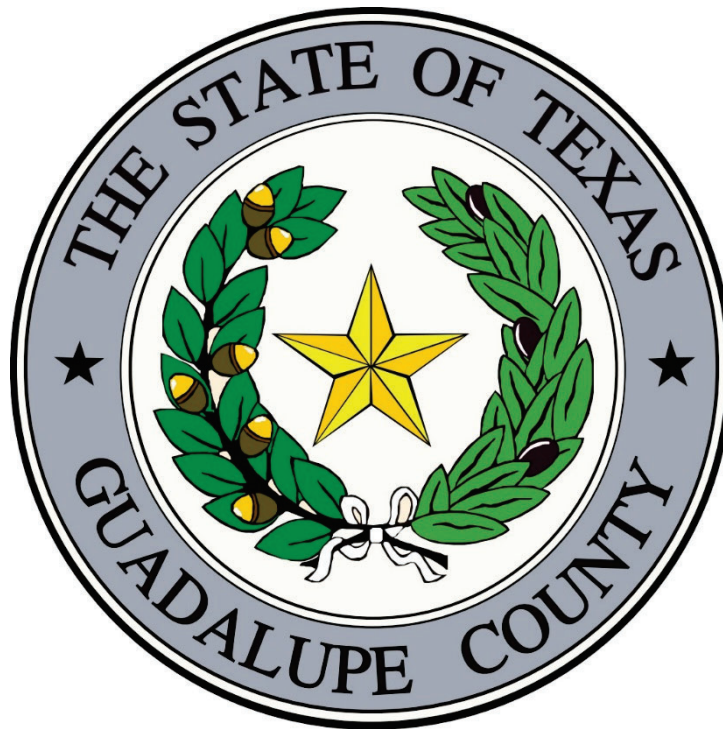


Guadalupe County, Texas

Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024



Department Issuing Report
Guadalupe County Auditor's Office
Kristen Klein, County Auditor

Guadalupe County, Texas
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024
Table of Contents

Page

Introductory Section

Letter of Transmittal	vii
Certificate of Achievement for Excellence in Financial Reporting	xiv
Principal County Officials	xv
Organizational Charts	xvi

Financial Section

Independent Auditor's Report	3
Management's Discussion and Analysis	7

Basic Financial Statements

Government-wide Financial Statements	
Statement of Net Position	20
Statement of Activities	21

Fund Financial Statements

Balance Sheet – Governmental Funds	22
Reconciliation of the Balance Sheet	
to the Statement of Net Position	23
Statement of Revenues, Expenditures, and Changes in	
Fund Balances – Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures, and	
Changes in Fund Balances of Governmental Funds to the	
Statement of Activities	25
Statement of Net Position – Proprietary Funds	26
Statement of Revenues, Expenses, and Changes in	
Net Position – Proprietary Funds	27
Statement of Cash Flows – Proprietary Funds	28
Statement of Fiduciary Net Position	29
Statement of Changes in Fiduciary Net Position	30

Notes to the Basic Financial Statements	31
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Required Supplementary Information

General Fund – Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual	62
Road and Bridge Fund – Schedule of Revenues, Expenditures and	
Changes in Fund Balance – Budget and Actual	68
Recovery Funds Grant – Schedule of Revenues, Expenditures, and Changes	
Changes in Fund Balance – Budget and Actual	69
Notes to the Schedules of Revenues, Expenditures, and Changes in	
Fund Balances – Budget and Actual	71
Infrastructure Assets (Roads) Under the Modified Approach	72
Schedule of Changes in Net Pension Liability and Related Ratios	74
Schedule of Employer Contributions	76
Methods and Assumptions used to Determine Contribution Rates	77
Schedule of Changes in Total OPEB Liability	78

Guadalupe County, Texas
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024
Table of Contents – Continued

Other Supplemental Information

Governmental Funds	
Non-Major Governmental Funds Descriptions	80
Combining Balance Sheet – Non-Major Governmental Funds	84
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds	90
Budgetary Comparison Schedules	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Capital Projects Fund	98
Individual Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Non-Major Governmental Funds	
Debt Service Fund	99
Alternative Dispute Resolution Fund – Special Revenue Fund	100
Bail Bond Security Fund – Special Revenue Fund	101
Child Welfare Board Fund – Special Revenue Fund	102
Constable Precinct 3 Federal Forfeiture Funds – Special Revenue Fund	103
Constable Precinct 3 State Forfeiture Funds – Special Revenue Fund	104
County and District Courts Technology Fund – Special Revenue Fund	105
County Attorney Pre-Trial Intervention Fund – Special Revenue Fund	106
County Attorney State Forfeiture Fund – Special Revenue Fund	107
County Attorney State Funds – Special Revenue Fund	108
County Clerk Records Management and Preservation Funds – Special Revenue Fund	109
County Records Management Fund – Special Revenue Fund	110
County Reporter Service Fee Fund – Special Revenue Fund	111
Court Initiated Guardianship Fund – Special Revenue Fund	112
Courthouse Security Fund – Special Revenue Fund	113
District Clerk Records Management Fund – Special Revenue Fund	114
Family Protection Fee Fund – Special Revenue Fund	115
Fire Code Inspection Fee Fund – Special Revenue Fund	116
Hotel Occupancy Fund – Special Revenue Fund	117
Hot Check / County Attorney Fund – Special Revenue Fund	118
Jail Commissary Fund – Special Revenue Fund	119
Juvenile Probation Fund – Special Revenue Fund	120
Juvenile Probation Fees Fund – Special Revenue Fund	121
Justice Court Security Fund – Special Revenue Fund	122
Justice Court Technology Fund – Special Revenue Fund	123
Law Enforcement Training Fund – Special Revenue Fund	124
Law Library Fund – Special Revenue Fund	125
Miscellaneous Short-Term Grants – Special Revenue Fund	126
Sheriff's State Donation Fund – Special Revenue Fund	127
Sheriff's Federal Forfeiture Funds – Special Revenue Fund	128
Sheriff's State Forfeiture Funds – Special Revenue Fund	129
Special VIT Interest Fund – Special Revenue Fund	130
Surplus Funds – Election Contracts – Special Revenue Fund	131
Title IV / E Federal Foster Care Fund – Special Revenue Fund	132
Texas Juvenile Justice Department Grant Funds – Special Revenue Fund	133
Local Youth Diversion – Special Revenue Fund	134
Other Miscellaneous – Special Revenue Fund	135

Guadalupe County, Texas
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024
Table of Contents – Continued

Proprietary Funds	
Internal Service Funds	
Combining Statement of Net Position – Internal Service Funds	136
Combining Statement of Revenues, Expenses, and	
Changes in Net Position – Internal Service Funds.....	137
Combining Statement of Cash Flows – Internal Service Funds.....	138
Fiduciary Funds	
Combining Statement of Fiduciary Net Position	139
Combining Statement of Changes in Fiduciary Net Position	140

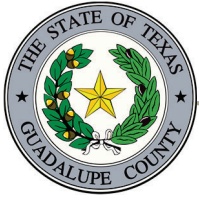
Statistical Section

Net Position by Component – Last Ten Fiscal Years	144
Changes in Net Position – Last Ten Fiscal Years	146
Fund Balances of Governmental Funds – Last Ten Fiscal Years	148
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years	150
Assessed Value and Actual Value of Taxable Property – Last Ten Fiscal Years	152
Property Tax Levies and Collections – Last Ten Fiscal Years	153
Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years	154
Principal Property Taxpayers – Current Year and Nine Years Ago.....	156
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	157
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years.....	158
Direct and Estimated Overlapping Governmental Activities Debt	159
Demographic and Economic Statistics – Last Ten Fiscal Years	160
Schedule of Employment by Industry – Calendar Years 2014 and 2023.....	161
Capital Assets Statistics by Function – Last Ten Fiscal Years.....	162
Full-Time Equivalent County Government Employees by Function –	
Last Ten Fiscal Years	164
Operating Indicators by Function – Last Ten Fiscal Years.....	165

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Introductory Section

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GUADALUPE COUNTY AUDITOR'S OFFICE
Kristen Klein, County Auditor

307 W. Court Street, Suite 205, Seguin, Texas 78155
Telephone: 830-303-8862

March 31, 2025

Honorable District Judges of Guadalupe County and
Honorable Members of the Guadalupe County Commissioners Court, and
The Residents of Guadalupe County, Texas

The County Auditor's office is pleased to present the Annual Comprehensive Financial Report of the County of Guadalupe, Texas, (County) for the fiscal year ended September 30, 2024. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB). The report is submitted in compliance with Section 114.025, Vernon's Texas Codes Annotated (V.T.C.A.), Local Government Code, which requires a complete set of audited financial statements annually.

The purpose of this report is to provide the District Judges of Guadalupe County, the Guadalupe County Commissioners' Court, citizens, representatives of financial institutions and others with detailed information concerning the financial condition and performance of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County.

This report consists of management's representation concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. The responsibility for internal controls is shared by the Commissioners' Court, which is the governing body, the County Auditor, who is appointed by the District Judges, and by each of the Elected Officials. Because the cost of internal controls should not outweigh their benefits, the County's internal controls are designed to provide reasonable, rather than absolute assurance, that the basic financial statements will be free from material misstatement. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. We assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Weaver and Tidwell, LLP, a firm of licensed certified public accountants, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the County, for the fiscal year ended September 30, 2024, are free of material misstatement. The examination was conducted in accordance with generally accepted governmental auditing standards. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2024, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The introduction includes this transmittal letter, the County's organizational chart and a list of principal officials. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Guadalupe County's MD&A can be found immediately following the report of the independent auditors. The financial section also includes government-wide financial statements, fund financial statements, notes to the basic financial statements, required supplementary information, the combining and individual fund financial statements, and schedules in addition to the report of the independent auditors. The statistical section of this report includes selected financial and demographic information, which is generally presented on a multi-year basis.

The independent audit of the financial statements of the County is part of the broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal awards. These reports are a separate document and are available upon request.

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 711 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 1,511. By 1900, the population had grown to 21,835, and in 2000, the population was 89,023. Newly released, the official population by the US Census Bureau for 2020 is 172,706. The increased growth is evident in the increased demand for service at the county level.

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). Completed in 2012, is State Highway 130, a toll road built to divert traffic on Interstate Highway 35 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 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, or on the Commissioners Court webpage on the County's website www.GuadalupeTX.gov.

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, are 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. 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 most 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 provides funding for Emergency Medical Services (EMS), Volunteer Fire Departments, and Libraries. The County also has a new Fire Department that assist with mainly responding to emergency fires and assisting with emergency medical services.

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, who 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 the public hearing on the Proposed Budget. The County is required to adopt a final budget no later than the 25th day after the day the Proposed Budget is filed. 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 to 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, this comparison is presented in the Supplemental Non-Major Governmental Funds subsection of this report.

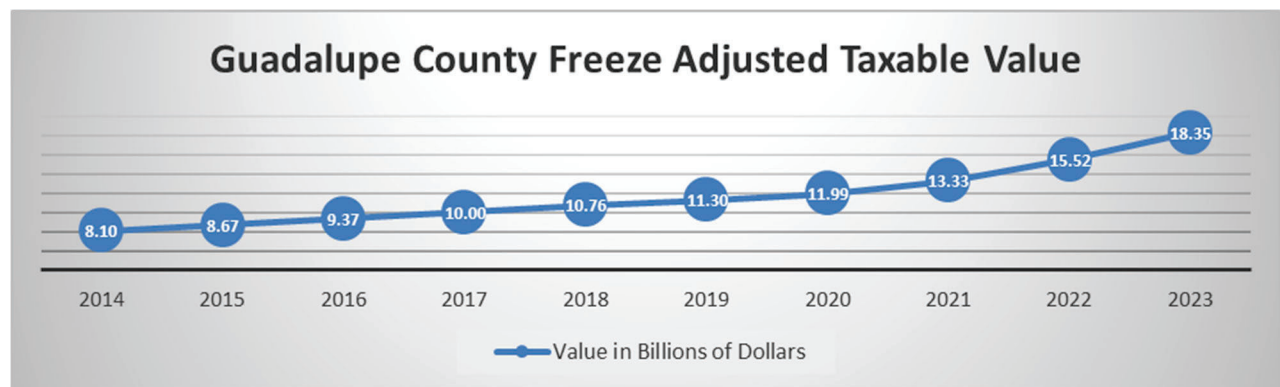
Factors Affecting Financial Condition

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 continues to transition from a primarily rural community to a suburban community servicing the San Antonio/Austin corridor. The population has grown by 94% since the 2000 census. The large-scale growth has moved from the northwest corridor of the County and continued up the northern part of the county and then south down State Highway 46 towards Seguin. A depleted inventory of homes, low interest rates, and the steady growth of people moving to the County, has led to an strong housing market in the County.

The impact of the COVID-19 pandemic and the Governor's Emergency Declaration had an unprecedented impact on the County's unemployment rate. While there was a significant uptick in the number of County residents working remotely, many of our residents whose jobs were dependent on face-to-face interactions with clients were particularly hard hit with furloughs and layoffs. Guadalupe County had a low unemployment rate until the COVID-19 pandemic began in March 2020. In April 2020 and May 2020, unemployment hit highs of 10.9% and 11.7% respectively, due to the restrictions on businesses and social distancing requirements implemented by order of the Texas Governor. By June more businesses were open, and in September 2020 unemployment was down to 6.0%. Unemployment continued to decrease and by September 2021 unemployment was down to 3.9%, much closer to pre-pandemic levels. In September 2024, unemployment was back to pre-pandemic levels at 3.6%, the County is better as of this period than the national unemployment rate of 4.1% or State of Texas unemployment rate at 4.1%. As of September 2024, the labor force figures for the County, as established by the Texas Workforce Commission, were at 91,013 of which 87,748 were currently employed.

Freeze adjusted taxable value has increased with both new construction as well as values increased values since 2014. The chart below is based on Freeze Adjusted Taxable Values submitted to the County by the Appraisal District each year in July and are used to calculate the property tax 'no new revenue rate'.



Growth continues in the County with more businesses and industry taking advantage of 'pro-business' economic development incentives. In 2015, Niagara Bottling broke ground on an \$85 million, 557,000-square-foot bottling plant and Tractor Supply was approved for an incentive package to build a 75,000 square foot facility for a regional distribution center.

In 2019, the Seguin Economic Development Corporation (SEDC) and the City of Seguin, announced that United Alloy is building a 200,000 square foot state-of-the-art manufacturing facility, which represents \$35 million in capital investment and about 100 new jobs. It also announced that Continental Structural Plastics, Inc. is building a new 200,000 square-foot composites manufacturing plant, slated to create 200 new jobs and \$65 million in capital investment.

In November of 2019, AW Texas officially broke ground in the City of Cibolo. This new business, a Japanese-based auto parts and technology company, will bring in about 900 full-time jobs and a \$400 million capital investment. The AW Plant, which will produce automatic and hybrid vehicle transmissions and supply Toyota's nearby plant in San Antonio, officially opened in September 2021.

In 2022 Tyson foods expanded its facility in Seguin to increase production capacity to meet the increasing demand for Tyson chicken. In 2023, Maruichi Stainless Tube Texas began construction of a 125,000 square foot state-of-the-art manufacturing facility in Seguin.

The economic outlook for Guadalupe County is cautiously optimistic for the near future. The impact of the pandemic on unemployment and new business, both large and small, within the County has presented a good economic outlook.

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. Guadalupe County has worked to improve and add to the building capacity for operations at the County. In 2017, the Commissioners Court moved forward with capital project planning, and purchased three additional properties for county use. The first property was a piece of property on Camp Street in Seguin located directly behind (south of) the Justice Center for a parking lot for the expanding court needs. The second piece of property, located on State Highway 78 in Schertz, was a former furniture store. This property will be used as an additional annex building on the west end of the County to house County offices. The third piece of property was 134 acres of land across the street from the Law Enforcement Center, which is located in Seguin on N. Guadalupe Street. This property will be used to house future County facilities, which the County will develop as it works to complete a master plan for its use.

During 2018, the County completed the major renovation of the Road and Bridge Central Shop Building and completed the roof replacement for the Juvenile Detention. It also began the request for proposal (procurement) process to replace the County's election equipment, completed in 2019. In 2019, the county started the actual renovation of the new Schertz Building on Highway 78, newly named the Schertz Service Center, and completed the project in 2020. Also in 2019, the County began the procurement process for the addition to, and a remodel of portions, the Law Enforcement Center and which also included plumbing renovations to the Juvenile Detention Facility. This project was completed at the of 2021.

Additionally in 2021, the County completed the replacement of the existing emergency radio communication system and selected a contractor for the addition to the Justice of the Peace, Precinct 1, which was completed in 2022. The new Veterans Service Center, which houses the County's Veterans Service Office as well as other services for veterans was completed in 2023. Also completed in 2023 was the Tax Office drive through at the County Financial Services building. The Development Center was completed in fiscal year 2024 and provides new offices for the Road & Bridge Department, County Engineer, and Environmental Health.

There are multiple major projects that are currently under development. In 2022, the County purchased a 7800 square foot building to house the County Elections department, and the building is currently in the renovation process. The County is working on the renovation of the Elbel Road building in Schertz. Additionally, the County is also moving forward with the design and procurement of the Emergency Operations Center and Fire Stations using federal grant funding, using State and Local Fiscal Recovery Funds authorized by the American Rescue Plan Act.

A major component of long-term financial planning is the funding of capital projects and maintenance of existing infrastructure with limited debt. The Commissioners Court continues to be very active in infrastructure development, including both maintaining level of roads and renovation and purchase of additional buildings to accommodate the needs of the growing population. Both previous and current Commissioners Courts have had a very conservative approach to funding major capital projects, using debt as a tool to finance said projects on a limited basis. As part of their fiscally conservative plans, they build fund balance to fund major projects.

The Commissioners Court continues to be active in economic development to insure and promote continued growth. Working with the local city economic development corporations to attract new industry to the area is continuing, and the prospect of continued growth in the local economy is very encouraging at this time.

Relevant financial policies. As sound financial management practice, members of the Commissioners Court emphasize maintaining a sufficient unassigned fund balance to assist in maintaining financial stability, funding for emergencies and major capital projects. As part of this plan, Guadalupe County has adopted a fund balance policy to ensure its long-term financial health. In the General Fund, the target reserve level is 20% of budgeted expenditures to provide stability and flexibility for the organization. The actual reserve level has exceeded this target for the current and previous fiscal years. As described in the accompanying Annual Comprehensive Financial Report document, the unassigned fund balance is \$45.6 million, or 56.3%, of the original budgeted General Fund revenues for the fiscal year ended September 30, 2024. It is planned that a portion of the current unassigned fund balance will be used for major capital projects in the budget years.

The County includes a separate "Contingency" line-item in the budget, which ensures that unexpected situations do not diminish our projected fund balances, keeping them at a healthy level. The County also maintains a fund that is considered for capital projects or other, large, one-time expenditures. The County created this fund by transfer of funds that represent some of the tax revenue derived from tipping fees and transferring of reserve funds.

Additionally, the county deposits idle cash into temporary investment vehicles in accordance with its formal investment policy. Temporary investments may include, among others, certificates of deposit, United States government agency securities, money market investment accounts, and local government investment pool facilities. During the year ended September 30, 2024, the county earned \$7,645,135 in interest. More information about the county's deposits and investments can be found in Note 2 – Deposits and Investments to the Financial Statements on pages 20-30 of this report.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Guadalupe County for the Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021, received for the eleventh consecutive year.

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

Acknowledgments. The preparation of this report would not have been possible without the efficient and dedicated work of Roxanne Canales, 1st Assistant County Auditor, and the professional services provide by our Independent Auditors, Weaver and Tidwell, LLP. We also wish to commend the county officials, department heads, and all members of the departments who assisted and contributed to the preparation of this report. Furthermore, it is important to recognize the members of the Commissioners Court for their interest and support in planning and conducting the financial operations of the County. I should also like to thank the District Judges of Guadalupe County for their unwavering support, enabling this office to perform its duties in a responsible and progressive manner. I am very honored to serve the citizens of this County and work with the outstanding officials and employees that help make Guadalupe County one of the best in Texas.

Request for information. This financial report is designated to provide an overview of the County's finances for individuals who are interested in this information. 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.

