</i>	<u>273,701</u>	<u>357,785</u>	<u>345,000</u>	<u>489,792</u>	<u>424,225</u>	<u>355,000</u>
<i>Non Capital Assets</i>							
800-100_520.3657	Controlled Assets	7,842	2,103	-	30,396	30,275	-
	<i>Total: Non Capital Assets</i>	<u>7,842</u>	<u>2,103</u>	<u>-</u>	<u>30,396</u>	<u>30,275</u>	<u>-</u>
<i>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: Capital Outlay</i>	<u>5,682</u>	<u>-</u>	<u>-</u>	<u>44,425</u>	<u>44,423</u>	<u>-</u>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<u>287,225</u>	<u>359,888</u>	<u>345,000</u>	<u>564,613</u>	<u>498,924</u>	<u>355,000</u>
	<b>Total</b>	<u>287,225</u>	<u>359,888</u>	<u>345,000</u>	<u>564,613</u>	<u>498,924</u>	<u>355,000</u>
	<b>Total: 800 - JAIL COMMISSARY FUND</b>	<u>287,225</u>	<u>359,888</u>	<u>345,000</u>	<u>564,613</u>	<u>498,924</u>	<u>355,000</u>

**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.

\*Information from: 2024 Special & Dedicated Funds, Texas Association of Counties



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 850 - EMPLOYEE HEALTH BENEFITS</b>							
<b>DEPT: 698 - MEDICAL / DENTAL INSURANCE</b>							
<i>Operations</i>							
850-698_520.3110	Postage	932	-	1,600	-	-	1,600
850-698_520.4030	Consulting Services	48,263	48,750	75,000	54,850	54,850	70,000
	<i>Total: Operations</i>	49,194	48,750	76,600	54,850	54,850	71,600
<i>Other Services</i>							
850-698_500.2021	Premium Term Life / AD&D	16,513	17,199	25,000	17,907	17,906	20,000
850-698_500.2022	TAC Benefit Pool Costs	1,378,871	1,450,022	1,500,000	1,503,188	1,503,189	1,600,000
850-698_500.2026	Premium Vision Care-County Share	2,783	2,918	5,000	2,489	2,488	5,000
850-698_500.2027	Medical Claims / Employees	2,028,874	2,439,426	2,300,000	3,801,919	3,801,919	3,605,000
850-698_500.2028	Medical Claims / Dependents	1,210,551	1,476,565	1,600,000	1,822,977	1,822,977	1,600,000
850-698_500.2029	Medical Claims / Prescriptions	1,559,395	2,157,940	2,000,000	2,134,933	2,134,932	2,200,000
850-698_500.2033	Dental Claims / Employees	121,912	154,512	150,000	153,226	153,226	175,000
850-698_500.2034	Dental Claims / Dependents	169,346	164,103	180,000	201,112	201,112	232,000
850-698_500.2035	Wellness Program	4,833	5,238	20,000	2,663	2,663	10,000
850-698_500.2037	Prescription Card Admin Fee	27,404	33,058	35,000	32,035	32,035	46,000
850-698_500.2038	Cobra / Hipaa Fees	3,372	3,753	7,000	3,184	3,184	5,000
850-698_500.2041	Disability Insurance	-	94,496	140,000	138,068	138,068	150,000
850-698_500.2043	Flexible Spending FSA Admin Fee	5,380	10,189	12,000	9,682	9,682	12,000
850-698_500.2063	Federal Fees & Taxes	2,913	3,014	3,500	3,307	3,307	3,500
850-698_500.2064	EAP Service Fee	8,114	8,114	10,000	8,115	8,114	10,000
	<i>Total: Other Services</i>	6,540,260	8,020,546	7,987,500	9,834,805	9,834,801	9,673,500
	<b>DEPT Total: 698 - MEDICAL / DENTAL INSURANCE</b>	6,589,454	8,069,296	8,064,100	9,889,655	9,889,651	9,745,100
	<b>Total</b>	6,589,454	8,069,296	8,064,100	9,889,655	9,889,651	9,745,100
	<b>Total: 850 - EMPLOYEE HEALTH BENEFITS</b>	6,589,454	8,069,296	8,064,100	9,889,655	9,889,651	9,745,100



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 855 - WORKERS' COMPENSATION FUND</b>							
<b>DEPT: 699 - WORKERS COMPENSATION</b>							
<i>Operations</i>							
855-699_520.4820	Insurance other than fleet	322,387	329,578	375,000	375,000	329,578	450,000
	<i>Total: Operations</i>	322,387	329,578	375,000	375,000	329,578	450,000
	<b>DEPT Total: 699 - WORKERS COMPENSATION</b>	322,387	329,578	375,000	375,000	329,578	450,000
	Total	322,387	329,578	375,000	375,000	329,578	450,000
	<b>Total: 855 - WORKERS' COMPENSATION FUND</b>	322,387	329,578	375,000	375,000	329,578	450,000



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 895 - COUNTY ATTORNEY GRANTS</b>							
<b>DEPT: 870 - CO ATTORNEY-SB22 (RURAL PROSECUTORS GRANT)</b>							
<i>Personnel Services</i>							
895-870_430.1030	Employees Salaried Exempt	-	-	-	50,946	50,946	26,182
895-870_430.1040	Employees Hourly Employees	-	-	-	39,900	39,901	44,447
895-870_430.1060	Employees Supplemental Pay	-	-	-	130,899	130,899	163,268
895-870_450.2010	Social Security/Medicare	-	-	-	16,430	16,430	10,906
895-870_450.2020	Group Medical Insurance	-	-	-	8,460	8,460	-
895-870_450.2030	Retirement	-	-	-	28,260	28,260	29,892
895-870_450.2040	Worker's Compensation Insurance	-	-	-	105	105	305
	<i>Total: Personnel Services</i>	-	-	-	275,000	275,000	275,000
	<b>DEPT Total: 870 - CO ATTORNEY-SB22</b>	-	-	-	275,000	275,000	275,000
	Total	-	-	-	275,000	275,000	275,000
	<b>Total: 895 - COUNTY ATTORNEY GRANTS</b>	-	-	-	275,000	275,000	275,000





GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 897 - LAW ENFORCEMENT GRANTS</b>							
<b>DEPT: 820 - ReACT MOTOR VEHICLE TASKFORCE-SAN ANT</b>							
<i>Personnel Services</i>							
897-820_430.1040	Employees Hourly Employees	-	-	-	76,777	72,757	-
897-820_430.1054	Employees Certification Supplement	-	-	-	2,600	2,231	-
897-820_430.1610	Employees Longevity	-	-	-	1,615	3,175	-
897-820_440.1599	Holiday Pay	-	-	-	-	3,863	-
897-820_440.1625	Uniform/Clothing/Boot Allowance	-	-	-	450	450	-
897-820_450.2010	Social Security/Medicare	-	-	-	5,772	6,188	-
897-820_450.2020	Group Medical Insurance	-	-	-	11,932	9,400	-
897-820_450.2030	Retirement	-	-	-	9,842	10,753	-
897-820_450.2040	Worker's Compensation Insurance	-	-	-	1,241	1,412	-
	<i>Total: Personnel Services</i>	-	-	-	110,229	110,229	-
<b>DEPT Total: 820 - ReACT MOTOR VEHICLE TASKFORCE-SA</b>		-	-	-	110,229	110,229	-
<b>DEPT: 821 - RURAL LAW ENFORCEMENT GRANT SB22 (RURAL SHERIFFS GRANT)</b>							
<i>Personnel Services</i>							
897-821_430.1040	Employees Hourly Employees	-	-	-	174,652	156,423	337,253
897-821_430.1054	Employees Certification Supplement	-	-	-	5,400	3,025	10,400
897-821_430.1610	Employees Longevity	-	-	-	-	-	5,280
897-821_440.1599	Holiday Pay	-	-	-	4,809	4,809	17,503
897-821_450.2010	Social Security/Medicare	-	-	-	13,360	11,963	26,372
897-821_450.2020	Group Medical Insurance	-	-	-	22,560	18,832	49,632
897-821_450.2030	Retirement	-	-	-	22,321	20,992	47,343
897-821_450.2040	Worker's Compensation Insurance	-	-	-	228	2,757	6,217
	<i>Total: Personnel Services</i>	-	-	-	243,330	218,800	500,000
<i>Operations</i>							
897-821_520.3550	Safety Equipment / Supplies	-	-	-	1,588	-	-
897-821_520.3800	Body Armor	-	-	-	190,422	216,710	-
	<i>Total: Operations</i>	-	-	-	192,010	216,710	-
<i>Non Capital Assets</i>							
897-821_520.3657	Controlled Assets	-	-	-	13,960	13,960	-
	<i>Total: Non Capital Assets</i>	-	-	-	13,960	13,960	-
<i>Capital Outlay</i>							
897-821_595.5710	Capital Outlay Equipment & Machinery	-	-	-	50,700	50,530	-
	<i>Total: Capital Outlay</i>	-	-	-	50,700	50,530	-
<b>DEPT Total: 821 - RURAL LAW ENFORCEMENT GRANT SB22</b>		-	-	-	500,000	500,000	500,000
	<b>Total</b>	-	-	-	610,229	610,229	500,000
<b>Total: 897 - LAW ENFORCEMENT GRANTS</b>		-	-	-	610,229	610,229	500,000



GUADALUPE COUNTY, TEXAS

EXPENDITURES - DETAIL FOR INFORMATIONAL PURPOSES

G/L Account Number	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 899 - MISCELLANEOUS SHORT TERM GRANTS</b>							
<b>DEPT: 899 - MISCELLANEOUS GRANTS</b>							
<i>Operations</i>							
899-899_582.0006	OAG VINE GRANT	18,592	17,505	-	18,031	18,030	-
<i>Total: Operations</i>		18,592	17,505	-	18,031	18,030	-
<b>DEPT Total: 899 - MISCELLANEOUS GRANTS</b>		18,592	17,505	-	18,031	18,030	-
<b>DEPT: 905 - TRAVIS COUNTY SCATTF GRANT</b>							
<i>Personnel Services</i>							
899-905_430.1040	Employees Hourly Employees	95,977	97,578	-	99,067	107,322	-
899-905_430.1054	Employees Certification Supplement	100	3,950	-	3,900	2,900	-
899-905_430.1610	Employees Longevity	-	2,773	-	-	3,525	-
899-905_440.1599	Holiday Pay	4,498	5,223	-	4,575	5,934	-
899-905_440.1625	Uniform/Clothing/Boot Allowance	675	-	-	675	450	-
899-905_450.2010	Social Security/Medicare	7,687	8,365	-	6,300	8,580	-
899-905_450.2020	Group Medical Insurance	15,912	16,380	-	12,700	15,980	-
899-905_450.2030	Retirement	13,339	14,784	-	11,144	15,207	-
899-905_450.2040	Worker's Compensation Insurance	1,815	1,947	-	1,450	1,997	-
<i>Total: Personnel Services</i>		140,004	151,001	-	139,811	161,895	-
<b>DEPT Total: 905 - TRAVIS COUNTY SCATTF GRANT</b>		140,004	151,001	-	139,811	161,895	-
<b>DEPT: 942 - EMERGENCY MANAGEMENT GRANTS</b>							
<b>SUB-DEPARTMENT: A1 - AACOG Homeland Security-Suppor</b>							
<i>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	-
<i>Total: Capital Outlay</i>		147,697	-	-	222,442	222,442	-
<b>DEPT Total: 942 - EMERGENCY MANAGEMENT GRANTS</b>		147,697	-	-	222,442	222,442	-
<b>DEPT: 944 - ROAD &amp; BRIDGE GRANTS</b>							
<b>SUB-DEPARTMENT: B1 - TXVEMP CLASS 4-7</b>							
<i>Capital Outlay</i>							
899-944-B1_595.5730	Capital Outlay Vehicles	553,879	366,512	-	-	-	-
<i>Total: Capital Outlay</i>		553,879	366,512	-	-	-	-
<b>SUB-DEPARTMENT Total: B1 - TXVEMP CLASS 4-7</b>		553,879	366,512	-	-	-	-
<b>SUB-DEPARTMENT: B2 - TXVEMP CLASS 8</b>							
<i>Capital Outlay</i>							
899-944-B2_595.5730	Capital Outlay Vehicles	523,782	-	-	-	-	-
<i>Total: Capital Outlay</i>		523,782	-	-	-	-	-
<b>SUB-DEPARTMENT Total: B2 - TXVEMP CLASS 8</b>		523,782	-	-	-	-	-
<b>DEPT Total: 944 - ROAD &amp; BRIDGE GRANTS</b>		1,077,661	366,512	-	-	-	-
<b>DEPT: 945 - VETERANS SERVICE GRANTS</b>							
<i>Operations</i>							
899-945_582.3100	Supplies	218	572	-	1,291	576	2,291
<i>Total: Operations</i>		218	572	-	1,291	576	2,291
<i>GR - Grant</i>							
899-945_582.4032	Contractual	35,330	18,284	-	98,709	44,166	96,709
<i>Total: GR - Grant</i>		35,330	18,284	-	98,709	44,166	96,709
<b>DEPT Total: 945 - VETERANS SERVICE GRANTS</b>		35,547	18,856	-	100,000	44,742	99,000
<b>Total</b>		1,419,501	553,874	-	480,284	447,110	99,000
<b>Total: 899 - MISCELLANEOUS SHORT TERM GRANTS</b>		1,419,501	553,874	-	480,284	447,110	99,000

EXPENSE GRAND Totals: 93,601,867 121,825,728 153,252,026 163,508,554 119,751,663 167,836,501



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 100 - GENERAL FUND</b>							
<b>DEPT 400 - COUNTY JUDGE</b>							
100-400_300.7410	Probate Training Fee	\$ 590	\$ -	\$ -	\$ -	\$ -	\$ -
100-400_350.7436	State Salary Supplement	25,200	25,200	25,200	25,200	25,200	25,200
<b>DEPT 400 - COUNTY JUDGE Totals</b>		<b>25,790</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>	<b>25,200</b>
<b>DEPT 403 - COUNTY CLERK</b>							
100-403-00_300.7210	Marriage License	26,045	26,843	26,000	26,000	26,463	26,000
100-403-00_300.7405	Fees of Office	1,233,515	989,070	1,000,000	1,000,000	956,314	950,000
100-403-00_300.7408	Probate Fees	2,709	2,985	2,200	2,200	3,209	2,500
100-403-00_300.7411	Clerk of Court Fees	15,623	14,115	13,000	13,000	13,724	15,000
100-403-00_300.7415	Copy Fees	91,222	87,604	85,000	85,000	82,479	75,000
100-403-00_300.7608	Cash Overage/Shortage	(29)	-	-	-	35	-
<b>DEPT 403 - COUNTY CLERK Totals</b>		<b>1,369,085</b>	<b>1,120,617</b>	<b>1,126,200</b>	<b>1,126,200</b>	<b>1,082,224</b>	<b>1,068,500</b>
<b>DEPT 409 - NON DEPARTMENTAL</b>							
100-409_300.7110	Current Taxes / Real Property	48,539,789	52,101,870	55,275,000	55,275,000	55,249,860	57,930,000
100-409_300.7120	Delinquent Taxes / Real Property	433,337	396,758	370,000	370,000	373,950	370,000
100-409_300.7130	Penalty & Interest	389,126	431,374	365,000	365,000	474,624	365,000
100-409_300.7135	Unclaimed Excess Proceeds TC 34	35,233	-	5,000	5,000	10,385	5,000
100-409_300.7190	1/2 Cent Sales Tax	13,228,590	14,190,088	13,000,000	13,000,000	15,398,618	15,600,000
100-409_300.7243	Child Safety Fee - Truancy Cases	-	60	-	-	510	-
100-409_300.7320	Bingo Gross Receipts Tax	144,042	139,952	135,000	135,000	135,819	130,000
100-409_300.7325	Mixed Beverage Tax	329,917	286,292	280,000	280,000	307,018	290,000
100-409_300.7420	County Court Costs	82,570	77,462	80,000	80,000	76,151	75,000
100-409_300.7421	County Time Payment Fee	8,758	10,125	10,000	10,000	12,192	10,000
100-409_300.7540	Bond Forfeitures	34,215	28,062	50,000	50,000	60,189	50,000
100-409_300.7605	Miscellaneous Revenue	60,202	65,534	20,000	20,250	73,470	20,000
100-409_300.7607	Donations	-	-	-	500	750	-
100-409_300.7625	Oil Leases / Royalties	2,210	4,358	1,000	1,000	2,879	1,000
100-409_300.7626	Waste Management Settlement	658,438	669,370	650,000	650,000	665,530	650,000
100-409_300.7640	Net Estray Proceeds	994	745	1,500	1,500	11,074	1,500
100-409_300.7652	WC Indemnity Payments	21,801	10,037	20,000	20,000	8,821	20,000
100-409_300.7653	Unemployment Reserve Refund	14,843	-	-	-	-	-
100-409_300.7654	Insurance Proceeds	41,521	40,080	-	88,731	108,855	-
100-409_300.7655	Proceeds - County Auction	-	26,037	1,000	1,000	5,000	1,000
100-409_330.7610	Investment Income	1,005,428	4,479,955	2,250,000	2,250,000	6,311,264	4,000,000
100-409_330.7612	Gain (Loss) on Investments	(7,490)	(279,234)	-	-	320,104	-
100-409_350.7310	Tobacco Settlement Distribution	95,951	53,948	60,000	60,000	93,046	60,000
100-409_350.7312	Indigent Fair Defense Allocation	81,906	87,383	85,000	85,000	76,680	80,000
<b>DEPT 409 - NON DEPARTMENTAL Totals</b>		<b>65,201,383</b>	<b>72,820,257</b>	<b>72,658,500</b>	<b>72,747,981</b>	<b>79,776,790</b>	<b>79,658,500</b>
<b>DEPT 410 - COUNTY ENGINEER</b>							
100-410-00_300.7260	Development Review Fee	-	10,120	50,000	50,000	4,880	-
<b>DEPT 410 - COUNTY ENGINEER Totals</b>		<b>-</b>	<b>10,120</b>	<b>50,000</b>	<b>50,000</b>	<b>4,880</b>	<b>-</b>
<b>DEPT 426 - COUNTY COURT AT LAW</b>							
100-426_300.7425	Court Appointed Attorney Fees	4,573	2,120	1,000	1,000	5,389	3,000
100-426_300.7430	Jury Fees	80	-	100	100	-	100
100-426_350.7436	State Salary Supplement	84,000	84,000	84,000	84,000	84,000	84,000