Respectfully submitted,



Kristen Klein, CPA
Guadalupe County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Guadalupe County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

Principal County Officials

Commissioners' Court

Kyle Kutscher
Gregory Seidenberger
Drew Engelke
Michael Carpenter
Stephen Germann

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

District Court

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

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

Elected County and Precinct Officials

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

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

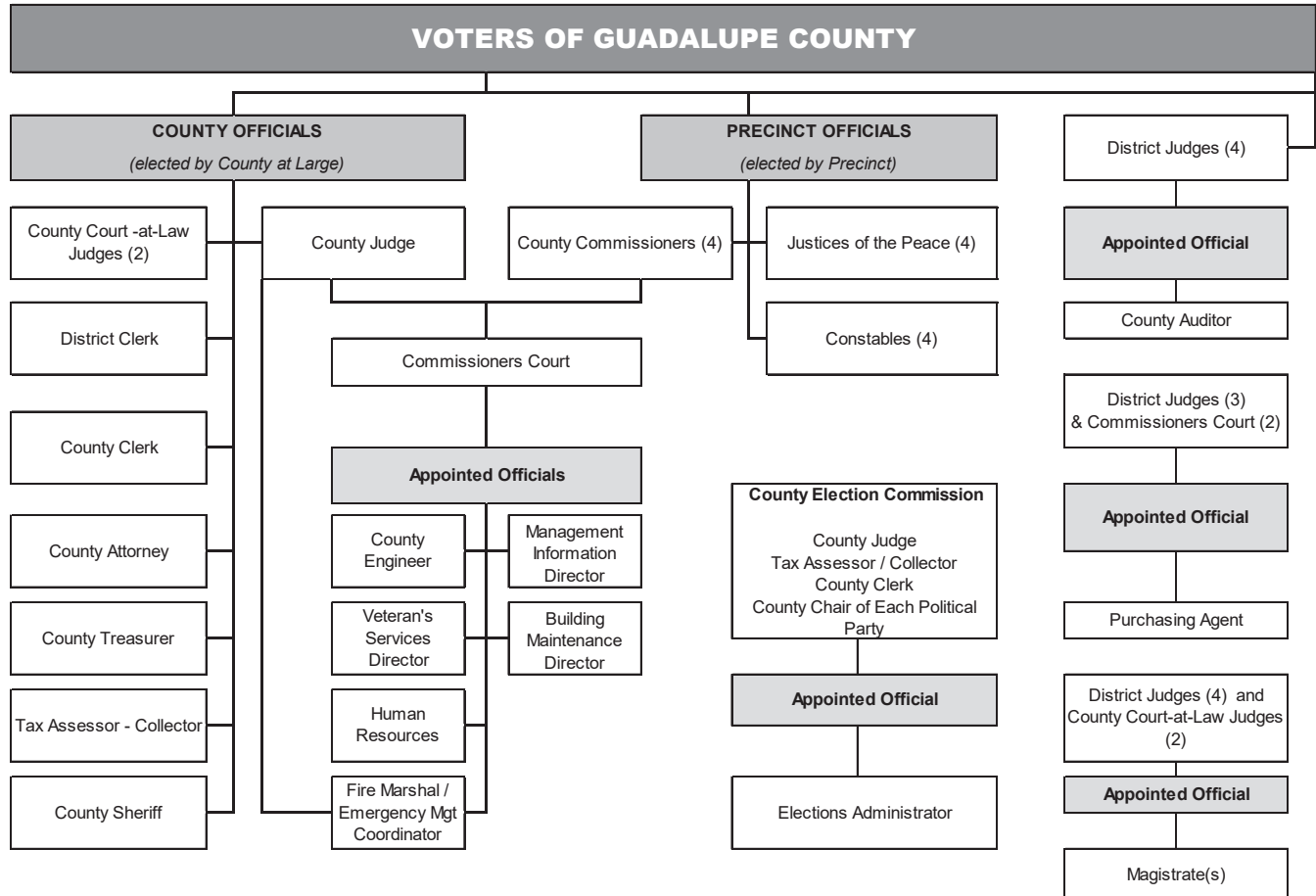
Appointed County Officials

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

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

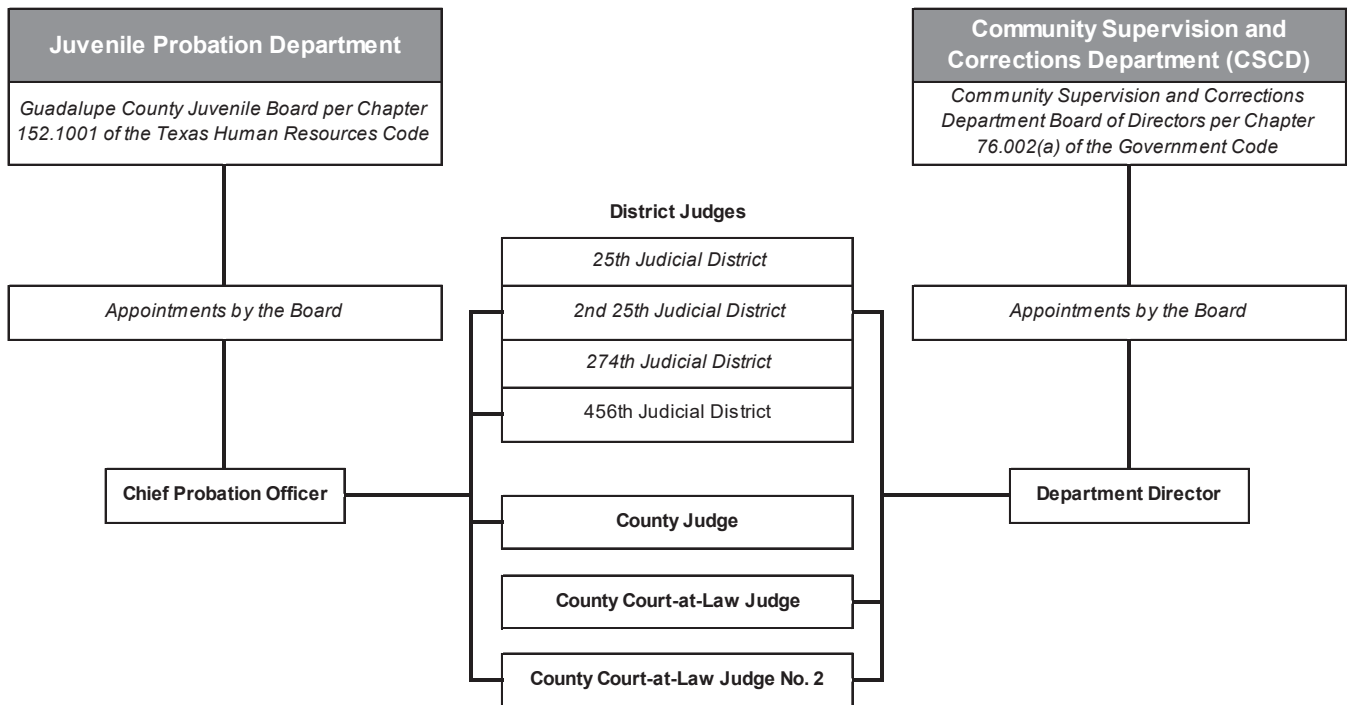
Guadalupe County Organizational Chart

GUADALUPE COUNTY ORGANIZATIONAL CHART



Guadalupe County Specialized Local Entities Organizational Chart

SPECIALIZED LOCAL ENTITIES ORGANIZATIONAL CHART



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Financial Section

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Independent Auditor's Report

To the Honorable County Judge and
Members of Commissioners Court
Guadalupe County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Guadalupe County, Texas (the County), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The County's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, infrastructure information, and pension and OPEB schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Honorable County Judge and
Members of Commissioners Court
Guadalupe County, Texas

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2025 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Austin, Texas
March 31, 2025

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Management's Discussion and Analysis

This section of Guadalupe County, Texas' (the "County") Annual Comprehensive Financial Report presents a narrative overview and comparative analysis of the financial activities of the County for the fiscal year ended September 30, 2024 and 2023.

Readers are encouraged to consider the information presented here in conjunction with the basic financial statements that immediately follow, along with the letter of transmittal, the accompanying notes to those financial statements, and other portions of the Annual Comprehensive Financial Report.

Financial Highlights

Government-Wide Financial Statements. The government-wide financial statements report financial information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The total government-wide assets and deferred outflow of resources of the County exceeded the liabilities at September 30, 2024 by \$239,059,616 (net position), an increase of \$26,851,363 from the previous year's net position.
- The net position is categorized as follows:
 - Restricted net position:
 - \$2,028,909 for county operations
 - \$155,772 for debt service
 - \$4,593,576 for public safety
 - \$9,591,426 for roads and bridges
 - \$2,457,788 for records management
 - \$3,359,126 for community services/programs
 - Net investment in capital assets is \$117,587,426
 - The remainder of \$99,285,593 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors
- Total revenue from all sources was \$121.1 million. The primary revenue sources for governmental activities were property (ad valorem) taxes (\$69.4 million), charges for services (\$16.1 million), and sales tax (\$16.4 million). These three revenue sources accounted for 57.3%, 13.3%, and 13.5% respectively, or 84.1% of total governmental activities revenues.
- Total expenses for governmental activities were \$94.3 million. The largest functional expenses were public safety (\$47.6 million), general government (\$19.4 million) and infrastructure and environmental (\$8.2 million).

Fund Financial Statements. The fund financial statements for governmental funds are presented using the current financial resources measurement focus and the modified accrual basis of accounting.

- As of September 30, 2024, the County governmental funds reported combined fund balance of \$113,015,218. This reflects an increase of \$11.7 million from the previous fiscal year. This increase is a combined result of an increase over budget in taxes, both property and sales, collected during the fiscal year due to better economic conditions, and a reduction in expenditures lower than the projected budget due primarily to personnel attrition and filling open position as well as the delay in receiving vehicles (not received by year-end).
- There is \$45,645,519, or 40.4% of the combined fund balances at September 30, 2024, available to meet the County's current and future needs (unassigned fund balance).
- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the general fund was \$74,384,354, or approximately 82.6% of total general fund final budget expenditures and operating transfer out.

Overview of the Financial Statements

This annual report consists of three parts—management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.
- The *governmental funds statements* tell how *general government* services were financed in the *short term* as well as what remains for future spending.
- *Proprietary fund statements* offer *short-term* and *long-term* financial information about the activities the government operates *like businesses*, such as self-funded employee medical insurance.

Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

Government-Wide Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business and, accordingly, to provide information about the County as a whole, presenting both an aggregate current view of the County's finances and a longer-term view of those assets. They present the financial picture of the County from an economic resource measurement focus using the accrual basis of accounting.

The *statement of net position* includes all of the government's assets, deferred outflows of resources, liabilities, and deferred inflow of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that are expected to result in cash flows in future fiscal periods, such as revenues pertaining to uncollected taxes and earned but unused vacation leave.

The two government-wide statements report the County's net position and how they have changed. Net Position — the difference between the County's assets and deferred outflows of resources versus the liabilities and deferred inflow of resources— is one way to measure the County's financial health or *position*.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base.

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as general government, judicial, public safety, infrastructure, etc. Property taxes and charges for services finance most of these activities.

Fund Financial Statements. The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The County establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following types of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Internal service funds* – These are used to report activities that provide supplies and services for the County's other programs and activities.
- *Fiduciary funds*—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Notes to the Financial Statements. The information reported in the notes to the financial statements provides additional disclosures necessary to understand the data presented in the government-wide and fund financial statements.

Financial Analysis of the County as a Whole

Statement of Net Position. The table below compares the County's net position for the past two years. (Note: The County does not have any business-type activities.)

COMPARATIVE SCHEDULE OF NET POSITION

September 30, 2024 and 2023

Amount in (000's)

	Primary Government Governmental Activities	
	2024	2023
Current and other assets	\$ 155,637	\$ 148,329
Capital assets, net	131,076	119,688
Total Assets	286,713	268,017
Deferred outflow of resources	6,276	10,100
Long-term liabilities	19,021	26,550
Other liabilities	32,839	36,993
Total Liabilities	51,860	63,543
Deferred inflow of resources	2,069	2,366
Net Position:		
Net investment in capital assets	117,587	106,435
Restricted	22,187	18,165
Unrestricted	99,286	87,608
Total Net Position	\$ 239,060	\$ 212,208

The County's assets and deferred outflows of resources exceeded liabilities by \$239.0 million at the close of the current fiscal year. Of this amount, \$117.6 million represents the portion the County has invested in capital assets (e.g., land, buildings, machinery, equipment, and subscriptions) net of accumulated depreciation and amortization less any outstanding debt used to construct or acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these funds are not available for future spending.

An additional portion, \$22.2 million, of the County's net position is restricted. Of this \$155,772, represents funds that are restricted to the Debt Service Fund. These proceeds are raised from property taxes and are restricted for payment of the long-term debt (certificates of obligation and bonds) owed by the County. Additionally, \$9.6 million is restricted for Road and Bridge, \$4.6 million is restricted for Public Safety, \$2.5 million is restricted for Records Management, \$3.4 million for Community Service, and \$2.0 million for county operations.

Overall, the County's financial position has improved. The County has worked to improve infrastructure and capital equipment using unrestricted cash reserves. This is important because the County has a growing population and increased demand on its resources. This is reflected in the increase in the net investment in capital assets and increase in total net position.

Statement of Activities

The Table below indicates changes in net position for governmental activities for the past two years.
(Note: The County does not have any business-type activities.)

COMPARATIVE SCHEDULE OF CHANGES IN NET POSITION

For the Years Ended September 30, 2024 and 2023

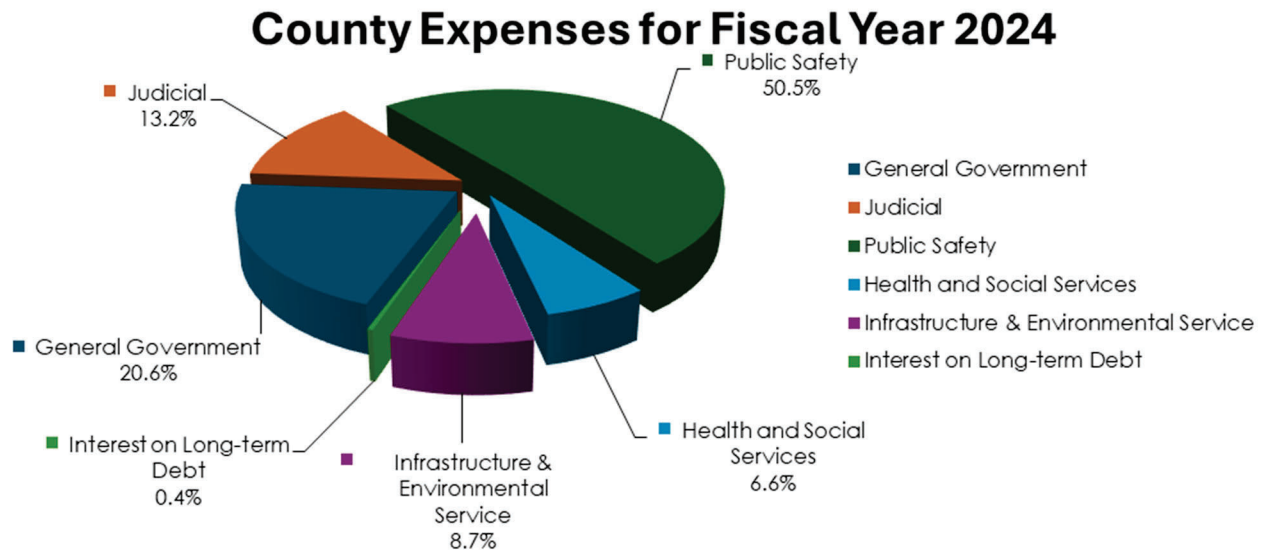
Amount in (000's)

	Primary Government Governmental Activities		Increase / (Decrease)
	2024	2023	Amount
Revenues			
Program Revenues:			
Charges for services	\$ 16,134	\$ 14,997	\$ 1,137
Operating grants and contributions	10,618	6,091	4,527
General Revenue			
Property taxes	69,371	65,441	3,930
Sales and use taxes	16,412	15,241	1,171
Earnings on investments	7,645	4,901	2,744
Miscellaneous	972	945	27
Gain on disposal of capital assets	(27)	118	(145)
Total Revenues	121,125	107,734	13,391
Expenses			
Program Expenses			
General government	19,437	22,502	(3,065)
Judicial	12,403	8,202	4,201
Public safety	47,615	35,973	11,642
Health and social services	6,269	6,476	(207)
Infrastructure and environmental services	8,212	8,821	(609)
Interest on long term debt	336	127	209
Total Expenses	94,273	82,101	12,172
Change in Net Position	26,851	25,633	1,218
Net Position, Beginning	212,208	186,575	25,633
Net Position, Ending	\$ 239,059	\$ 212,208	\$ 26,851

Expenses. The total cost of all programs and services was \$94.3 million. Public Safety, Judicial, and Interest on Long Term Debt increased over the FY 2023 expenses, by 32.4%, 51.2% and 164.6% respectively. General Government, Infrastructure and Environmental Services, and Health and Social Services decreased compared to FY 2023, 13.6%, 6.9% and 3.2% respectively.

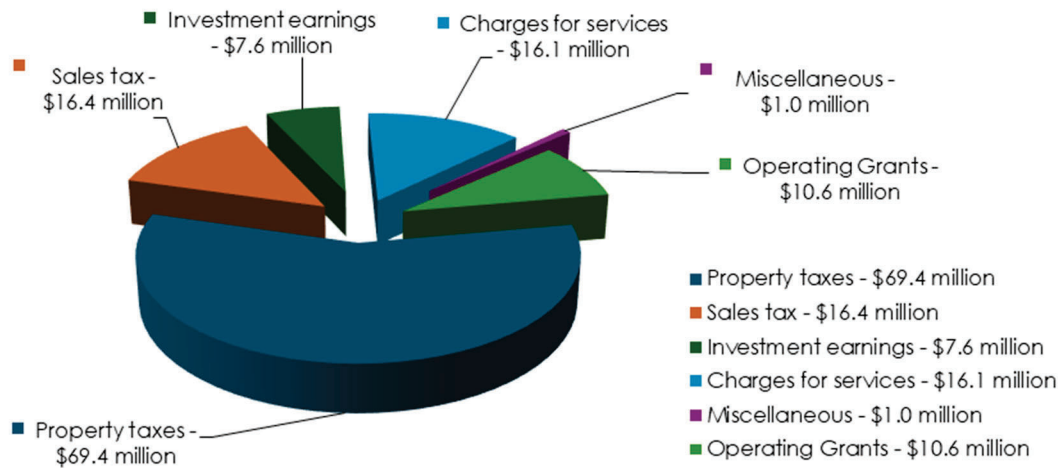
Increases in functions: The increase in Public Safety and Judicial increased due to the increase in additional personnel and pay increases for Law Enforcement.

Decreases in functions: Health and Social Services decreased due to the timing of equipment purchases. Infrastructure & Environmental Services decreased due to attrition in the Road & Bridge department and reduction in equipment purchased in FY 2024. Reduction in Health and Social Services was a result of reduced minor changes in operations and services costs.



- **General Government** includes the general administration, County Judge, Commissioners Court, Auditor's Office, County Treasurer, Tax Assessor Collector, Elections Administration, Purchasing, MIS, Human Resources, and Building & Maintenance.
- **Public Safety** includes the Sheriff's office, Constables, County Jail Juvenile Detention Service, Fire Protection, Fire Marshall/Emergency Management, Fire Department and County's expenses related to the Department of Public Safety
- **Judicial** includes the judicial branch (justice, county and district courts) and Juvenile Probation
- **Infrastructure and Environmental Services** includes the Road and Bridge department, Environmental Health Department, Citizens' Collection Stations, Soil Conservation and the County Engineer department added in 2023.
- **Health and Social Services** includes EMS, indigent health care, Veteran's Services Officer, Senior Volunteers, Animal Control, and Agriculture (AgriLife) Extension Service

County Revenues for Fiscal Year 2024



Revenues. The County's total revenues were \$121.1 million. A significant portion, 57.3% of the County's revenue comes from property taxes. Other revenue sources include charges for services 13.3%, sales tax 13.5%, and 8.8% from grants and contributions.

Sales and use tax collections for the fiscal year were \$16.4 million. During fiscal year 2024, sales tax collections compared to the prior year increased by increased by 7.7%. The increase is general Sales and Use Tax collections with the significant increase costs of goods and services. Property tax revenue increased by \$3.9 million, an increase of 6.0%. The increase comes from a combination of the 2.0% increase over the 'No New Revenue Tax Rate', the new property on the tax rolls, the conversion of agriculture property to residential or commercial property, and other changes in the tax roll attributable to the population growth in the County and the continued increase of new businesses to the area. Additional revenue came from an increase in investment income/interest, as this revenue increased 56.0% over the previous year, an additional \$2.7 million. The Federal Reserve raised interest rates seven times in 2022 and four times in 2023, while the federal funds rate remained level for most of 2024 the County benefited greatly as investments came due, they were renewed and invested at the higher interest rates.

Changes in Net Position. The table below presents the cost of each of the County's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by state revenues as well as local tax dollars. (Note: The County does not have any business-type activities.)

NET COST OF SELECTED COUNTY FUNCTIONS

For the Years Ended September 30, 2024 and 2023

Amount in millions

	2024			2023		
	Expenses	Revenues	Net Cost of Services	Expenses	Revenues	Net Cost of Services
General government	19.4	8.1	(11.4)	22.5	7.1	(15.4)
Judicial	12.4	3.8	(8.7)	8.2	3.4	(4.8)
Public safety	47.6	10.8	(36.8)	36.0	6.3	(29.7)
Health and social services	6.3	1.7	(4.5)	6.5	1.6	(4.9)
Infrastructure and environmental services	8.2	2.4	(5.8)	8.8	2.8	(6.0)

The cost of all governmental activities this year was \$94.3 million.

- However, the amount that our taxpayers paid for these activities through property taxes was \$69.4 million and \$16.4 million through sales tax.
- The cost paid by those who directly benefited from the programs was \$16.1 million.
- The total received by the County for grants and contributions was \$10.6 million.

Financial Analysis of County's Funds

As of September 30, 2024, the County's governmental funds reported a combined ending unassigned fund balance of \$45.6 million and are available for spending at the County's discretion. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The remainder of the fund balances are categorized as non-spendable (\$859,545), restricted (\$22,012,499), committed (\$27,229,000), or assigned (\$17,268,655) to reflect the varying levels of liquidity.

At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$113.0 million, an increase of \$11.7 million in comparison with the prior year. This increase is reflected in the increase of the committed fund balance and the assigned fund balance.

The County's major general governmental funds are contained in the General Fund, Road and Bridge Fund, Capital Projects Fund, and the Recover Funds Grant.

General Fund. The General Fund is the chief operating fund of the County. The total fund balance for general fund was \$75.8 million, which is an increase of \$7.4 million from September 30, 2023.

The unassigned portion of the General Fund's fund balance is \$45.6 million, a decrease of \$10.5 million. The decrease in unassigned fund balance is due primarily to an increase in planned projects and transportation needs with the increase of which funds were committed, committed funds increased from \$10.0 to \$27.2 million. The fund balance overall, increased because of strong collection of property taxes and sales tax and lower expenses, primarily due to lower personnel costs than budgeted (unfilled positions and employee attrition).

The budget for FY 2024 was prepared during the summer of 2023, and sales tax was budgeted with an increase of 14%, or \$1.6 million, however, actual collections exceeded this increase. Online shopping along with the increased costs for goods and services substantially increased sales tax, not just above the budget, but above the prior year's collections.

General Fund expenditures, compared to the amended budget, were under budget by \$5.7 million. Of this amount, \$2.7 million reflects unused personnel costs attributable to the difficulty in filling certain positions in the County, especially law enforcement and dispatch position at the Sheriff's office. Under operations, were \$5.7 million under budget, significant factors were indigent health care being \$.9 million less than anticipated and in capital outlay, the Sheriff's office did not receive almost \$1.0 million in vehicles and the equipment to outfit the law enforcement vehicles that did not come in until Fiscal Year 2025 (these funds are included in the General Fund assigned balance and are attributable to the increase over Fiscal Year 2023).

Additionally, accounting for the Government Accounting Standards Board Statement No. 96 (GASB Statement No. 96), *Subscription-Based Information Technology Arrangements*, added \$2.9 million in expenditures and corresponding revenue in other financing sources.

Non-spendable fund balance consists of inventories and prepaid amounts. Restricted includes restricted cash and unspent proceeds from legislative mandated special fees. Unrestricted fund balance, which includes committed, assigned, and unassigned fund balances, totaled \$74,384,354 in the General Fund.

As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total general fund expenditures. The target budgetary fund balance is 20% (2 ½ months) of operating expenditures, this year's unassigned fund balance equals 54.2%, or 6.5 months of operating revenue, of the fiscal year 2024 total General Fund (General Fund, and 'rollup funds') original expenditures budget as adopted on September 5, 2023.

At September 30, 2024, the General Fund reported revenues of \$88,900,316, an increase of \$7,170,861 or about 8.8% over the prior year. This increase is mainly attributable to an additional investment income of \$2.4 million, property taxes of \$3.2 million and sales and use taxes of \$1.2 million.

The chart below shows the ½ cent sales tax (which does not include hotel occupancy tax or sales tax on boat sales which are remitted separately by the State of Texas from retail sales) from 2015 to 2024. However, with the downturn in oil prices in August of 2014 and the resulting business decline in the Eagle Ford Shale, sales tax in 2015 through 2017 slowed dramatically. Sales picked up significantly for 2019 due to the impact of federal court case South Dakota v. Wayfair (which allows sales tax collections on interstate purchases) and began impacting the county with increased sales tax collection later in 2019 and forward. This change as well as a significant increase in online purchasing, resulted in a substantial increase in sales from 2020 through 2022 (Note: For online sales point of delivery is the location that sales tax is assessed versus residents travel to retail establishment outside of the County). Sales tax was also boosted by the use for multiple federal stimulus funds to local residents. Sales tax collections continued with moderate to good increases for 2023 and 2024, because of a stabling local economy.

General Sales and Use Tax Collections

Fiscal Year	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Collections (in millions)	\$7.21	\$7.37	\$7.30	\$7.70	\$8.16	\$9.10	\$10.70	\$13.20	\$14.19	\$15.40
Percentage increase / decrease from prior year	0.50%	2.20%	-1.90%	6.50%	6.00%	11.50%	17.90%	23.40%	7.50%	8.52%

From March 2022 through July 2023, the Federal Reserve increased interest rate eleven (11) times. The interest rates, as of year-end, were at the high level since 2001 and have greatly affected interest income. In 2024, earnings on investments increased to \$6,676,561, which is an increase from the prior year of 57.4%.

General Fund Interest Income

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
\$ 208,975	\$ 367,306	\$ 429,577	\$ 689,593	\$1,234,900	\$1,351,556	\$ 827,799	\$1,024,165	\$4,241,779	\$6,676,561

Expenditures in the General Fund increased by approximately \$9.6 million or about 14.9% over the prior year. There was an across the board pay increase of 3%. Additionally, certain classes of employees (Law Enforcement, Detention Officers, and the Fire Department) received additional pay increases and thirteen (13) new positions created.

Road and Bridge Fund. The Road and Bridge Fund is the primary fund responsible for maintaining County roads. At the end of the current fiscal year, the restricted fund balance in the Road and Bridge Fund was \$9.4 million, an increase from the previous fiscal year of \$2,163,185 or 30.1 %. Road projects were not completed for multiple reasons, including short staffing, and \$2.5 million in road materials (base materials, surfacing materials, and seal coating) was not used.

Capital Projects Fund. The Capital Projects Fund is the primary fund responsible for major capital projects. The County, since borrowing \$8.5 million in 2020, has budgeted current reserves to pay for all major capital projects (construction and/or renovation of buildings, purchase of land, and major transportation projects).

General Fund Budgetary Highlights

The legal level of budgetary control of the General Fund is the level at which the budget is adopted; that is, the budget is adopted by department and in total according to five major categories:

- Personnel Services
- Operations
- Controlled Assets
- Other Services
- Capital Outlay

The final amended budget for expenditure appropriations, not including budgeted transfers out, was \$80.1 million, or \$3.7 million more than the original approved budget. Actual expenditures, excluding budgeted transfers out, were \$74.4 million, or 7.1% less than the final budget. By State law, the County Auditor is charged with strictly enforcing the laws regarding county finances, which requires the Commissioners Court to spend county funds only in strict compliance with the budget, except in an emergency. The largest variable, as discussed above, was personnel costs.

General Fund revenues exceeded the amended budget by \$7,310,925. The main factors are investments exceeded budget by \$4.4 million, general sales and use tax exceeded budget by \$2.4 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

At the end of 2024, the County had invested \$131.1 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. This amount represents a net increase (including additions and deductions) of \$11.4 million or 9.5% percent more than the previous year.

The County was progressing with major construction projects on the renovation of the Schertz Building (Elbel Road) and the purchase of the Marion building (former Guadalupe Valley Special Utility buildings), as well as a major transportation project (Cordova Road reconstruction project). New projects include the remodel and renovation of the new elections building (former USDA building on Highway 123).

COUNTY'S CAPITAL ASSETS
September 30, 2024 and 2023
In million dollars

	Governmental Activities	
	2024	2023
Land	\$ 4.7	\$ 4.4
Infrastructure – roads	46.1	44.4
Infrastructure – bridges	4.6	3.4
Buildings and improvements	88.0	79.7
Constructions in progress	5.2	8.3
Furniture and equipment	33.5	27.6
Right-to-use-asset - subscriptions	6.6	3.5
Totals at historical cost	188.7	171.2
Total accumulated depreciation and amortization	(57.6)	(51.5)
Net Capital Assets	\$ 131.1	\$ 119.7

The County has elected to report infrastructure using the depreciation method for the bridges and the “Modified Approach,” as defined by the Government Accounting Standards Board Statement No. 34, for reporting the 628 county roads miles, right-of-way, and culverts.

In order to meet the requirements of the “Modified Approach,” the Guadalupe County Road and Bridge Department performs condition assessments of county roads continually throughout the year and evaluates and prioritizes the results annually. The condition of the road pavement is measured using the Pavement Condition Ratings and Images (PCR) management system, which is based on a weighted average of six distress factors found in pavement surfaces.

The County has made a commitment to incur the maintenance expenses necessary to preserve 80% of its road system at a good (3.3) or better condition level, on a scale of zero to five with five as the highest. For the 2024 fiscal year, the County had 98.0% of the County paved roads at this level or above, which is above last year's at 97.6%. The County has maintained the roads at or above 90% for the previous five years. Actual costs of maintenance for 2024 increased due to increased cost of construction materials (both base materials and oil-based emulsion products), use of contract (private) construction contractors. More detailed information on capital assets can be found in the notes to the financial statements (Note 4 – Capital Assets) and the Infrastructure Assets (Roads) Under the Modified Approach in the Required Supplementary Information after the Notes.

Capital Projects/Expenditures for FY2025

The County’s fiscal year 2025 Capital Projects estimates spending \$13.8 million in County funds for major construction projects as follows:

- \$ 3,000,000 – Elections building remodel (former USDA building)
- \$ 2,500,000 – Remodel of Schertz Building (Elbel Rd, Schertz)
- \$ 2,000,000 – Law Enforcement Center (major roof coating, A-Hall renovation, roof repair)
- \$ 2,000,000 -- Marion Building (Remodel / update)
- \$ 2,000,000 – Land
- \$ 1,074,000 – Major Transportation Projects
- \$ 855,000 – Jail Generator Replacement ordered in FY24 but completed
- \$ 326,000 -- Schertz Service Center (Hwy 78 building, replace flooring)

The construction projects are multi-year projects. The major transportation project match is to leverage funds and priority levels with major infrastructure projects (roads, bridges, and right-of-ways) with the State of Texas Department of Transportation.

In addition to these projects, there are additional major projects of \$19.4 million using federal grant funds from the American Rescue Plan Act, Coronavirus State and Local Fiscal Recovery Funds (SLFRF). These projects, also multi-year projects, are as follows:

- \$ 12,000,000 – Emergency Response Centers and Equipment
- \$ 5,000,000 – Emergency Operation Center and Warehouse
- \$ 1,000,000 – Land
- \$ 873,673 – Fire Trucks (3)
- \$ 500,000 – Radio Communication Tower for Emergency Response

Long-Term Debt. At year-end the County had \$8.0 million in bonds and notes outstanding as shown in the table below.

COUNTY’S BOND AND NOTES OUTSTANDING
September 30, 2024 and 2023
In millions of dollars

	Governmental Activities	
	2024	2023
2017 Tax Notes	\$ -	\$ 2.4
2020 Tax Notes	8.0	8.2
	<u>\$ 8.0</u>	<u>\$ 10.6</u>

The total principal amount of long-term debt outstanding, for the one outstanding debt issues was \$8,015,000 as of September 30, 2024.

Note: More detailed information on long-term debt can be found in the notes to the financial statements (Note 5 – Long-Term Liabilities).

Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective, and economic uses of the County's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the Commissioners Court sets the direction of the County, allocates its resources, and establishes its priorities.

The following economic factors and others were taken into consideration when preparing the county's budget for the 2025 fiscal year.

- The County continues to enjoy growth in various demographic areas as the economy improves.
- Increase in the taxable assessed value as a percentage of estimated actual value and resulting increases in property assessments will continue to affect the County's real property tax base. The taxable value certified July 25, 2024 (used for the FY25 budget preparation) is estimated to be up \$2.2 billion or 11.8% higher from the values certified July 22, 2023 for the FY24 Budget.
- The County's unemployment rate as of September 2024 was 3.6%, which is a slight increase from a rate of 3.4% one year ago. The County's rate is favorable to the state's average unemployment rate of 4.1%.
- The population of the County was 172,706 in 2020, which is an increase of 31.3% since the Census of 2010 estimated at 131,533, with the US Census Bureau estimate at 195,166 in 2024.
- The median household income for 2023 was \$93,776 and is expected to continue to rise as average wages continue to increase.
- The County will continue with renovations and improvements among various buildings.
- The Commissioners Court approved a \$167.8 million budget for the 2025 fiscal year, which is \$14.6 million more than the 2024 fiscal year.

The overall tax rate established for the fiscal year 2025 budget is \$0.3167 per \$100 of assessed valuation, which is the higher than the "No New Revenue Rate" of \$0.3105 per \$100 of assessed valuation by 2.0% and under the voter approval tax rate of \$0.4640 per \$100 of assessed valuation. The rate is also lower than the previous year of \$0.3231, due to the rate adjustment (lower) due to the increase in appraised values.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Office at:

Office of County Auditor
Finance Building
Guadalupe County
307 W. Court, Suite 205
Seguin, Texas 78155
(830) 303-8855

Basic Financial Statements

The basic financial statements include integrated sets of financial statements as required by the GASB.

The sets of statements include:

- Government-wide financial statements
- Fund financial statements
 - Governmental funds
 - Proprietary (Internal Service) funds
 - Fiduciary funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

Guadalupe County, Texas

Statement of Net Position

September 30, 2024

	Primary Government Governmental Activities
ASSETS	
Cash and investments	\$ 148,238,978
Receivables	
Taxes, net	1,774,472
Other	4,714,459
Prepaid items	637,586
Inventory	271,959
Capital assets, not being depreciated/amortized	
Land	4,699,002
Infrastructure - roads	46,113,488
Construction in progress	5,239,457
Capital assets, net of accumulated depreciation and amortization	
Furniture and equipment	14,058,670
Buildings and improvements	52,808,193
Infrastructure - bridges	3,617,977
Right-to-use asset - subscriptions	4,538,983
Total assets	286,713,224
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflow - OPEB	546,600
Deferred outflow - pension	5,729,399
Total deferred outflow of resources	6,275,999
LIABILITIES	
Accounts payable and accrued expenses	8,178,862
Accrued payroll	3,042,052
Unearned revenues	21,491,562
Accrued interest payable	126,186
Noncurrent liabilities:	
Due within one year	4,762,323
Due in more than one year	9,612,864
OPEB Liability	2,680,644
Net pension liability	1,965,617
TOTAL LIABILITIES	51,860,110
DEFERRED INFLOW OF RESOURCES	
Deferred inflow - OPEB	2,050,414
Deferred inflow - pension	19,083
Total deferred inflow of resources	2,069,497
NET POSITION	
Net investment in capital assets	117,587,426
Restricted for	
County operations	2,028,909
Debt service	155,772
Road and bridge	9,591,426
Records management	2,457,788
Public safety	4,593,576
Community services/programs	3,359,126
Unrestricted	99,285,593
TOTAL NET POSITION	\$ 239,059,616

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Activities

For the Fiscal Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government
				Governmental Activities
PRIMARY GOVERNMENT				
Governmental activities				
General government	\$ 19,437,305	\$ 7,834,271	\$ 219,676	\$ (11,383,358)
Judicial	12,403,459	2,120,297	1,631,690	(8,651,472)
Public safety	47,615,056	3,634,739	7,189,886	(36,790,431)
Health and social services	6,269,049	335,199	1,407,183	(4,526,667)
Infrastructure and environmental services	8,212,308	2,209,468	169,516	(5,833,324)
Interest on long-term debt	336,103	-	-	(336,103)
TOTAL PRIMARY GOVERNMENT	\$ 94,273,280	\$16,133,974	\$10,617,951	(67,521,355)
GENERAL REVENUES				
				69,370,884
Property taxes, penalties, and interest				16,411,820
Sales and use taxes				7,645,135
Unrestricted earnings on investments				(26,721)
Loss on sale of capital assets				971,600
Miscellaneous				
Total general revenues				94,372,718
Changes in net position				26,851,363
Net position, beginning				212,208,253
NET POSITION, ending				\$ 239,059,616

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Balance Sheet Governmental Funds September 30, 2024

	General Fund	Road and Bridge Fund	Capital Projects Fund	Recovery Funds Grant	Total Nonmajor Funds	Total Governmental Funds
ASSETS						
Cash and equivalents	\$ -	\$ 6,722,112	\$ 5,906,597	\$ 23,441,951	\$ 10,457,240	\$ 46,527,900
Investments	77,521,279	3,959,534	10,000,000	-	2,008,470	93,489,283
Taxes receivable, net	1,452,203	251,694	-	-	70,575	1,774,472
Other receivables	3,152,063	70,485	-	-	379,764	3,602,312
Due from other funds	1,582,740	-	815,099	-	91,406	2,489,245
Inventory	-	244,272	-	-	27,687	271,959
Prepaid items	570,776	2,510	8,000	-	6,300	587,586
TOTAL ASSETS	\$ 84,279,061	\$ 11,250,607	\$ 16,729,696	\$ 23,441,951	\$ 13,041,442	\$ 148,742,757
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 3,729,672	\$ 950,070	\$ 962,875	\$ 672,823	\$ 713,182	\$ 7,028,622
Accrued wages and benefits	2,550,900	170,420	-	-	319,928	3,041,248
Due to other funds	815,099	179,646	-	1,391,866	102,634	2,489,245
Unearned revenue	2,020	112,279	-	21,377,263	-	21,491,562
Total liabilities	7,097,691	1,412,415	962,875	23,441,952	1,135,744	34,050,677
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,373,090	237,023	-	-	66,749	1,676,862
Total deferred inflows of resources	1,373,090	237,023	-	-	66,749	1,676,862
FUND BALANCES						
Nonspendable						
Inventories	-	244,272	-	-	27,687	271,959
Prepays	570,776	2,510	8,000	-	6,300	587,586
Restricted	853,150	9,354,387	-	-	11,804,962	22,012,499
Committed	27,229,000	-	-	-	-	27,229,000
Assigned	1,509,834	-	15,758,821	-	-	17,268,655
Unassigned	45,645,520	-	-	(1)	-	45,645,519
Total fund balances	75,808,280	9,601,169	15,766,821	(1)	11,838,949	113,015,218
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 84,279,061	\$ 11,250,607	\$ 16,729,696	\$ 23,441,951	\$ 13,041,442	\$ 148,742,757

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Reconciliation of the Balance Sheet to the Statement of Net Position September 30, 2024

TOTAL FUND BALANCE, GOVERNMENTAL FUNDS

\$ 113,015,218

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the statements of net position.

131,075,770

Property taxes receivable have been levied and are due this year, but are not available soon enough to pay for the current period's expenditures. These property taxes and related penalty and interest amounts (net of allowance for uncollectible accounts) are reported in the governmental activities.

1,676,862

Some employee benefit related liabilities, and related accounts, are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:

Compensated absences	(1,741,651)
Other post-employment benefit obligation (OPEB)	(2,680,644)
Net pension liability	(1,965,617)
Deferred inflow of resources - pension	(19,083)
Deferred outflow of resources - pension	5,729,399
Deferred inflow of resources - OPEB	(2,050,414)
Deferred outflow of resources - OPEB	546,600

Long-term debt and related accounts is not due and payable using available resources and is not recorded in the fund financial statements, but are reported in the governmental activities in the statement of net position. These items include:

Bonds payable	(8,015,000)
Accrued interest on bonds payable	(10,673)
Subscription payable	(4,510,469)
Accrued interest on subscriptions payable	(115,513)

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

7,037,684

Outstanding receivables for the District and County Clerks are not considered a current financial resource and therefore not represented in the fund statements.

1,087,147

GOVERNMENTAL ACTIVITIES NET POSITION

\$ 239,059,616

Guadalupe County, Texas

Statement of Revenues, Expenditures, and

Changes in Fund Balances

Governmental Funds

For the Fiscal Year Ended September 30, 2024

	General Fund	Road and Bridge Fund	Capital Projects Fund	Recovery Funds Grant	Total Nonmajor Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 56,120,983	\$ 10,779,374	\$ -	\$ -	\$ 2,649,875	\$ 69,550,232
Sales and use taxes	15,434,911	-	-	-	-	15,434,911
Other taxes	2,909,196	2,041,992	-	-	534,072	5,485,260
Licenses and permits	338,129	5,900	-	-	2,195	346,224
Intergovernmental	2,471,079	169,516	-	5,770,824	2,624,398	11,035,817
Charges for services	2,826,623	-	-	-	3,336,707	6,163,330
Fines and forfeitures	933,134	188,228	-	-	278,420	1,399,782
Earnings on investments	6,676,561	527,234	-	-	56,134	7,259,929
Miscellaneous	1,189,700	24,322	-	-	22,132	1,236,154
Total revenues	88,900,316	13,736,566	-	5,770,824	9,503,933	117,911,639
EXPENDITURES						
Current						
General government	14,496,699	-	1,607,905	-	289,437	16,394,041
Judicial	9,865,467	-	-	-	2,965,836	12,831,303
Public safety	35,258,426	-	-	4,561,499	5,568,354	45,388,279
Infrastructure and environmental services	390,397	9,867,598	-	-	18,030	10,276,025
Health and social services	6,177,544	-	-	-	28,001	6,205,545
Capital outlay	7,014,101	1,717,973	3,715,376	1,209,326	530,456	14,187,232
Debt service						
Principal	1,056,715	-	-	-	2,595,000	3,651,715
Interest and fiscal charges	139,885	-	-	-	88,313	228,198
Total expenditures	74,399,234	11,585,571	5,323,281	5,770,825	12,083,427	109,162,338
Excess (deficiency) of revenues over (under) expenditures	14,501,082	2,150,995	(5,323,281)	(1)	(2,579,494)	8,749,301
OTHER FINANCING SOURCES (USES)						
Transfers in	18,676	-	5,242,600	-	4,755,836	10,017,112
Transfers out	(9,998,436)	-	(18,676)	-	-	(10,017,112)
Subscriptions	2,924,129	-	-	-	-	2,924,129
Total other financing sources (uses)	(7,055,631)	-	5,223,924	-	4,755,836	2,924,129
Net change in fund balances	7,445,451	2,150,995	(99,357)	(1)	2,176,342	11,673,430
Fund balances, beginning	68,362,829	7,450,174	15,866,178	-	9,662,607	101,341,788
FUND BALANCES, ending	\$ 75,808,280	\$ 9,601,169	\$ 15,766,821	\$ (1)	\$ 11,838,949	\$ 113,015,218

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 2024

NET CHANGE IN FUND BALANCES, TOTAL GOVERNMENTAL FUNDS	\$ 11,673,430
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Adjustments for the Statement of Activities:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. Additionally, disposal of capital assets is not recorded in the fund statements. These items, net of disposals, include:

Current year capital outlay and contributed capital	15,078,656
Current year subscription outlay	3,170,653
Current year depreciation and amortization expense	(6,834,985)
Net book value of current year disposals	(26,720)

Revenues that do not provide current financial resources are not reported as revenues in the governmental funds. These items include:

Change in District and County Clerk receivables	45,125
Change in unavailable property tax	(183,451)

Proceeds from issuance of long-term debt are recognized as other financing sources in the governmental funds, but are treated as an increase in liabilities in the governmental activities.

Subscription payable	(2,924,129)
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The repayment of principal of long-term debt, and related interest, consumes the current financial resources of governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Debt related accounts not recorded in the fund statements are also amortized in the governmental activities' statement of activities. Changes in these items include:

Repayment of bond principal	2,595,000
Repayment of subscription payable principal	1,056,715
Change in accrued interest	(31,069)

Some employee related expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These items include:

Change in compensated absences	(121,736)
Change in net pension liability	7,210,446
Change in deferred inflow of resources - pension	19,085
Change in deferred outflow of resources - pension	(3,977,762)
Change in OPEB liability	(298,566)
Change in deferred inflow of resources - OPEB	277,443
Change in deferred outflow of resources - OPEB	153,490

Internal Service funds are used by management to charge the costs of employee insurance to individual funds. The change in net position of internal service activities is reported with governmental activities.

(30,262)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
--

\$ 26,851,363

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Net Position

Proprietary Funds

September 30, 2024

	Governmental Activities
	Internal Service Funds
ASSETS	
Current assets	
Cash and cash equivalents	\$ 8,221,795
Accounts receivable	25,000
Prepaid items	50,000
Total assets	8,296,795
LIABILITIES	
Current liabilities	
Accounts payable	63
Claims payable - due within one year	1,163,257
Total current liabilities	1,163,320
Noncurrent liabilities	
Claims payable - due in more than one year	95,791
Total noncurrent liabilities	95,791
Total liabilities	1,259,111
NET POSITION	
Unrestricted	7,037,684
TOTAL NET POSITION	\$ 7,037,684

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2024

	Governmental Activities
	Internal Service Funds
REVENUES	
Fees paid by county and other	\$ 6,810,917
Fees paid by employees	1,308,847
Miscellaneous	1,683,998
Total operating revenues	9,803,762
OPERATING EXPENSES	
Administrative charges	1,752,429
Insurance premiums	349,972
Benefit claims	8,116,829
Total operating expenses	10,219,230
Operating loss	(415,468)
NON-OPERATING REVENUES	
Interest and investment revenue	385,206
Total non-operating revenues	385,206
Change in net position	(30,262)
Total net position, beginning	7,067,946
TOTAL NET POSITION, ending	\$ 7,037,684

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Cash Flows

Proprietary Funds

For the Fiscal Year Ended September 30, 2024

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from participants	\$ 9,803,762
Disbursed for administrative services	(1,752,429)
Cash paid to benefit claims and excess coverage	(7,990,541)
	<hr/>
Net cash provided by operating activities	60,792
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	385,206
	<hr/>
Net cash provided by investing activities	385,206
NET CHANGE IN CASH AND CASH EQUIVALENTS	445,998
Cash and cash equivalents, beginning of year	7,775,797
	<hr/>
CASH AND CASH EQUIVALENTS, end of year	\$ 8,221,795
	<hr/> <hr/>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	\$ (415,468)
Adjustments to reconcile operating loss to net cash provided by operating activities	
Change in assets and liabilities:	
Accounts payable	(107,352)
Claims payable	583,612
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 60,792
	<hr/> <hr/>

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Fiduciary Net Position
September 30, 2024

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 8,631,542
Certificates of deposit	579,522
TOTAL ASSETS	9,211,064
FIDUCIARY NET POSITION	
Net position, restricted for	
Individuals, organizations, and other governments	9,211,064
TOTAL LIABILITIES AND FIDUCIARY NET POSITION	\$ 9,211,064

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended September 30, 2024

	Custodial Funds
ADDITIONS	
Tax collections for other governments	\$ 462,276,051
Court related collections	4,525,155
Inmate funds deposits	969,296
Total additions	467,770,502
DEDUCTIONS	
Distributions to beneficiaries	6,350,680
Distributions to taxing entities	462,287,694
Total deductions	468,638,374
Net change in fiduciary net position	(867,872)
Total fiduciary net position, beginning	10,078,936
TOTAL FIDUCIARY NET POSITION, ending	\$ 9,211,064

The Notes to the Basic Financial Statements are an integral part of this statement.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 1. Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The more significant of the County's accounting policies are described below:

Reporting Entity

Primary Government. Guadalupe County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners Court, which is made up of four commissioners and the County Judge, is the general governing body of the county in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: general government, (e.g., administration, judicial and legal, elections administration, and financial administration), public safety (fire protection, law enforcement, and corrections), infrastructure (highways and streets), social services, and conservation.