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
DEPT 426 - COUNTY COURT AT LAW Totals		88,653	86,120	85,100	85,100	89,389	87,100
DEPT 427 - COUNTY COURT AT LAW NO. 2							
100-427_300.7425	Court Appointed Attorney Fees	35,419	44,566	35,000	35,000	45,615	50,000
100-427_300.7430	Jury Fees	389	352	500	500	342	500
100-427_350.7436	State Salary Supplement	84,000	84,000	84,000	84,000	84,000	84,000
DEPT 427 - COUNTY COURT AT LAW NO. 2 Totals		119,809	128,918	119,500	119,500	129,956	134,500
DEPT 435 - COMBINED DISTRICT COURT							
100-435_300.7425	Court Appointed Attorney Fees	46,596	47,453	50,000	50,000	36,344	40,000
100-435_300.7426	Juv Court Appointed Atty Fees	1,902	9,212	5,000	5,000	6,195	8,000
100-435_300.7605	Miscellaneous Revenue	2,544	226	100	100	214	100
100-435_350.7313	State Reimbursement of Jury Pay	22,066	14,042	10,000	10,000	83,704	20,000
DEPT 435 - COMBINED DISTRICT COURT Totals		73,108	70,933	65,100	65,100	126,457	68,100
DEPT 436 - 25TH JUDICIAL DISTRICT							
100-436_350.7335	Colorado County	23,856	18,275	8,000	8,000	20,055	10,000
100-436_350.7340	Lavaca County	17,956	20,869	8,000	8,000	19,982	10,000
100-436_350.7345	Gonzales County	20,553	21,394	8,000	8,000	19,191	10,000
DEPT 436 - 25TH JUDICIAL DISTRICT Totals		62,365	60,538	24,000	24,000	59,228	30,000
DEPT 438 - 2ND 25TH JUDICIAL DISTRICT							
100-438_350.7335	Colorado County	21,775	18,178	8,000	8,000	20,056	11,000
100-438_350.7340	Lavaca County	19,945	20,755	8,000	8,000	19,719	11,000
100-438_350.7345	Gonzales County	20,553	21,394	8,000	8,000	19,191	11,000
DEPT 438 - 2ND 25TH JUDICIAL DISTRICT Totals		62,272	60,327	24,000	24,000	58,966	33,000
DEPT 450 - DISTRICT CLERK							
100-450-00_300.7405	Fees of Office	245,928	201,977	205,000	205,000	192,892	210,000
100-450-00_300.7411	Clerk of Court Fees	6,882	6,829	6,000	6,000	7,249	6,000
100-450-00_300.7415	Copy Fees	50,083	50,139	45,000	45,000	49,871	45,000
100-450-00_300.7417	Passport Photo Fees	27,332	24,375	20,000	20,000	34,969	25,000
100-450-00_300.7435	Registry Account Maint Fee	1,717	1,963	1,000	1,000	1,758	1,000
100-450-00_300.7608	Cash Overage/Shortage	(65)	-	-	-	-	-
DEPT 450 - DISTRICT CLERK Totals		331,878	285,283	277,000	277,000	286,739	287,000
DEPT 451 - JUSTICE OF THE PEACE, PRECINCT 1							
100-451_300.7405	Fees of Office	12,450	8,330	12,000	12,000	10,204	9,000
100-451_300.7530	Fines / Justice Courts	723,425	587,928	685,000	685,000	530,247	600,000
DEPT 451 - JUSTICE OF THE PEACE, PRECINCT 1 Totals		735,875	596,258	697,000	697,000	540,451	609,000
DEPT 452 - JUSTICE OF THE PEACE, PRECINCT 2							
100-452_300.7405	Fees of Office	9,228	4,854	5,000	5,000	8,329	5,000
100-452_300.7530	Fines / Justice Courts	73,497	97,627	75,000	75,000	120,479	100,000
DEPT 452 - JUSTICE OF THE PEACE, PRECINCT 2 Totals		82,725	102,481	80,000	80,000	128,808	105,000
DEPT 453 - JUSTICE OF THE PEACE, PRECINCT 3							
100-453_300.7405	Fees of Office	5,028	2,044	2,000	2,000	2,053	2,000
100-453_300.7530	Fines / Justice Courts	64,773	54,354	65,000	65,000	68,352	65,000
DEPT 453 - JUSTICE OF THE PEACE, PRECINCT 3 Totals		69,801	56,398	67,000	67,000	70,404	67,000



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
DEPT 454 - JUSTICE OF THE PEACE, PRECINCT 4							
100-454_300.7405	Fees of Office	11,770	5,152	6,000	6,000	6,212	6,000
100-454_300.7530	Fines / Justice Courts	177,373	143,915	165,000	165,000	153,867	165,000
DEPT 454 - JUSTICE OF THE PEACE, PRECINCT 4 Totals		189,144	149,067	171,000	171,000	160,078	171,000
DEPT 475 - COUNTY ATTORNEY							
100-475_300.7405	Fees of Office	8,235	7,141	10,000	10,000	6,884	10,000
100-475_300.7414	Protection Order Attorney Fees	-	-	-	-	600	16,000
100-475_300.7416	Video Copy Fee	12,164	8,819	8,000	8,000	6,580	8,000
100-475_350.7332	State Reimbursement- SANE Prog	1,664	-	-	-	-	-
100-475_350.7435	Asst Prosecutor State Longevity	32,480	32,600	35,000	35,000	30,780	35,000
DEPT 475 - COUNTY ATTORNEY Totals		54,543	48,561	53,000	53,000	44,844	69,000
DEPT 490 - ELECTION ADMINISTRATION							
100-490_300.7446	Voter Registration Lists & Maps	191	9	100	100	4	100
100-490_300.7646	Elections Contract Reimbursement	133,254	198,093	136,000	162,966	162,966	130,000
100-490_350.7315	Chapter 19 Funds	26,086	-	-	2,344	15,929	-
DEPT 490 - ELECTION ADMINISTRATION Totals		159,530	198,101	136,100	165,410	178,900	130,100
DEPT 495 - COUNTY AUDITOR							
100-495_350.7476	Accounting Services Fee	5,694	4,307	4,000	4,000	8,517	4,300
DEPT 495 - COUNTY AUDITOR Totals		5,694	4,307	4,000	4,000	8,517	4,300
DEPT 497 - COUNTY TREASURER							
100-497_300.7405	Fees of Office	2,881	3,794	3,000	3,000	4,675	4,000
DEPT 497 - COUNTY TREASURER Totals		2,881	3,794	3,000	3,000	4,675	4,000
DEPT 499 - TAX ASSESSOR COLLECTOR							
100-499-00_300.7132	Penalty on Late Renditions	23,243	23,754	20,000	20,000	22,549	25,000
100-499-00_300.7225	Wine / Beer License	13,425	5,935	7,000	7,000	13,280	8,000
100-499-00_300.7228	TABC 5% Commission	605	430	500	500	660	500
100-499-00_300.7230	County Liquor License	9,065	19,225	12,500	12,500	22,075	15,000
100-499-00_300.7235	Vehicle Registration	2,348,352	2,370,010	2,400,000	2,400,000	2,466,359	2,450,000
100-499-00_300.7238	Boat Registration	12,059	10,701	11,000	11,000	7,571	11,000
100-499-00_300.7239	Boat Sales Tax County Portion	91,413	85,910	75,000	75,000	36,293	45,000
100-499-00_300.7242	Child Safety Fee per TC 502.403	23,853	24,131	21,000	21,000	24,947	24,000
100-499-00_300.7405	Fees of Office	430	309	500	500	349	500
100-499-00_300.7452	Vehicle Title Fee (\$5)	176,760	168,090	200,000	200,000	178,285	165,000
100-499-00_300.7458	Tax Certificates	15,280	11,900	15,000	15,000	10,200	12,000
100-499-00_330.7610	Investment Income	13,150	22,806	25,000	25,000	21,155	25,000
100-499-00_350.7445	Tax Collection Contracts	36,477	44,674	43,000	43,000	41,327	43,000
DEPT 499 - TAX ASSESSOR COLLECTOR Totals		2,764,113	2,787,874	2,830,500	2,830,500	2,845,049	2,824,000
DEPT 545 - FIRE MARSHAL / EMC							
100-545_300.7605	Miscellaneous Revenue	282	195	100	100	226	100
DEPT 545 - FIRE MARSHAL / EMC Totals		282	195	100	100	226	100
DEPT 551 - CONSTABLE, PRECINCT 1							
100-551_300.7405	Fees of Office	72,825	67,154	70,000	70,000	75,638	75,000



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
DEPT 551 - CONSTABLE, PRECINCT 1 Totals		72,825	67,154	70,000	70,000	75,638	75,000
DEPT 552 - CONSTABLE, PRECINCT 2							
100-552_300.7405	Fees of Office	53,391	63,906	50,000	50,000	65,621	65,000
DEPT 552 - CONSTABLE, PRECINCT 2 Totals		53,391	63,906	50,000	50,000	65,621	65,000
DEPT 553 - CONSTABLE, PRECINCT 3							
100-553_300.7405	Fees of Office	27,212	34,293	20,000	20,000	42,691	35,000
DEPT 553 - CONSTABLE, PRECINCT 3 Totals		27,212	34,293	20,000	20,000	42,691	35,000
DEPT 554 - CONSTABLE, PRECINCT 4							
100-554_300.7405	Fees of Office	35,375	35,966	25,000	25,000	45,035	40,000
DEPT 554 - CONSTABLE, PRECINCT 4 Totals		35,375	35,966	25,000	25,000	45,035	40,000
DEPT 560 - COUNTY SHERIFF							
100-560-00_300.7405	Fees of Office	129,289	157,313	150,000	150,000	134,593	150,000
100-560-00_300.7460	Citation Fees	23,637	21,922	20,000	20,000	37,586	25,000
100-560-00_300.7605	Miscellaneous Revenue	1,269	1,248	1,000	1,000	1,109	1,000
100-560-00_300.7655	Proceeds - County Auction	-	81,228	-	-	-	-
100-560-00_350.7308	DEA Overtime Reimburse Cost	19,464	30,118	30,000	30,000	45,430	30,000
100-560-00_350.7311	South Tx Regional Task Force	-	-	-	-	2,000	-
100-560-00_350.7460	Citation Fee- AG Title D Payment	15,741	15,678	10,000	10,000	22,394	15,000
100-560-00_350.7471	Bluebonnet Trails Comm Svcs	348,900	348,900	348,900	348,900	348,900	348,900
DEPT 560 - COUNTY SHERIFF Totals		538,299	656,407	559,900	559,900	592,012	569,900
DEPT 570 - COUNTY JAIL							
100-570-00_300.7472	Inmate Medical Fees	40,054	52,911	40,000	40,000	61,002	50,000
100-570-00_300.7473	Work Release Participant Fee	-	800	100	100	800	1,000
100-570-00_300.7605	Miscellaneous Revenue	-	-	100	100	-	100
100-570-00_300.7635	Other Commission	3,981	5,726	3,000	3,000	6,008	3,000
100-570-00_300.7636	Jail Phone Commissions	380,956	266,039	325,000	325,000	298,904	300,000
100-570-00_350.7370	Social Security Incentive Pmts	3,800	4,800	6,000	6,000	7,200	6,000
100-570-00_350.7470	Inmate Board Bills	76,000	6,400	10,000	10,000	7,400	1,000
DEPT 570 - COUNTY JAIL Totals		504,791	336,677	384,200	384,200	381,313	361,100
DEPT 630 - HEALTH & SOCIAL SERVICES							
100-630_350.7305	City Contribution to Hospital	1,259,867	1,212,910	1,250,000	1,250,000	1,376,378	1,250,000
DEPT 630 - HEALTH & SOCIAL SERVICES Totals		1,259,867	1,212,910	1,250,000	1,250,000	1,376,378	1,250,000
DEPT 635 - ENVIRONMENTAL HEALTH							
100-635_300.7250	Septic Tank Permits	167,460	171,600	150,000	150,000	174,180	175,000
100-635_300.7251	Yard Permits	4,100	6,800	4,000	4,000	7,800	8,000
100-635_300.7255	Flood Plain Permits	37,350	41,150	35,000	35,000	54,300	50,000
100-635_300.7262	Subdivision Plat Review	14,110	34,200	15,000	15,000	31,800	15,000
100-635_300.7605	Miscellaneous Revenue	658	300	1,000	1,000	500	1,000
DEPT 635 - ENVIRONMENTAL HEALTH Totals		223,678	254,050	205,000	205,000	268,580	249,000
DEPT 637 - ANIMAL CONTROL							
100-637_300.7405	Fees of Office	4,510	3,950	5,000	5,000	4,260	5,000
DEPT 637 - ANIMAL CONTROL Totals		4,510	3,950	5,000	5,000	4,260	5,000



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT 700 - TRANSFERS (IN) /OUT</b>							
100-700_701.0325	Transfers in Transfer In from Juvenile	910,557	-	-	-	-	-
100-700_701.0700	Transfers in Transfer from Capital Project	-	-	-	18,676	18,676	-
<b>DEPT 700 - TRANSFERS (IN) /OUT Totals</b>		<b>910,557</b>	<b>-</b>	<b>-</b>	<b>18,676</b>	<b>18,676</b>	<b>-</b>
<b>FUND 100 - GENERAL FUND Totals</b>		<b>75,029,436</b>	<b>81,280,660</b>	<b>81,065,400</b>	<b>81,202,867</b>	<b>88,491,986</b>	<b>88,025,400</b>
<b>FUND 200 - ROAD &amp; BRIDGE FUND</b>							
<b>DEPT 620 - UNIT ROAD SYSTEM</b>							
200-620-00_300.7110	Current Taxes / Real Property	7,805,430	9,347,192	10,700,000	10,700,000	10,631,349	12,516,000
200-620-00_300.7120	Delinquent Taxes / Real Property	67,960	62,630	65,000	65,000	61,237	65,000
200-620-00_300.7130	Penalty & Interest	62,092	73,603	55,000	55,000	86,788	55,000
200-620-00_300.7182	Special Road Taxes	32,038	23,449	20,000	20,000	26,652	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	1,583,070	1,608,770	1,610,000	1,610,000	1,655,340	1,610,000
200-620-00_300.7280	Driveway Permit Fee	8,375	5,175	5,000	5,000	5,900	5,000
200-620-00_300.7510	Fines / District Court	63,643	58,025	60,000	60,000	58,005	60,000
200-620-00_300.7520	Fines / County Court	155,104	126,700	160,000	160,000	130,223	140,000
200-620-00_300.7605	Miscellaneous Revenue	21,451	306	500	18,706	24,322	500
200-620-00_300.7655	Proceeds - County Auction	-	3,935	-	-	-	-
200-620-00_330.7610	Investment Income	103,160	376,302	345,000	345,000	527,234	420,000
200-620-00_350.7365	State Highway Apportionment	42,813	42,454	43,000	43,000	42,879	43,000
200-620-00_350.7367	State Apport: Permits/Oversize	102,163	109,643	100,000	100,000	110,137	100,000
200-620-00_350.7475	Interlocal Road Maintenance	173,442	153,211	-	-	16,500	-
<b>FUND 200 - ROAD &amp; BRIDGE FUND Totals</b>		<b>10,580,741</b>	<b>12,351,394</b>	<b>13,523,500</b>	<b>13,541,706</b>	<b>13,736,566</b>	<b>15,394,500</b>
<b>FUND 202 - TxDOT INFRASTRUCTURE GRANT</b>							
202-100_350.7366	State Funding	458,934	-	-	-	-	30,352
202-100_711.0200	Required Match-Trans In Required Matc	114,734	-	-	-	-	7,588
<b>FUND 202 - TxDOT INFRASTRUCTURE GRANT Totals</b>		<b>573,668</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,940</b>
<b>FUND 400 - LAW LIBRARY FUND</b>							
400-100_300.7420	County Court Costs	17,675	29,155	27,000	27,000	93,350	27,000
400-100_300.7485	Law Library Fee	56,463	58,509	55,000	55,000	169	60,000
<b>FUND 400 - LAW LIBRARY FUND Totals</b>		<b>74,138</b>	<b>87,664</b>	<b>82,000</b>	<b>82,000</b>	<b>93,518</b>	<b>87,000</b>
<b>FUND 401 - COUNTY JURY FUND</b>							
401-100_300.7420	County Court Costs	15,855	24,697	25,000	25,000	26,671	25,000
401-100_300.7605	Miscellaneous Revenue	-	-	-	-	310	-
<b>FUND 401 - COUNTY JURY FUND Totals</b>		<b>15,855</b>	<b>24,697</b>	<b>25,000</b>	<b>25,000</b>	<b>26,981</b>	<b>25,000</b>
<b>FUND 408 - FIRE CODE INSPECTION FEE FUND</b>							
408-100_300.7270	Fire Code Inspection Fees	272,349	405,593	300,000	300,000	679,683	600,000
<b>FUND 408 - FIRE CODE INSPECTION FEE FUND Totals</b>		<b>272,349</b>	<b>405,593</b>	<b>300,000</b>	<b>300,000</b>	<b>679,683</b>	<b>600,000</b>
<b>FUND 409 - SHERIFF'S DONATION FUND</b>							
409-100_300.7607	Donations	17,722	4,720	-	14,162	14,161	-
<b>FUND 409 - SHERIFF'S DONATION FUND Totals</b>		<b>17,722</b>	<b>4,720</b>	<b>-</b>	<b>14,162</b>	<b>14,161</b>	<b>-</b>



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND 410 - COUNTY CLERK RECORDS MGMT FUND</b>							
410-100_300.7424	Records Mgmt/ Preservation Fees	420,870	329,883	315,000	315,000	312,200	315,000
<b>FUND 410 - COUNTY CLERK RECORDS MGMT FUND Total:</b>		<b>420,870</b>	<b>329,883</b>	<b>315,000</b>	<b>315,000</b>	<b>312,200</b>	<b>315,000</b>
<b>FUND 411 - CO. CLERK RECORDS ARCHIVE-GF</b>							
411-100_300.7424	Records Mgmt/ Preservation Fees	419,200	327,940	315,000	315,000	310,460	315,000
411-100_330.7610	Investment Income	13,077	18,252	-	-	24,038	-
<b>FUND 411 - CO. CLERK RECORDS ARCHIVE-GF Totals</b>		<b>432,277</b>	<b>346,192</b>	<b>315,000</b>	<b>315,000</b>	<b>334,498</b>	<b>315,000</b>
<b>FUND 412 - COUNTY RECORDS MANAGEMENT</b>							
412-100_300.7424	Records Mgmt/ Preservation Fees	19,628	14,632	14,000	14,000	13,630	12,000
<b>FUND 412 - COUNTY RECORDS MANAGEMENT Totals</b>		<b>19,628</b>	<b>14,632</b>	<b>14,000</b>	<b>14,000</b>	<b>13,630</b>	<b>12,000</b>
<b>FUND 413 - VITAL STATISTICS PRESERVATION-GF</b>							
413-100_300.7424	Records Mgmt/ Preservation Fees	7,799	7,916	6,500	6,500	7,924	6,500
<b>FUND 413 - VITAL STATISTICS PRESERVATION-GF Totals</b>		<b>7,799</b>	<b>7,916</b>	<b>6,500</b>	<b>6,500</b>	<b>7,924</b>	<b>6,500</b>
<b>FUND 414 - COURTHOUSE SECURITY</b>							
414-100_300.7409	Security Fee	105,791	101,427	100,000	100,000	44,359	85,000
414-100_300.7420	County Court Costs	10,100	16,660	12,000	12,000	52,943	12,000
<b>FUND 414 - COURTHOUSE SECURITY Totals</b>		<b>115,891</b>	<b>118,087</b>	<b>112,000</b>	<b>112,000</b>	<b>97,302</b>	<b>97,000</b>
<b>FUND 415 - DISTRICT CLERK RECORDS MGMT</b>							
415-100_300.7424	Records Mgmt/ Preservation Fees	3,361	878	200	200	272	-
<b>FUND 415 - DISTRICT CLERK RECORDS MGMT Totals</b>		<b>3,361</b>	<b>878</b>	<b>200</b>	<b>200</b>	<b>272</b>	<b>-</b>
<b>FUND 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>							
416-100_300.7401	JP1 Justice Court Technology	15,787	14,044	14,000	14,000	13,637	12,000
416-100_300.7402	JP2 -Justice Court Technology	2,871	3,660	2,500	2,500	4,591	3,500
416-100_300.7403	JP3 - Justice Court Technology	2,503	1,970	1,800	1,800	2,300	1,800
416-100_300.7404	JP4 - Justice Court Technology	6,427	5,311	6,000	6,000	5,924	5,000
<b>FUND 416 - JUSTICE COURT ASSISTANCE &amp; TECH Totals</b>		<b>27,588</b>	<b>24,986</b>	<b>24,300</b>	<b>24,300</b>	<b>26,452</b>	<b>22,300</b>
<b>FUND 417 - CO &amp; DIST COURT TECHNOLOGY FUND</b>							
417-100_300.7405	Fees of Office	2,491	2,217	2,000	2,000	2,153	2,000
<b>FUND 417 - CO &amp; DIST COURT TECHNOLOGY FUND Totals</b>		<b>2,491</b>	<b>2,217</b>	<b>2,000</b>	<b>2,000</b>	<b>2,153</b>	<b>2,000</b>
<b>FUND 418 - JP JUSTICE COURT SECURITY</b>							
418-100_300.7409	Security Fee	931	719	600	600	680	600
<b>FUND 418 - JP JUSTICE COURT SECURITY Totals</b>		<b>931</b>	<b>719</b>	<b>600</b>	<b>600</b>	<b>680</b>	<b>600</b>
<b>FUND 419 - JUSTICE COURT SUPPORT FUND</b>							
419-100_300.7420	County Court Costs	43,559	72,148	72,000	72,000	89,414	80,000
<b>FUND 419 - JUSTICE COURT SUPPORT FUND Totals</b>		<b>43,559</b>	<b>72,148</b>	<b>72,000</b>	<b>72,000</b>	<b>89,414</b>	<b>80,000</b>
<b>FUND 420 - SURPLUS FUNDS-ELECTION CONTRACTS</b>							
420-100_300.7647	Elections Admin Fee	13,869	20,292	-	-	16,922	-
<b>FUND 420 - SURPLUS FUNDS-ELECTION CONTRACTS Tot</b>		<b>13,869</b>	<b>20,292</b>	<b>-</b>	<b>-</b>	<b>16,922</b>	<b>-</b>
<b>FUND 422 - HAVA FUND</b>							





# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>DEPT 100 - SPECIAL REVENUE</b>							
422-100_330.7610	Investment Income	233	(537)	-	-	-	-
422-100_350.7331	Grant Funding - Federal	70,290	-	-	-	-	-
<b>DEPT 100 - SPECIAL REVENUE Totals</b>		<b>70,523</b>	<b>(537)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEPT 120 - SPECIAL REVENUE</b>							
422-120_350.7331	Grant Funding - Federal	(7,791)	-	-	-	-	-
422-120_701.0420	Transfers in Transfer In Contract Electric	12,500	-	-	-	-	-
<b>DEPT 120 - SPECIAL REVENUE Totals</b>		<b>4,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 422 - HAVA FUND Totals</b>		<b>75,232</b>	<b>(537)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 427 - COUNTY CLERK OF COURT FUND</b>							
427-100_300.7420	County Court Costs	22,850	39,365	35,000	35,000	36,365	35,000
<b>FUND 427 - COUNTY CLERK OF COURT FUND Totals</b>		<b>22,850</b>	<b>39,365</b>	<b>35,000</b>	<b>35,000</b>	<b>36,365</b>	<b>35,000</b>
<b>FUND 429 - DISTRICT CLERK OF COURT FUND</b>							
429-100_300.7420	County Court Costs	56,812	85,898	82,000	82,000	104,310	100,000
<b>FUND 429 - DISTRICT CLERK OF COURT FUND Totals</b>		<b>56,812</b>	<b>85,898</b>	<b>82,000</b>	<b>82,000</b>	<b>104,310</b>	<b>100,000</b>
<b>FUND 430 - COURT REPORTER FEE (GC 51.601)</b>							
430-100_300.7407	Court Reporter Fee	20,494	18,842	17,000	17,000	1,114	20,000
430-100_300.7420	County Court Costs	29,639	44,572	40,000	40,000	66,678	45,000
<b>FUND 430 - COURT REPORTER FEE (GC 51.601) Totals</b>		<b>50,132</b>	<b>63,414</b>	<b>57,000</b>	<b>57,000</b>	<b>67,792</b>	<b>65,000</b>
<b>FUND 431 - CHILD ABUSE PREVENTION FUND</b>							
431-100_300.7405	Fees of Office	3,012	973	500	500	640	-
<b>FUND 431 - CHILD ABUSE PREVENTION FUND Totals</b>		<b>3,012</b>	<b>973</b>	<b>500</b>	<b>500</b>	<b>640</b>	<b>-</b>
<b>FUND 432 - DIST CLK RECORDS ARCHIVE -GF</b>							
432-100_300.7424	Records Mgmt/ Preservation Fees	2,725	1,255	1,200	1,200	333	-
<b>FUND 432 - DIST CLK RECORDS ARCHIVE -GF Totals</b>		<b>2,725</b>	<b>1,255</b>	<b>1,200</b>	<b>1,200</b>	<b>333</b>	<b>-</b>
<b>FUND 433 - COURT RECORDS PRESERVATION-GF</b>							
433-100_300.7424	Records Mgmt/ Preservation Fees	7,563	1,351	1,500	1,500	352	-
<b>FUND 433 - COURT RECORDS PRESERVATION-GF Totals</b>		<b>7,563</b>	<b>1,351</b>	<b>1,500</b>	<b>1,500</b>	<b>352</b>	<b>-</b>
<b>FUND 434 - JUDICIAL PROBATE EDUCATION FUND</b>							
434-100_300.7420	County Court Costs	1,755	2,550	3,000	3,000	2,410	3,000
<b>FUND 434 - JUDICIAL PROBATE EDUCATION FUND Totals</b>		<b>1,755</b>	<b>2,550</b>	<b>3,000</b>	<b>3,000</b>	<b>2,410</b>	<b>3,000</b>
<b>FUND 435 - ALTERNATIVE DISPUTE RESOLUTION</b>							
435-100_300.7406	Alternative Resolution Fee	22,413	24,959	23,000	23,000	56	30,000
435-100_300.7420	County Court Costs	12,799	21,154	18,000	18,000	50,737	18,000
<b>FUND 435 - ALTERNATIVE DISPUTE RESOLUTION Totals</b>		<b>35,212</b>	<b>46,112</b>	<b>41,000</b>	<b>41,000</b>	<b>50,793</b>	<b>48,000</b>
<b>FUND 436 - COURT-INITIATED GUARDIANSHIPS</b>							
436-100_300.7405	Fees of Office	2,421	-	-	-	-	-
436-100_300.7420	County Court Costs	11,340	17,130	15,000	15,000	16,170	15,000
<b>FUND 436 - COURT-INITIATED GUARDIANSHIPS Totals</b>		<b>13,761</b>	<b>17,130</b>	<b>15,000</b>	<b>15,000</b>	<b>16,170</b>	<b>15,000</b>
<b>FUND 437 - CHILD SAFETY FEE-GF</b>							



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
437-100_300.7242	Child Safety Fee per TC 502.403	70,501	69,415	65,000	65,000	62,219	65,000
<b>FUND 437 - CHILD SAFETY FEE-GF Totals</b>		<b>70,501</b>	<b>69,415</b>	<b>65,000</b>	<b>65,000</b>	<b>62,219</b>	<b>65,000</b>
<b>FUND 438 - LANGUAGE ACCESS FUND</b>							
438-100_300.7420	County Court Costs	13,463	21,839	20,000	20,000	25,884	25,000
<b>FUND 438 - LANGUAGE ACCESS FUND Totals</b>		<b>13,463</b>	<b>21,839</b>	<b>20,000</b>	<b>20,000</b>	<b>25,884</b>	<b>25,000</b>
<b>FUND 440 - SPECIALTY COURTS(WAS DRUG CT)-GF</b>							
DEPT 100 - SPECIAL REVENUE							
440-100_300.7420	County Court Costs	14,944	12,778	14,000	14,000	11,606	14,000
440-100_300.7478	Restitution Received	6,823	7,785	1,000	1,000	7,278	5,000
DEPT 100 - SPECIAL REVENUE Totals		21,767	20,563	15,000	15,000	18,884	19,000
DEPT 110 - VETERANS TREATMENT COURT							
440-110_300.7609	Juror Donations	818	358	500	500	846	500
DEPT 110 - VETERANS TREATMENT COURT Totals		818	358	500	500	846	500
<b>FUND 440 - SPECIALTY COURTS(WAS DRUG CT)-GF Totals</b>		<b>22,585</b>	<b>20,921</b>	<b>15,500</b>	<b>15,500</b>	<b>19,730</b>	<b>19,500</b>
<b>FUND 441 - LOCAL YOUTH DIVERSION FUND</b>							
441-100_300.7420	County Court Costs	29,455	27,362	28,000	28,000	29,317	30,000
<b>FUND 441 - LOCAL YOUTH DIVERSION FUND Totals</b>		<b>29,455</b>	<b>27,362</b>	<b>28,000</b>	<b>28,000</b>	<b>29,317</b>	<b>30,000</b>
<b>FUND 443 - COURT FACILITY FEE FUND</b>							
443-100_300.7420	County Court Costs	31,711	49,394	45,000	45,000	53,343	50,000
<b>FUND 443 - COURT FACILITY FEE FUND Totals</b>		<b>31,711</b>	<b>49,394</b>	<b>45,000</b>	<b>45,000</b>	<b>53,343</b>	<b>50,000</b>
<b>FUND 445 - CA PRE-TRIAL INTERVENTION PROG</b>							
445-100_300.7405	Fees of Office	1,600	21,600	20,000	20,000	25,775	40,000
<b>FUND 445 - CA PRE-TRIAL INTERVENTION PROG Totals</b>		<b>1,600</b>	<b>21,600</b>	<b>20,000</b>	<b>20,000</b>	<b>25,775</b>	<b>40,000</b>
<b>FUND 480 - HOTEL OCCUPANCY</b>							
480-100_300.7340	Hotel Occupancy Tax	582,135	538,772	400,000	400,000	534,072	550,000
<b>FUND 480 - HOTEL OCCUPANCY Totals</b>		<b>582,135</b>	<b>538,772</b>	<b>400,000</b>	<b>400,000</b>	<b>534,072</b>	<b>550,000</b>
<b>FUND 487 - COUNTY COURT RECORDS MGT FUND</b>							
487-100_300.7420	County Court Costs	10,060	18,145	15,000	15,000	17,685	15,000
<b>FUND 487 - COUNTY COURT RECORDS MGT FUND Totals</b>		<b>10,060</b>	<b>18,145</b>	<b>15,000</b>	<b>15,000</b>	<b>17,685</b>	<b>15,000</b>
<b>FUND 489 - DISTRICT COURT RECORDS MGT FUND</b>							
489-100_300.7420	County Court Costs	36,130	54,519	52,000	52,000	68,548	60,000
<b>FUND 489 - DISTRICT COURT RECORDS MGT FUND Total</b>		<b>36,130</b>	<b>54,519</b>	<b>52,000</b>	<b>52,000</b>	<b>68,548</b>	<b>60,000</b>
<b>FUND 498 - BAIL BOND SECURITY FUND</b>							
498-100_300.7265	Bond License Application	2,500	1,000	2,500	2,500	2,000	2,000
498-100_300.7267	Bond ID Card Fee	150	105	100	100	195	100
<b>FUND 498 - BAIL BOND SECURITY FUND Totals</b>		<b>2,650</b>	<b>1,105</b>	<b>2,600</b>	<b>2,600</b>	<b>2,195</b>	<b>2,100</b>
<b>FUND 499 - EMPLOYEE FUND-GF</b>							
499-100_300.7680	Proceeds from Vending Machines	1,512	1,744	500	500	1,948	1,000
<b>FUND 499 - EMPLOYEE FUND-GF Totals</b>		<b>1,512</b>	<b>1,744</b>	<b>500</b>	<b>500</b>	<b>1,948</b>	<b>1,000</b>



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND 505 - LAW ENFORCEMENT TRAINING FUNDS</b>							
DEPT 100 - SPECIAL REVENUE							
SUB-DEPARTMENT 30 - SHERIFF'S DEPT							
505-100-30_350.7360	State Training Funds	9,670	9,798	-	24,876	24,877	-
SUB-DEPARTMENT 30 - SHERIFF'S DEPT Totals		9,670	9,798	-	24,876	24,877	-
SUB-DEPARTMENT 31 - CONSTABLE, PCT 1							
505-100-31_350.7360	State Training Funds	597	777	-	1,867	1,868	-
SUB-DEPARTMENT 31 - CONSTABLE, PCT 1 Totals		597	777	-	1,867	1,868	-
SUB-DEPARTMENT 33 - CONSTABLE, PCT 3							
505-100-33_350.7360	State Training Funds	597	607	-	1,544	1,545	-
SUB-DEPARTMENT 33 - CONSTABLE, PCT 3 Totals		597	607	-	1,544	1,545	-
SUB-DEPARTMENT 34 - CONSTABLE, PCT 4							
505-100-34_350.7360	State Training Funds	597	607	-	1,544	1,545	-
SUB-DEPARTMENT 34 - CONSTABLE, PCT 4 Totals		597	607	-	1,544	1,545	-
SUB-DEPARTMENT 35 - C.A. INVESTIGATOR TRAINING FUNDS							
505-100-35_350.7360	State Training Funds	683	691	-	1,759	1,760	-
SUB-DEPARTMENT 35 - C.A. INVESTIGATOR TRAINING FUNDS Totals		683	691	-	1,759	1,760	-
DEPT 100 - SPECIAL REVENUE Totals		12,145	12,480	-	31,590	31,594	-
<b>FUND 505 - LAW ENFORCEMENT TRAINING FUNDS Total:</b>		<b>12,145</b>	<b>12,480</b>	<b>-</b>	<b>31,590</b>	<b>31,594</b>	<b>-</b>
<b>FUND 600 - DEBT SERVICE</b>							
600-680_300.7110	Current Taxes / Real Property	2,637,204	2,684,664	2,627,513	2,627,513	2,606,990	2,596,677
600-680_300.7120	Delinquent Taxes / Real Property	23,547	21,816	23,000	23,000	19,430	20,000
600-680_300.7130	Penalty & Interest	21,350	22,994	19,000	19,000	23,455	20,000
600-680_330.7610	Investment Income	1,746	17,218	15,000	15,000	29,647	30,000
<b>FUND 600 - DEBT SERVICE Totals</b>		<b>2,683,847</b>	<b>2,746,693</b>	<b>2,684,513</b>	<b>2,684,513</b>	<b>2,679,523</b>	<b>2,666,677</b>
<b>FUND 700 - CAPITAL PROJECT FUND</b>							
700_701.0100	Transfers in Transfer in from General Fu	2,864,811	16,700,000	3,150,000	5,242,600	5,242,600	11,500,000
700_701.0200	Transfers in From Road and Bridge Func	-	1,000,000	-	-	-	-
<b>FUND 700 - CAPITAL PROJECT FUND Totals</b>		<b>2,864,811</b>	<b>17,700,000</b>	<b>3,150,000</b>	<b>5,242,600</b>	<b>5,242,600</b>	<b>11,500,000</b>
<b>FUND 701 - TAX NOTES 2020/2017/2013</b>							
701_330.7610	Investment Income	32,218	10,248	-	-	-	-
<b>FUND 701 - TAX NOTES 2020/2017/2013 Totals</b>		<b>32,218</b>	<b>10,248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 714 - RECOVERY FUND GRANTS</b>							
DEPT 930 - AMERICAN RESCUE PLAN							
714-930_350.7331	Grant Funding - Federal	2,572,056	2,673,564	27,725,000	27,725,000	5,770,824	19,876,673
714-930_701.0100	Transfers in Transfer in from General Fu	236,280	-	-	-	-	-
DEPT 930 - AMERICAN RESCUE PLAN Totals		2,808,336	2,673,564	27,725,000	27,725,000	5,770,824	19,876,673
<b>FUND 714 - RECOVERY FUND GRANTS Totals</b>		<b>2,808,336</b>	<b>2,673,564</b>	<b>27,725,000</b>	<b>27,725,000</b>	<b>5,770,824</b>	<b>19,876,673</b>
<b>FUND 800 - JAIL COMMISSARY FUND</b>							
800-100_300.7637	Taxable Sales	96,532	122,203	100,000	100,000	126,775	125,000
800-100_300.7639	Non Taxable Sales	296,631	341,429	300,000	300,000	386,158	350,000
800-100_300.7655	Proceeds - County Auction	-	13	-	-	-	-
800-100_330.7610	Investment Income	9,742	4,664	-	-	725	-
<b>FUND 800 - JAIL COMMISSARY FUND Totals</b>		<b>402,906</b>	<b>468,309</b>	<b>400,000</b>	<b>400,000</b>	<b>513,658</b>	<b>475,000</b>



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND 850 - EMPLOYEE HEALTH BENEFITS</b>							
DEPT 698 - MEDICAL / DENTAL INSURANCE							
850-698_300.7605	Miscellaneous Revenue	-	99,929	100	76,055	76,056	100
850-698_330.7610	Investment Income	61,689	237,703	200,000	384,674	384,674	375,000
850-698_380.7800	Contributions & Premiums Employer Cor	5,431,296	5,836,662	6,200,000	6,264,130	6,264,130	7,000,000
850-698_380.7810	Contributions & Premiums Employee Co	847,558	808,994	830,000	869,894	869,894	875,000
850-698_380.7812	Contributions & Premiums Employee Co	288,124	277,563	280,000	286,414	286,415	320,000
850-698_380.7820	Contributions & Premiums Cobra Payme	93,706	92,612	100,000	100,000	76,482	75,000
850-698_380.7822	Contributions & Premiums Stop Loss Re	243,210	48,083	-	586,098	586,098	-
850-698_380.7825	Contributions & Premiums Prescription F	468,308	721,331	454,000	1,097,900	1,097,900	1,100,000
DEPT 698 - MEDICAL / DENTAL INSURANCE Totals		7,433,890	8,122,877	8,064,100	9,665,165	9,641,649	9,745,100
<b>FUND 850 - EMPLOYEE HEALTH BENEFITS Totals</b>		<b>7,433,890</b>	<b>8,122,877</b>	<b>8,064,100</b>	<b>9,665,165</b>	<b>9,641,649</b>	<b>9,745,100</b>
<b>FUND 855 - WORKERS' COMPENSATION FUND</b>							
855-699_330.7610	Investment Income	6,238	3,136	4,000	4,000	532	500
855-699_380.7800	Contributions & Premiums Employer Cor	383,650	443,442	371,000	371,000	546,787	450,000
<b>FUND 855 - WORKERS' COMPENSATION FUND Totals</b>		<b>389,888</b>	<b>446,578</b>	<b>375,000</b>	<b>375,000</b>	<b>547,319</b>	<b>450,500</b>
<b>FUND 895 - COUNTY ATTORNEY GRANTS</b>							
DEPT 870 - CO ATTORNEY-SB22							
895-870_350.7366	State Funding	-	-	-	275,000	275,000	275,000
DEPT 870 - CO ATTORNEY-SB22 Totals		-	-	-	275,000	275,000	275,000
<b>FUND 895 - COUNTY ATTORNEY GRANTS Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>
<b>FUND 897 - LAW ENFORCEMENT GRANTS</b>							
DEPT 820 - ReACT MOTOR VEHICLE TASKFORCE-SA							
897-820_350.7469	Reimbursement / Auto Theft Task	-	-	-	110,229	110,229	-
DEPT 820 - ReACT MOTOR VEHICLE TASKFORCE-SA Totals		-	-	-	110,229	110,229	-
DEPT 821 - RURAL LAW ENFORCEMENT GRANT SB22							
897-821_350.7366	State Funding	-	-	-	500,000	500,000	500,000
DEPT 821 - RURAL LAW ENFORCEMENT GRANT SB22 Totals		-	-	-	500,000	500,000	500,000
<b>FUND 897 - LAW ENFORCEMENT GRANTS Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>610,229</b>	<b>610,229</b>	<b>500,000</b>
<b>FUND 899 - MISCELLANEOUS SHORT TERM GRANTS</b>							
DEPT 899 - MISCELLANEOUS GRANTS							
899-899_350.0006	OAG VINE GRANT	18,592	17,505	-	18,031	18,030	-
DEPT 899 - MISCELLANEOUS GRANTS Totals		18,592	17,505	-	18,031	18,030	-
DEPT 905 - TRAVIS COUNTY SCATTF GRANT							
899-905_350.7469	Reimbursement / Auto Theft Task	114,086	113,700	-	116,510	104,137	-
899-905_711.7330	Required Match-Trans In Required Gran	25,917	37,300	-	23,301	57,758	-
DEPT 905 - TRAVIS COUNTY SCATTF GRANT Totals		140,004	151,001	-	139,811	161,895	-
DEPT 942 - EMERGENCY MANAGEMENT GRANTS							
SUB-DEPARTMENT A1 - AACOG Homeland Security-Support							
899-942-A1_350.7331	Grant Funding - Federal	147,697	-	-	222,442	222,442	-
SUB-DEPARTMENT A1 - AACOG Homeland Security-Support Totals		147,697	-	-	222,442	222,442	-
DEPT 942 - EMERGENCY MANAGEMENT GRANTS Totals		147,697	-	-	222,442	222,442	-
DEPT 944 - ROAD & BRIDGE GRANTS							
SUB-DEPARTMENT B1 - TXVEMP CLASS 4-7							
899-944-B1_350.7366	State Funding	438,303	290,810	-	-	-	-
899-944-B1_711.0200	Required Match-Trans In Required Matc	115,576	75,702	-	-	-	-



# FY25 ADOPTED BUDGET - REVENUES

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
SUB-DEPARTMENT	B1 - TXVEMP CLASS 4-7 Totals	553,879	366,512	-	-	-	-
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 Matc	168,025	-	-	-	-	-
SUB-DEPARTMENT	B2 - TXVEMP CLASS 8 Totals	523,782	-	-	-	-	-
DEPT 944 - ROAD & BRIDGE GRANTS Totals		1,077,661	366,512	-	-	-	-
DEPT 945 - VETERANS SERVICE GRANTS							
899-945_350.7366	State Funding	35,547	18,856	-	100,000	44,742	100,000
DEPT 945 - VETERANS SERVICE GRANTS Totals		35,547	18,856	-	100,000	44,742	100,000
FUND 899 - MISCELLANEOUS SHORT TERM GRANTS Totals		1,419,501	553,874	-	480,284	447,109	100,000
Grand Totals		\$ 106,770,570	\$ 128,909,624	\$ 139,155,913	\$ 144,416,516	\$ 130,823,730	\$ 151,732,790



# SPECIALIZED LOCAL ENTITIES / FILED BUDGETS

## FY25 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 BASIC SUBTOTAL	  \$ 333,032 <u>983,906</u> \$ 1,316,938	  \$ 333,032 <u>983,906</u> \$ 1,316,938	Texas Juvenile Justice Division (TJJD) grants are funded by the State of Texas. These State grants are on a September - August fiscal year.
325 - JUVENILE PROBATION (COUNTY FUNDS)  JUVENILE PROBATION JUVENILE DETENTION SUBTOTAL	  \$ 5,056,981 <u>750,000</u> \$ 5,806,981	  \$ 1,496,566 <u>4,572,543</u> \$ 6,069,109	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	\$ 550	\$ 45,500	<i>Repealed effective September 1, 2023</i> - 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	\$ 28,300	Title IVE is a federal grant that provides funding for foster care eligible children. For many years, the County received "administrative" cost for this grant, but the State changed the program and at this time, the County only receives funding for actual placement costs of Title IVE children.
<b>TOTAL</b>	<b>\$ 7,124,569</b>	<b>\$ 7,459,847</b>	



**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
403 – SHERIFF STATE FORFEITURE FUND	\$ 31,000	\$ 185,000
446 – COUNTY ATTORNEY STATE FORFEITURE FUND	\$ 56,000	\$ 294,912
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 excerpt from the General Appropriations Act.’ Comptroller Judiciary Section, Office Apportionment Guidelines, Form 96-854.