In evaluating how to define the government, for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 1, *The Financial Reporting Entity*. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Excluded from the Reporting Entity

Guadalupe Regional Medical Center. The Hospital is governed by a Board of Directors, appointed by Guadalupe County and the City of Seguin. The annual budget is submitted for approval to both the Seguin City Council and the Guadalupe County Commissioner's Court. The Hospital is intended to be self-supporting, however, with the County and City contingently liable for operating losses. Therefore, financial information pertaining to the Hospital is included under Note 11 (Commitments and Contingencies), rather than as part of this reporting entity as it is classified as a joint venture.

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the County (except for County fiduciary activity). The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and charges for services.

Government-Wide and Fund Financial Statements

The statement of activities reflects the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, the Road and Bridge (Special Revenue) Fund, the Recovery Funds Grant (Special Revenue) Fund, and the Capital Projects Fund meet the criteria as major governmental funds. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include the Debt Service Fund and Other Special Revenue Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented within Combining and Individual Fund Statements and Schedules.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period and are reported as deferred inflow.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

Governmental funds are used to account for all or most of a government's general activity. The County has reported four major funds for the year ended September 30, 2024:

The General Fund is the operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, social services, and capital acquisition.

The Road and Bridge Fund accounts for taxes assessed, along with fines and forfeitures associated with the support of the development and maintenance of county highways, streets, and bridges. It also includes grant funds received from the Texas Department of Transportation under Transportation Code 256.103 for transportation infrastructure projects in areas of the state affected by increased oil and gas production.

The Capital Projects Fund accounts for revenues and expenditures related to authorized construction projects and to track the use of specific capital project related bond activity.

The Recovery Funds Grant Fund accounts for federal grant funds funded through the American Rescue Plan Act (ARPA), and State and Local Coronavirus Fiscal Recovery Fund.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Nonmajor Governmental Funds. The County reports the following non-major governmental funds: debt service fund and special revenue funds.

Proprietary Fund Level Financial Statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's proprietary funds are the Internal Service Funds used to account for the County's group medical insurance program and workers' compensation benefits. Revenues are derived from charges for county contributions, employee and retiree/COBRA premiums, investment of idle funds and stop-loss coverage. Expenses are claims and administrative expenses.

The Proprietary Fund is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations (e.g., insurance payments).

Fiduciary Fund Level Financial Statements include seven Custodial Funds. Custodial Funds are used to account for assets that the County holds as agent for others. The County's seven Custodial Funds, and the monies for which they account, are the following:

1. **Inmate Trust Fund** – personal funds used by inmates while in jail and withdrawn upon release.
2. **Tax Assessor-Collector Fund** – tax receipts and vehicle registration fees awaiting distribution to the various entities for which the county collects tax levies and vehicle registration fees.
3. **District Clerk Trust & Registry Funds** – registry funds in the custody of the District Clerk until court order determines their disposition.
4. **County Clerk Trust & Registry Funds** – registry funds in the custody of the County Clerk until court order determines their disposition.
5. **Adult Probation (Community Supervision and Corrections) Fund** – funds held for the 25th Judicial District Community Supervision and Corrections Department, a specialized local entity.
6. **Seized and Trust Funds** – a fund used to account for monies seized during a narcotics or illegal gambling investigation. Upon receipt of a court judgment, the seized funds are disbursed. The fund is also used to account for restitution collected by the District and County Attorney.
7. **Unclaimed Property Fund** – a fund established to account for property with a value of \$100 or less that is presumed to be abandoned under the laws of the State of Texas.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Cash and Investments

Cash and investments include amounts in demand deposits, certificates of deposit with a maturity date within thirty-six months of the date acquired by the government, deposits in local government investment pools, and U.S government agency securities. Certificates of deposit are recorded at cost, investments in investment pools are recorded at amortized cost, and U.S government agency securities are reported at fair value.

Deposits in local government investment pools are considered cash and cash equivalents due to their highly liquid nature. For purposes of the statement of cash flows, the Internal Service Funds consider all highly liquid investments including cash in banks, cash on hand, money market accounts, and deposits in local government investment pools to be cash equivalents.

Accounts Receivable

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review, and judicial review. Property taxes are levied on October 1 of the assessment year, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalty charges. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Other accounts receivable include amounts due from other governments and amounts due from grantors for approved grants for specific programs and reimbursement's for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Receivables are shown net of an allowance for uncollectibles.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements.

Inventories and Prepaid Items

Inventories of consumable supplies are valued at cost, which approximates market, using the first in/first out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a reservation of fund balance which indicates they do not represent "available spendable resources". The costs of prepaid items are recorded as expenditures when consumed rather than when purchased.

Guadalupe County, Texas
Notes to the Basic Financial Statements

Capital Assets

Capital assets, which include land, buildings and improvements, equipment, construction in progress, subscription right-to-use assets, and infrastructure assets, are reported in the government-wide financial statements. Capital assets, such as equipment, are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned streets, sidewalks, curbs, and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest has not been capitalized during the construction period on property, plant, and equipment.

Capital assets are depreciated or amortized using the straight-line method over the following estimated useful lives:

Asset Description	Estimated Useful Life
Buildings and improvements	15 to 40 years
Bridges	30 to 50 years
Equipment	5 to 15 years
Vehicles	3 to 5 years
Right-to-use asset - subscription	Subscription term

The County uses the modified approach to report its infrastructure assets in the government-wide statements of net position. Road infrastructure assets in the government are listed at historical costs but they are not depreciated. Rather, under the modified approach allowed by GASB Statement No. 34, the County reports annual expenses for maintaining roads and the estimated costs for preserving them at a 3.3 level out of 5.0 scale. Bridge infrastructure is recorded at historical costs and depreciated over the estimated life of the bridge.

Subscription-Based Information Technology Arrangements (SBITAS)

The County has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The County recognizes a subscription liability, reported with long-term debt, and a right-of-use subscription asset (an intangible asset), reported with other capital assets, in the government-wide financial statements.

At the commencement of a SBITA, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The County uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the County is reasonably certain to exercise such options, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The County monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Compensated Absences

County employees earn vacation leave in varying amounts. When an employee leaves the service of the county, he or she will be paid for all accrued but unused vacation leave upon retirement or death. Upon resignation or release from employment, a maximum of 80 hours of unused accrued vacation or leave will be paid. Also, in accordance with the Fair Labor Standards Act as it applies to local governments, all full-time non-exempt county employees earn compensatory time for hours worked beyond their regular working hours. Accumulated compensatory time is also paid upon termination of employment. Unused sick leave may be accumulated to certain limits. In the event of termination, no reimbursement is made for accumulated sick leave.

All vacation and compensatory time is accrued when incurred in the government-wide financial statements. No liability is reported for unpaid accumulated sick leave. Liabilities for compensated absences are recognized in the funds statements to the extent the liabilities have matured (i.e., are due for payment). All accrued vacation and compensatory time is paid at the wage rate in place at termination and is shown as an expenditure in the fund the employee had been assigned to prior in termination. The General fund and Special Revenue funds have been typically used to liquidate the accrued vacation and compensatory obligation.

Unearned Revenue

Revenues not expected to be available for the current period are reflected as unearned revenue. Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Grant revenues received in advance of expenses/expenditures are reflected as unearned revenue.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of issue. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity

The County reports fund balance classifications in its governmental funds that correspond to a hierarchy based primarily on the extent to which a government is bound to observe constraint imposed upon the use of the resources reported in governmental funds. These categories are listed below:

Nonspendable: Includes fund balance amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact, such as a permanent fund. Not in spendable form includes items that are not expected to be converted to cash, such as inventories and prepaid items.

Restricted: Includes amounts that are restricted to a specific purpose when constraints are placed on the use of resources by constitution, external resource providers, or through enabling legislation.

Committed: Includes fund balance amounts that can be used only for the specific purposes determined by formal action of the County (the highest level of decision-making authority). Formal action of the County would be those actions which are voted on at Commissioners' Court meetings that are in compliance with Texas law. Similar action of the County is required to modify or rescind such commitments.

Assigned: Includes fund balance amounts that are intended to be used by the County for specific purposes as determined by the County Auditor or her designee in accordance with County Fund Balance Policy. Constraints imposed on the use of assigned amounts do not rise to the level required to be classified as either restricted or committed.

Unassigned: Represents the residual classification for the County's funds. The General Fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds might report a negative balance in this classification if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned.

The County considers amounts to have been spent in order of greatest to least constraints when an expenditure is incurred for purposes for which amounts in any of those fund balance classifications could be used.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Net Position

Net position represents the difference between assets and deferred outflow of resources, and liabilities and deferred inflow of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

The County considers amounts to have been spent from restricted net position before unrestricted when an expense is incurred for purposes for which amounts in either category could be used.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three items that qualify for reporting in this category:

Deferred charge on refunding – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The County did not have a deferred charge on refunding balance to report as of the current fiscal year-end.

Deferred outflows of resources for pension – Reported in the government-wide statement of net position. This deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with pensions through the pension plan, which is currently four years.

Deferred outflows of resources for other post-employment benefits (OPEB) – Reported in the government-wide Statement of Net Position. This deferred outflow results from the net OPEB contributions made after the measurement date of the net OPEB liability. The deferred outflows of resources related to OPEB resulting from county contributions made subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. The other OPEB related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees) that are provided with OPEB through the OPEB plan, which is currently nine years.

Guadalupe County, Texas

Notes to the Basic Financial Statements

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has three items that qualify for reporting in this category:

Deferred inflows of resources for unavailable revenues – Reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Deferred inflows of resources for pension – Reported in the government-wide Statement of Net Position, are recorded as a result of various inputs to the County's determination of net pension liability, and amortized over the next five years.

Deferred inflows of resources for other post-employment benefits (OPEB) – Reported in the government-wide Statement of Net Position are recorded as a result of various inputs to the County's determination of the net post-employment benefit liability, and amortized over the next nine years.

Note 2. Deposits and Investments

The County's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledge securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

State statutes authorize the County to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) – (d).

Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. Investments in local government investment pools are reported at share price, which approximates fair value, and are reported as cash and cash equivalents in the governmental funds balance sheet.

Guadalupe County, Texas

Notes to the Basic Financial Statements

The County's cash deposits and investments are as follows:

	Total Value	Weighted Average Maturity (days)	Percentage of Total Portfolio
Governmental activities			
Cash and deposits			
Cash and deposits	\$ 6,425,016		
Total cash and deposits	6,425,016		
Investments			
Certificates of deposit	43,948,047	201	31%
Investment pools			
MBIA Texas Class Portfolio	48,324,680	83	34%
U.S. government agency securities	49,541,235	629	35%
Total investments	141,813,962		
Total governmental activities cash and investments	\$ 148,238,978		
Fiduciary funds			
Cash and deposits	\$ 8,631,542		
Total cash and deposits	8,631,542		
Investments			
Certificates of deposit	579,522	130	100%
Total investments	579,522		
Total fiduciary funds, cash, and investments	\$ 9,211,064		

Interest Rate Risk. The County manages risk by limiting the weighted average maturity of its investments to less than one year.

Credit Risk. The County's investment policy limits investments to obligations of the United States or its instrumentalities; direct obligation of the State of Texas, the principal and interest that are unconditionally guaranteed or insured by this state or state rated as to investment quality of not less than AAA by a nationally recognized investment rating firm.

As of September 30, 2024, the investments in U.S. government agency securities were rated AA+.

The County may also invest its funds in state law authorized government investment pools provided the pool maintains an AAA rating, the pool maintains a stable asset value, and the average dollar weighted maturity does not exceed 90 days, and Commissioners' Court must approve of the investment. As of September 30, 2024, the investment in Texas CLASS was rated AAAM.

The County may also invest in certificates of deposit or share certificates issued by a depository institution which has its main office or a branch office in this state and is guaranteed or insured by FDIC or the NCUSIC or is secured by collateral or other method provided for by state law.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of September 30, 2024, the government's deposits were fully collateralized.

Custodial Credit Risk – Investment. For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2024, the County's investments were held in certificates of deposit, government investment pools, U.S. government agency securities.

Note 3. Receivables

Receivables at September 30, 2024 consisted of the following:

	General	Road and Bridge	Nonmajor Governmental Funds	Total
Receivables				
Taxes	\$ 1,822,935	\$ 321,030	\$ 93,716	\$ 2,237,681
Other	3,152,063	70,485	379,764	3,602,312
Gross receivables	4,974,998	391,515	473,480	5,839,993
Allowance for uncollectible taxes	(370,732)	(69,336)	(23,141)	(463,209)
Total	\$ 4,604,266	\$ 322,179	\$ 450,339	\$ 5,376,784

Property Tax Calendar

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review, and judicial review. Property taxes are levied on October 1 of the assessment year, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalty charges. The County bills and collects its own property taxes and also the taxes for several other taxing agencies. The County acts only as an intermediary in the collection and distribution of property taxes to other entities. Tax collections deposited for the County are distributed as collected to the General, Road and Bridge, and Debt Service Funds of the County. The distribution is based upon the tax rate established for each fund by Commissioners' Court for the tax year for which the collections are made.

The County is authorized by the tax laws for the State of Texas to levy taxes up to .80 per \$100 of the assessed valuation for general government invoices and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under Article 3, Section 52 of the Texas Constitution.

The combined tax rate assessed on the 2023 tax roll to finance operations and debt service for the fiscal year ended September 30, 2024 was \$0.3231 per \$100 assessed valuation. The combined tax rate includes maintenance and operations rate, interest and sinking rate, and lateral road (Road and Bridge) rate. The total tax levy for the tax year 2023 was \$69,426,645, of which \$2,237,681 remained outstanding in current delinquent taxes as of September 30, 2024.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 4. Capital Assets

Capital asset activity for the year ended September 30, 2024, was as follows:

	Primary Government			
	Balance October 1, 2023	Increases	Decreases	Balance September 30, 2024
Governmental activities				
Capital assets not being depreciated				
Construction in progress	\$ 8,254,076	\$ 4,900,079	\$ (7,914,698)	\$ 5,239,457
Land	4,351,033	347,969	-	4,699,002
Infrastructure - roads	44,360,621	1,752,867	-	46,113,488
Total capital assets not being depreciated	56,965,730	7,000,915	(7,914,698)	56,051,947
Other capital assets				
Infrastructure - bridges	3,429,676	1,136,450	-	4,566,126
Buildings and improvements	79,661,457	8,466,953	(145,066)	87,983,344
Furniture and equipment	27,631,981	6,389,036	(502,971)	33,518,046
Right-to-use asset - subscriptions	3,492,064	3,170,653	(80,266)	6,582,451
Total other capital assets	114,215,178	19,163,092	(728,303)	132,649,967
Accumulated depreciation and amortization for				
Infrastructure - bridges	(871,833)	(76,316)	-	(948,149)
Buildings and improvements	(32,300,852)	(2,992,645)	118,346	(35,175,151)
Furniture and equipment	(17,482,458)	(2,479,889)	502,971	(19,459,376)
Right-to-use asset - subscriptions	(837,599)	(1,286,135)	80,266	(2,043,468)
Total accumulated depreciation and amortization	(51,492,742)	(6,834,985)	701,583	(57,626,144)
Other capital assets, net	62,722,436	12,328,107	(26,720)	75,023,823
Total capital assets, net	\$ 119,688,166	\$ 19,329,022	\$ (7,941,418)	\$ 131,075,770

Depreciation was charged to the governmental functions as follows:

Guadalupe County, Texas

Notes to the Basic Financial Statements

General government	\$ 3,063,988
Judicial	163,754
Public safety	2,340,056
Health and social services	144,388
Infrastructure and environmental services	1,122,799
Total depreciation expense	\$ 6,834,985

Construction Commitments

The County has active construction projects as of September 30, 2024. At year-end, the County's commitments with contractors are as follows:

Project	Approved Construction Budget	Construction in Progress	Estimated Remaining Commitment
Elections	\$ 3,413,660	\$ 323,538	\$ 3,090,122
Schertz Remodel	4,141,329	1,536,802	2,604,527
Emergency Response Center (EOC)	12,000,000	210,991	11,789,009
Warehouse (EOC)	5,000,000	136,025	4,863,975
Other	4,205,251	3,032,101	1,173,150
	<u>\$ 28,760,240</u>	<u>\$ 5,239,457</u>	<u>\$ 23,520,783</u>

Note 5. Long-term Liabilities

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.

Changes in Long-term Liabilities

Changes in long-term obligations for the period ended September 30, 2024, are as follows:

	October 1, 2023 Balance	Additions	Retirements	September 30, 2024 Balance	Amounts Due Within One Year
Tax notes	\$ 10,610,000	\$ -	\$ 2,595,000	\$ 8,015,000	\$ 2,610,000
Subscriptions payable	2,643,055	2,924,129	1,056,715	4,510,469	1,182,139
Compensated absences	1,619,915	2,451,905	2,330,169	1,741,651	957,908
Workers' compensation indemnity liability claims	118,655	-	10,588	108,067	12,276
	<u>\$ 14,991,625</u>	<u>\$ 5,376,034</u>	<u>\$ 5,992,472</u>	<u>\$ 14,375,187</u>	<u>\$ 4,762,323</u>

Guadalupe County, Texas
Notes to the Basic Financial Statements

Certificates of Obligation and Tax Notes

Long-term bonded debt at September 30, 2024, is as follows:

Primary Government				
Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
\$ 8,500,000	Tax notes, Series 2020	0.536-0.946%	2027	\$ 8,015,000
				<u>\$ 8,015,000</u>

Tax notes require that taxes collected for the annual principal and interest payments be deposited in an interest and sinking fund. Annual interest payments are due in semi-annual installments on February 1 and August 1. Principal payments are due annually on August 1. Annual debt service requirements to maturity are summarized as follows:

	Principal	Interest	Totals
2025	\$ 2,610,000	\$ 56,077	\$ 2,666,077
2026	2,670,000	36,460	2,706,460
2027	2,735,000	12,937	2,747,937
	<u>\$ 8,015,000</u>	<u>\$ 105,474</u>	<u>\$ 8,120,474</u>

Subscription-Based Information Technology Arrangements (SBITAs)

The County has entered into multiple SBITAs that allow the right-to-use the SBITA vendor's information technology software over the subscription term. The County is required to make yearly payments at its incremental borrowing rate or the interest rate stated or implied within the SBITAs. The SBITA rates, term and ending subscription liability are as follows:

	Interest Rates	Subscription Term in Years	Ending Balance	
Governmental activities				:
Software subscriptions	2.3 - 3.9%	2 - 8	<u>\$ 4,510,469</u>	:
Total governmental activities			<u>\$ 4,510,469</u>	

Guadalupe County, Texas

Notes to the Basic Financial Statements

The future principal and interest SBITA payments as of fiscal year end are as follows:

Year Ending September 30,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 1,182,139	\$ 149,380	\$ 1,331,519
2026	1,408,015	106,752	1,514,767
2027	879,427	69,926	949,353
2028	865,149	37,966	903,115
2029	33,132	5,190	38,322
Thereafter	142,607	10,681	153,288
Totals	\$ 4,510,469	\$ 379,895	\$ 4,890,364

The total value of the subscription assets as of the end of the current fiscal year was \$6,582,451 and had accumulated amortization of \$2,043,468.

Note 6. Employees' Retirement System

Texas County and District Retirement System

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined pension plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of numerous nontraditional defined benefit pension plans. TCDRS in the aggregate issues an Annual Comprehensive Financial Report on a calendar year basis. The Annual Comprehensive Financial Report is available upon request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County, within the options available in the Texas State statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with eight or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by the employer.

1. Plan Description

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Guadalupe County, Texas
Notes to the Basic Financial Statements

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 12.78% for the months of the calendars years 2024 and 2023. The General fund and Road and Bridge fund have been typically used in prior years to liquidate pension liability.

The deposit rate payable by the employee members for the calendar year 2024 and 2023 is the rate of 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. Actuarial Assumptions

The actuarial assumptions that determined the total pension liability as of December 31, 2023 were based on the results of an actuarial experience study for the period, except where required to be different by GASB 68.

Actuarial valuation date	December 31, 2023
Actuarial cost method	Entry Age Normal
Asset valuation method	
Smoothing period	Five years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average
Investment rate of return	7.60%
Cost-of-living adjustments	Cost-of-living adjustments for Guadalupe County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.

4. Discount Rate

The discount rate used to measure the total pension liability was 7.6%, consistent with the rate used in 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the nonemployer contributing entity made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Guadalupe County, Texas

Notes to the Basic Financial Statements

The long-term expected rate of return on pension plan investments is 7.6%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the system target asset allocation are summarized below:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return (Expected Minus Inflation)
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed	MSCI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-day U.S. Treasury	2.00%	0.60%

5. Changes in Net Pension Liability

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2022	\$ 157,729,604	\$ 148,553,541	\$ 9,176,063
Changes for the year:			
Service cost	5,179,804	-	5,179,804
Interest on total pension liability	12,122,071	-	12,122,071
Effect of economic/demographic gains or losses	806,924	-	806,924
Refund of contributions	(794,864)	(794,864)	-
Benefit payments	(6,149,248)	(6,149,248)	-
Administrative expenses	-	(87,164)	87,164
Member contributions	-	2,870,139	(2,870,139)
Net investment income	-	16,345,577	(16,345,577)
Employer contributions	-	6,032,053	(6,032,053)
Other	-	158,640	(158,640)
Balance at December 31, 2023	\$ 168,894,291	\$ 166,928,674	\$ 1,965,617

Guadalupe County, Texas

Notes to the Basic Financial Statements

6. Sensitivity of the County's Share of the Net Pension Liability

The following presents the net pension liability of the County, calculated using the discount rate of 7.6% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1% percentage point lower (6.6%) or 1% point higher (8.6%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$ 192,877,784	\$ 168,894,292	\$ 148,965,711
Fiduciary net position	166,928,674	166,928,675	166,928,674
Net pension liability	\$ 25,949,110	\$ 1,965,617	\$ (17,962,963)

7. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2024, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ 687,418	\$ 19,083
Difference in assumption changes	80,210	-
Difference in projected and actual earnings on pension plan investments	897,934	-
Employer contributions made after the measurement date	4,063,837	-
Totals	\$ 5,729,399	\$ 19,083

Current year pension expense totaled \$2,879,129. Included in deferred outflows of resources are employer contributions made after the measurement date totaling \$4,063,837 that will be recognized as a reduction of the net pension liability during the fiscal year ending September 30, 2025. Recognition of the remaining deferred inflows and outflows of resources will be as follows:

Fiscal Year	
2025	\$ (622,521)
2026	(182,761)
2027	3,447,722
2028	(995,961)
Total	\$ 1,646,479

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 7. Employee Benefits

Substantially all employees of the County are compensated on an hourly basis. There are a few employees (elected and appointed officials) who are compensated on a salary basis.

Vacation leave is accrued by each hourly employee of the County as follows:

Length of Service	Vacation Leave Earned
1st through 5th year of employment	3.0769 hours every pay period (80 hours per year)
5 years 1 month through 10th year	3.8462 hours every pay period (100 hours per year)
10 years 1 month through 15th year	4.6154 hours every pay period (120 hours per year)
15 years 1 month through 20th year	6.1538 hours every pay period (160 hours per year)
20 years and 1 month forward	7.6923 hours every pay period (200 hours per year)

Effective January 1, 2022, when an employee retires from the County, he or she will be paid for up to 200 hours of accrued but unused vacation leave. Upon resignation or termination, regular full-time employees (that accrue time) will be paid a maximum of 80 accrued unused hours and part-time employees will be paid a maximum of 40 hours unused accrued vacation. Any employee who leaves the County for any reason, with less than 60 days of employment will not be paid for any accrued vacation leave.

Sick leave accrues at the rate of 3.0769 hours per biweekly pay period, up to a maximum balance of 480 hours. In the event of termination, no reimbursement is made for accumulated sick leave. No liability is reported for unpaid accumulated sick leave.

Medical insurance coverage is provided by the County at its expense for each official and full-time employee. These officials and employees may, at their own option and expense, have their families included in the insurance coverage. Dental insurance is also available at the employee's expense, and the county will pay half of the premium. All insurance is available immediately to elected and appointed officials and after three (3) months for all full-time employees. The County has elected to self-insure for this coverage (see Note 12 – Self-insurance Fund). Regular, full-time employees are eligible for the County's group medical and life insurance coverage after a sixty (60) day waiting period, with an effective date of the first day of the following month. Elected officials of Guadalupe County will be effectively covered on the first day upon taking office. Dependents of elected officials may be added after the sixty (60) day waiting period, with an effective date of the first day of the following month.

The County is required by state statute to provide workers' compensation coverage for its employees. The County has elected to purchase this insurance through Deep East Texas Self Insurance Fund.

The County is also required by state statute to provide unemployment insurance coverage for its employees on either a reimbursing basis or a tax basis. To comply with this requirement, the County has elected to participate as a reimbursing employer in the Texas Association of Counties' Unemployment Insurance Fund. The costs to the County have been substantially less than they would have been under any other option available to the County.

Full-time employees are provided \$20,000 term life insurance coverage at County expense. The life insurance coverage reduces by a percentage for the increase in age after age 70. (At age 70, life insurance is 65% of the original amount; at age 75, life insurance reduces to 40%; at age 80, life insurance reduces to 25%; and at age 85, life insurance reduces to 15% of the original amount).

Guadalupe County, Texas

Notes to the Basic Financial Statements

Compensatory Time

A liability for unused vacation and compensatory time for all full-time regular employees is calculated and reported in the government-wide financial statements. For financial reporting purposes, the following criteria have been applied in considering the accrual of the liability associated with compensated absences: a) leave or compensation is attributable to services already rendered, and b) leave or compensation is not contingent on a specific event (such as illness).

GASB Interpretation No. 6 indicates that liabilities for compensated absences should only be recognized in the fund statements to the extent the liabilities have matured and are payable out of current available resources. Compensated absences are accrued in the government-wide statements.

In accordance with the Fair Labor Standards Act (FLSA) as it applies to local governments, non-exempt county employees are granted compensatory time for hours worked beyond their regular working hours. The policy of Guadalupe County is to allow overtime to be worked only in cases of emergencies or when specifically authorized by Guadalupe County Commissioners' Court. Employees may be required in emergencies to provide services in addition to normal hours or on weekends or holidays. Overtime is defined as hours actually worked in excess of the allowable number of hours under the FLSA (40 hours per seven-day workweek for non-law enforcement employees; 171 hours for 28-day work period for law enforcement and detention officers).

Any compensatory time earned should be used within 60 days of the date the overtime was worked. Compensatory time should be used before any other leave is taken except sick leave. The maximum amount of accumulated compensatory time allowed by federal law is 240 hours for non-law enforcement and 480 hours for law enforcement employees. Once the maximum is reached, any future overtime is paid out at one and one-half times the regular hourly rate. However, some departments are not in compliance with this policy, and have allowed compensatory time to accrue past the 60 days and are not enforcing that compensatory time is used before other leave.

Note 8. Post-employment Benefits Other Than Pensions (OPEB)

Plan Description

Texas Local Government Code, Chapter 175, requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County. Eligible employees are permitted to purchase continued health benefits coverage in retirement through the Guadalupe County Group Medical Plan, a self-funded single-employer defined benefit plan.

To be eligible, the retiree must meet the requirements from TCDRS (see Note 6) and have been enrolled in the County's group health insurance program for the year in which they retire. Coverage for spouses and dependents who are participants in the County's group health insurance program on the date of the employee's retirement may also be continued at the retiree's expense. Continuation of insurance coverage must be made within thirty (30) days of the employee's separation.

Once a retired employee reaches the age of 65, they are no longer eligible for participation. Spouses of retirees and spouses of deceased retirees who are under the age of 65 will be allowed to remain on the County's group health insurance program, at a cost, until they reach age 65.

In addition, if a retiree or his or her dependents become eligible for another employers group health insurance, they are no longer eligible to participate in the County's group health insurance plan.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Funding Policy

The County is under no legal obligation to supplement, directly or indirectly, the retiree health coverage and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. OPEB activity is recorded in the Employee Benefits Internal Service Fund (see Note 12).

Premiums for retirees and their dependents are reviewed annually and adjusted as necessary by the Guadalupe County Commissioners' Court. Retiree monthly premiums are as follows:

Retiree only	\$	592.02
Retiree and children		984.65
Retiree and spouse		1,246.58
Retiree and family		1,563.53

Plan Membership

Plan membership as of December 31, 2023 consisted of the following:

Retired employees and/or beneficiaries currently receiving benefit payments	9
Active employees	487

Total OPEB Liability and changes in the Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2023 and was determined by an actuarial valuation as of December 31, 2022.

Service cost	\$	207,258
Interest on the total OPEB liability		100,311
Difference between expected and actual experience of the total OPEB liability		(56,053)
Changes of assumptions		64,811
Benefit payments		(17,761)
		<hr/>
Net change in total OPEB liability		298,566
Total OPEB liability - December 31, 2022		<hr/> 2,382,078
Total OPEB liability - December 31, 2023	\$	<hr/>2,680,644<hr/>

Guadalupe County, Texas

Notes to the Basic Financial Statements

Actuarial Methods and Assumptions

Valuation date	December 31, 2022
Methods and Assumptions:	
Actuarial cost method	Individual entry-age
Discount rate	3.77% as of December 31, 2023
Inflation	2.50%
Salary increases	0.40% to 5.25%, not including wage inflation of 3.00%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2020 as conducted for the Texas County and District Retirement System (TCDRS)
Mortality	For healthy retirees, the Pub-2010 General Retirees Table for males and females are used with male rates multiplied by 135% and female rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvement scale MP-2021.
Health care trend rates	Initial rate of 7.00% declining to an ultimate rate of 4.25% after 15 years.
Participation rates	35% for ages 55-64, 25% for age 50-55 and 0% for ages less than 50.

Sensitivity of total OPEB Liability to the Discount Rate Assumption

The following presents the plan's total OPEB liability, calculated using a discount rate of 3.77%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

1% Decrease 2.77%	Current Discount Rate Assumption 3.77%	1% Increase 4.77%
\$ 2,925,879	\$ 2,680,644	\$ 2,457,356

Sensitivity of total OPEB Liability to the Healthcare Cost Trend Rate Assumption

The following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is one percent lower or one percent higher:

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$ 2,360,621	\$ 2,680,644	\$ 3,058,604

Guadalupe County, Texas

Notes to the Basic Financial Statements

OPEB Expense and Deferred Outflows and Deferred Inflows Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of \$58,538. At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ 3,083	\$ 1,386,569
Changes in assumption changes	387,286	663,845
Contributions subsequent to the measurement date	156,231	-
Totals	\$ 546,600	\$ 2,050,414

Deferred outflows of \$156,231 will be recognized during the fiscal year ending September 30, 2025. Other remaining net deferred inflows will be recognized as detailed on the following table.

Fiscal Year	
2025	\$ (249,031)
2026	(249,031)
2027	(253,733)
2028	(250,244)
2029	(261,238)
Thereafter	(396,768)
Total	\$ (1,660,045)

Additional Disclosures

The County's authority to establish and amend benefit provisions comes from Texas Local Government Code 157.102 and the benefits provided are not guaranteed.

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such a debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due. Guadalupe County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same. The County funds the costs associated with OPEB on a current "pay-as-you-go" basis for a single fiscal year through an annual appropriations authorized by the Commissioners' Court during the County's annual budget adoption process.

GASB Statement No.75 (GASB 75) Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB) requires governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 9. Interfund Balances

During the course of its operations, County has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent that certain transactions between funds had not been paid or received as of September 30, 2024, balances of interfund amounts receivable or payable have been recorded as follows:

Receivable Fund	Payable Fund	Amounts
General	Road and bridge	\$ 179,646
General	Recovery funds grant	1,391,866
General	Non-major governmental	11,228
Capital projects	General	815,099
Non-major governmental	Non-major governmental	91,406
		<u>\$ 2,489,245</u>

Note 10. Interfund Transfers

Interfund transfers during the year ended September 30, 2024 were as follows:

Transfers In	Transfers Out	Amounts	Reason
Capital projects	General	\$ 5,242,600	Capital project funding
General	Capital projects	18,676	Capital project funding
Nonmajor governmental	General	4,755,836	Operations and grant matching
		<u>\$ 10,017,112</u>	

Note 11. Commitments and Contingencies

Litigation

The County is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the County's liability in these cases, if decided adversely to the County, will not have a material effect on the County's financial position.

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The County carries commercial insurance for such risks. During the year ended September 30, 2024, settled claims resulting from these risks did not exceed commercial insurance coverage. Settled claims have not exceeded insurance coverage in any of the three previous fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

In January 2008, the County eliminated the self-funded Workmen's Compensation Fund and currently contracts with Deep East Texas Self Insurance Fund to handle the workmen's compensation claims process. The County is responsible for any future medical claims related to injuries which occurred prior to contracting with Deep East Texas Self Insurance Fund. Currently there is one open claim, which based on actuarial calculations, has an estimated reserve of \$108,067. This has been recorded as a liability in the workers' compensation fund as of September 30, 2024.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Federal Financial Assistance

The County receives significant financial assistance from the U.S. Government. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to audits by the grantors. Findings from these audits could result in disallowances that become a liability of the fund that received the grant.

CPS Energy Agreement

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 \$171,000,000, 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 utility agreed to make a tax exemption settlement payment of \$7,667,000 to the County. The terms of the agreement are such that the full payment made by CPS Energy to the County will be available as a dollar-for-dollar credit against future taxes that may become due if the property's tax exemption is no longer recognized at any time during the 30-year terms of the agreement.

The two exceptions are losses of property tax exemption caused by (1) CPS Energy's transfer of the property to a non-exempt owner or (2) a change in law or other action by a third party (i.e., someone other than any of the taxing authority parties to the agreement or the County Appraisal District). Under either of these two exceptions, the amount paid by CPS Energy to the County is prorated over the first 15 years of the agreement, and only the unamortized portion at the time the property becomes taxable may be claimed as credit.

Consequently, (1) if CPS Energy retains the property but the exemption is lost due to a challenge by one of the parties to the agreement or the appraisal district, the full payment is credited, even if the exemption is lost after year 15, (2) if the exemption is lost after year 15 due to a transfer of the property to a non-exempt owner or a change in law or other third-party action, no credit may be claimed, and (3) if the exemption is lost in the first 15 years due to a transfer of the property to a non-exempt owner or a change in law or other third party-action, a partial credit may be claimed (equal to the unamortized portion of the initial CPS Energy payment, amortized over 15 years). The balance of these proceeds has now been completely spent, and there is no balance for as of September 30, 2024 in the assigned fund balance.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Guadalupe Regional Medical Center

Guadalupe County is contingently liable for 50% of operating deficits produced by Guadalupe Regional Medical Center, if any, with the City of Seguin, Texas contingently responsible for the remainder. In addition, the County would be responsible for 50% of any long-term obligations should the Hospital be in default. (See Note 1). The following is a summary of financial data as reported in the Guadalupe Regional Medical Center's most recent audited financial statements dated September 30, 2024:

Assets and deferred outflow of resources	
Current assets	\$ 128,687,588
Other assets	14,369,406
Property, plant, and equipment, net	109,033,935
Deferred outflow of resources	7,529,437
Total	<u>259,620,366</u>
Liabilities	
Current liabilities	56,185,648
Other liabilities	105,051,127
Deferred inflow of resources	2,250,440
Total	<u>163,487,215</u>
Net position	<u><u>\$ 96,133,151</u></u>
Operating revenues	
Net revenues from patient services	\$ 343,403,302
Other operating revenue	19,320,382
Total operating revenue	<u>362,723,684</u>
Total operating expenses	<u>361,868,637</u>
Operating income	855,047
Nonoperating revenues (expenses)	(1,756,341)
Capital gifts	272,302
Increase (decrease) in net position	<u><u>\$ (628,992)</u></u>

Note 12. Self-Insurance Fund

The County established an internal service fund to account for the County's self-funded plan for benefits for comprehensive major medical and dental care offered to all full-time County employees and their dependents. The County pays the employee premium, which is recorded as expenditures in the governmental fund paying them. Dependent coverage is paid by the employee. Corresponding revenues are recorded in the internal service fund. The internal service fund is used to pay claims, stoploss insurance, and administrative costs of the plan. The stoploss insurance covers the plan against individual claims in excess of \$125,000 per covered person per year.

Guadalupe County, Texas

Notes to the Basic Financial Statements

As of September 30, 2024, outstanding claims amounts to \$1,151,044 and were recorded as a liability of the employee health benefit fund. Claims payable are estimated based upon two month's subsequent claims paid. Any potential unfunded claim benefit obligations will be funded through rate adjustments and future contributions generated. A reconciliation of outstanding claims is as follows:

	2024	2023	2022
Outstanding claims at October 1	\$ 661,214	\$ 595,916	\$ 825,787
Claims submitted	8,603,996	6,457,844	5,007,148
Claims paid	(8,114,166)	(6,392,546)	(5,237,019)
Outstanding claims at September 30	\$ 1,151,044	\$ 661,214	\$ 595,916

Note 13. Property Tax Abatements

The County enters into property tax abatement agreements with local businesses under Tax Code, Chapter 312; the Property Redevelopment and Tax Abatement Act and the guidelines and criteria for granting tax abatements and reinvestment zones adopted by the County.

For the fiscal year ended September 30, 2024, the County has tax abatement agreements with five entities. The abated property taxes total \$1,359,027 including the following tax abatement agreements that exceeded 10% of the total amount abated:

- A 100 percent property tax abatement to a manufacturing company of automatic and hybrid transmissions. The current year abatement amounted to \$1,041,697.
- A 75 percent property tax abatement to a manufacturing company of lightweight composite solutions. The current year abatement amounted to \$99,657.
- A property tax abatement for a production company to produce and distribute bottled water and create jobs in the county. Current tax abatement is 40% and amounted to \$106,415.

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 14. Fund Balances

Fund Balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned as described in Note 1. The commitment of funds totaling \$27,229,000 was adopted by a resolution of the Commissioners Court. The following is a detail of fund balances for all of the major and nonmajor governmental funds at September 30, 2024.

	General Fund	Road and Bridge Fund	Capital Projects Fund	Recovery Funds Grant	Nonmajor Funds	Total
Fund balances:						
Nonspendable:						
Inventory on hand	\$ -	\$ 244,272	\$ -	\$ -	\$ 27,687	\$ 271,959
Prepays	570,776	2,510	8,000	-	6,300	587,586
Total nonspendable	570,776	246,782	8,000	-	33,987	859,545
Restricted for						
General government						
County operations	12,636	-	-	-	126,641	139,277
Elections	-	-	-	-	115,453	115,453
Debt service	-	-	-	-	215,209	215,209
Records management/preservation	515,146	-	-	-	56,451	571,597
Community Services/Programs	-	-	-	-	2,338,296	2,338,296
Judicial						
County attorney	-	-	-	-	278,652	278,652
Alternative dispute resolution	-	-	-	-	376,518	376,518
Court technology enhancements	-	-	-	-	33,090	33,090
Administration justice	-	-	-	-	1,057,745	1,057,745
Records management/preservation	18,553	-	-	-	1,867,638	1,886,191
Bail bond board	-	-	-	-	31,678	31,678
Public Safety						
Juvenile Services	-	-	-	-	1,959,045	1,959,045
Public Safety	-	-	-	-	1,996,065	1,996,065
Jail Commissary	-	-	-	-	638,466	638,466
Infrastructure and environmental services						
Road and bridge	-	9,354,387	-	-	-	9,354,387
Health and social services						
Community services/programs	306,815	-	-	-	714,015	1,020,830
Total restricted	853,150	9,354,387	-	-	11,804,962	22,012,499
Committed for						
Capital projects	10,681,000	-	-	-	-	10,681,000
Major transportation projects	11,648,000	-	-	-	-	11,648,000
Land purchases	2,000,000	-	-	-	-	2,000,000
Self insure various elected officials in lieu of bond	1,100,000	-	-	-	-	1,100,000
Indemnification of County Treasurer	1,800,000	-	-	-	-	1,800,000
Total committed	27,229,000	-	-	-	-	27,229,000
Assigned for						
Capital projects	1,509,834	-	15,758,821	-	-	17,268,655
Total assigned	1,509,834	-	15,758,821	-	-	17,268,655
Unassigned fund balance	45,645,520	-	-	(1)	-	45,645,519
Total fund balances	\$ 75,808,280	\$ 9,601,169	\$15,766,821	\$ (1)	\$ 11,838,949	\$ 113,015,218

Guadalupe County, Texas

Notes to the Basic Financial Statements

Note 15. Subsequent Events

The County has evaluated subsequent events that occurred after September 30, 2024, through March 31, 2025, the date which the financial statements were available to be issued. During this period, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

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Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Road and Bridge Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Recovery Funds Grant Fund
- Notes to the Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
- Infrastructure Assets Under Modified Approach
- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Employer Contributions
- Schedule of Changes in Total OPEB Liability

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES				
Property taxes	\$ 56,030,000	\$ 56,030,000	\$ 56,120,983	\$ 90,983
Sales and use taxes	13,075,000	13,075,000	15,434,911	2,359,911
Other tax	2,815,000	2,815,000	2,909,196	94,196
Licenses and permits	261,000	261,000	338,129	77,129
Intergovernmental	2,133,100	2,135,444	2,471,079	335,635
Charges for services	2,815,200	2,842,166	2,826,623	(15,543)
Fines and forfeitures	1,040,000	1,040,000	933,134	(106,866)
Earnings on investments	2,275,000	2,275,000	6,676,561	4,401,561
Miscellaneous	1,026,300	1,115,781	1,189,700	73,919
Total revenues	81,470,600	81,589,391	88,900,316	7,310,925
EXPENDITURES				
GENERAL GOVERNMENTAL				
General administration				
County Judge				
Personnel service	462,372	462,372	460,863	1,509
Operations	21,860	21,860	10,582	11,278
Capital outlay	6,200	6,200	5,456	744
Total County Judge	490,432	490,432	476,901	13,531
County Commissioners				
Personnel service	548,648	548,648	535,579	13,069
Operations	38,926	38,926	20,892	18,034
Total County Commissioners	587,574	587,574	556,471	31,103
County Clerk				
Personnel service	1,751,498	1,751,498	1,529,941	221,557
Operations	68,600	68,600	55,150	13,450
Total County Clerk	1,820,098	1,820,098	1,585,091	235,007
County Clerk Records Archive				
Operations	500,000	500,000	500,000	-
Total County Clerk Records Archive	500,000	500,000	500,000	-
Vital Statistics Preservation				
Operations	12,000	12,000	4,888	7,112
Total Vital Statistics Preservation	12,000	12,000	4,888	7,112
Employee Funds				
Operations	10,200	10,200	5,381	4,819
Total Employee Funds	10,200	10,200	5,381	4,819

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Non-departmental				
Personnel service	\$ 492,000	\$ 492,000	\$ 455,311	\$ 36,689
Operations	3,073,849	3,007,945	1,928,774	1,079,171
Capital outlay	-	-	3,170,653	(3,170,653)
Total Non-departmental	3,565,849	3,499,945	5,554,738	(2,054,793)
Building and grounds maintenance				
Personnel service	1,269,220	1,269,220	1,048,592	220,628
Operations	719,183	722,683	575,385	147,298
Capital outlay	54,300	54,300	52,472	1,828
Total building and grounds maintenance	2,042,703	2,046,203	1,676,449	369,754
Management information systems				
Personnel service	909,215	909,215	846,124	63,091
Operations	2,463,669	2,471,797	2,029,833	441,964
Capital outlay	275,000	275,000	183,387	91,613
Total management information systems	3,647,884	3,656,012	3,059,344	596,668
Total general administration	12,676,740	12,622,464	13,419,263	(796,799)
Elections administration				
Personnel service	911,397	934,105	877,721	56,384
Operations	350,455	357,057	317,697	39,360
Capital outlay	8,700	8,700	7,866	834
Total elections administration	1,270,552	1,299,862	1,203,284	96,578
Financial administration				
County Auditor				
Personnel service	1,186,936	1,186,936	1,130,560	56,376
Operations	46,825	46,825	36,506	10,319
Capital outlay	13,250	13,250	12,606	644
Total County Auditor	1,247,011	1,247,011	1,179,672	67,339
Purchasing department				
Personnel service	449,955	449,955	429,081	20,874
Operations	24,620	24,620	5,737	18,883
Total purchasing department	474,575	474,575	434,818	39,757
County Treasurer				
Personnel service	523,180	523,180	504,271	18,909
Operations	36,800	36,800	28,494	8,306
Total County Treasurer	559,980	559,980	532,765	27,215
Human resources				
Personnel service	485,287	485,287	451,677	33,610
Operations	64,000	64,000	25,157	38,843
Total human resources	549,287	549,287	476,834	72,453
County Tax Assessor-Collector				
Personnel service	1,931,039	1,939,139	1,815,149	123,990
Operations	73,120	65,020	63,954	1,066
Total County Tax Assessor-Collector	2,004,159	2,004,159	1,879,103	125,056
Total Financial Administration	4,835,012	4,835,012	4,503,192	331,820
TOTAL GENERAL GOVERNMENT	18,782,304	18,757,338	19,125,739	(368,401)