FUND	REVENUES	EXPENDITURES
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
500 – TAX OFFICE SPECIAL VEHICLE INVENTORY TAX (VIT) INTEREST FUND	\$ 0	\$ 12,000



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 324 - JUVENILE TJJD</b>							
<b>REVENUES</b>							
676 - COMMUNITY PROGRAMS							
324-676_350.7366	Intergovernmental State Funding	\$ 216,169	\$ 72,392	\$ -	\$ -	\$ -	-
677 - "R" GRANT R RISK							
324-677_350.7366	Intergovernmental State Funding	6,035	6,035	6,337	9,220	9,220	-
678 - PRE AND POST ADJUDICATION(State)							
324-678_350.7366	Intergovernmental State Funding	51,191	50,314	-	-	-	-
682 - BASIC ( was "A" STATE AID)							
324-682_350.7366	Intergovernmental State Funding	151,714	463,667	917,906	917,906	917,906	983,906
683 - COMMITMENT DIVERSION ("C")							
324-683_350.7366	Intergovernmental State Funding	170,648	-	-	-	-	-
684 - SPECIAL PROGRAM FUNDS(A-2013)							
324-684_350.7366	Intergovernmental State Funding	-	55,370	-	4,348	4,348	-
686 - "N" MENTAL HEALTH SERVICES							
324-686_350.7366	Intergovernmental State Funding	161,793	162,082	66,000	66,000	66,000	-
688 - STATE SALARY ADJUSTMENT							
324-688_350.7366	Intergovernmental State Funding	-	-	165,460	165,460	165,460	333,032
<b>REVENUES Total</b>		<b>757,550</b>	<b>809,860</b>	<b>1,155,703</b>	<b>1,162,934</b>	<b>1,162,934</b>	<b>1,316,938</b>

<b>EXPENSES</b>							
676 - COMMUNITY PROGRAMS							
<i>PS - Personnel Services</i>							
324-676_430.1040	Employees Hourly Employees	\$ 160,280	\$ 59,964	\$ -	\$ -	\$ -	-
324-676_430.1054	Employees Certification Supplement	4,944	2,307	-	-	-	-
324-676_450.2010	Social Security/Medicare	11,725	3,914	-	-	-	-
324-676_450.2020	Group Medical Insurance	25,530	10,894	-	-	-	-
324-676_450.2030	Retirement	20,326	7,186	-	-	-	-
324-676_450.2040	Worker's Compensation Insurance	347	132	-	-	-	-
<i>Personnel Services Total</i>		<b>223,152</b>	<b>84,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total: 676 - COMMUNITY PROGRAMS</b>		<b>223,152</b>	<b>84,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
677 - "R" GRANT R RISK							
<i>OP - Operations</i>							
324-677_520.3660	Computer Software	6,035	6,035	6,337	9,220	9,220	-
<i>Operations Total</i>		<b>6,035</b>	<b>6,035</b>	<b>6,337</b>	<b>9,220</b>	<b>9,220</b>	<b>-</b>
<b>Total: 677 - "R" GRANT R RISK</b>		<b>6,035</b>	<b>6,035</b>	<b>6,337</b>	<b>9,220</b>	<b>9,220</b>	<b>-</b>
678 - PRE AND POST ADJUDICATION (State-TJJD)							
<i>ICC - Inter-County Contracts</i>							
324-678_540.4881	Inter-County Contracts Secure Placement	-	50,314	-	-	-	-
<i>Inter-County Contracts Total</i>		<b>-</b>	<b>50,314</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>EXC - External Contracts</i>							
324-678_541.4882	External Contracts Non Secure Placement	48,477	-	-	-	-	-
<i>External Contracts Total</i>		<b>48,477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total: 678 - PRE AND POST ADJUDICATION (State)</b>		<b>48,477</b>	<b>50,314</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2024-2025 ADOPTED BUDGET

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND 324 - JUVENILE TJJD, Cont.</b>							
<b>682 - BASIC ( was "A" STATE AID)</b>							
<i>PS - Personnel Services</i>							
324-682_430.1030	Employees Salaried Exempt	-	-	-	-	-	90,453
324-682_430.1040	Employees Hourly Employees	106,887	339,086	748,167	748,167	717,011	711,822
324-682_430.1054	Employees Certification Supplement	3,732	17,139	-	-	2,756	-
324-682_450.2010	Social Security/Medicare	7,993	25,601	59,857	59,857	52,821	68,209
324-682_450.2020	Group Medical Insurance	16,231	53,290	8,244	8,244	51,813	-
324-682_450.2030	Retirement	13,639	46,280	99,992	99,992	91,986	111,545
324-682_450.2040	Worker's Compensation Insurance	234	767	1,646	1,646	1,519	1,877
	<i>Personnel Services Total</i>	<u>148,714</u>	<u>482,162</u>	<u>917,906</u>	<u>917,906</u>	<u>917,906</u>	<u>983,906</u>
	<b>Total: 682 - BASIC ( was "A" STATE AID)</b>	<b>148,714</b>	<b>482,162</b>	<b>917,906</b>	<b>917,906</b>	<b>917,906</b>	<b>983,906</b>
<b>683 - COMMITMENT DIVERSION ("C")</b>							
<i>PS - Personnel Services</i>							
324-683_430.1040	Employees Hourly Employees	123,280	-	-	-	-	-
324-683_430.1054	Employees Certification Supplement	4,852	-	-	-	-	-
324-683_450.2010	Social Security/Medicare	9,356	-	-	-	-	-
324-683_450.2020	Group Medical Insurance	20,579	-	-	-	-	-
324-683_450.2030	Retirement	15,702	-	-	-	-	-
324-683_450.2040	Worker's Compensation Insurance	269	-	-	-	-	-
	<i>Personnel Services Total</i>	<u>174,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total: 683 - COMMITMENT DIVERSION ("C")</b>	<b>174,037</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>684 - SPECIAL PROGRAM FUNDS</b>							
<i>EXC - External Contracts</i>							
324-684_541.4053	External Contracts Counseling	-	-	-	4,348	4,348	-
324-684_541.4882	External Contracts Non Secure Placement	-	55,370	-	-	-	-
	<i>Account Classification Total: EXC - External Contracts</i>	<u>-</u>	<u>55,370</u>	<u>-</u>	<u>4,348</u>	<u>4,348</u>	<u>-</u>
	<b>Total: 684 - SPECIAL PROGRAM FUNDS</b>	<b>-</b>	<b>55,370</b>	<b>-</b>	<b>4,348</b>	<b>4,348</b>	<b>-</b>
<b>686 - "N" MENTAL HEALTH SERVICES</b>							
<i>PS - Personnel Services</i>							
324-686_430.1040	Employees Hourly Employees	110,867	92,351	-	-	-	-
324-686_430.1054	Employees Certification Supplement	2,426	2,989	-	-	-	-
324-686_450.2010	Social Security/Medicare	8,508	6,817	-	-	-	-
324-686_450.2020	Group Medical Insurance	21,216	17,238	-	-	-	-
324-686_450.2030	Retirement	13,879	11,988	-	-	-	-
324-686_450.2040	Worker's Compensation Insurance	238	199	-	-	-	-
	<i>Personnel Services Total</i>	<u>157,134</u>	<u>131,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>EXC - External Contracts</i>							
324-686_541.4052	External Contracts Evaluations & Psychologicals	-	-	50,000	50,000	50,000	-
324-686_541.4053	External Contracts Counseling	-	-	16,000	16,000	16,000	-
	<i>External Contracts Total</i>	<u>-</u>	<u>-</u>	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>	<u>-</u>
	<b>Total: 686 - "N" MENTAL HEALTH SERVICES</b>	<b>157,134</b>	<b>131,582</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	<b>-</b>



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND 324 - JUVENILE TJJD, Cont.</b>							
<b>688 - STATE SALARY ADJUSTMENT</b>							
<i>PS - Personnel Services</i>							
324-688_430.1051	Employees TJJD State Salary Supplement	-	-	152,343	152,343	151,186	304,687
324-688_450.2010	Social Security/Medicare	-	-	5,117	5,117	6,274	-
324-688_450.2030	Retirement	-	-	8,000	8,000	8,000	23,309
324-688_450.2040	Worker's Compensation Insurance	-	-	-	-	-	5,036
	<i>Personnel Services Total</i>	-	-	165,460	165,460	165,460	333,032
	<b>Total: 688 - STATE SALARY ADJUSTMENT</b>	-	-	165,460	165,460	165,460	333,032
<b>FUND REVENUE Total: 324 - JUVENILE TJJD</b>		<b>757,550</b>	<b>809,860</b>	<b>1,155,703</b>	<b>1,162,934</b>	<b>1,162,934</b>	<b>1,316,938</b>
<b>FUND EXPENSE Total: 324 - JUVENILE TJJD</b>		<b>757,550</b>	<b>809,860</b>	<b>1,155,703</b>	<b>1,162,934</b>	<b>1,162,934</b>	<b>1,316,938</b>
<b>FUND Total: 324 - JUVENILE TJJD</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 325 - JUVENILE PROBATION FUND</b>							
<b>REVENUES</b>							
<b>672 - JUVENILE PROBATION</b>							
325-672_300.7605	Miscellaneous Revenue	\$ 895	\$ -	\$ 50	\$ 50	\$ 11	\$ 50
325-672_300.7655	Proceeds - County Auction	-	5,086	200	200	-	200
325-672_330.7610	Investment Income	2,291	6,556	3,000	3,000	20,929	6,500
325-672_330.7611	Investment Income on State Funds	336	166	100	100	465	300
325-672_701.0100	Transfer in from General Fund	4,262,222	4,436,780	4,698,078	4,698,078	4,698,078	5,049,931
<b>Total: 672 - JUVENILE PROBATION</b>		<b>4,265,744</b>	<b>4,448,588</b>	<b>4,701,428</b>	<b>4,701,428</b>	<b>4,719,483</b>	<b>5,056,981</b>
<b>673 - JUVENILE DETENTION</b>							
325-673_350.7364	State Commitment Reimbursement	-	13,079	-	-	58,257	-
325-673_300.7480	Detention Revenue	196,120	873,961	500,000	500,000	962,274	750,000
<b>Total: 673 - JUVENILE DETENTION</b>		<b>196,120</b>	<b>887,040</b>	<b>500,000</b>	<b>500,000</b>	<b>1,020,531</b>	<b>750,000</b>
<b>REVENUES Total</b>		<b>4,461,864</b>	<b>5,335,627</b>	<b>5,201,428</b>	<b>5,201,428</b>	<b>5,740,015</b>	<b>5,806,981</b>
<b>EXPENSES</b>							
<b>672 - JUVENILE PROBATION</b>							
<i>PS - Personnel Services</i>							
325-672_420.1020	Appointed Officials Salary	\$ 92,351	\$ 105,286	\$ 111,913	\$ 111,913	\$ 111,913	\$ 116,390
325-672_420.1054	Appointed Officials Certification Supplement	2,146	3,063	-	-	-	-
325-672_420.1610	Appointed Officials Longevity	1,845	-	2,500	2,500	2,500	1,500
325-672_430.1030	Employees Salaried Exempt	50,332	88,409	94,484	94,484	94,484	98,263
325-672_430.1040	Employees Hourly Employees	447,718	437,512	313,692	313,692	321,146	357,748
325-672_430.1054	Employees Certification Supplement	10,776	11,897	-	-	-	-
325-672_430.1595	Employees Part-time employees	25,980	76,985	116,403	116,403	65,326	127,215
325-672_430.1610	Employees Longevity	28,270	27,980	59,490	55,050	55,050	39,060
325-672_440.1600	Other Pay Overtime	847	139	1,100	1,100	-	-
325-672_450.2010	Social Security/Medicare	48,393	56,036	50,897	50,557	52,363	49,788
325-672_450.2020	Group Medical Insurance	108,139	108,290	206,076	206,076	145,774	235,752
325-672_450.2030	Retirement	80,953	95,426	85,029	84,462	94,068	96,040
325-672_450.2040	Worker's Compensation Insurance	1,143	1,353	1,184	1,109	1,165	1,324
325-672_450.2060	Unemployment Insurance	822	901	1,015	1,012	1,139	1,080
<i>Personnel Services Total</i>		<b>899,715</b>	<b>1,013,278</b>	<b>1,043,783</b>	<b>1,038,358</b>	<b>944,929</b>	<b>1,124,160</b>
<i>OP - Operations</i>							
325-672_520.3100	Office Supplies / Minor Eqpt	14,147	10,896	10,000	13,000	12,016	10,000
325-672_520.3110	Postage	1,226	1,339	1,300	1,800	1,615	2,000
325-672_520.3300	Fuel	10,361	11,641	10,000	12,900	11,556	10,500
325-672_520.3334	Juvenile Employee Kitchen Supply	1,241	870	1,000	1,200	1,160	1,000
325-672_520.3340	Miscellaneous	2,260	7,154	2,000	6,690	6,455	4,000
325-672_520.3900	Subs, Publications, Access Fees	773	1,390	1,500	100	-	100
325-672_520.4010	Outside Audit	-	6,275	6,275	8,275	8,275	8,275
325-672_520.4054	Pre-employment/employee physical	33	77	400	372	372	400
325-672_520.4200	Telephone	5,719	3,662	6,500	-	-	-



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND 325 - DEPT 672 - JUVENILE PROBATION, Cont.</b>							
325-672_520.4205	Cell Phone	5,845	4,699	4,500	3,900	3,830	3,900
325-672_520.4260	Mileage/Travel non training	941	775	600	600	57	100
325-672_520.4350	Printing	611	330	500	610	608	700
325-672_520.4505	Repair Bldg & Bldg Equipment	111,166	13,857	500	22,010	19,346	600
325-672_520.4520	Repair Office & Misc Equipment	2,870	1,772	700	3,117	2,640	2,000
325-672_520.4540	Vehicle Repair & Maintenance	2,112	3,704	5,000	5,000	4,348	5,000
325-672_520.4622	Lease/Rent - Postage Machine	620	620	620	620	620	620
325-672_520.4800	Bond Premium / Issue Costs	284	-	71	71	-	284
325-672_520.4810	Membership Dues & Licenses	1,445	-	50	50	-	50
325-672_520.4812	Training & Conferences	14,797	13,183	20,000	13,373	8,086	20,000
325-672_585.3375	Non Residential - Prescriptions	-	12	100	100	-	50
325-672_585.3376	Non Residential - Juvenile Medical Services	-	379	100	100	-	50
325-672_585.4052	Non Residential - Evaluations & Psychologicals	21,770	63,129	100	12,300	12,125	30,000
325-672_585.4053	Non Residential - Counseling	4,459	56,706	100	116,900	86,321	110,000
325-672_585.4055	Non Residential - Toxicology/Drug Testing	3,935	13,053	15,000	17,100	17,079	50
325-672_585.4884	Non Residential - Electronic Monitoring	18,364	23,538	26,400	26,300	17,054	50
325-672_586.4881	Residential - Secure Placement	31,223	154,156	91,250	91,250	43,171	70,200
325-672_586.4882	Residential - Non Secure Placement	23,563	103,162	91,250	79,050	25,462	46,800
325-672_586.4883	Residential - Contract Detention	-	-	500	500	-	50
	<i>Operations Total</i>	279,763	496,381	296,316	437,288	282,197	326,779
<i>Operations - Non Capital Assets</i>							
325-672_520.3657	Controlled Assets	6,399	2,966	-	1,425	-	1,000
	<i>Operations - Non Capital Assets Total</i>	6,399	2,966	-	1,425	-	1,000
<i>Capital Outlay</i>							
325-672_595.5730	Capital Outlay Vehicles	-	-	95,010	95,010	79,602	44,627
	<i>Capital Outlay Total</i>	-	-	95,010	95,010	79,602	44,627
<i>Transfers Out</i>							
325-672_700.0100	Transfers Out Transfer to General Fund	910,557	-	-	-	-	-
	<i>Transfers Out Total</i>	910,557	-	-	-	-	-
<b>Total: 672 - JUVENILE PROBATION</b>		<b>2,096,434</b>	<b>1,512,625</b>	<b>1,435,109</b>	<b>1,572,081</b>	<b>1,306,728</b>	<b>1,496,566</b>

**673 - JUVENILE DETENTION**

*PS - Personnel Services*

325-673_430.1030	Employees Salaried Exempt	\$ 54,628	\$ 82,617	\$ 88,501	\$ 88,501	\$ 88,501	\$ 92,041
325-673_430.1040	Employees Hourly Employees	1,505,364	1,889,056	2,153,744	2,153,744	2,076,401	2,257,509
325-673_430.1054	Employees Certification Supplement	33,833	77,387	-	-	-	-
325-673_430.1595	Employees Part-time employees	72,503	173,007	194,446	303,886	224,312	388,758
325-673_430.1596	Employees Class Instructors	836	-	9,000	9,000	-	9,000
325-673_430.1610	Employees Longevity	34,880	35,310	84,910	79,910	79,910	69,975
325-673_440.1599	Other Pay Holiday Pay	56,598	80,648	92,568	92,568	99,116	96,259
325-673_440.1600	Other Pay Overtime	38,380	50,747	28,940	28,940	20,276	28,940
325-673_440.1625	Other Pay Uniform/Clothing/Boot Allowance	9,450	13,950	13,950	13,950	13,725	14,400
325-673_450.2010	Social Security/Medicare	131,241	177,726	203,954	211,944	192,309	226,196
325-673_450.2020	Group Medical Insurance	289,068	347,620	396,680	396,680	375,520	446,688



GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2024-2025 ADOPTED BUDGET

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND 325 - DEPT 673 - JUVENILE DETENTION, Cont.</b>							
325-673_450.2030	Retirement	222,091	305,599	340,719	354,066	332,883	399,019
325-673_450.2040	Worker's Compensation Insurance	29,059	38,965	41,923	43,676	42,389	49,227
325-673_450.2060	Unemployment Insurance	1,269	1,682	1,864	1,937	1,922	2,207
	<i>Personnel Services Total</i>	<b>2,479,201</b>	<b>3,274,316</b>	<b>3,651,199</b>	<b>3,778,802</b>	<b>3,547,265</b>	<b>4,080,219</b>
<i>OP - Operations</i>							
325-673_520.3100	Office Supplies / Minor Eqpt	25,028	13,363	4,000	8,550	8,386	9,000
325-673_520.3320	Cleaning Supplies	12,407	12,133	8,000	12,000	11,377	12,000
325-673_520.3325	Maintenance Supplies	2,971	4,457	3,000	9,400	9,148	5,000
325-673_520.3330	Food	40,411	77,460	75,500	75,500	74,498	80,000
325-673_520.3332	Kitchen Items	10,238	9,410	9,600	6,600	6,413	10,000
325-673_520.3335	Detainee/Prisoner Uniforms	9,573	11,670	7,000	12,400	11,525	9,000
325-673_520.3340	Miscellaneous	2,985	697	1,350	2,079	1,894	1,424
325-673_520.3345	Personal Hygiene	5,540	6,239	7,800	6,000	5,049	6,400
325-673_520.3350	Bedding & Linen	1,067	1,043	2,000	2,000	1,272	2,400
325-673_520.3375	Prescriptions / Medical Supplies	2,046	3,353	4,000	4,300	4,227	4,000
325-673_520.3376	Juv Detainee Medical Services	22,199	26,230	27,000	26,700	26,100	28,000
325-673_520.4053	Counseling (detention center)	-	-	50,000	52,030	52,025	50,000
325-673_520.4054	Pre-employment/employee physical	2,670	3,250	2,230	2,699	2,698	2,000
325-673_520.4057	Program Supplies/Misc	5,935	3,233	5,000	1,850	1,830	4,000
325-673_520.4205	Cell Phone	3,749	3,968	4,000	4,000	3,949	4,100
325-673_520.4505	Repair Bldg & Bldg Equipment	104,554	15,164	10,000	14,020	13,962	12,000
325-673_520.4510	Repair Equip & Machinery	3,921	10,607	8,000	5,800	3,992	8,000
325-673_520.4520	Repair Office & Misc Equipment	627	9,973	6,000	8,075	7,743	4,000
325-673_520.4615	Uniform Expense	-	-	-	-	-	3,500
325-673_520.4810	Membership Dues & Licenses	170	1,215	1,240	110	110	10,000
325-673_520.4812	Training & Conferences	4,711	8,230	10,000	1,775	1,754	8,000
	<i>Operations Total</i>	<b>260,804</b>	<b>221,694</b>	<b>245,720</b>	<b>255,888</b>	<b>247,952</b>	<b>272,824</b>
<i>Operations - Non Capital Assets</i>							
325-673_520.3657	Controlled Assets	40,853	28,064	-	15,310	15,303	2,000
	<i>Operations - Non Capital Assets Total</i>	<b>40,853</b>	<b>28,064</b>	<b>-</b>	<b>15,310</b>	<b>15,303</b>	<b>2,000</b>
<i>Capital Outlay</i>							
325-673_595.5302	Capital Outlay Major Building Renovations	-	-	100,000	100,000	-	217,500
325-673_595.5710	Capital Outlay Equipment & Machinery	251,642	-	20,000	21,255	21,254	-
	<i>Capital Outlay Total</i>	<b>251,642</b>	<b>-</b>	<b>120,000</b>	<b>121,255</b>	<b>21,254</b>	<b>217,500</b>
<b>Total: 673 - JUVENILE DETENTION</b>		<b>3,032,500</b>	<b>3,524,074</b>	<b>4,016,919</b>	<b>4,171,255</b>	<b>3,831,774</b>	<b>4,572,543</b>
<b>FUND REVENUE Total: 325 - JUVENILE PROBATION FUND</b>		<b>4,461,864</b>	<b>5,335,627</b>	<b>5,201,428</b>	<b>5,201,428</b>	<b>5,740,015</b>	<b>5,806,981</b>
<b>FUND EXPENSE Total: 325 - JUVENILE PROBATION FUND</b>		<b>5,128,934</b>	<b>5,036,699</b>	<b>5,452,028</b>	<b>5,743,336</b>	<b>5,138,502</b>	<b>6,069,109</b>
<b>FUND Total: 325 - JUVENILE PROBATION FUND</b>		<b>(667,070)</b>	<b>298,929</b>	<b>(250,600)</b>	<b>(541,908)</b>	<b>601,513</b>	<b>(262,128)</b>



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 326 - JUVENILE PROBATION FEE FUND</b>							
<b>REVENUES</b>							
672 - JUVENILE PROBATION							
326-672_300.7474	Juv Probation Fees	\$ 5,624	\$ 8,089	\$ 7,000	\$ 7,000	\$ 1,935	\$ 500
326-672_300.7475	Juv Unclaimed Restitution	-	-	50	50	-	50
326-672_330.7610	Investment Income	117	238	190	190	240	-
<b>REVENUES Total</b>		<b>5,741</b>	<b>8,327</b>	<b>7,240</b>	<b>7,240</b>	<b>2,175</b>	<b>550</b>
<b>EXPENSES</b>							
672 - JUVENILE PROBATION							
<i>OP - Operations</i>							
326-672_585.3330	Non Residential - Juvenile Meals	\$ -	\$ 131	\$ 200	\$ 200	\$ 35	\$ 200
326-672_585.3340	Non Residential - Other Juvenile Needs	259	-	300	300	111	300
326-672_585.3375	Non Residential - Prescriptions	351	268	2,000	2,000	275	2,000
326-672_585.3376	Non Residential - Juvenile Medical Services	39	604	2,000	2,000	170	2,000
326-672_585.4052	Non Residential - Evaluations & Psychologicals	-	-	-	-	-	20,000
326-672_585.4057	Non Residential - Other Program Expenses	-	-	-	4,500	4,500	5,000
326-672_585.4884	Non Residential - Electronic Monitoring	-	-	-	-	-	16,000
<i>Operations Total</i>		<b>648</b>	<b>1,004</b>	<b>4,500</b>	<b>9,000</b>	<b>5,091</b>	<b>45,500</b>
<b>EXPENSES Total</b>		<b>648</b>	<b>1,004</b>	<b>4,500</b>	<b>9,000</b>	<b>5,091</b>	<b>45,500</b>
<b>FUND REVENUE Total: 326 - JUVENILE PROBATION FEE FUND</b>		<b>5,741</b>	<b>8,327</b>	<b>7,240</b>	<b>7,240</b>	<b>2,175</b>	<b>550</b>
<b>FUND EXPENSE Total: 326 - JUVENILE PROBATION FEE FUND</b>		<b>648</b>	<b>1,004</b>	<b>4,500</b>	<b>9,000</b>	<b>5,091</b>	<b>45,500</b>
<b>FUND Total: 326 - JUVENILE PROBATION FEE FUND</b>		<b>5,093</b>	<b>7,323</b>	<b>2,740</b>	<b>(1,760)</b>	<b>(2,916)</b>	<b>(44,950)</b>



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 327 - JUVENILE PROBATION TITLE IVE</b>							
<b>REVENUES</b>							
672 - JUVENILE PROBATION							
327-672_330.7610	Investment Income	\$ 128	\$ 193	\$ 100	\$ 100	\$ 160	\$ 100
<b>REVENUES Total</b>		<b>128</b>	<b>193</b>	<b>100</b>	<b>100</b>	<b>160</b>	<b>100</b>
<b>EXPENSES</b>							
672 - JUVENILE PROBATION							
<i>OP - Operations</i>							
327-672_585.3341	Non Residential - Community Service Supply	148	52	200	200	84	200
327-672_585.4053	Non Residential - Counseling	-	-	-	-	-	5,000
327-672_585.4055	Non Residential - Toxicology/Drug Testing	-	-	-	-	-	20,000
327-672_585.4057	Non Residential - Other Program Expenses	2,980	3,619	5,000	5,000	2,964	3,100
<i>Operations Total</i>		<b>3,128</b>	<b>3,671</b>	<b>5,200</b>	<b>5,200</b>	<b>3,049</b>	<b>28,300</b>
<b>EXPENSES Total</b>		<b>3,128</b>	<b>3,671</b>	<b>5,200</b>	<b>5,200</b>	<b>3,049</b>	<b>28,300</b>
<b>FUND REVENUE Total: 327 - JUVENILE PROBATION TITLE IVE</b>		<b>128</b>	<b>193</b>	<b>100</b>	<b>100</b>	<b>160</b>	<b>100</b>
<b>FUND EXPENSE Total: 327 - JUVENILE PROBATION TITLE IVE</b>		<b>3,128</b>	<b>3,671</b>	<b>5,200</b>	<b>5,200</b>	<b>3,049</b>	<b>28,300</b>
<b>FUND Total: 327 - JUVENILE PROBATION TITLE IVE</b>		<b>(3,000)</b>	<b>(3,478)</b>	<b>(5,100)</b>	<b>(5,100)</b>	<b>(2,888)</b>	<b>(28,200)</b>



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 403 - SHERIFF'S STATE FORFEITURE CH 59</b>							
<b>REVENUES</b>							
403-100_300.7542	Forfeiture Proceeds	\$ 26,207	\$ 312,578	\$ 30,000	\$ 30,000	\$ 35,415	\$ 30,000
403-100_300.7655	Proceeds - County Auction	-	74,788	-	-	-	-
403-100_330.7610	Investment Income	332	913	100	100	1,600	1,000
<b>REVENUES Total</b>		<b>26,538</b>	<b>388,279</b>	<b>30,100</b>	<b>30,100</b>	<b>37,016</b>	<b>31,000</b>
<b>EXPENSES</b>							
<i>OP - Operations</i>							
403-100_520.3100	Office Supplies / Minor Eqpt	\$ -	\$ -	\$ 5,000	\$ 3,661	\$ -	\$ 5,000
403-100_520.3340	Miscellaneous	28,057	4,197	5,000	34,948	34,835	50,000
403-100_520.3392	Firearms & Weapons-Controlled FA	-	-	-	21,182	21,181	-
403-100_520.3660	Computer Software	-	-	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	-	-	20,000	5,000	-	50,000
403-100_520.4016	Confidential Informant Payments	5,000	-	5,000	24,444	24,443	10,000
403-100_520.4019	Paymt to Cooperating Agencies	-	-	5,000	556	-	-
403-100_520.4520	Repair Office & Misc Equipment	12,548	500	5,000	5,000	2,995	5,000
403-100_520.4525	Software Site Licenses	-	7,893	10,000	20,443	10,443	5,000
403-100_520.4812	Training & Conferences	9,417	375	5,000	5,375	2,375	50,000
<i>Operations Total</i>		<b>72,258</b>	<b>12,964</b>	<b>70,000</b>	<b>130,609</b>	<b>96,272</b>	<b>185,000</b>
<i>OP1 - Operations - Non Capital Assets</i>							
403-100_520.3657	Controlled Assets	26,041	38,607	-	13,617	13,617	-
<i>Operations - Non Capital Assets Total</i>		<b>26,041</b>	<b>38,607</b>	<b>-</b>	<b>13,617</b>	<b>13,617</b>	<b>-</b>
<i>Capital Outlay</i>							
403-100_595.5710	Capital Outlay Equipment & Machinery	-	19,839	-	28,300	28,300	-
403-100_595.5730	Capital Outlay Vehicles	50,238	-	-	30,000	30,000	-
<i>Capital Outlay Total</i>		<b>50,238</b>	<b>19,839</b>	<b>-</b>	<b>58,300</b>	<b>58,300</b>	<b>-</b>
<b>EXPENSES Total</b>		<b>148,537</b>	<b>71,410</b>	<b>70,000</b>	<b>202,526</b>	<b>168,189</b>	<b>185,000</b>
<b>FUND REVENUE Total: 403 - SHERIFF'S STATE FORFEITURE CH 59</b>		<b>26,538</b>	<b>388,279</b>	<b>30,100</b>	<b>30,100</b>	<b>37,016</b>	<b>31,000</b>
<b>FUND EXPENSE Total: 403 - SHERIFF'S STATE FORFEITURE CH 59</b>		<b>148,537</b>	<b>71,410</b>	<b>70,000</b>	<b>202,526</b>	<b>168,189</b>	<b>185,000</b>
<b>FUND Total: 403 - SHERIFF'S STATE FORFEITURE CH 59</b>		<b>(121,999)</b>	<b>316,869</b>	<b>(39,900)</b>	<b>(172,426)</b>	<b>(131,173)</b>	<b>(154,000)</b>





GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2024-2025 ADOPTED BUDGET

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 446 - COUNTY ATTORNEY STATE FORFEITURE</b>							
<b>REVENUES</b>							
<b>100 - SPECIAL REVENUE</b>							
446-100_300.7542	Forfeiture Proceeds	\$ 25,724	\$ 201,074	\$ 55,000	\$ 55,000	\$ 15,443	\$ 55,000
446-100_330.7610	Investment Income	1,321	1,479	1,000	1,000	1,619	1,000
	<b>REVENUES Total</b>	<b>27,045</b>	<b>202,553</b>	<b>56,000</b>	<b>56,000</b>	<b>17,062</b>	<b>56,000</b>
<b>EXPENSES</b>							
<i>PS - Personnel Services</i>							
446-100_430.1030	Employees Salaried Exempt	\$ 57,995	\$ 71,250	\$ -	\$ 39,677	\$ 28,837	\$ 77,577
446-100_430.1040	Employees Hourly Employees	-	-	-	-	-	26,182
446-100_430.1054	Employees Certification Supplement	-	-	-	700	900	-
446-100_430.1060	Employees Supplemental Pay	-	24,608	16,000	-	-	16,000
446-100_430.1595	Employees Part-time employees	-	-	-	10,300	4,145	20,000
446-100_430.1598	Employees Temporary Employees	-	-	-	-	-	20,000
446-100_430.1610	Employees Longevity	-	1,255	-	-	-	1,500
446-100_450.2010	Social Security/Medicare	4,384	7,296	1,225	3,974	2,606	12,336
446-100_450.2020	Group Medical Insurance	7,072	9,100	-	3,685	1,880	53,517
446-100_450.2030	Retirement	7,224	12,304	2,045	6,477	4,366	18,053
446-100_450.2040	Worker's Compensation Insurance	76	125	21	66	678	747
	<i>Personnel Services Total</i>	<b>76,751</b>	<b>125,940</b>	<b>19,291</b>	<b>64,879</b>	<b>43,411</b>	<b>245,912</b>
<i>Operations</i>							
446-100_520.3100	Office Supplies / Minor Eqpt	254	-	4,000	4,000	-	4,000
446-100_520.3340	Miscellaneous	-	242	5,000	5,000	-	5,000
446-100_520.3341	Crime Prevention	-	-	2,500	2,500	-	2,500
446-100_520.4812	Training & Conferences	16,113	23,037	25,000	25,000	12,115	25,000
	<i>Operations Total</i>	<b>16,367</b>	<b>23,279</b>	<b>36,500</b>	<b>36,500</b>	<b>12,115</b>	<b>36,500</b>
<i>Operations - Non Capital Assets</i>							
446-100_520.3657	Controlled Assets	7,307	864	-	-	-	-
	<i>Operations - Non Capital Assets Total</i>	<b>7,307</b>	<b>864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Services</i>							
446-100_580.4927	Other Services Childrens Advocacy Ctr Support	10,000	10,000	10,000	10,000	10,000	10,000
446-100_580.4929	Other Services Family Violence Shelter	2,500	2,500	2,500	2,500	2,500	2,500
	<i>Other Services Total</i>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>
	<b>EXPENSES Total</b>	<b>112,925</b>	<b>162,582</b>	<b>68,291</b>	<b>113,879</b>	<b>68,026</b>	<b>294,912</b>
FUND REVENUE	Total: 446 - COUNTY ATTORNEY STATE FORFEITURE	27,045	202,553	56,000	56,000	17,062	56,000
FUND EXPENSE	Total: 446 - COUNTY ATTORNEY STATE FORFEITURE	112,925	162,582	68,291	113,879	68,026	294,912
FUND Total:	446 - COUNTY ATTORNEY STATE FORFEITURE	(85,880)	39,971	(12,291)	(57,879)	(50,963)	(238,912)



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 447 - COUNTY ATTORNEY STATE FUNDS</b>							
<b>REVENUES</b>							
447-100_350.7366	Intergovernmental State Funding	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
<b>REVENUES Total</b>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>EXPENSES</b>							
<i>OP - Operations</i>							
447-100_520.3100	Office Supplies / Minor Eqpt	\$ 8,637	\$ 3,335	\$ 2,000	\$ 2,000	\$ 6,201	\$ 2,000
447-100_520.3110	Postage	3,022	4,719	5,000	5,000	3,548	5,000
447-100_520.3857	Law Books/CD's	10,841	14,446	15,500	15,500	12,751	15,500
<i>Operations Total</i>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>EXPENSES Total</b>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>FUND REVENUE Total: 447 - COUNTY ATTORNEY STATE FUNDS</b>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>FUND EXPENSE Total: 447 - COUNTY ATTORNEY STATE FUNDS</b>		<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>
<b>FUND Total: 447 - COUNTY ATTORNEY STATE FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 451 - CONSTABLE 1 STATE FORFEITURE</b>							
<b>REVENUES</b>							
451-100_300.7542	Forfeiture Proceeds	\$ 4,200	\$ -	\$ -	\$ -	\$ -	-
451-100_300.7655	Proceeds - County Auction	-	7,268	-	-	-	-
451-100_330.7610	Investment Income	11	27	-	-	39	-
<b>REVENUES Total</b>		<b>4,211</b>	<b>7,295</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>-</b>
<b>EXPENSES</b>							
<i>OP - Operations</i>							
451-100_520.3340	Miscellaneous	\$ 506	\$ -	\$ -	\$ -	\$ -	-
<i>Operations Total</i>		<b>506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operations - Non Capital Assets</i>							
451-100_520.3657	Controlled Assets	500	-	-	6,300	6,300	-
<i>Operations - Non Capital Assets Total</i>		<b>500</b>	<b>-</b>	<b>-</b>	<b>6,300</b>	<b>6,300</b>	<b>-</b>
<b>EXPENSES Total</b>		<b>1,007</b>	<b>-</b>	<b>-</b>	<b>6,300</b>	<b>6,300</b>	<b>-</b>
<b>FUND REVENUE Total: 451 - CONSTABLE 1 STATE FORFEITURE</b>		<b>4,211</b>	<b>7,295</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>-</b>
<b>FUND EXPENSE Total: 451 - CONSTABLE 1 STATE FORFEITURE</b>		<b>1,007</b>	<b>-</b>	<b>-</b>	<b>6,300</b>	<b>6,300</b>	<b>-</b>
<b>FUND Total: 451 - CONSTABLE 1 STATE FORFEITURE</b>		<b>3,204</b>	<b>7,295</b>	<b>-</b>	<b>(6,300)</b>	<b>(6,261)</b>	<b>-</b>



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 453 - CONSTABLE 3 STATE FORFEITURE</b>							
<b>REVENUES</b>							
453-100_300.7542	Forfeiture Proceeds	\$ -	\$ 765	\$ -	\$ -	\$ -	-
453-100_330.7610	Investment Income	5	10	-	-	13	-
	<b>REVENUES Total</b>	<b>5</b>	<b>775</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>-</b>
<b>EXPENSES</b>							
<i>OP - 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 Total</i>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>
	<b>EXPENSES Total</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>
FUND REVENUE	Total: 453 - CONSTABLE 3 STATE FORFEITURE	5	775	-	-	13	-
FUND EXPENSE	Total: 453 - CONSTABLE 3 STATE FORFEITURE	-	-	500	500	-	500
FUND Total:	453 - CONSTABLE 3 STATE FORFEITURE	5	775	(500)	(500)	13	(500)