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
JUDICIAL				
County Court at Law				
Personnel service	\$ 845,155	\$ 845,155	\$ 827,658	\$ 17,497
Operations	319,580	319,580	229,796	89,784
Total County Court at Law	1,164,735	1,164,735	1,057,454	107,281
Bond Office/Magistrate				
Personnel service	231,879	231,879	223,146	8,733
Operations	19,100	19,100	3,868	15,232
Total Bond Office/Magistrate	250,979	250,979	227,014	23,965
District Courts				
Personnel service	872,738	872,738	859,644	13,094
Operations	1,566,563	1,566,563	1,226,843	339,720
Total District Courts	2,439,301	2,439,301	2,086,487	352,814
District Clerk				
Personnel service	1,229,387	1,229,387	1,135,787	93,600
Operations	100,441	100,441	75,212	25,229
Capital outlay	30,000	30,000	10,808	19,192
Total District Clerk	1,359,828	1,359,828	1,221,807	138,021
Justice of the Peace - Precinct 1				
Personnel service	558,841	558,841	511,905	46,936
Operations	38,700	38,700	32,371	6,329
Total Justice of the Peace - Precinct 1	597,541	597,541	544,276	53,265
Justice of the Peace - Precinct 2				
Personnel service	210,885	210,885	209,779	1,106
Operations	8,350	8,350	7,838	512
Total Justice of the Peace - Precinct 2	219,235	219,235	217,617	1,618
Justice of the Peace - Precinct 3				
Personnel service	296,624	296,624	293,037	3,587
Operations	17,390	17,390	14,843	2,547
Total Justice of the Peace - Precinct 3	314,014	314,014	307,880	6,134
Justice of the Peace - Precinct 4				
Personnel service	349,006	349,006	335,938	13,068
Operations	26,740	26,740	19,733	7,007
Total Justice of the Peace - Precinct 4	375,746	375,746	355,671	20,075
Specialty Courts				
Operations	52,750	52,750	8,491	44,259
Total Specialty Courts	52,750	52,750	8,491	44,259

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Juvenile Probation				
Personnel service	\$ 34,635	\$ 34,635	\$ 34,635	\$ -
Operations	92,000	92,000	79,340	12,660
Total Juvenile Probation	126,635	126,635	113,975	12,660
Legal				
County Attorney				
Personnel service	3,840,449	3,840,449	3,676,359	164,090
Operations	115,530	115,530	59,244	56,286
Capital outlay	8,000	8,000	7,971	29
Total County Attorney	3,963,979	3,963,979	3,743,574	220,405
Total legal	3,963,979	3,963,979	3,743,574	220,405
TOTAL JUDICIAL	10,864,743	10,864,743	9,884,246	980,497
PUBLIC SAFETY				
Fire protection				
Personnel service	2,086,912	2,086,912	1,892,198	194,714
Operations	673,275	770,184	565,388	204,796
Other services	1,061,015	1,061,015	1,061,010	5
Capital outlay	888,825	931,990	742,454	189,536
Total fire protection	4,710,027	4,850,101	4,261,050	589,051
Law Enforcement				
Constable Precinct 1				
Personnel service	294,113	294,113	261,326	32,787
Operations	55,158	73,834	47,185	26,649
Capital outlay	-	42,156	42,155	1
Total Constable Precinct 1	349,271	410,103	350,666	59,437
Constable Precinct 2				
Personnel service	307,503	307,503	272,332	35,171
Operations	76,000	76,000	61,959	14,041
Capital outlay	-	42,156	42,155	1
Total Constable Precinct 2	383,503	425,659	376,446	49,213
Constable Precinct 3				
Personnel service	297,122	297,122	293,003	4,119
Operations	62,500	112,210	70,741	41,469
Capital outlay	95,000	196,804	149,982	46,822
Total Constable Precinct 3	454,622	606,136	513,726	92,410
Constable Precinct 4				
Personnel service	299,028	299,028	290,871	8,157
Operations	89,408	89,408	61,628	27,780
Total Constable Precinct 4	388,436	388,436	352,499	35,937

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
County Sheriff				
Personnel service	\$ 16,071,723	\$ 16,071,723	\$ 15,472,432	\$ 599,291
Operations	2,130,910	2,478,481	2,209,378	269,103
Capital outlay	1,168,617	2,089,122	1,303,447	785,675
Total County Sheriff	19,371,250	20,639,326	18,985,257	1,654,069
Department of Public Safety				
Personnel service	200,249	200,249	199,704	545
Operations	33,472	33,472	24,791	8,681
Total Department of Public Safety	233,721	233,721	224,495	9,226
Total law enforcement	21,180,803	22,703,381	20,803,089	1,900,292
Corrections				
Feeding and care of prisoners				
Personnel service	9,759,710	9,902,769	9,570,017	332,752
Operations	2,501,700	2,985,919	2,861,796	124,123
Capital outlay	150,000	1,363,611	1,073,666	289,945
Total feeding and care of prisoners	12,411,410	14,252,299	13,505,479	746,820
Adult probation local support				
Operations	53,300	53,300	42,667	10,633
Total adult probation local support	53,300	53,300	42,667	10,633
Total corrections	12,464,710	14,305,599	13,548,146	757,453
TOTAL PUBLIC SAFETY	38,355,540	41,859,081	38,612,285	3,246,796
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES				
County engineer				
Personnel service	403,874	403,874	267,168	136,706
Operations	317,810	464,875	92,829	372,046
Total county engineer	721,684	868,749	359,997	508,752
Landfill operation				
Operations	161,871	161,871	30,400	131,471
Total landfill operations	161,871	161,871	30,400	131,471
TOTAL INFRASTRUCTURE AND ENVIRONMENTAL SERVICES	883,555	1,030,620	390,397	640,223
HEALTH AND SOCIAL SERVICES				
Health services				
Operations	5,247,987	5,247,987	4,292,140	955,847
Total health services	5,247,987	5,247,987	4,292,140	955,847
Veterans services				
Personnel services	293,484	293,484	287,386	6,098
Operations	9,100	9,850	7,802	2,048
Capital outlay	-	100,093	100,093	-
Total veterans services	302,584	403,427	395,281	8,146
Child safety fee				
Operations	74,800	74,800	74,800	-
Total child safety fee	74,800	74,800	74,800	-

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund – Continued For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
Environmental health				
Personnel services	\$ 803,785	\$ 803,785	\$ 717,984	\$ 85,801
Operations	51,867	51,867	35,967	15,900
Capital outlay	55,000	55,000	45,055	9,945
Total environmental health	910,652	910,652	799,006	111,646
Animal control				
Personnel service	385,156	385,156	344,094	41,062
Operations	65,450	65,450	41,242	24,208
Total animal control	450,606	450,606	385,336	65,270
Agricultural extension service				
Personnel service	350,594	350,594	349,804	790
Operations	36,050	36,050	26,325	9,725
Capital outlay	67,657	67,657	63,875	3,782
Total agricultural extension service	454,301	454,301	440,004	14,297
TOTAL HEALTH AND SOCIAL SERVICES	7,440,930	7,541,773	6,386,567	1,155,206
TOTAL EXPENDITURES	76,327,072	80,053,555	74,399,234	5,654,321
Excess (deficiency) of revenues over (under) expenditures	5,143,528	1,535,836	14,501,082	12,965,246
OTHER FINANCING SOURCES (USES)				
Transfers in	-	18,676	18,676	-
Transfers out	(7,888,078)	(9,998,437)	(9,998,436)	1
Subscriptions	-	-	2,924,129	2,924,129
TOTAL OTHER FINANCING SOURCES (USES)	(7,888,078)	(9,979,761)	(7,055,631)	2,924,130
Net changes in fund balances	(2,744,550)	(8,443,925)	7,445,451	15,889,376
Fund balances, beginning of year	68,362,829	68,362,829	68,362,829	-
FUND BALANCES, end of year	\$ 65,618,279	\$ 59,918,904	\$ 75,808,280	\$ 15,889,376

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Road and Bridge Fund For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES				
Property taxes	\$ 10,820,000	\$ 10,820,000	\$ 10,779,374	\$ (40,626)
Other taxes	1,990,000	1,990,000	2,041,992	51,992
Licenses and permits	5,000	5,000	5,900	900
Intergovernmental	143,000	143,000	169,516	26,516
Fines and forfeitures	220,000	220,000	188,228	(31,772)
Earnings on investments	345,000	345,000	527,234	182,234
Miscellaneous	500	18,706	24,322	5,616
Total revenues	13,523,500	13,541,706	13,736,566	194,860
EXPENDITURES				
Infrastructure and environmental services				
Personnel services	6,162,119	6,047,119	5,043,410	1,003,709
Operations	6,952,950	7,147,381	4,824,188	2,323,193
Capital outlay	1,754,005	2,037,939	1,717,973	319,966
TOTAL EXPENDITURES	14,869,074	15,232,439	11,585,571	3,646,868
Excess (deficiency) of revenues over (under) expenditures	(1,345,574)	(1,690,733)	2,150,995	3,841,728
OTHER FINANCING SOURCES				
Transfers out	(64,000)	(64,000)	-	64,000
TOTAL OTHER FINANCING SOURCES	(64,000)	(64,000)	-	64,000
Net changes in fund balances	(1,409,574)	(1,754,733)	2,150,995	3,905,728
Fund balances, beginning of year	7,450,174	7,450,174	7,450,174	-
FUND BALANCES, end of year	<u>\$ 6,040,600</u>	<u>\$ 5,695,441</u>	<u>\$ 9,601,169</u>	<u>\$ 3,905,728</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Recovery Funds Grant Fund
For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES				
Intergovernmental	\$ 27,725,000	\$ 27,725,000	\$ 5,770,824	\$ (21,954,176)
Total revenues	27,725,000	27,725,000	5,770,824	(21,954,176)
EXPENDITURES				
Public safety				
Operations	26,025,000	24,832,307	4,561,499	20,270,808
Capital outlay	1,700,000	2,200,000	1,209,326	990,674
TOTAL EXPENDITURES	27,725,000	27,032,307	5,770,825	21,261,482
Net changes in fund balances	-	692,693	(1)	692,694
Fund balances, beginning of year	-	-	-	-
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ 692,693</u>	<u>\$ (1)</u>	<u>\$ 692,694</u>

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Guadalupe County, Texas

Notes to the Schedules of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual
For the Fiscal Year Ended September 30, 2024

Budget and Budgetary Accounting

An annual budget is adopted for substantially all governmental funds of the County. Budget to actual comparison schedules have been included for all funds with a legally adopted budget. Actual expenditures may not legally exceed budgeted appropriations at the expense summary classification level.

The procedures followed by Guadalupe County in establishing the budgetary data reflected in the financial statements are as follows:

Budget Preparation: The County Judge, assisted by the County Auditor, prepares a proposed operating budget for the fiscal year beginning the following October 1, and files the proposed budget with the County Clerk in whose office it is available for public inspection. The operating budget includes proposed expenditures and the means of financing them.

Public Hearing: After proper preparation of notice, a budget hearing is conducted by the Commissioners' Court to obtain taxpayer comments.

Budget Adoption: During a regular term of the Commissioners' Court the budget is adopted through the passage of an order. A separate order is provided in the budget.

Amendments to Budget: Amendments to the budget to transfer budgeted amounts from one budget classification (summary line) to another may be made by the Commissioners' Court at its discretion. Amendments to provide for items not included in the original budget may be made by the Commissioners' Court upon finding and declaring the existence of an emergency sufficient to require such action. The final amended budget is presented in this report.

Formal Budgetary Integration: Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Debt Service, Capital Projects, and Internal Service Funds.

Budgets on GAAP Basis: The Budgets for all governmental fund types are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Expenditure Classifications: Budget is adopted by department for personnel services, operations, and capital outlay. For management purposes, however, accounting records are maintained to match actual expenditures against several more detailed classifications within each of the budget categories.

Lapse of Appropriations: All budget appropriations lapse at the end of each fiscal period. Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase order, contracts, and other commitments for the expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances lapse at the end of each year and do not constitute expenditures or liabilities because the commitments must be reappropriated and honored during the subsequent year.

Guadalupe County, Texas

Infrastructure Assets (Roads) under the
Modified Approach
For the Fiscal Year Ended September 30, 2024

The County performs periodic physical condition assessments to determine whether infrastructure assets are being maintained at levels requested.

The condition of road pavement is measured using the Pavement Condition Ratings and Images (PCR) management system, which is based on a weighted average of six distress factors found in pavement surfaces. The PCR uses the following scale to measure pavement surfaces.

Condition	Rating	Description
Excellent	5	New or nearly new pavements.
Good to Excellent	4	Free of cracks, patches, or rutting. Pavements exhibiting few, if any, variable signs of surface deterioration.
Good	3.3	Evidence of initial deterioration, including hairline cracks and minor rutting.
Fair to Poor	2.4	Visible defects, including moderate cracking, distortion, and rutting. Some patches may now be present.
Poor	1.2	Extremely deteriorated pavement. Defects include severe cracking, distortion, and rutting. Very extensive patching.
Very Poor	0.8	Pavement is completely deteriorated.

The condition of the County roads is rated according to the PCR in linear feet as follows:

Condition	2024	2023	2022	2021	2020
Excellent	11.61%	14.84%	14.20%	12.76%	10.27%
Good to Excellent	72.52%	68.72%	65.08%	62.63%	60.66%
Good	13.84%	14.01%	17.46%	20.05%	23.59%
Fair to Poor	1.85%	2.11%	2.94%	4.23%	5.15%
Poor	0.16%	0.28%	0.28%	0.29%	0.29%
Very Poor	0.02%	0.04%	0.04%	0.04%	0.04%

The County's policy is to maintain at least 80% of its road system at a good (3.3) or better condition level.

The County spends the amount necessary to maintain its infrastructure assets at or above a condition level of 3.3. As a measure of the County's maintenance efforts, the following chart shows actual-to-budget infrastructure maintenance expenses of the Road and Bridge Department. These infrastructure maintenance costs consist of all personnel and operating costs within the Road and Bridge Department that are used to maintain roads, as well as resurfacing and roadway landscaping costs.

Guadalupe County, Texas

Infrastructure Assets (Roads) under the
Modified Approach – Continued
For the Fiscal Year Ended September 30, 2024

Budget versus actual infrastructure maintenance costs:

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Budget	\$ 4,033,685	\$ 3,730,164	\$ 3,558,560	\$ 2,812,439	\$ 4,136,588	\$ 3,402,631	\$ 3,842,833	\$ 3,563,889	\$ 3,738,204	\$ 3,818,606
Actual	3,534,946	3,980,622	3,245,198	2,614,923	3,796,977	3,231,084	3,599,072	3,236,370	3,354,625	3,275,832

By using the "modified approach", the County's accounting practices for infrastructure assets are in agreement with the County's plans for maintaining its infrastructure at the least overall cost over individual life cycles.

Guadalupe County, Texas

Texas County and District Retirement System Schedule of Changes in Net Pension Liability and Related Ratios

	Year Ended December 31,			
	2023	2022	2021	2020
Total pension liability				
Service cost	\$ 5,179,804	\$ 4,930,702	\$ 4,838,695	\$ 4,236,529
Interest on total pension liability	12,122,071	11,354,964	10,533,023	9,828,354
Effect of plan changes	-	-	1,255,894	-
Effect of assumption changes or inputs	-	-	320,838	8,114,353
Effect of economic/demographics (gains) or losses	806,924	164,448	(76,338)	249,351
Benefit payments/refunds of contributions	(6,944,112)	(6,279,476)	(6,023,426)	(5,531,270)
Net change in total pension liability	11,164,687	10,170,638	10,848,686	16,897,317
Total pension liability, beginning	157,729,604	147,558,966	136,710,280	119,812,963
Total pension liability, ending (a)	\$ 168,894,291	\$ 157,729,604	\$ 147,558,966	\$ 136,710,280
Fiduciary net position				
Employer contributions	\$ 6,032,053	\$ 5,134,409	\$ 4,724,506	\$ 4,432,010
Member contributions	2,870,139	2,421,955	2,364,221	2,313,843
Investment income net of investment expenses	16,345,577	(9,272,975)	28,065,325	11,804,419
Benefit payments/refunds of contributions	(6,944,112)	(6,279,476)	(6,023,426)	(5,531,270)
Administrative expenses	(87,164)	(87,055)	(84,574)	(93,085)
Other	158,640	310,415	65,254	47,321
Net change in fiduciary net position	18,375,133	(7,772,727)	29,111,306	12,973,238
Fiduciary net position, beginning	148,553,541	156,326,268	127,214,962	114,241,724
Fiduciary net position, ending (b)	\$ 166,928,674	\$ 148,553,541	\$ 156,326,268	\$ 127,214,962
Net pension liability/(asset), ending = (a) - (b)	\$ 1,965,617	\$ 9,176,063	\$ (8,767,302)	\$ 9,495,318
Fiduciary net position as a percentage of total pension liability	98.84%	94.18%	105.94%	93.05%
Pensionable covered payroll	\$ 41,001,984	\$ 34,599,358	\$ 33,774,591	\$ 33,054,903
Net pension liability/(asset) as a percentage of covered payroll	4.79%	26.52%	-25.96%	28.73%

Year Ended December 31,

2019	2018	2017	2016	2015	2014
\$ 3,929,284	\$ 3,919,619	\$ 3,917,348	\$ 3,959,292	\$ 3,662,500	\$ 3,519,446
9,155,841	8,521,676	7,741,543	6,982,729	6,561,988	5,977,590
-	-	1,233,331	-	(745,316)	-
-	-	651,653	-	880,700	-
111,109	30,250	188,612	(109,310)	(2,162,715)	483,028
(4,883,042)	(4,429,808)	(3,789,639)	(3,105,440)	(3,059,360)	(2,750,241)
8,313,192	8,041,737	9,942,848	7,727,271	5,137,797	7,229,823
111,499,771	103,458,034	93,515,186	85,787,915	80,650,118	73,420,295
<u>\$ 119,812,963</u>	<u>\$ 111,499,771</u>	<u>\$ 103,458,034</u>	<u>\$ 93,515,186</u>	<u>\$ 85,787,915</u>	<u>\$ 80,650,118</u>
\$ 3,951,942	\$ 3,749,065	\$ 3,529,378	\$ 3,299,215	\$ 2,854,577	\$ 3,307,110
2,174,712	2,093,624	2,010,384	1,941,254	1,858,796	1,815,999
15,941,979	(1,800,598)	12,225,727	5,618,266	(760,701)	4,592,203
(4,883,042)	(4,429,808)	(3,789,639)	(3,105,440)	(3,059,360)	(2,750,241)
(87,056)	(77,979)	(64,840)	(61,030)	(54,278)	(54,997)
58,493	51,888	22,423	191,836	21,688	144,903
17,157,028	(413,808)	13,933,433	7,884,101	860,722	7,054,977
97,084,696	97,498,504	83,565,071	75,680,970	74,820,248	67,765,271
<u>\$ 114,241,724</u>	<u>\$ 97,084,696</u>	<u>\$ 97,498,504</u>	<u>\$ 83,565,071</u>	<u>\$ 75,680,970</u>	<u>\$ 74,820,248</u>
<u>\$ 5,571,239</u>	<u>\$ 14,415,075</u>	<u>\$ 5,959,530</u>	<u>\$ 9,950,115</u>	<u>\$ 10,106,945</u>	<u>\$ 5,829,870</u>
95.35%	87.07%	94.24%	89.36%	88.22%	92.77%
\$ 31,067,318	\$ 29,908,916	\$ 28,719,766	\$ 27,732,206	\$ 26,554,234	\$ 25,942,847
17.93%	48.20%	20.75%	35.88%	38.06%	22.47%

Guadalupe County, Texas

Texas County and District Retirement System Schedule of Employer Contributions

Fiscal Years Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ⁽¹⁾	Actual Contribution as a % of Covered Payroll
2015	\$ 2,778,864	\$ 3,296,718	(517,854) ⁽²⁾	\$ 26,660,493	12.4%
2016	2,769,607	3,337,870	(568,263) ⁽²⁾	28,089,559	11.9%
2017	2,845,324	3,306,992	(461,668) ⁽²⁾	28,651,089	11.5%
2018	2,952,392	3,687,842	(735,450) ⁽²⁾	29,585,171	12.5%
2019	3,233,154	3,872,142	(638,988) ⁽²⁾	30,532,051	12.7%
2020	3,321,096	4,265,210	(944,114) ⁽²⁾	31,976,625	13.3%
2021	3,636,039	4,432,011	(795,972) ⁽²⁾	33,054,903	13.4%
2022	4,281,389	4,691,389	(410,000) ⁽²⁾	35,317,007	13.3%
2023	4,895,185	5,270,185	(375,000) ⁽²⁾	38,574,181	13.7%
2024	5,713,896	5,713,896	-	44,709,678	12.8%

(1) Payroll is calculated based on contributions as reported to TCDRS.

(2) The County made an additional optional contribution to TCDRS.

Guadalupe County, Texas

Texas County and District Retirement System Methods and Assumptions used to Determine Contribution Rates

Valuation date	December 31, 2021 valuation for 2023 contributions
Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	8.5 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset valuation method	Five-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Guadalupe County, Texas

Schedule of Changes in Total OPEB Liability For the Fiscal Year Ended September 30, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability							
Service cost	\$ 207,258	\$ 353,002	\$ 287,106	\$ 265,050	\$ 213,696	\$ 215,325	\$ 182,535
Interest on total OPEB liability	100,311	71,902	83,281	106,604	122,426	103,646	105,984
Difference between expected and actual experience of the total OPEB liability	(56,053)	(350,412)	4,562	(293,556)	(77,141)	(157,866)	(29,029)
Changes of assumptions	64,811	(1,396,124)	(584,932)	255,017	301,573	36,906	120,257
Benefit payments/refunds of contributions	(17,761)	(55,049)	(103,486)	(9,742)	(9,482)	(47,730)	(45,421)
Net change in total OPEB liability	298,566	(1,376,681)	(313,469)	323,373	551,072	150,281	334,326
Total OPEB liability, beginning	2,382,078	3,758,759	4,072,228	3,748,855	3,197,783	3,047,502	2,713,176
Total OPEB liability, ending (a)	\$ 2,680,644	\$ 2,382,078	\$ 3,758,759	\$ 4,072,228	\$ 3,748,855	\$ 3,197,783	\$ 3,047,502
Covered-employee payroll	\$ 38,587,202	\$ 33,537,019	\$ 29,895,811	\$ 29,334,666	\$ 29,240,114	\$ 28,832,734	\$ 27,434,021
Net OPEB liability as a percentage of covered-employee payroll	6.95%	7.10%	12.57%	13.88%	12.82%	11.09%	11.11%

GASB No. 75 was implemented during the fiscal year ended September 30, 2018. This schedule will continue to be added to until ten years are available.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the County's OPEB plan.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis. Such statements and schedules include:

- Combining Financial Statements – Non-Major Governmental Funds
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Capital Projects Fund
- Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Debt Service Fund
- Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Non-Major Governmental Funds
- Combining Statements – Internal Service Funds
- Combining Statements – Fiduciary Funds

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on general long-term debt.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes. The county maintains the following special revenue funds:

Alternative Dispute Resolution Fund

To account for the fee authorized under Civil Procedures and Remedies 152.004. The fund is under the direction of the Commissioners' Court and may only be used to establish and maintain an alternative dispute resolution (mediation) system.

Bail Bond Security Fund

The fund is used to account for fees and security deposited under Occupations Code section 1704.

Child Welfare Board Fund

In accordance with Texas Family Code §264.005, the Guadalupe County Commissioners Court appoints a group of not less than seven or more than fifteen (15) County residents to serve on the Guadalupe County Child Welfare Board (Board). Members serve without compensation. The Board is established to be a liaison between the County and the Texas Department of Family and Protective Services, Child Protective Services (CPS) to distribute County funds for services and support to abused and neglected children who are in need of protection and care and who are receiving CPS services.

Constable Precinct 3 Federal Forfeiture Funds

The fund is used to account for federal forfeiture proceeds awarded to the Constable under U.S. Department of Justice Equitable Sharing program and is to be used solely for law enforcement purposes.

Constable Precinct 3 State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the Constable under Chapter 59 of the Code of Criminal Procedures and is to be used solely for law enforcement purposes.

County and District Courts Technology Fund

To account for the fee authorized under Code of Criminal Procedures Article 102.0169. The fund is under the direction of the Commissioners' Court and may only be used for the purposes outlined under Article 102.0169(d).

County Attorney Pre-Trial Intervention Fund

To account for fees collected under Article 102.0121 of the Code of Criminal Procedures. The fee is paid by a defendant participating in a pre-trial intervention program administered by the county attorney. The fee may only be used for expenses directly related to the pre-trial intervention program.

County Attorney State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the County Attorney under Chapter 59 of the Code of Criminal Procedures and is to be used solely for official purposes of the office.

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds - Continued

County Attorney State Funds

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 Clerk Records Management & Preservation Fund

A fund established under Local Government Code 203, section 203.003(5) to account for the fee the County Clerk may collect under Local Government Code section 118.011(b)(2). The fee must be spent in accordance with Local Government Code 118.0216 for records management and preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk.

County Records Management Fund

A fund established under Local Government Code 203, section 203.003(6) to account for the fees authorized under Local Government Code sections 118.052, 118.0546 and 118.0645 and Article 102.005(d) of the Code of Criminal Procedures. The fees collected may only be used for the purpose of records management and preservation and for county records' automation projects.

Court Reporter Service Fund

To account for the fee authorized under Government Code Section 51.601. The fund is under the direction of the Commissioners' Court and shall be used to assist in the payment of court-reporter related services such as transcription services.

Court-Initiated Guardianship Fund

The fund is established under Local Government Code Section 118.067 to account for the fee collected under Local Government Code Section 118.052(2)(E). The fee is for the support of the judiciary in guardianships initiated under Section 683 of the Texas Probate Code.

Courthouse Security Fund

The fund was created to account for the fees authorized under Article 102.017 of the Code of Criminal Procedures. The fee is to help finance security services related to buildings that house the operations of district, county, or justice courts.

District Clerk Records Management Fund

The fund was established under Government Code section 51.317. The fees are to be used for the specific purpose of records management automation projects in the district clerk's office.

Family Protection Fee Fund

To account for the fee assessed under Article 102.0186 of the Code of Criminal Procedures and the fee adopted under Section 51.961 of the Government Code. The fund is under the direction of the Commissioners' Court and can only be used to provide funding to nonprofit organizations in the county that provide programs for family violence and child abuse prevention, family strengthening and marriage preservation.

Fire Code Inspection Fee Fund

To account for the fee collected under Local Government Code 233.065. The fees collected may only be used for the administration and enforcement of the fire code.

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds - Continued

Hot Check Fund / County Attorney Fund

The fund is used to account for the fees collected under Article 102.007 of the Code of Criminal Procedures. Expenditures from this fund shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, but in no event may the county attorney supplement his or her own salary from this fund. This fund is not required to have a legally adopted budget.

Hotel Occupancy Fund

On August 13, 2019, the Guadalupe County Commissioners Court approved an order authorizing a hotel occupancy tax under Texas Tax Code §352.002(y). The tax is set at seven percent (7%) except that the tax may not exceed two percent (2%) if the hotel is located in a municipality or the extraterritorial jurisdiction of a municipality that imposes a tax under Texas Tax Code Chapter 351. Use of these funds is governed by Texas Tax Code §352.1015 and is only to be expended in a manner directly enhancing and promoting tourism and the convention and hotel industry as permitted by this subchapter.

Jail Commissary Fund

The fund is used to account for the expenditures and proceeds of the jail commissary. The sheriff may use commissary proceeds only to: (1) fund, staff, and equip a program addressing the social needs of the county prisoners, including an educational or recreational program and religious or rehabilitative counseling; (2) supply county prisoners with clothing, writing materials, and hygiene supplies; (3) establish staff, and equip the commissary operation; (4) fund, staff, and equip a library for the educational use of county prisoners. Local Government Code 351.0415; or (5) fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety, and security of the inmates and the facility.

Juvenile Probation Fund

The fund is used to account for the resources and expenses of the county's juvenile probation department. Under local government code section 140.003 the juvenile probation department is a specialized local entity with its own governing board but receives the majority of its funding from the County.

Juvenile Probation Fees Fund

To account for the probation fees collected under Texas Family Code Section 54.061. The fee may only be used for juvenile probation or community-based juvenile corrections services or facilities in which a juvenile may be required to live while under court supervision.

Justice Court Security Fund

To account for the fees authorized under Article 102.017 of the Code of Criminal Procedures. The fee is to help finance security services for justice courts that are not located in the county courthouse.

Justice Court Technology Fund

To account for the fee authorized under Code of Criminal Procedures Article 102.0173. The fund is under the direction of the Commissioners' Court and may only be used for improving technology in the justice courts as outlined under Article 102.0173(d).

Law Enforcement Training Funds

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.

Guadalupe County, Texas

Combining Financial Statements

Non-Major Governmental Funds - Continued

Law Library Fund

The fund is used to account for the fee collected under Local Government Code 323.023. The fund must be used to establish a public law library, purchase or lease law library materials, maintain the library, and acquire furniture, shelving or equipment for the law library.

Miscellaneous Short-term Grants Fund

To account for revenues and expenditures related to short-term grants.

Sheriff's Donation Fund

The fund was created to account for donations made to the sheriff's department.

Sheriff's Federal Forfeiture Funds

The fund is used to account for federal forfeiture proceeds awarded to the Sheriff's department under the U.S. Department of Justice Equitable Sharing program and is to be used solely for law enforcement purposes.

Sheriff's State Forfeiture Funds

The fund is used to account for state forfeiture proceeds awarded to the Sheriff's department under Chapter 59 of the Code of Criminal Procedures and is to be used solely for law enforcement purposes.

Special VIT 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.

Surplus Funds – Election Contracts

To account for surplus revenue from election service contracts with other government entities. A surplus in the election contracts fund may only be used to defray expenses of the county election officer's office in connection with election-related duties or functions. The secretary of state shall prescribe regulations for the use of any surplus fund.

Title IV/E Federal Foster Care Fund

To account for funds received under the federal Title IV/E Foster Care entitlement program. The Juvenile Probation department receives funds for juveniles placed in foster care.

Texas Juvenile Justice Department Grant Funds

To account for funds received from the Texas Juvenile Justice Department to provide probation and prevention services to juveniles residing in Guadalupe County. The funds are to be used for staff services, non-residential services, and residential services.

Local Youth Diversion Fund

Effective January 1, 2024, in accordance with Local Government Code § 134.156, this fund name changed. This fund is to be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Code of Criminal Procedure.

Other Miscellaneous Revenues Fund

Other miscellaneous revenues is comprised of multiple funds used to report various insignificant revenue and fund balances classifications. If and when these sources become significant, they are presented in a specifically identified fund column.

Guadalupe County, Texas
Combining Balance Sheet
Non-Major Governmental Funds
September 30, 2024

	Alternative Dispute Resolution	Bail Bond Security	Child Welfare Board	Constable Precinct 3 Federal Forfeiture	Constable Precinct 3 State Forfeiture	County and District Courts Technology
ASSETS						
Cash and cash equivalents	\$ 233,185	\$ 227,152	\$ 16,636	\$ 1,283	\$ 1,292	\$ 33,089
Investments	150,000	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
TOTAL ASSETS	\$ 383,185	\$ 227,152	\$ 16,636	\$ 1,283	\$ 1,292	\$ 33,089
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 6,667	195,473	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	6,667	195,473	-	-	-	-
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances						
Nonspendable						
Inventories	-	-	-	-	-	-
Prepays	-	-	-	-	-	-
Restricted	376,518	31,679	16,636	1,283	1,292	33,089
Total fund balances	376,518	31,679	16,636	1,283	1,292	33,089
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 383,185	\$ 227,152	\$ 16,636	\$ 1,283	\$ 1,292	\$ 33,089

County Attorney Pre-Trial Intervention	County Attorney State Forfeiture	County Attorney State Funds	County Clerk Records Management & Preservation	County Records Management	Court Reporter Service	Court- Initiated Guardianship	Courthouse Security
\$ 10,075	\$ 280,562	\$ -	\$ 559,691	\$ 31,453	\$ 100,662	\$ 69,257	\$ 303,315
-	-	-	1,158,470	50,000	-	-	-
-	-	-	-	-	-	-	-
-	1,070	3,500	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,050	3,500	-	1,750	-	-	-
<u>\$ 10,075</u>	<u>\$ 282,682</u>	<u>\$ 7,000</u>	<u>\$ 1,718,161</u>	<u>\$ 83,203</u>	<u>\$ 100,662</u>	<u>\$ 69,257</u>	<u>\$ 303,315</u>
\$ 2,000	\$ 1,927	\$ 1,426	\$ 67,998	\$ 25,000	\$ 2,294	\$ 200	\$ 5,691
-	2,819	-	-	-	-	-	1,400
-	-	2,074	-	-	-	-	-
2,000	4,746	3,500	67,998	25,000	2,294	200	7,091
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,050	3,500	-	1,750	-	-	-
8,075	276,886	-	1,650,163	56,453	98,368	69,057	296,224
8,075	277,936	3,500	1,650,163	58,203	98,368	69,057	296,224
<u>\$ 10,075</u>	<u>\$ 282,682</u>	<u>\$ 7,000</u>	<u>\$ 1,718,161</u>	<u>\$ 83,203</u>	<u>\$ 100,662</u>	<u>\$ 69,257</u>	<u>\$ 303,315</u>

Guadalupe County, Texas

Combining Balance Sheet

Non-Major Governmental Funds – Continued

September 30, 2024

	District Clerk Records Management	Family Protection Fee	Fire Code Inspection Fee	Hot Check / County Attorney	Hotel Occupancy
ASSETS					
Cash and cash equivalents	\$ 12,393	\$ 84,520	\$ 791,835	\$ 1,835	\$ 2,299,784
Investments	-	-	350,000	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	38,512
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	\$ 12,393	\$ 84,520	\$ 1,141,835	\$ 1,835	\$ 2,338,296
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 21,682	\$ 68	\$ -
Accrued wages and benefits	-	-	8,184	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	29,866	68	-
Deferred inflows of resources					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Inventories	-	-	-	-	-
Prepays	-	-	-	-	-
Restricted	12,393	84,520	1,111,969	1,767	2,338,296
Total fund balances	12,393	84,520	1,111,969	1,767	2,338,296
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 12,393	\$ 84,520	\$ 1,141,835	\$ 1,835	\$ 2,338,296

Jail Commissary	Juvenile Probation	Juvenile Probation Fees	Justice Court Security	Justice Court Technology	Law Enforcement Training	Law Library	Misc. Short- Term Grants
\$ 667,274	\$1,943,656	\$ 38,842	\$ 9,253	\$ 147,858	\$ 24,786	\$ 238,399	\$ -
-	-	-	-	-	-	300,000	-
-	-	-	-	-	-	-	-
-	134,949	-	-	-	-	-	16,459
-	91,406	-	-	-	-	-	-
27,687	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 694,961</u>	<u>\$2,170,011</u>	<u>\$ 38,842</u>	<u>\$ 9,253</u>	<u>\$ 147,858</u>	<u>\$ 24,786</u>	<u>\$ 538,399</u>	<u>\$ 16,459</u>
\$ 28,809	\$ 91,912	\$ 92	\$ 58	\$ 1,221	\$ -	\$ 2,672	\$ 7,305
-	184,168	-	-	-	-	-	-
-	-	-	-	-	-	-	9,154
28,809	276,080	92	58	1,221	-	2,672	16,459
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
27,687	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
638,465	1,893,931	38,750	9,195	146,637	24,786	535,727	-
666,152	1,893,931	38,750	9,195	146,637	24,786	535,727	-
<u>\$ 694,961</u>	<u>\$2,170,011</u>	<u>\$ 38,842</u>	<u>\$ 9,253</u>	<u>\$ 147,858</u>	<u>\$ 24,786</u>	<u>\$ 538,399</u>	<u>\$ 16,459</u>

Guadalupe County, Texas

Combining Balance Sheet

Non-Major Governmental Funds – Continued

September 30, 2024

	Sheriff's Donation	Sheriff's Federal Forfeiture	Sheriff's State Forfeiture	Special VIT Interest	Surplus Funds - Election Contracts
ASSETS					
Cash and cash equivalents	\$ 5,515	\$ 297,433	\$ 261,610	\$ 549	\$ 115,452
Investments	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-
Other receivables	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
TOTAL ASSETS	\$ 5,515	\$ 297,433	\$ 261,610	\$ 549	\$ 115,452
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 94	\$ -	\$ 21,181	\$ -	\$ -
Accrued wages and benefits	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	94	-	21,181	-	-
Deferred inflows of resources					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Inventories	-	-	-	-	-
Prepays	-	-	-	-	-
Restricted	5,421	297,433	240,429	549	115,452
Total fund balances	5,421	297,433	240,429	549	115,452
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 5,515	\$ 297,433	\$ 261,610	\$ 549	\$ 115,452

Title IV / E Federal Foster Care	Texas Juvenile Justice Department Grant	Local Youth Diversion Fund	Other Miscellaneous	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ 26,367	\$ -	\$ 126,095	\$ 1,284,754	\$ 10,245,862	\$ 211,378	\$ 10,457,240
-	-	-	-	2,008,470	-	2,008,470
-	-	-	-	-	70,575	70,575
-	177,088	-	8,186	379,764	-	379,764
-	-	-	-	91,406	-	91,406
-	-	-	-	27,687	-	27,687
-	-	-	-	6,300	-	6,300
<u>\$ 26,367</u>	<u>\$ 177,088</u>	<u>\$ 126,095</u>	<u>\$ 1,292,940</u>	<u>\$ 12,759,489</u>	<u>\$ 281,953</u>	<u>\$ 13,041,442</u>
\$ -	\$ 26,234	\$ -	\$ 203,178	\$ 713,182	\$ -	\$ 713,182
-	59,448	-	63,909	319,928	-	319,928
-	91,406	-	-	102,634	-	102,634
-	177,088	-	267,087	1,135,744	-	1,135,744
-	-	-	-	-	66,749	66,749
-	-	-	-	-	66,749	66,749
-	-	-	-	27,687	-	27,687
-	-	-	-	6,300	-	6,300
26,367	-	126,095	1,025,853	11,589,758	215,204	11,804,962
26,367	-	126,095	1,025,853	11,623,745	215,204	11,838,949
<u>\$ 26,367</u>	<u>\$ 177,088</u>	<u>\$ 126,095</u>	<u>\$ 1,292,940</u>	<u>\$ 12,759,489</u>	<u>\$ 281,953</u>	<u>\$ 13,041,442</u>

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2024

	Alternative Dispute Resolution	Bail Bond Security	Child Welfare Board	Constable Precinct 3 Federal Forfeiture	Constable Precinct 3 State Forfeiture	County and District Courts Technology
REVENUES						
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	2,195	-	-	-	-
Intergovernmental	-	-	29,800	-	-	-
Charges for services	50,793	-	1,005	-	-	2,153
Fines and forfeitures	-	-	-	-	-	-
Earnings on investments	-	-	132	-	13	-
Miscellaneous	-	-	-	-	-	-
Total revenues	50,793	2,195	30,937	-	13	2,153
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Judicial	40,000	-	-	-	-	200
Public safety	-	306	-	-	-	-
Infrastructure and environmental services	-	-	-	-	-	-
Health and social services	-	-	28,001	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	40,000	306	28,001	-	-	200
Excess (deficiency) of revenues over (under) expenditures	10,793	1,889	2,936	-	13	1,953
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	10,793	1,889	2,936	-	13	1,953
Fund balances, beginning of year	365,725	29,790	13,700	1,283	1,279	31,136
FUND BALANCES, end of year	\$ 376,518	\$ 31,679	\$ 16,636	\$ 1,283	\$ 1,292	\$ 33,089

County Attorney Pre-Trial Intervention	County Attorney State Forfeiture	County Attorney State Funds	County Clerk Records Management & Preservation	County Records Management	Court Reporter Service	Court- Initiated Guardianship	Courthouse Security
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	26,000	-	-	-	-	-
25,775	-	-	312,200	13,630	67,792	16,170	97,302
-	15,443	-	-	-	-	-	-
-	1,619	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,775	17,062	26,000	312,200	13,630	67,792	16,170	97,302
-	-	-	237,792	31,235	-	-	-
24,300	68,027	22,500	-	-	45,690	3,375	-
-	-	-	-	-	-	-	51,722
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
24,300	68,027	22,500	237,792	31,235	45,690	3,375	51,722
1,475	(50,965)	3,500	74,408	(17,605)	22,102	12,795	45,580
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,475	(50,965)	3,500	74,408	(17,605)	22,102	12,795	45,580
6,600	328,901	-	1,575,755	75,808	76,266	56,262	250,644
\$ 8,075	\$ 277,936	\$ 3,500	\$ 1,650,163	\$ 58,203	\$ 98,368	\$ 69,057	\$ 296,224

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance – Continued
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2024

	District Clerk Records Management	Family Protection Fee	Fire Code Inspection Fee	Hot Check / County Attorney	Hotel Occupancy
REVENUES					
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ 534,072
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	272	640	679,683	630	-
Fines and forfeitures	-	-	-	-	-
Earnings on investments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	272	640	679,683	630	534,072
EXPENDITURES					
Current					
General government	-	-	-	-	-
Judicial	-	-	-	1,976	-
Public safety	-	-	287,907	-	-
Infrastructure and environmental services	-	-	-	-	-
Health and social services	-	-	-	-	-
Capital outlay	-	-	17,837	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	-	-	305,744	1,976	-
Excess (deficiency) of revenues over (under) expenditures	272	640	373,939	(1,346)	534,072
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	272	640	373,939	(1,346)	534,072
Fund balances, beginning of year	12,121	83,880	738,030	3,113	1,804,224
FUND BALANCES, end of year	\$ 12,393	\$ 84,520	\$ 1,111,969	\$ 1,767	\$ 2,338,296

Jail Commissary	Juvenile Probation	Juvenile Probation Fees	Justice Court Security	Justice Court Technology	Law Enforcement Training	Law Library	Misc. Short- Term Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	58,257	-	-	-	31,595	-	389,351
512,933	962,274	1,935	680	26,452	-	93,519	-
-	-	-	-	-	-	-	-
725	21,394	240	-	-	-	-	-
-	11	-	-	-	-	-	-
513,658	1,041,936	2,175	680	26,452	31,595	93,519	389,351
-	-	-	-	-	-	-	-
-	1,227,124	5,091	1,878	11,928	-	25,236	-
454,499	3,810,519	-	-	-	24,290	-	206,638
-	-	-	-	-	-	-	18,030
-	-	-	-	-	-	-	-
44,423	100,856	-	-	-	-	-	222,442
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
498,922	5,138,499	5,091	1,878	11,928	24,290	25,236	447,110
14,736	(4,096,563)	(2,916)	(1,198)	14,524	7,305	68,283	(57,759)
-	4,698,078	-	-	-	-	-	57,758
-	4,698,078	-	-	-	-	-	57,758
14,736	601,515	(2,916)	(1,198)	14,524	7,305	68,283	(1)
651,416	1,292,416	41,666	10,393	132,113	17,481	467,444	1
\$ 666,152	\$1,893,931	\$ 38,750	\$ 9,195	\$ 146,637	\$ 24,786	\$ 535,727	\$ -

Guadalupe County, Texas

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance – Continued
Non-Major Governmental Funds
For the Fiscal Year Ended September 30, 2024

	Sheriff's Donation	Sheriff's Federal Forfeiture	Sheriff's State Forfeiture	Special VIT Interest	Surplus Funds - Election Contracts
REVENUES					
Property and other taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	16,922
Fines and forfeitures	-	227,562	35,415	-	-
Earnings on investments	-	546	1,600	-	-
Miscellaneous	14,161	7,650	-	-	-
Total revenues	14,161	235,758	37,015	-	16,922
EXPENDITURES					
Current					
General government	-	-	-	-	19,889
Judicial	-	-	-	-	-
Public safety	15,189	41,012	109,889	-	-
Infrastructure and environmental services	-	-	-	-	-
Health and social services	-	-	-	-	-
Capital outlay	-	36,068	58,300	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	15,189	77,080	168,189	-	19,889
Excess (deficiency) of revenues over (under) expenditures	(1,028)	158,678	(131,174)	-	(2,967)
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(1,028)	158,678	(131,174)	-	(2,967)
Fund balances, beginning of year	6,449	138,755	371,603	549	118,419
FUND BALANCES, end of year	\$ 5,421	\$ 297,433	\$ 240,429	\$ 549	\$ 115,452