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 454 - CONSTABLE 4 STATE FORFEITURE</b>							
<b>REVENUES</b>							
454-100_300.7542	Forfeiture Proceeds	\$ 2,989	\$ 765	\$ -	\$ -	\$ -	-
454-100_330.7610	Investment Income	0	16	-	-	19	-
	REVENUES Total	2,989	781	-	-	19	-
FUND REVENUE	Total: 454 - CONSTABLE 4 STATE FORFEITURE	2,989	781	-	-	19	-
FUND EXPENSE	Total: 454 - CONSTABLE 4 STATE FORFEITURE						
FUND Total:	454 - CONSTABLE 4 STATE FORFEITURE	2,989	781	-	-	19	-



G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget
<b>FUND: 500 - SPECIAL VIT INTEREST FUND</b>							
<b>EXPENSES</b>							
500-100_520.3657	Controlled Assets	\$ -	\$ -	\$ -	\$ -	\$ -	12,000
	EXPENSES Total	-	-	-	-	-	12,000
<hr/>							
FUND REVENUE	Total: 500 - SPECIAL VIT INTEREST FUND						
FUND EXPENSE	Total: 500 - SPECIAL VIT INTEREST FUND	-	-	-	-	-	12,000
FUND Total:	500 - SPECIAL VIT INTEREST FUND	-	-	-	-	-	(12,000)



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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### 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
Court Coordinator (Probate)	10	0	0	0	0	0	0	0	1
County Engineer		0	1	1	1	1	0	0	0
Public Information Officer	13	0	0	0	0	1	1	1	0
Part-time		½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>

### 401 Commissioners' Court

Commissioners	Elected	4	4	4	4	4	4	4	4
Administrative Assistant	7	0	0	0	0	0	0	1	1
Public Information Officer		0	0	0	0	0	0	0	1
Secretary		1	1	1	1	1	1	0	0
<b>TOTAL FULL TIME POSITIONS</b>		<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>

### 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
Assistant Chief Deputy	10	0	0	0	0	0	0	0	1
Office Administrator	10	0	0	0	0	0	0	1	0
Administrative Assistant		1	1	1	1	1	1	0	0
Supervisors	8	2	2	2	2	2	2	2	2
Lead Senior Clerks		3	3	3	3	3	3	0	0
Accounting Clerk		1	1	1	1	1	1	0	0
Senior Clerk		6	6	6	6	6	6	0	0
Clerk		8	9	9	9	10	10	0	0
Clerk IV	7	0	0	0	0	0	0	3	3
Clerk III	6	0	0	0	0	0	0	6	7
Clerk II	5	0	0	0	0	0	0	6	5
Clerk I	4	0	0	0	0	0	0	5	5
<b>410 County Clerk Records Management Fund</b>									
Clerk		1	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>		<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>

### 405 Veterans Service Office

Veterans Service Officer	Appointed	1	1	1	1	1	1	1	1
Assistant Veterans Service Officer	7 8	0	1	1	1	1	1	1	1
Clerk		0	0	0	0	0	1	0	0
Clerk III	6	0	0	0	0	0	0	0	1
Clerk I	4	0	0	0	0	0	0	1	0
Part-time		½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>



**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**410 County Engineer**

County Engineer	Appointed	0	0	0	0	0	1	1	0
Director of Engineering	Appointed	0	0	0	0	0	0	0	1
Assistant Engineer		0	0	0	0	0	1	1	0

**TOTAL FULL TIME POSITIONS**                      **0      0      0      0      0      2      2      1**

*Note: New department created for Engineer in FY23. County Engineer position moved from 400 County Judge's Department. For FY25, removed Assistant Engineer position once Engineer position filled.*

**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 11	1	1	1	1	1	1	1	1
Probate/Guardianship Auditor (position split between CCL & CCL)	10	0	0	0	0	0	0	0	0.5
Part-time		½	½	½	½	½	½	0	0

**TOTAL FULL TIME POSITIONS**                      **3      3      3      3      3      3      3      3      3.5**

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

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	11	1	1	1	1	1	1	1	1
Probate/Guardianship Auditor (position split between CCL & CCL)	10	0	0	0	0	0	0	0	0.5

**TOTAL FULL TIME POSITIONS**                      **3      3      3      3      3      3      3      3      3.5**

**430 Bond Office / Magistrate**

Magistrate (full-time)	Appointed	0	0	0	0	0	1	1	1
Magistrate (part-time)	Appointed	0	0	0	0	0	½	½	½
Clerk		0	0	0	0	0	1	0	0
Clerk I	4	0	0	0	0	0	0	1	1

**TOTAL FULL TIME POSITIONS**                      **0      0      0      0      0      0      2      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	0	0	0
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**TOTAL FULL TIME POSITIONS**                      **0      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      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      2**





**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**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
<b>TOTAL FULL TIME POSITIONS</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**439 456th Judicial District Court**

Court Reporter		0	0	0	1	1	1	1	1
Court Coordinator	11	0	0	0	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**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	1	1	1	1	0	0
Office Manager II	9	0	0	0	0	0	0	1	1
Supervisor	8	1	1	1	1	1	1	1	1
Senior Clerk		0	0	0	0	0	3	0	0
Accounting Clerk		2	2	1	1	1	1	0	0
Scanning Clerk		1	1	0	0	0	0	0	0
Clerk		9	9	10	10	11	8	0	0
Clerk IV	7	0	0	0	0	0	0	0	3
Clerk III	6	0	0	0	0	0	0	3	3
Clerk II	5	0	0	0	0	0	0	4	4
Clerk I	4	0	0	0	0	0	0	5	3
Clerk Part-time		½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>17</b>

**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	0	0
Office Manager I	8	0	0	0	0	0	0	1	1
Lead Senior Clerk		1	1	1	1	1	1	0	0
Clerks		3	3	3	3	3	4	0	0
Clerk IV	7	0	0	0	0	0	0	0	1
Clerk III	6	0	0	0	0	0	0	1	1
Clerk II	5	0	0	0	0	0	0	2	1
Clerk I	4	0	0	0	0	0	0	2	2
Part-time		0	0	0	0	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>



**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**452 Justice of the Peace, Precinct 2**

Justice of the Peace	Elected	1	1	1	1	1	1	1	1
Office Manager		1	1	0	0	0	0	0	0
Clerk		1	1	1	1	1	1	0	0
Clerk III	6	0	0	0	0	0	0	0	1
Clerk II	5	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**

**3      3      2      2      2      2      2      2      3**

**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	0	0
Office Manager I	8	0	0	0	0	0	0	1	1
Clerk		1	1	1	1	1	1	0	0
Clerk I	4	0	0	0	0	0	0	1	1
Part-time		0	0	0	0	½	½	½	½

**TOTAL FULL TIME POSITIONS**

**3      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	0	0
Office Manager I	8	0	0	0	0	0	0	1	1
Lead Senior Clerk		1	1	1	1	1	1	0	0
Clerk		1	1	1	1	1	1	0	0
Clerk III	7	0	0	0	0	0	0	1	1
Clerk I	4	0	0	0	0	0	0	1	1
Part-time		½	½	½	½	½	½	½	½

**TOTAL FULL TIME POSITIONS**

**4      4      4      4      4      4      4      4      4**



**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**475 Combined County Attorney's Office (County and District Attorney) Combined January 1, 2017**

County Attorney (changed to State employee 1/1/2017)	<b>Elected</b>	0	0	0	0	0	0	0	0
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**Assistant County Attorneys:**

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

**Other Personnel:**

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

**Office of the Attorney General Grant**

Victim Coordinator I		1	1	0	0	0	0	0	0
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**State Forfeiture Funds**

Law Enforcement Liaison**		0	0	0	0	0	0	0	1
Asst County Attorney-Felony 2nd Chair*		0	0	0	0	0	1	0	0

\*Position added during FY22  
 \*\*Position added during FY24

**SB 22 (Senate Bill 22 Rural Prosecutor Grants)**

Misdemeanor Prosecutor		0	0	0	0	0	0	0	1
Victim Coordinator I	<b>8</b>	0	0	0	0	0	0	0	1

Note: Positions added with new grant during FY24. Positions primarily funded by SB22, any overages in cost funded by County Attorney State Forfeiture Fund.

<b>TOTAL FULL TIME POSITIONS</b>		<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>32</b>	<b>34</b>	<b>34</b>	<b>37</b>
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**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**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
Lead Senior Clerk		0	0	0	0	0	2	0	0
Senior Clerk		0	0	0	0	0	2	0	0
Clerk		5	5	5	5	6	2	0	0
Election Coordinator	9	0	0	0	0	0	0	1	1
Voting Equipment Tech	6 8	0	0	0	0	0	0	1	1
Clerk IV	7	0	0	0	0	0	0	2	2
Clerk III	6	0	0	0	0	0	0	1	1
Clerk II	5	0	0	0	0	0	0	1	1
Clerk I	4	0	0	0	0	0	0	1	1
Part-time		0	0	0	0	0	½	½	½
Temporary Employees		yes	yes	yes	yes	yes	yes	yes	yes
<b>TOTAL FULL TIME POSITIONS</b>		<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>

**493 Human Resources**

Human Resources Director	Appointed	1	1	1	1	1	1	1	1
Assistant Human Resources Director	11	0	0	0	0	0	0	0	1
Risk Manager	10	0	1	1	1	1	1	1	0
Employee Benefits Administrator	9	1	2	2	2	2	2	2	2
Human Resources Administrator	7	1	1	1	1	1	1	1	1
Human Resources Coordinator	5	0	0	0	0	0	0	0	1
Clerk		2	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>		<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>

**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	1	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	1	1	1
Accountant / Internal Auditor	13	0	0	0	0	0	0	0	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	0	0	0	0	0	0
Accounts Payable Auditor	8	1	1	2	2	2	2	2	2
Clerk		1	1	1	1	1	1	0	0
Clerk II	5	0	0	0	0	0	0	0	1
Clerk I	4	0	0	0	0	0	0	1	0
Part-time		½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>11</b>



**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**496 Purchasing**

Purchasing Agent	Appointed	1	1	1	1	1	1	1	1
Senior Buyer	10	0	0	0	0	0	1	1	1
Buyer*		1	1	1	1	1	1	0	0
Assistant Buyer		0	0	0	0	1	1	0	0
Clerk		1	1	2	2	2	2	0	0
Clerk II	5	0	0	0	0	0	0	2	2
Clerk I	4	0	0	0	0	0	0	2	2
<b>TOTAL FULL TIME POSITIONS</b>		<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>

\*Buyer position changed to Assistant Buyer, December 2022.

**497 Treasurer**

Treasurer	Elected	1	1	1	1	1	1	1	1
First Assistant County Treasurer	12	1	1	1	1	1	1	1	1
Payroll Specialist	11	1	1	1	1	1	1	1	1
Payroll Coordinator	8	0	0	0	0	0	0	1	1
Accounting Clerk		1	1	1	1	1	1	0	0
Clerk		1	1	1	1	1	1	0	0
Clerk IV	7	0	0	0	0	0	0	0	1
Clerk II	5	0	0	0	0	0	0	2	1
Part-time		½	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>		<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>

**499 Tax Assessor-Collector**

Tax Assessor-Collector	Elected	1	1	1	1	1	1	1	1
Chief Deputy	12	1	1	1	1	1	1	1	1
Assistant Chief Deputy	10	1	1	1	1	1	1	1	1
Supervisor	8	2	2	2	2	2	2	2	5
Bookkeeper	7	0	0	0	0	1	1	1	1
Senior Tax Assistant		2	2	2	2	2	2	0	0
Lead Senior Clerk		0	0	0	0	0	2	0	0
Senior Clerk		16	16	16	16	16	4	0	0
Clerk		0	0	0	0	0	11	0	0
Clerk IV	7	0	0	0	0	0	0	3	2
Clerk III	6	0	0	0	0	0	0	5	3
Clerk II	5	0	0	0	0	0	0	5	6
Clerk I	4	0	0	0	0	0	0	6	5
Part-time		0	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>25</b>



**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**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	0	0	0
System Administrator	11	1	1	1	1	1	2	2	2
PC Technician Supervisor		1	1	1	1	1	1	0	0
PC Technician		2	2	2	2	2	3	0	0
PC Technician III	11	0	0	0	0	0	0	1	1
PC Technician II	10	0	0	0	0	0	0	2	2
PC Technician I	9	0	0	0	0	0	0	1	1
Help Desk Administrator	7	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>		<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>

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 Technician	10	0	0	0	0	0	0	0	1
Building Maintenance Assistant	6 7	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	9	9	9	9	0
Custodians II	5	0	0	0	0	0	0	0	4
Custodians I	4	0	0	0	0	0	0	0	6
Custodian/Grounds-Schertz	4	1	1	1	1	1	1	1	1
Secretary		0	1	1	1	1	0	0	0
Clerk		0	0	0	0	0	1	0	0
Clerk I	4	0	0	0	0	0	0	1	1
Part-time		½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>13</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>17</b>

**517 Grounds Maintenance**

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

**543 Fire Department**

Fire Chief		0	0	0	0	0	1	1	1
Lieutenant		0	0	0	0	0	3	3	3
Fire Apparatus Operation / Fire Fighter		0	0	0	0	0	3	6	6
Senior Fire Fighter		0	0	0	0	1	0	0	0
Fire Fighters		0	0	0	4	2	3	6	6
Part-time		0	0	0	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>3</b>	<b>10</b>	<b>16</b>	<b>16</b>

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



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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### 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		1	1	1	1	1	1	0	0
Clerk		1	1	1	1	2	2	0	0
Disaster Recovery / Response	6 7	0	0	0	0	0	0	1	1
Administrative Assistant	7	0	0	0	0	0	0	0	1
Clerk I	4	0	0	0	0	0	0	1	0
Part-time		½	½	½	½	½	½	½	½
408 Fire Code Inspection Fund									
Deputy Fire Marshal	DEP / 9*	0	0	0	0	1	1	3	3
<b>TOTAL FULL TIME POSITIONS</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>

\* The Deputy Fire Marshal is a DEP for a licensed peace officer, and a grade 8 for non-law enforcement personnel.

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

### 551 Constable, Precinct 1

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

### 552 Constable, Precinct 2

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

### 553 Constable, Precinct 3

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

### 554 Constable, Precinct 4

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



**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**560 County Sheriff**

Sheriff	Elected	1	1	1	1	1	1	1	1
Chief Deputy	CHIEF	0	0	0	0	0	1	1	1
Captain	CAPT	2	2	2	2	2	2	2	2
Lieutenants	LT	4	4	4	4	4	4	4	4
Sergeants	SGT	12	12	12	12	13	16	16	18
Corporals	C/I	10	10	10	10	10	10	11	11
Investigators	C/I	11	11	12	12	14	14	15	17
DEA Narcotics Investigators	C/I	2	2	2	2	2	2	2	2
Deputies / Patrol	DEP	42	45	45	45	47	50	49	49
Deputies / Civil Process	DEP	3	3	3	3	3	2	2	2
Deputies / Warrants	DEP	3	3	3	3	3	3	3	3
Deputies / Transportation	DEP	4	4	4	4	4	4	4	4
Deputies / Bailiffs	DEP	7	7	7	7	7	7	7	7
Deputies / Uncertified Cadets	DEP	0	*3	0	0	0	0	*3	*3
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 10	0	0	0	0	0	1	1	1
Dispatchers	8 9	16	16	16	16	16	15	16	17
Administrative Assistant		1	1	1	1	1	1	0	0
IT Technician		0	0	0	0	1	0	0	0
Crime Scene Technician	8	0	0	0	0	0	0	1	1
CID Analyst	7	2	2	2	2	2	2	2	2
Evidence Coordinator		1	1	1	1	1	1	0	0
Clerk / Training Coordinator		1	1	1	1	1	1	0	0
Purchasing Clerk / Equipment Coordinator		1	1	1	1	1	1	0	0
Purchasing Coordinator Assistant		0	0	0	0	1	1	0	0
Clerks		3	4	4	4	4	4	0	0
Executive Assistant	11	0	0	0	0	0	0	0	1
Office Administrator	10	0	0	0	0	0	0	1	0
Training Coordinator	8	0	0	0	0	0	0	1	1
Clerk III	6	0	0	0	0	0	0	2	4
Clerk II	5	0	0	0	0	0	0	1	1
Clerk I	4	0	0	0	0	0	0	4	3
* <sup>3</sup> During FY19 a Patrol Deputy position moved to Cadet position; moved back prior to the year end. As of FY24, Sheriff authorized to use three(3) patrol deputies positions for cadets as needed.									
Auto Theft Task Force Grant - Investigators	C/I	1	2	2	2	2	2	2	0

**Senate Bill 22 - Rural Sheriff's Office Grant**

Lieutenants	LT	0	0	0	0	0	0	0	1
Sergeants	SGT	0	0	0	0	0	0	0	1
Deputies / Patrol	DEP	0	0	0	0	0	0	0	2
<b>TOTAL FULL TIME POSITIONS</b>		<b>129</b>	<b>134</b>	<b>135</b>	<b>135</b>	<b>142</b>	<b>147</b>	<b>150</b>	<b>158</b>

Note: Positions added with new grant during FY24





**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**562 Department of Public Safety**

Office Manager		1	1	1	1	1	1	0	0
Office Manager I	8	0	0	0	0	0	0	1	1
Senior Clerk		1	1	1	1	1	0	0	0
Clerk		0	0	0	0	0	2	0	0
Clerk I - Highway Patrol	4	0	0	0	0	0	0	1	1
Clerk I - Commercial Vehicle Enforcement	4	0	0	0	0	0	0	1	1
<b>TOTAL FULL TIME POSITIONS</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

Note: In FY23 IT Technician moved to 503 MIS Department

**570 County Jail**

Jail Administrator		1	1	1	1	1	1	1	1
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	0	0	0
Detention Officers	J-DO	65	65	60	60	60	56	56	58
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 12	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	0	0
Maintenance II	7	0	0	0	0	0	0	1	1
Maintenance I	6	0	0	0	0	0	0	1	1
Coordinator Clerk		1	1	1	1	1	1	0	0
Accounting Clerks		5	5	5	5	5	5	0	0
Clerk IV	7	0	0	0	0	0	0	1	1
Clerk III	6	0	0	0	0	0	0	0	1
Clerk II	5	0	0	0	0	0	0	2	1
Clerk I	4	0	0	0	0	0	0	3	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
<b>TOTAL FULL TIME POSITIONS</b>		<b>118</b>	<b>118</b>	<b>113</b>	<b>113</b>	<b>113</b>	<b>105</b>	<b>105</b>	<b>107</b>

**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	4
<b>TOTAL FULL TIME POSITIONS</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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### 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	Appointed	1	1	1	1	1	1	0	1
Environmental Health Administrator	11	0	0	0	0	0	0	1	0
Flood Plain Administrator	11	0	0	0	0	0	0	1	1
Sanitation Inspector	8 9	2	2	2	2	2	2	2	2
Flood Plain Manager	7	1	2	2	2	2	2	1	1
Compliance Officers	DEP	2	2	2	2	2	2	2	2
Planner	10	0	0	0	0	0	0	0	1
Assistant Planner	8	0	0	0	0	1	1	1	1
Permit Technician		0	0	0	0	0	1	0	0
Clerk		1	1	1	1	1	1	0	0
Clerk II	5	0	0	0	0	0	0	1	2
Clerk I	4	0	0	0	0	0	0	1	1
Grant Clerk (FEMA Home Elevation Grant)		1	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>		<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>12</b>

### 665 County Extension

County Extension Agents	Appointed	4	4	4	4	4	4	4	4
Office Manager		1	1	1	1	1	1	0	0
Office Manager I	8	0	0	0	0	0	0	1	1
Secretary	5	1	1	1	1	1	1	1	1
<b>TOTAL FULL TIME POSITIONS</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

### 620 Road and Bridge

#### Administrative Office

Road Administrator	Appointed	1	1	1	1	1	1	1	1
Assistant Road Administrator	14	1	1	1	1	1	1	1	1
Inspections & Compliance	8 9	1	1	1	1	1	1	1	1
Construction Inspector	11	0	0	0	0	0	0	1	1
Administrative Assistant	7	1	1	1	1	1	1	1	1
Data Entry Specialist		1	1	1	1	1	1	0	0
Clerk I	4	0	0	0	0	0	0	1	1
GIS Specialist	12 14	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	5	5	5	5	5	5	5	6
Mechanic's Helpers	5 6	3	3	3	3	3	3	3	2

#### 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	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**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 5	2	2	2	2	2	2	2	2

Maintenance Foreman	11	5	5	5	5	5	5	5	5
Heavy Equipment Operator	8	5	5	5	5	5	5	5	5
Maintenance Worker II	6	0	0	0	0	0	0	0	6
Maintenance Worker I	5	0	0	0	0	0	0	0	19
Maintenance Workers	4	25	25	25	25	25	25	25	0

<b>TOTAL FULL TIME POSITIONS</b>		77	77	77	77	77	77	78	78
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**NUMBER OF BUDGETED POSITIONS BY DEPARTMENT**

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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**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		1	1	1	1	1	1	1	1
JPO Administrator	45 Salary	0	0	0	0	0	1	1	1
JPO Supervisors		1	2	2	2	2	0	0	0
Juvenile Probation Officer-Intensive Supervision (ISP-JPO)	12	0	0	0	0	0	0	2	3
Juvenile Probation Officers (JPO's)	11	8	8	8	8	8	9	8	7
Financial Manager	11	1	1	1	1	1	1	1	1
Office Manager	8	2	2	2	2	2	1	1	1
Administrative Support		3	3	3	3	3	3	0	0
Administrative Assistant II	7	0	0	0	0	0	0	2	2
Administrative Assistant I	6	0	0	0	0	0	0	1	1
Counselor/Clinician		1	1	1	1	1	1	0	0
Prevention Officer (S Grant)		1	1	1	0	0	0	0	0
Prevention Officer	8	0	0	0	1	1	1	1	1
Part-time (S Grant position)		0	½	½	0	0	0	0	0
Community Activities Officers		0	0	½	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		1	1	1	1	1	0	0	0
Facility Administrator		0	0	0	0	0	1	1	1
Detention Manager	13	1	1	1	1	1	1	1	1
Detention Night Manager	13	0	0	0	0	0	1	1	1
Operations Manger	12	2	2	1	1	1	1	1	1
Quality Assurance (Compliance Manager)	12	1	1	1	1	1	1	1	1
Office Manager	8	1	1	1	1	1	1	1	1
Supervisors		4	4	4	4	4	0	0	0
Team Leader	11	0	0	0	0	0	6	6	6
Assistant Team Leader	10	0	0	0	0	0	4	4	4
Supervision Officers (JSO)	9	21	21	22	22	22	16	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	1	1	1
Kitchen Assistant*	4	0	0	0	0	0	1	1	1
Part-time Nurse		½	½	½	½	½	½	½	½
Part-time Kitchen Aide		0	0	½	½	½	½	½	½
Part-time Juvenile Supervision Officers		½	½	½	½	½	½	½	½
Temporary Summer Instructors		½	½	0	0	0	½	½	½

\* Kitchen Assistant created during FY22



## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
<b>Drug Court Grant</b>									
Juvenile Probation Officer		1	0	0	0	0	0	0	0
Administrative Assistant		1	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>		<b>54</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>55</b>	<b>55</b>	<b>55</b>

Note: While the Juvenile Services Department operates under the jurisdiction of the Juvenile Board, by Texas Statute the employees are considered to be "county employees".

<b>TOTAL FULL TIME POSITIONS</b>	<b>590</b>	<b>597</b>	<b>593</b>	<b>600</b>	<b>615</b>	<b>634</b>	<b>647</b>	<b>670</b>
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**General Notes:**

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

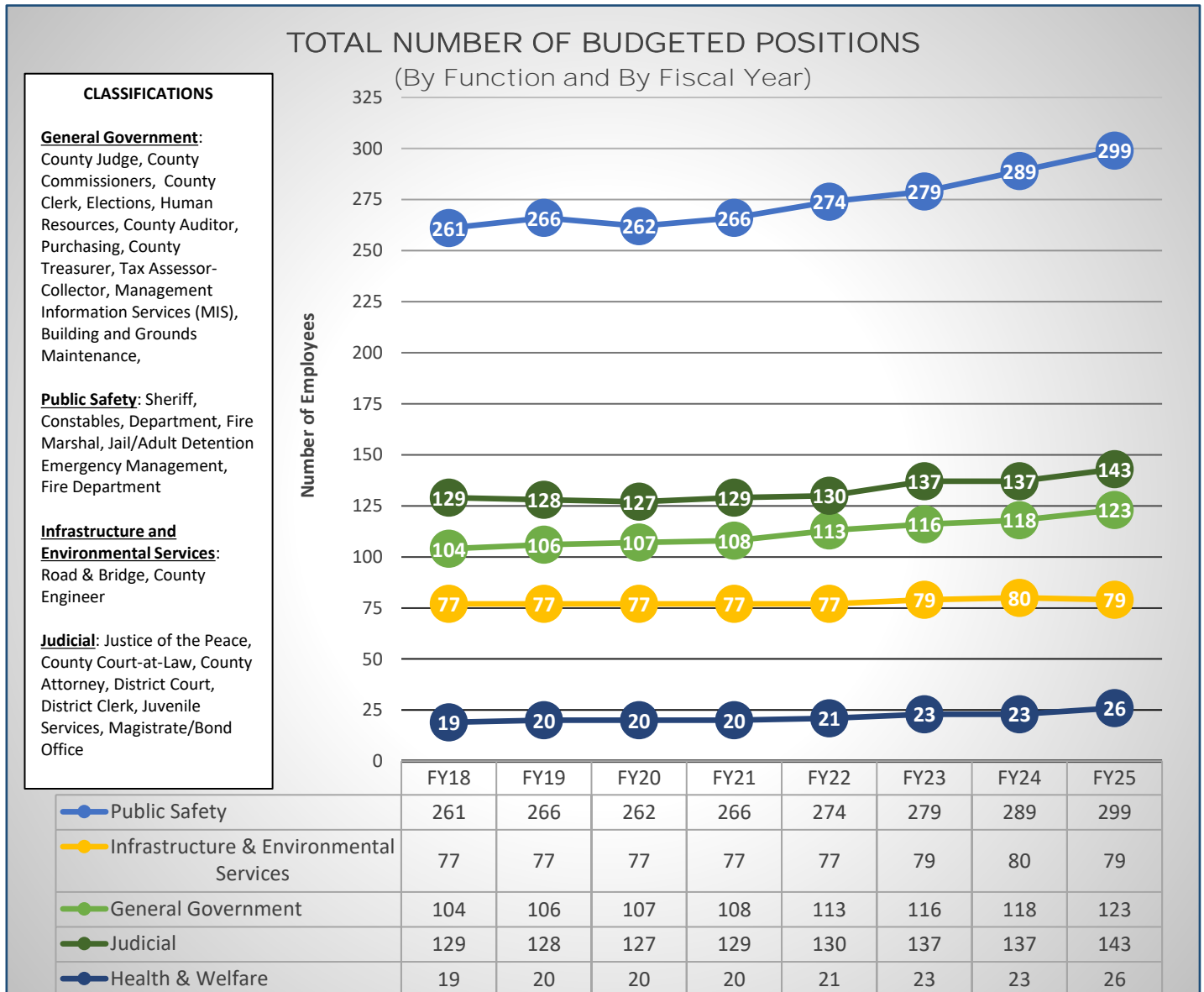


## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
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## POSITIONS BY FUNCTION AND BY FISCAL YEAR

General Government	104	106	107	108	113	116	118	123
Public Safety	261	266	262	266	274	279	289	299
Health & Welfare	19	20	20	20	21	23	23	26
Judicial	129	128	127	129	130	137	137	143
Infrastructure & Environmental Services	77	77	77	77	77	79	80	79
<b>TOTAL FULL TIME POSITIONS</b>	<b>590</b>	<b>597</b>	<b>593</b>	<b>600</b>	<b>615</b>	<b>634</b>	<b>647</b>	<b>670</b>



FY25 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	43.89	44.98	46.10	47.26	48.44	49.65	50.89	52.17	53.47	54.81	56.17	57.58	59.02	60.50	62.00
16	41.02	42.04	43.09	44.17	45.27	46.40	47.56	48.76	49.97	51.22	52.50	53.81	55.16	56.53	57.95
15	38.33	39.29	40.27	41.28	42.31	43.37	44.45	45.56	46.71	47.87	49.07	50.29	51.55	52.84	54.16
14	35.82	36.72	37.64	38.57	39.54	40.53	41.55	42.58	43.65	44.74	45.85	47.00	48.17	49.38	50.62
13	33.48	34.32	35.17	36.06	36.95	37.88	38.82	39.80	40.79	41.81	42.86	43.93	45.02	46.16	47.31
12	31.29	32.07	32.87	33.70	34.54	35.40	36.29	37.19	38.13	39.07	40.05	41.05	42.08	43.13	44.21
11	29.24	29.97	30.72	31.49	32.28	33.08	33.91	34.76	35.63	36.51	37.43	38.37	39.32	40.31	41.32
10	27.33	28.01	28.71	29.43	30.17	30.92	31.69	32.49	33.30	34.13	34.99	35.86	36.75	37.67	38.62
9	25.54	26.18	26.83	27.51	28.19	28.90	29.62	30.36	31.12	31.90	32.70	33.51	34.35	35.20	36.09
8	23.87	24.47	25.07	25.71	26.34	27.01	27.68	28.37	29.08	29.81	30.56	31.32	32.10	32.91	33.73
7	22.31	22.87	23.44	24.02	24.63	25.24	25.88	26.52	27.19	27.86	28.56	29.27	30.00	30.75	31.52
6	20.85	21.37	21.90	22.45	23.02	23.59	24.18	24.78	25.41	26.04	26.69	27.35	28.04	28.75	29.46
5	19.49	19.97	20.47	20.99	21.51	22.05	22.60	23.16	23.74	24.34	24.94	25.56	26.21	26.86	27.53
4	18.21	18.67	19.14	19.61	20.10	20.60	21.12	21.64	22.18	22.74	23.31	23.89	24.49	25.11	25.73

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



FY25 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		
0	26.62					28.17							
1	27.85					32.14					1		
2	28.68					33.10					2		
3	29.55	33.53				34.09	37.50				3		
4	30.43	34.53	37.46			35.11	38.63				4		
5	31.35	35.57	38.58			36.16	39.78	43.41			5		
6	32.29	36.63	39.74	40.98		37.24	40.98	44.71			6		
7	33.26	37.73	40.93	42.21		38.36	42.20	46.05	48.60		7		
8	34.26	38.86	42.16	43.47	47.42	48.74	39.51	43.47	47.43	50.06	8		
9	35.28	40.03	43.42	44.78	48.85	50.21	40.70	44.77	48.86	51.55	9		
10	36.34	41.24	44.73	46.12	50.32	51.71	41.91	46.11	50.33	53.10	4,472.56	10	
11	37.43	42.46	46.07	47.51	51.82	53.27	43.17	47.50	51.83	54.69	4,619.35	11	
12	38.55	43.74	47.44	48.93	53.38	54.86	44.47	48.92	53.39	56.34	4,757.93	5,055.31	12

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





# FY25 EQUIPMENT & CAPITAL OUTLAY

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>FUND 100 - GENERAL FUND</b>				
DEPT 409 - NON DEPARTMENTAL				
100-409_520.3657	REFRIGERATOR (requested by Purchasing )	1	800	800.00
DEPT 450 - DISTRICT CLERK				
100-450-00_520.3657	PASSPORT CAMERA (if current need replacing)	2	1,750	3,500.00
DEPT 453 - JUSTICE OF THE PEACE, PRECINCT 3				
100-453_520.3657	PRINTER/COPIER	1	4,700	4,700.00
DEPT 490 - ELECTION ADMINISTRATION				
100-490_595.5730	SUV	1	60,000	60,000.00
DEPT 496 - PURCHASING				
100-496_520.3657	SHREDDER	1	1,500	1,500.00
100-496_520.3657	TV (Conference/Training Room)	1	750	750.00
DEPT 499 - TAX ASSESSOR COLLECTOR				
100-499-00_520.3657	CUMMINS-ALLISON MONEY COUNTERS	5	2,400	12,000.00
100-499-00_595.5720	PITNEY BOWES SMART LOCKER SYSTEM	1	18,500	18,500.00
DEPT 503 - MANAGEMENT INFORMATION SERVICES				
100-503_595.5760	SPARE CORE NETWORK SWITCH (Extreme 5520)	1	8,000	8,000.00
100-503_595.5760	NEW PHONE SYSTEM PROJECT	1	180,000	180,000.00
DEPT 516 - BUILDING MAINTENANCE				
100-516-00_520.3657	FLOOR EQUIPMENT (replacement if needed)	1	2,500	2,500.00
DEPT 517 - GROUNDS MAINTENANCE				
100-517_520.3657	GROUNDS EQUIPMENT	1	2,500	2,500.00
DEPT 543 - FIRE DEPARTMENTS				
100-543_520.3657	AIR CYLINDER BOTTLES	6	1,700	10,200.00
100-543_520.3657	BUNKER COATS	6	2,400	14,400.00
100-543_520.3657	BUNKER PANTS	6	2,400	14,400.00
100-543_595.5710	COMBINATION TOOL (cutter/spreader w/ batteries and charger)	1	13,250	13,250.00
100-543_595.5710	CUTTER (w/ batteries and charger)	1	11,500	11,500.00
100-543_595.5710	RAM (w/extensions, batteries and charger )	1	9,000	9,000.00
100-543_595.5710	SPREADER / JAWS OF LIFE (w/ batteries)	1	13,500	13,500.00
100-543_595.5710	FLIR THERMAL IMAGING CAMERAS	2	8,000	16,000.00
100-543_595.5710	SCOTT AIR PAK (Pro SCBA w/CGA 4.5 )	6	5,500	33,000.00
100-543_595.5710	SUPER VAC 20" PPV Fan	1	7,500	7,500.00
DEPT 543 - FIRE DEPARTMENTS Totals			10	\$142,750.00
DEPT 545 - FIRE MARSHAL / EMC				
100-545_520.3657	AED	2	2,000	4,000.00
100-545_520.3657	GLOCK	1	600	600.00
100-545_520.3657	RIFLE	1	600	600.00
100-545_595.5710	LARGE TENT	1	6,000	6,000.00
100-545_595.5730	TRUCK - 3/4 TON 4X4	1	70,000	70,000.00
DEPT 545 - FIRE MARSHAL / EMC Totals			5	\$81,200.00
DEPT 551 - CONSTABLE, PRECINCT 1				
100-551_520.3657	AR RIFLE	2	1,200	2,400.00
100-551_520.3657	RED DOT STYLE SIGHT	4	500	2,000.00



# FY25 EQUIPMENT & CAPITAL OUTLAY

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
DEPT 553 - CONSTABLE, PRECINCT 3				
100-553_520.3657	SAFE	1	1,500	1,500.00
100-553_520.3657	TASER 7	2	3,176	6,352.00
DEPT 554 - CONSTABLE, PRECINCT 4				
100-554_520.3657	BODY/IN CAR VIDEO CAMERA SYSTEM/MODEM/ANTENNA	1	2,800	2,800.00
100-554_520.3657	CONEX	1	2,500	2,500.00
100-554_595.5710	M500 CAMERA (TO REPLACE 4RE)	1	7,500	7,500.00
100-554_595.5710	MOBILE RADIO-HARRIS XL200M	1	7,100	7,100.00
100-554_595.5730	POLICE PURSUIT VEHICLE - SUV	1	57,000	57,000.00
DEPT 554 - CONSTABLE, PRECINCT 4 Totals			5	\$76,900.00
DEPT 560 - COUNTY SHERIFF				
100-560-00_520.3657	BODY CAMERA	12	600	7,200.00
100-560-00_520.3657	IN CAR CAMERA	7	3,100	21,700.00
100-560-00_520.3657	RADAR	7	2,455	17,185.00
100-560-00_595.5302	METAL BUILDING / AWNING FOR TRAILER INSPECTIONS	1	135,000	135,000.00
100-560-00_595.5710	IN CAR RADIOS	7	6,800	47,600.00
100-560-00_595.5730	MARKED TAHOES (replacements)	10	60,000	600,000.00
100-560-00_595.5730	UNMARKED TAHOES (replacements)	6	60,000	360,000.00
DEPT 560 - COUNTY SHERIFF Totals			7	\$1,188,685.00
DEPT 562 - DEPARTMENT OF PUBLIC SAFETY				
SUB-DEPARTMENT 62 - HIGHWAY PATROL				
100-562-62_520.3657	PAPER SHREDDER	1	2,000	2,000.00
DEPT 570 - COUNTY JAIL				
100-570-00_520.3657	CAMERA	5	500	2,500.00
100-570-00_520.3657	MOBILE RADIO	10	800	8,000.00
100-570-00_520.3657	MONITOR	2	250	500.00
100-570-00_520.3657	PATIENT LIFE AIR MATTRESS	1	1,500	1,500.00
100-570-00_520.3657	PRINTER	3	1,000	3,000.00
100-570-00_520.3657	SCANNER	2	750	1,500.00
100-570-00_595.5302	BOILER (A Hall)	1	35,000	35,000.00
100-570-00_595.5302	GENERATOR	1	855,000	855,000.00
100-570-00_595.5710	COMMERCIAL GRADE DRYER	2	18,000	36,000.00
100-570-00_595.5710	KITCHEN BRAISING PAN	1	24,000	24,000.00
100-570-00_595.5710	KITCHEN GRIDDLE	1	15,000	15,000.00
100-570-00_595.5710	KITCHEN STEAMER	1	38,000	38,000.00
100-570-00_595.5720	TRAINING ROOM AUDIO / VISUAL UPGRADE	1	45,000	45,000.00
DEPT 570 - COUNTY JAIL Totals			13	\$1,065,000.00
DEPT 635 - ENVIRONMENTAL HEALTH				
100-635_520.3657	MECHANICAL AUGER	1	500	500.00
100-635_595.5730	TRUCK - 1/2 TON CREW CAB 4X4	1	65,000	65,000.00
DEPT 637 - ANIMAL CONTROL				
100-637_595.5730	TRUCK - 4X4 EXTENDED LONG 8' BED	2	57,000	114,000.00
FUND 100 - GENERAL FUND Totals			60	\$3,043,037.00



# FY25 EQUIPMENT & CAPITAL OUTLAY

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>FUND 200 - ROAD &amp; BRIDGE FUND</b>				
200-620-00_520.3657	AIR COMPRESSOR - AREA C	2	400	800.00
200-620-00_520.3657	AIR COMPRESSOR-AREA A	1	1,000	1,000.00
200-620-00_520.3657	CB RADIOS - TRANSPORTATION	12	250	3,000.00
200-620-00_520.3657	CONCRETE VIBRATORY 8-12"-HEAVY CONSTRUCTION	1	2,000	2,000.00
200-620-00_520.3657	CONTINGENT CHAIN SAW REPLACEMENT	3	450	1,350.00
200-620-00_520.3657	CONTINGENT POLE SAW REPLACEMENTS	2	700	1,400.00
200-620-00_520.3657	DIGITAL OR GO PRO	3	450	1,350.00
200-620-00_520.3657	GENERATOR-AREA A	1	1,600	1,600.00
200-620-00_520.3657	RAMMER(JUMPING JACK)- HEAVY CONSTRUCT.	1	3,900	3,900.00
200-620-00_520.3657	TOOL BOX SHOP-HEAVY CONSTRUCTION	1	1,500	1,500.00
200-620-00_595.5302	AREA B	1	5,000	5,000.00
200-620-00_595.5710	F650 EXT CAB FLAT BED - SIGN)	1	93,557	93,557.00
200-620-00_595.5710	PNEUMATIC ROLLER - HEAVY CONSTRUCTION	1	114,951	114,951.00
200-620-00_595.5710	ROADPAK HD4 PAINT STRIPING ATTACHMENT-SIGNS	1	111,829	111,829.00
200-620-00_595.5710	UTILITY BED FOR (CHEVY) (ON ORDER)	1	71,550	71,550.00
200-620-00_595.5710	WATER TRUCK 4000GAL - HEAVY CONSTRUCTION	2	214,830	429,660.00
200-620-00_595.5712	CONTINGENT REPAIR TO HEAVY EQUIPMENT	1	30,000	30,000.00
200-620-00_595.5725	LOW WATER CROSSING PROJECTS (TBD)	1	400,000	400,000.00
200-620-00_595.5730	FLATBED F350 TRUCK-AREA C	1	90,000	90,000.00
200-620-00_595.5730	FORD 150 - MECHANIC	1	65,000	65,000.00
200-620-00_595.5730	FORD F150 4X4-TRANSPORTATION	1	65,000	65,000.00
200-620-00_595.5730	FORD F250 CREW CAB 4X4-AREA E	1	75,000	75,000.00
200-620-00_595.5300	CANOPIES / EQUIPMENT COVERS / STORAGE STRUCTURE(S)	1	1,000,000	1,000,000.00
<b>FUND 200 - ROAD &amp; BRIDGE FUND Totals</b>			<b>22</b>	<b>\$2,569,447.00</b>
<b>FUND 408 - FIRE CODE INSPECTION FEE FUND</b>				
408-100_595.5730	TRUCK - 4X4 CREW CAB	1	75,000	75,000.00
<b>FUND 408 - FIRE CODE INSPECTION FEE FUND Totals</b>			<b>1</b>	<b>\$75,000.00</b>
<b>FUND 410 - COUNTY CLERK RECORDS MGMT FUND</b>				
410-100_520.3657	SCANNER	1	1,200	1,200.00
410-100_595.5720	PLAT CABINETS, SLEEVES, IMAGING	1	50,000	50,000.00
<b>FUND 410 - COUNTY CLERK RECORDS MGMT FUND Totals</b>			<b>2</b>	<b>\$51,200.00</b>
<b>FUND 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>				
SUB-DEPARTMENT 01 - PRECINCT 1				
416-100-01_520.3657	MONITOR REPLACEMENTS	6	300	1,800.00
416-100-01_595.5720	COPIER	1	6,000	6,000.00
<b>FUND 416 - JUSTICE COURT ASSISTANCE &amp; TECH Totals</b>			<b>2</b>	<b>\$7,800.00</b>
<b>FUND 500 - SPECIAL VIT INTEREST FUND</b>				
500-100_520.3657	CUMMINS-ALLISON MONEY COUNTERS	5	2,400	12,000.00
<b>FUND 500 - SPECIAL VIT INTEREST FUND Totals</b>			<b>1</b>	<b>\$12,000.00</b>



# FY25 EQUIPMENT & CAPITAL OUTLAY

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>FUND 700 - CAPITAL PROJECT FUND</b>				
700_520.4933	MAJOR TRANSPORTATION PROJECTS	1	1,074,000	1,074,000.00
700_595.5100	LAND PURCHASE	2	1,000,000	2,000,000.00
700_595.5302	JAIL GENERATOR REPLACEMENT (CARRYOVER PROJECT)	1	855,000	855,000.00
700_595.5303	ELECTION BUILDING (Remodel and secure storage)	1	3,000,000	3,000,000.00
700_595.5315	SCHERTZ SERVICE CENTER (Hwy 78 building, replace flooring)	1	326,000	326,000.00
700_595.5318	LAW ENFORCEMENT CENTER (A Hall, Roof, Carpet, Painting, etc.)\	1	2,000,000	2,000,000.00
700_595.5329	SCHERTZ - ELBEL RD (Remodel)	1	2,500,000	2,500,000.00
700_595.5333	MARION BUILDING (Remodel / update)	1	2,000,000	2,000,000.00
FUND 700 - CAPITAL PROJECT FUND Totals			7	\$13,755,000.00

<b>FUND 714 - AMERICAN RESCUE FUND GRANT</b>				
REVENUE LOSS FUNDING				
714-930-44_595.5740	FIRE TRUCKS	2		876,673.00
714-930-44_595.5302	GRANT ADMINISTRATOR	1		500,000.00
PUBLIC HEALTH / ECONOMIC IMPACT				
714-930-43_582.0023	RADIO / COMMUNICATION TOWER	1		500,000.00
714-930-43_582.0027	LAND	1		1,000,000.00
714-930-43_582.0025	EMERGENCY RESPONSE CENTERS	1		12,000,000.00
714-930-43_582.0026	WAREHOUSE / EMERGENCY OPERATIONS CENTER	1		5,000,000.00
American Rescue Fund Total				\$19,876,673.00
Grand Totals				\$39,390,157.00





**ORDER**  
**ADOPTING THE 2024 TAX RATE**  
**FOR GUADALUPE COUNTY**



On the **3rd** day of **September 2024**, 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, 2024, 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 0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00

**WHEREAS**, the Guadalupe County Commissioners Court has complied with all requirements set forth in the Tax Code; now

**IT IS HEREBY ORDERED** by the Commissioners Court of Guadalupe County, hereby adopt the following tax rates.

Maintenance & Operations Tax Rate:	0.2514
Lateral Road Tax Rate:	0.0540
Interest and Sinking Tax Rate:	<u>0.0113</u>
<b>Guadalupe County Tax Rate:</b>	<b>0.3167</b>

**MAINTENANCE AND OPERATIONS (M&O):**

     Commissioner Germann      moved for a tax rate of **\$0.2514** per \$100.00 of taxable value for the purpose of Maintenance and Operations; and seconded by      Commissioner Carpenter     .

Record vote as follows:

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

**LATERAL ROADS (LTR):**

     Commissioner Seidenberger      moved for a tax rate of **\$0.0540** per \$100.00 of taxable value for the purpose of Lateral Roads; and seconded by      Commissioner Carpenter     .

Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
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:**

     Commissioner Carpenter      moved for a tax rate of **\$0.0113** per \$100.00 of taxable value for the purpose of Debt Service; and seconded by      Commissioner 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:**

Commissioner Seidenberger moved to decrease the property tax rate by the adoption of a tax rate of **\$0.3167** per \$100.00, which is effectively a 1.99% increase over the No New Revenue Rate; seconded by Commissioner 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


**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 3rd day of **September 2024**.

**GUADALUPE COUNTY:**

  
 \_\_\_\_\_  
 Kyle Kutscher, County Judge

**ATTEST:**

  
 \_\_\_\_\_  
 Teresa Kiel  
 County Clerk



# Notice About 2024 Tax Rates

(current year)

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

This notice concerns the 2024 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** ..... \$ 0.3105 /\$100

**This year's voter-approval tax rate** ..... \$ 0.4640 /\$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	\$56,133,000
Road & Bridge	\$7,191,000
Interest & Sinking	\$219,000

## 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 Notes, Series 2020	\$2,610,000	\$56,077	\$500	\$2,666,577

(expand as needed on the last page)





Total required for <u>2024</u> debt service . . . . .	\$ <u>2,666,577</u>
(current year)	
– Amount (if any) paid from funds listed in unencumbered funds . . . . .	\$ <u>0</u>
– Amount (if any) paid from other resources . . . . .	\$ <u>70,000</u>
– Excess collections last year . . . . .	\$ <u>0</u>
= Total to be paid from taxes in <u>2024</u> . . . . .	\$ <u>2,596,577</u>
(current year)	
+ Amount added in anticipation that the taxing unit will collect	
only <u>100.0000</u> % of its taxes in <u>2024</u> . . . . .	\$ <u>0</u>
(collection rate)                      (current year)	
= Total Debt Levy . . . . .	\$ <u>2,596,577</u>

**Voter-Approval Tax Rate Adjustments**

**State Criminal Justice Mandate**

The Guadalupe County Auditor certifies that Guadalupe County has spent \$ 11,077 (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 \$ 1,196,165 from July 1 2023 to Jun 30 2024 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 \$ 136,649 . This increased the voter-approval tax rate by \$ 0.0006 /\$100.

**Indigent Defense Compensation Expenditures**

The Guadalupe spent \$ 1,155,339 from July 1 2023 to June 30 2024 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 969,889 for indigent defense compensation expenditures. The amount of increase above last year’s indigent defense expenditures is \$ 185,450 . This increased the voter-approval rate by \$ 0.0002 /\$100 to recoup Increased Expenditures .

(use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year’s expenditures)



### Eligible County Hospital Expenditures

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
*(name of taxing unit) (amount) (prior year) (current year)*

on expenditures to maintain and operate an eligible county hospital. In the preceding year, the \_\_\_\_\_  
*(taxing unit name)*

spent \$ \_\_\_\_\_ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is

\$ \_\_\_\_\_ . This increased the voter-approval tax rate by \_\_\_\_\_ /\$100 to recoup \_\_\_\_\_ .  
*(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8% more than the preceding year's expenditures)*

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by \_\_\_\_\_ Daryl John, Tax Assessor Collector, 8-1-24  
*(designated individual's name and position) (date)*

### Unencumbered Fund Balances Extended Table

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 (\$)

### Current Year Debt Service Extended Table

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 (\$)



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>0.3167</u>	per	\$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.3105</u>	per	\$100
VOTER-APPROVAL TAX RATE	\$	<u>0.4640</u>	per	\$100

The no-new-revenue tax rate is the tax rate for the 2024 (current tax year) tax year that will raise the same amount of property tax revenue for GUADALUPE COUNTY (name of taxing unit) from the same properties in both the 2023 (preceding tax year) tax year and the 2024 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that GUADALUPE COUNTY (name of taxing unit) 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 (name of taxing unit) is proposing to increase property taxes for the 2024 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/03/2024 10:00 A.M. CST (date and time) at GUADALUPE COUNTY COURTHOUSE, 101 E. COURT, SEGUIN, TEXAS (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, GUADALUPE COUNTY (name of taxing unit) 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 COMMISSIONERS COURT (name of governing body) of GUADALUPE COUNTY (name of taxing unit) 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:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

*(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)*

FOR the proposal: Kyle Kutscher, Greg Seidenberger, Drew Engelke, Michael Carpenter, Stephen Germann  
 AGAINST the proposal: N/A  
 PRESENT and not voting: N/A  
 ABSENT: N/A

Notice of Public Hearing on Tax Increase Form 50-876

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 (name of taxing unit) last year to the taxes proposed to be imposed on the average residence homestead by GUADALUPE COUNTY (name of taxing unit) this year.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.



	2023	2024	Change
<b>Total tax rate (per \$100 of value)</b>	0.3231	\$0.3167	1.98% decrease
<b>Average homestead taxable value</b>	\$288,958	\$301,980	4.5% increase
<b>Tax on average homestead</b>	\$933	\$956	2.43% increase
<b>Total tax levy on all properties</b>	\$63,637,155	\$67,403,352	5.91% increase

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

**No-New-Revenue Maintenance and Operations Rate Adjustments**

**State Criminal Justice Mandate (counties)**

The GUADALUPE COUNTY County Auditor certifies that GUADALUPE COUNTY County has spent \$ 11.077 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. GUADALUPE COUNTY Sheriff has provided GUADALUPE COUNTY information on these costs, minus the state revenues received for the reimbursement of such costs.

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

**Indigent Health Care Compensation Expenditures (counties)**

The GUADALUPE COUNTY spent \$ 1,196,165 from July 1 2023 to June 30 2024 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 \$ 136,649

This increased the no-new-revenue maintenance and operations rate by .0.0006 /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The GUADALUPE COUNTY spent \$ 1,155,339 from July 1 2023 to June 30 2024 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 \$ 185,450

This increased the no-new-revenue maintenance and operations rate by .0002 /\$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.



# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

GUADALUPE COUNTY

(830) 379-2315

Taxing Unit Name

Phone (area code and number)

307 West Court St., Seguin, TX, 78155

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

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 22,240,686,459
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 2,724,889,738
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 19,515,796,721
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.2731 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	<b>A. Original prior year ARB values:</b> ..... \$ 155,475,500	
	<b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 143,219,209	
	<b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 12,256,291
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. Prior year ARB certified value:</b> ..... \$ 0	
	<b>B. Prior year disputed value:</b> ..... - \$ 0	
	<b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 12,256,291

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 19,528,053,012
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 28,137,353</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 132,777,014</p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ 160,914,367
11.	<p><b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 160,914,367
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 19,367,138,645
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 52,891,655
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 727,970
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 53,619,625
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 23,265,631,031</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,393,301</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 23,273,024,332

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>797,394,069</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>797,394,069</u></p>	
20.	<p><b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup></p>	\$ <u>2,787,389,594</u>
21.	<p><b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup></p>	\$ <u>21,283,028,807</u>
22.	<p><b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup></p>	\$ <u>0</u>
23.	<p><b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup></p>	\$ <u>854,564,862</u>
24.	<p><b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.</p>	\$ <u>854,564,862</u>
25.	<p><b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.</p>	\$ <u>20,428,463,945</u>
26.	<p><b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup></p>	\$ <u>0.2624</u> /\$100
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup></p>	\$ <u>0.3105</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.	<p><b>Prior year M&amp;O tax rate.</b> Enter the prior year M&amp;O tax rate.</p>	\$ <u>0.2608</u> /\$100
29.	<p><b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>19,528,053,012</u>

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





Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 50,929,162
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 691,904</p>	
	<p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... 0 - \$ _____</p>	
	<p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ _____</p>	
	<p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... 691,904 \$ _____</p>	
	<b>E.</b> Add Line 30 to 31D.	\$ 51,621,066
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,428,463,945
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.2526 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 11,077</p>	
	<p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 2,160</p>	
	<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p>	
	<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 1,196,165</p>	
	<p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 1,059,516</p>	
	<p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0006 /\$100</p>	
	<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0006 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441





Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ 1,155,339</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> 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. . . . . \$ 969,889</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.0009 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ 0.0002 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0002 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.0000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ 0.0000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ 0.0000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.2534 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ 14,190,088</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ 0.0694 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ 0.3228 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.3340 /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>2,666,577</u></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ <u>70,000</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>2,596,577</u></p>	\$ <u>2,596,577</u>
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ <u>2,596,577</u>
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup>..... <u>100.00</u> %</p> <p><b>B.</b> Enter the prior year actual collection rate..... <u>97.37</u> %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... <u>97.21</u> %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... <u>97.80</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>2,596,577</u>
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>21,283,028,807</u>
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0122</u> /100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.3462</u> /100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____/100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.3963 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 15,103,540
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,283,028,807
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0709 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3105 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.3963 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.3254 /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.<sup>40</sup> 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

Individual components can be negative, but the overall rate will 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.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.5042 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.1772 /\$100
	C. Subtract B from A.....	\$ 0.3270 /\$100
	D. Adopted Tax Rate.....	\$ 0.2731 /\$100
	E. Subtract D from C.....	\$ 0.0539 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 19,530,247,961
	G. Multiply E by F and divide the results by \$100.....	\$ 10,526,803
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.3829 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0329 /\$100
	C. Subtract B from A.....	\$ 0.3500 /\$100
	D. Adopted Tax Rate.....	\$ 0.2939 /\$100
	E. Subtract D from C.....	\$ 0.0561 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 16,526,061,075
	G. Multiply E by F and divide the results by \$100.....	\$ 9,271,120
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.4152 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0142 /\$100
	C. Subtract B from A.....	\$ 0.4010 /\$100
	D. Adopted Tax Rate.....	\$ 0.3299 /\$100
	E. Subtract D from C.....	\$ 0.0711 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 13,647,128,448
	G. Multiply E by F and divide the results by \$100.....	\$ 9,703,108
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 29,501,031.000
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.1386 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.4640 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>44</sup> Tex. Local Gov’t Code §120.007(d)



**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

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

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>48</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>49</sup>

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. 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
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____/100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ _____/100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>46</sup> Tex. Tax Code §26.012(B-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.42(c)  
<sup>51</sup> Tex. Tax Code §26.42(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 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 68 (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.** ..... \$ 0.3105 /\$100  
 As applicable, enter the current year 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.** ..... \$ 0.4640 /\$100  
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 68

**De minimis rate.** ..... \$ \_\_\_\_\_ /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**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.<sup>52</sup>

**print here** ▶ Daryl John  
 Printed Name of Taxing Unit Representative

**sign here** ▶ \_\_\_\_\_  
 Taxing Unit Representative

7-26-24  
 Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

Date submitted: 07/26/2024



# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

GUADALUPE COUNTY / LATERAL ROAD

(830) 379-2315

Taxing Unit Name

Phone (area code and number)

307 West Court St., Seguin, TX, 78155

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

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 22,655,623,94
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 2,721,210,635
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 19,934,413,31
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.0500 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:.....	\$ 155,475,500
	B. Prior year values resulting from final court decisions:.....	- \$ 143,219,209
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 12,256,291
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	- \$ 0
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 12,256,291

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)





Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>19,946,669,60</u>
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ <u>0</u>
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ <u>28,137,353</u> <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ <u>138,503,460</u> <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ <u>166,640,813</u>
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <b>A. Prior year market value:</b> ..... \$ <u>0</u> <b>B. Current year productivity or special appraised value:</b> ..... - \$ <u>0</u> <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>166,640,813</u>
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>19,780,028,78</u>
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>9,890,014</u>
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ <u>127,516</u>
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>10,017,530</u>
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <b>A. Certified values:</b> ..... \$ <u>23,829,124,61</u> <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>7,393,301</u> <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u> <b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ <u>0</u> <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ <u>23,836,517,91</u>

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





Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>795,858,621</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>795,858,621</u></p>	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>2,784,433,228</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>21,847,943,30</u>
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ <u>1,029,196,168</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>1,029,196,168</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>20,818,747,13</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.0481</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ <u>0.0481</u> /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.0500</u> /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>19,946,669,60</u>

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>9,973,334</u>
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ <u>127,516</u></p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ <u>0</u></p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u></p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ <u>127,516</u></p> <p><b>E.</b> Add Line 30 to 31D.....</p>	\$ <u>10,100,850</u>
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>20,818,747,13</u>
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.0485</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ <u>0</u></p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. . . . . \$ <u>0</u></p> <p><b>B. Prior year indigent defense compensation expenditures.</b> 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>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.0000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.0000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . \$ <u>0</u></p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.0000</u> /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . . \$ <u>0.0000</u> /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . \$ <u>0</u></p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . \$ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . . \$ <u>0.0000</u> /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
39.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.0485</u> /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . \$ <u>0</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . . \$ <u>0.0000</u> /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.0485</u> /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.0501</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>0</u></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>0</u></p>	\$ <u>0</u>
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ <u>0</u>
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup>..... <u>100.00</u> %</p> <p><b>B.</b> Enter the prior year actual collection rate..... <u>97.47</u> %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... <u>97.29</u> %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... <u>97.81</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>21,847,943.30</u>
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0000</u> /100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.0501</u> /100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____/100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ <u>0.0501</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.<sup>40</sup> 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

Individual components can be negative, but the overall rate will 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.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ _____
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>44</sup> Tex. Local Gov’t Code §120.007(d)



**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

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

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>48</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>49</sup>

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. 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
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____/100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ _____/100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>46</sup> Tex. Tax Code §26.012(B-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.42(c)  
<sup>51</sup> Tex. Tax Code §26.42(b)





Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 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 68 (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.** ..... \$ 0.0481 /\$100  
 As applicable, enter the current year 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.** ..... \$ 0.0501 /\$100  
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 50

**De minimis rate.** ..... \$ \_\_\_\_\_ /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**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.<sup>52</sup>

**print here** ▶ Daryl John  
 Printed Name of Taxing Unit Representative

**sign here** ▶ \_\_\_\_\_  
 Taxing Unit Representative

7-26-24  
 Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

Date submitted: 07/26/2024