Title IV / E Federal Foster Care	Texas Juvenile Justice Department Grant	Local Youth Diversion Fund	Other Miscellaneous	Total Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 534,072	\$ 2,649,875	\$ 3,183,947
-	-	-	-	2,195	-	2,195
-	1,204,166	-	885,229	2,624,398	-	2,624,398
-	-	29,317	424,630	3,336,707	-	3,336,707
-	-	-	-	278,420	-	278,420
160	-	-	58	26,487	29,647	56,134
-	-	-	310	22,132	-	22,132
160	1,204,166	29,317	1,310,227	6,824,411	2,679,522	9,503,933
-	-	-	521	289,437	-	289,437
3,048	1,204,163	-	281,300	2,965,836	-	2,965,836
-	-	-	566,383	5,568,354	-	5,568,354
-	-	-	-	18,030	-	18,030
-	-	-	-	28,001	-	28,001
-	-	-	50,530	530,456	-	530,456
-	-	-	-	-	2,595,000	2,595,000
-	-	-	-	-	88,313	88,313
3,048	1,204,163	-	898,734	9,400,114	2,683,313	12,083,427
(2,888)	3	29,317	411,493	(2,575,703)	(3,791)	(2,579,494)
-	-	-	-	4,755,836	-	4,755,836
-	-	-	-	4,755,836	-	4,755,836
(2,888)	3	29,317	411,493	2,180,133	(3,791)	2,176,342
29,255	(3)	96,778	614,360	9,443,612	218,995	9,662,607
\$ 26,367	\$ -	\$ 126,095	\$ 1,025,853	\$ 11,623,745	\$ 215,204	\$ 11,838,949

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Budgetary Comparison Schedules

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Capital Projects Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
EXPENDITURES			
General government			
Operations	\$ 2,500,000	\$ 1,607,905	\$ 892,095
Capital outlay	11,876,400	3,715,376	8,161,024
Total expenditures	14,376,400	5,323,281	9,053,119
Excess (deficiency) of revenues over (under) expenditures	(14,376,400)	(5,323,281)	9,053,119
OTHER FINANCING SOURCES (USES)			
Transfers in	5,242,600	5,242,600	-
Transfers out	(18,676)	(18,676)	-
Total other financing sources (uses)	5,223,924	5,223,924	-
Net changes in fund balances	(9,152,476)	(99,357)	9,053,119
Fund balances, beginning of year	15,866,178	15,866,178	-
FUND BALANCES, end of year	<u>\$ 6,713,702</u>	<u>\$ 15,766,821</u>	<u>\$ 9,053,119</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Debt Service Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Property taxes	\$ 2,669,513	\$ 2,649,875	\$ (19,638)
Earnings on investments	15,000	29,647	14,647
Total revenues	2,684,513	2,679,522	(4,991)
EXPENDITURES			
Debt service			
Principal and interest	2,595,000	2,595,000	-
Interest and fiscal charges	89,513	88,313	1,200
Total expenditures	2,684,513	2,683,313	1,200
Net changes in fund balances	-	(3,791)	(3,791)
Fund balances, beginning of year	218,995	218,995	-
FUND BALANCES, end of year	\$ 218,995	\$ 215,204	\$ (3,791)

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Alternative Dispute Resolution Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 41,000	\$ 50,793	\$ 9,793
Total revenues	41,000	50,793	9,793
EXPENDITURES			
Judicial Operations	40,000	40,000	-
Total expenditures	40,000	40,000	-
Net change in fund balances	1,000	10,793	9,793
Fund balances, beginning of year	365,725	365,725	-
FUND BALANCES, end of year	\$ 366,725	\$ 376,518	\$ 9,793

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Bail Bond Security Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Licenses and permits	\$ 2,600	\$ 2,195	\$ (405)
Total revenues	2,600	2,195	(405)
EXPENDITURES			
Public safety Operations	3,700	306	3,394
Total expenditures	3,700	306	3,394
Net change in fund balances	(1,100)	1,889	2,989
Fund balances, beginning of year	29,790	29,790	-
FUND BALANCES, end of year	<u>\$ 28,690</u>	<u>\$ 31,679</u>	<u>\$ 2,989</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Child Welfare Board Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 29,800	\$ 29,800	\$ -
Charges for services	-	1,005	1,005
Earnings on investments	-	132	132
Total revenues	29,800	30,937	1,137
EXPENDITURES			
Health and social services			
Operations	29,800	28,001	1,799
Total expenditures	29,800	28,001	1,799
Net change in fund balances	-	2,936	2,936
Fund balances, beginning of year	13,700	13,700	-
FUND BALANCES, end of year	\$ 13,700	\$ 16,636	\$ 2,936

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Constable Precinct 3 Federal Forfeiture Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Fines and forfeitures	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
Public safety Operations	-	-	-
Total expenditures	-	-	-
Net change in fund balances	-	-	-
Fund balances, beginning of year	1,283	1,283	-
FUND BALANCES, end of year	<u>\$ 1,283</u>	<u>\$ 1,283</u>	<u>\$ -</u>

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Constable Precinct 3 State Forfeiture Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Earnings on investments	\$ -	\$ 13	\$ 13
Total revenues	-	13	13
EXPENDITURES			
Public safety			
Operations	500	-	500
Total expenditures	500	-	500
Net change in fund balances	(500)	13	513
Fund balances, beginning of year	1,279	1,279	-
FUND BALANCES, end of year	\$ 779	\$ 1,292	\$ 513

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County and District Courts Technology Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 2,000	\$ 2,153	\$ 153
Total revenues	2,000	2,153	153
EXPENDITURES			
Judicial Operations	15,000	200	14,800
Total expenditures	15,000	200	14,800
Net change in fund balances	(13,000)	1,953	14,953
Fund balances, beginning of year	31,136	31,136	-
FUND BALANCES, end of year	\$ 18,136	\$ 33,089	\$ 14,953

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Attorney Pre-Trial Intervention Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 20,000	\$ 25,775	\$ 5,775
Total revenues	20,000	25,775	5,775
EXPENDITURES			
Judicial Operations	22,300	24,300	(2,000)
Total expenditures	22,300	24,300	(2,000)
Net change in fund balances	(2,300)	1,475	3,775
Fund balances, beginning of year	6,600	6,600	-
FUND BALANCES, end of year	\$ 4,300	\$ 8,075	\$ 3,775

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Attorney State Forfeiture Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 55,000	\$ 15,443	\$ (39,557)
Earnings on investments	1,000	1,619	619
Total revenues	56,000	17,062	(38,938)
EXPENDITURES			
Judicial			
Personnel	64,879	43,412	21,467
Operations	49,000	24,615	24,385
Total expenditures	113,879	68,027	45,852
Net change in fund balances	(57,879)	(50,965)	6,914
Fund balances, beginning of year	328,901	328,901	-
FUND BALANCES, end of year	\$ 271,022	\$ 277,936	\$ 6,914

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Attorney State Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 22,500	\$ 26,000	\$ 3,500
Total revenues	22,500	26,000	3,500
EXPENDITURES			
Judicial Operations	22,500	22,500	-
Total expenditures	22,500	22,500	-
Net change in fund balances	-	3,500	3,500
Fund balances, beginning of year	-	-	-
FUND BALANCES, end of year	\$ -	\$ 3,500	\$ 3,500

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes

in Fund Balance – Budget and Actual

County Clerk Records Management and Preservation Funds –

Special Revenue Fund

For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 315,000	\$ 312,200	\$ (2,800)
Total revenues	315,000	312,200	(2,800)
EXPENDITURES			
General government			
Operations	689,000	237,792	451,208
Capital outlay	150,000	-	150,000
Total expenditures	839,000	237,792	601,208
Net change in fund balances	(524,000)	74,408	598,408
Fund balances, beginning of year	1,575,755	1,575,755	-
FUND BALANCES, end of year	\$ 1,051,755	\$ 1,650,163	\$ 598,408

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Records Management Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Amended Positive (Negative)
REVENUES			
Charges for services	\$ 14,000	\$ 13,630	\$ (370)
Total revenues	14,000	13,630	(370)
EXPENDITURES			
General government Operations	32,750	31,235	1,515
Total expenditures	32,750	31,235	1,515
Net change in fund balances	(18,750)	(17,605)	1,145
Fund balances, beginning of year	75,808	75,808	-
FUND BALANCES, end of year	\$ 57,058	\$ 58,203	\$ 1,145

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
County Reporter Service Fee Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 57,000	\$ 67,792	\$ 10,792
Total revenues	57,000	67,792	10,792
EXPENDITURES			
Judicial Operations	75,000	45,690	29,310
Total expenditures	75,000	45,690	29,310
Net change in fund balances	(18,000)	22,102	40,102
Fund balances, beginning of year	76,266	76,266	-
FUND BALANCES, end of year	\$ 58,266	\$ 98,368	\$ 40,102

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Court Initiated Guardianship Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 15,000	\$ 16,170	\$ 1,170
Total revenues	15,000	16,170	1,170
EXPENDITURES			
Judicial Operations	25,000	3,375	21,625
Total expenditures	25,000	3,375	21,625
Net change in fund balances	(10,000)	12,795	22,795
Fund balances, beginning of year	56,262	56,262	-
FUND BALANCES, end of year	\$ 46,262	\$ 69,057	\$ 22,795

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Courthouse Security Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 112,000	\$ 97,302	\$ (14,698)
Total revenues	112,000	97,302	(14,698)
EXPENDITURES			
Public safety			
Personnel	48,844	42,341	6,503
Operations	25,000	9,381	15,619
Total expenditures	73,844	51,722	22,122
Net change in fund balances	38,156	45,580	7,424
Fund balances, beginning of year	250,644	250,644	-
FUND BALANCES, end of year	\$ 288,800	\$ 296,224	\$ 7,424

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
District Clerk Records Management Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 200	\$ 272	\$ 72
Total revenues	200	272	72
Net change in fund balances	200	272	72
Fund balances, beginning of year	12,121	12,121	-
FUND BALANCES, end of year	<u>\$ 12,321</u>	<u>\$ 12,393</u>	<u>\$ 72</u>

Guadalupe County, Texas
Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Family Protection Fee Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 500	\$ 640	\$ 140
Total revenues	500	640	140
Net change in fund balances	500	640	140
Fund balances, beginning of year	83,880	83,880	-
FUND BALANCES, end of year	\$ 84,380	\$ 84,520	\$ 140

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Fire Code Inspection Fee Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 300,000	\$ 679,683	\$ 379,683
Total revenues	300,000	679,683	379,683
EXPENDITURES			
Public safety			
Personnel	355,724	261,741	93,983
Operations	71,900	26,166	45,734
Capital outlay	36,000	17,837	18,163
Total expenditures	463,624	305,744	157,880
Net change in fund balances	(163,624)	373,939	537,563
Fund balances, beginning of year	738,030	738,030	-
FUND BALANCES, end of year	\$ 574,406	\$ 1,111,969	\$ 537,563

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Hotel Occupancy Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Other taxes	\$ 400,000	\$ 534,072	\$ 134,072
Total revenues	400,000	534,072	134,072
EXPENDITURES			
General government Operations	10,000	-	10,000
Total expenditures	10,000	-	10,000
Excess (Deficiency) of revenues over (under) expenditures	390,000	534,072	144,072
Net change in fund balances	390,000	534,072	144,072
Fund balances, beginning of year	1,804,224	1,804,224	-
FUND BALANCES, end of year	\$ 2,194,224	\$ 2,338,296	\$ 144,072

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Hot Check / County Attorney Fund
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ -	\$ 630	\$ 630
Total revenues	-	630	630
EXPENDITURES			
Judicial Operations	-	1,976	(1,976)
Total expenditures	-	1,976	(1,976)
Net change in fund balances	-	(1,346)	(1,346)
Fund balances, beginning of year	3,113	3,113	-
FUND BALANCES, end of year	\$ 3,113	\$ 1,767	\$ (1,346)

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Jail Commissary Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 400,000	\$ 512,933	\$ 112,933
Earnings on investments	-	725	725
Total revenues	400,000	513,658	113,658
EXPENDITURES			
Public safety			
Operations	520,188	454,499	65,689
Capital outlay	44,425	44,423	2
Total expenditures	564,613	498,922	65,691
Net change in fund balances	(164,613)	14,736	179,349
Fund balances, beginning of year	651,416	651,416	-
FUND BALANCES, end of year	\$ 486,803	\$ 666,152	\$ 179,349

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Juvenile Probation Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ 58,257	\$ 58,257
Charges for services	500,000	962,274	462,274
Earnings on investments	3,100	21,394	18,294
Miscellaneous	250	11	(239)
Total revenues	503,350	1,041,936	538,586
EXPENDITURES			
Judicial			
Personnel	1,038,358	944,928	93,430
Operations	438,713	282,196	156,517
Public safety			
Personnel	3,778,802	3,547,264	231,538
Operations	271,198	263,255	7,943
Capital outlay	216,265	100,856	115,409
Total expenditures	5,743,336	5,138,499	604,837
Excess (deficiency) of revenues over (under) expenditures	(5,239,986)	(4,096,563)	1,143,423
OTHER FINANCING SOURCES (USES)			
Transfers in	4,698,078	4,698,078	-
Total other financing sources (uses)	4,698,078	4,698,078	-
Net change in fund balances	(541,908)	601,515	1,143,423
Fund balances, beginning of year	1,292,416	1,292,416	-
FUND BALANCES, end of year	\$ 750,508	\$ 1,893,931	\$ 1,143,423

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Juvenile Probation Fees Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 7,000	\$ 1,935	\$ (5,065)
Earnings on investments	190	240	50
Miscellaneous	50	-	(50)
Total revenues	7,240	2,175	(5,065)
EXPENDITURES			
Judicial Operations	9,000	5,091	3,909
Total expenditures	9,000	5,091	3,909
Net change in fund balances	(1,760)	(2,916)	(1,156)
Fund balances, beginning of year	41,666	41,666	-
FUND BALANCES, end of year	\$ 39,906	\$ 38,750	\$ (1,156)

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Justice Court Security Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 600	\$ 680	\$ 80
Total revenues	600	680	80
EXPENDITURES			
Judicial Operations	6,000	1,878	4,122
Total expenditures	6,000	1,878	4,122
Net change in fund balances	(5,400)	(1,198)	4,202
Fund balances, beginning of year	10,393	10,393	-
FUND BALANCES, end of year	\$ 4,993	\$ 9,195	\$ 4,202

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Justice Court Technology Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 24,300	\$ 26,452	\$ 2,152
Total revenues	24,300	26,452	2,152
EXPENDITURES			
Judicial Operations	42,090	11,928	30,162
Total expenditures	42,090	11,928	30,162
Net change in fund balances	(17,790)	14,524	32,314
Fund balances, beginning of year	132,113	132,113	-
FUND BALANCES, end of year	\$ 114,323	\$ 146,637	\$ 32,314

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Law Enforcement Training Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 31,590	\$ 31,595	\$ 5
Total revenues	31,590	31,595	5
EXPENDITURES			
Public safety			
Operations	49,072	24,290	24,782
Total expenditures	49,072	24,290	24,782
Net change in fund balances	(17,482)	7,305	24,787
Fund balances, beginning of year	17,481	17,481	-
FUND BALANCES, end of year	\$ (1)	\$ 24,786	\$ 24,787

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Law Library Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 82,000	\$ 93,519	\$ 11,519
Total revenues	82,000	93,519	11,519
EXPENDITURES			
Judicial Operations	35,000	25,236	9,764
Total expenditures	35,000	25,236	9,764
Net change in fund balances	47,000	68,283	21,283
Fund balances, beginning of year	467,444	467,444	-
FUND BALANCES, end of year	\$ 514,444	\$ 535,727	\$ 21,283

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Miscellaneous Short-Term Grants –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 456,983	\$ 389,351	\$ (67,632)
Total revenues	456,983	389,351	(67,632)
EXPENDITURES			
Public safety			
Personnel	139,811	161,896	(22,085)
Operations	100,000	44,742	55,258
Infrastructure and environmental services			
Operations	18,031	18,030	1
Capital outlay	222,442	222,442	-
Total expenditures	480,284	447,110	33,174
Excess (deficiency) of revenues over (under) expenditures	(23,301)	(57,759)	(34,458)
OTHER FINANCING SOURCES (USES)			
Transfers in	23,301	57,758	34,457
Total other financing sources (uses)	23,301	57,758	34,457
Net change in fund balances	-	(1)	(1)
Fund balances, beginning of year	1	1	-
FUND BALANCES, end of year	\$ 1	\$ -	\$ (1)

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Sheriff's State Donation Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Miscellaneous	\$ 14,162	\$ 14,161	\$ (1)
Total revenues	14,162	14,161	(1)
EXPENDITURES			
Public safety			
Operations	20,862	15,189	5,673
Total expenditures	20,862	15,189	5,673
Net change in fund balances	(6,700)	(1,028)	5,672
Fund balances, beginning of year	6,449	6,449	-
FUND BALANCES, end of year	\$ (251)	\$ 5,421	\$ 5,672

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Sheriff's Federal Forfeiture Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Fines and forfeitures	\$ -	\$ 227,562	\$ 227,562
Earnings on investments	-	546	546
Miscellaneous	-	7,650	7,650
Total revenues	-	235,758	235,758
EXPENDITURES			
Public safety			
Operations	122,442	41,012	81,430
Capital outlay	37,000	36,068	932
Total expenditures	159,442	77,080	82,362
Net change in fund balances	(159,442)	158,678	318,120
Fund balances, beginning of year	138,755	138,755	-
FUND BALANCES, end of year	\$ (20,687)	\$ 297,433	\$ 318,120

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Sheriff's State Forfeiture Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Fines and forfeitures	\$ 30,000	\$ 35,415	\$ 5,415
Earnings on investments	100	1,600	1,500
Total revenues	30,100	37,015	6,915
EXPENDITURES			
Public safety			
Operations	144,226	109,889	34,337
Capital outlay	58,300	58,300	-
Total expenditures	202,526	168,189	34,337
Net change in fund balances	(172,426)	(131,174)	41,252
Fund balances, beginning of year	371,603	371,603	-
FUND BALANCES, end of year	\$ 199,177	\$ 240,429	\$ 41,252

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Special VIT Interest Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Earnings on investments	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
General government Operations	-	-	-
Total expenditures	-	-	-
Net change in fund balances	-	-	-
Fund balances, beginning of year	549	549	-
FUND BALANCES, end of year	\$ 549	\$ 549	\$ -

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Surplus Funds – Election Contracts –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ -	\$ 16,922	\$ 16,922
Total revenues	-	16,922	16,922
EXPENDITURES			
General government			
Operations	41,000	19,889	21,111
Total expenditures	41,000	19,889	21,111
Net change in fund balances	(41,000)	(2,967)	38,033
Fund balances, beginning of year	118,419	118,419	-
FUND BALANCES, end of year	\$ 77,419	\$ 115,452	\$ 38,033

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Title IV / E Federal Foster Care Fund –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Earnings on investments	\$ 100	\$ 160	\$ 60
Total revenues	100	160	60
EXPENDITURES			
Judicial Operations	5,200	3,048	2,152
Total expenditures	5,200	3,048	2,152
Net change in fund balances	(5,100)	(2,888)	2,212
Fund balances, beginning of year	29,255	29,255	-
FUND BALANCES, end of year	\$ 24,155	\$ 26,367	\$ 2,212

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Texas Juvenile Justice Department Grant Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 1,162,934	\$ 1,204,166	\$ 41,232
Total revenues	1,162,934	1,204,166	41,232
EXPENDITURES			
Judicial			
Personnel	1,083,366	1,125,870	(42,504)
Operations	79,568	78,293	1,275
Total expenditures	1,162,934	1,204,163	(41,229)
Net change in fund balances	-	3	3
Fund balances, beginning of year	(3)	(3)	-
FUND BALANCES, end of year	\$ (3)	\$ -	\$ 3

Guadalupe County, Texas
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance – Budget and Actual
 Local Youth Diversion Fund –
 Special Revenue Fund
 For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Charges for services	\$ 28,000	\$ 29,317	\$ 1,317
Total revenues	28,000	29,317	1,317
Net change in fund balances	28,000	29,317	1,317
Fund balances, beginning of year	96,778	96,778	-
FUND BALANCES, end of year	\$ 124,778	\$ 126,095	\$ 1,317

Guadalupe County, Texas

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual
Other Miscellaneous Funds –
Special Revenue Fund
For the Fiscal Year Ended September 30, 2024

	Final Budget	Actual	Variance from Amended Positive (Negative)
REVENUES			
Intergovernmental	\$ 885,229	\$ 885,229	\$ -
Charges for services	349,000	424,630	75,630
Earnings on investments	-	58	58
Miscellaneous	-	310	310
Total revenues	1,234,229	1,310,227	75,998
EXPENDITURES			
General government			
Operations	3,000	521	2,479
Judicial			
Personnel	275,000	275,000	-
Operations	21,300	6,300	15,000
Public safety			
Personnel	353,559	329,029	24,530
Operations	247,174	237,354	9,820
Capital outlay	50,700	50,530	170
Total expenditures	950,733	898,734	51,999
Net change in fund balances	283,496	411,493	127,997
Fund balances, beginning of year	614,360	614,360	-
FUND BALANCES, end of year	\$ 897,856	\$ 1,025,853	\$ 127,997

Guadalupe County, Texas

Combining Statement of Net Position

Internal Service Funds

September 30, 2024

	Workers' Compensation Fund	Medical Benefits Fund	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 702,416	\$ 7,519,379	\$ 8,221,795
Accounts receivable, net	25,000	-	25,000
Prepaid items	-	50,000	50,000
Total assets	727,416	7,569,379	8,296,795
LIABILITIES			
Current liabilities			
Accounts payable	-	63	63
Claims payable - due within one year	12,276	1,150,981	1,163,257
Total current liabilities	12,276	1,151,044	1,163,320
Noncurrent liabilities			
Claims payable - due in more than one year	95,791	-	95,791
Total noncurrent liabilities	95,791	-	95,791
Total liabilities	108,067	1,151,044	1,259,111
NET POSITION			
Unrestricted	619,349	6,418,335	7,037,684
TOTAL NET POSITION	<u>\$ 619,349</u>	<u>\$ 6,418,335</u>	<u>\$ 7,037,684</u>

Guadalupe County, Texas

Combining Statement of Revenues, Expenses,
and Changes in Net Position
Internal Service Funds
For the Fiscal Year Ended September 30, 2024

	Workers' Compensation Fund	Medical Benefits Fund	Total
REVENUES			
Fees paid by county	\$ 546,787	\$ 6,264,130	\$ 6,810,917
Fees paid by employees	-	1,308,847	1,308,847
Miscellaneous	-	1,683,998	1,683,998
Total operating revenue	546,787	9,256,975	9,803,762
OPERATING EXPENSES			
Administrative charges	-	1,752,429	1,752,429
Insurance premiums	329,578	20,394	349,972
Benefit claims	-	8,116,829	8,116,829
Total operating expenses	329,578	9,889,652	10,219,230
Operating income (loss)	217,209	(632,677)	(415,468)
NON-OPERATING REVENUES			
Interest and investment revenue	532	384,674	385,206
Total non-operating revenues	532	384,674	385,206
Change in net position	217,741	(248,003)	(30,262)
Total net position, beginning	401,608	6,666,338	7,067,946
TOTAL NET POSITION, ending	\$ 619,349	\$ 6,418,335	\$ 7,037,684

Guadalupe County, Texas

Combining Statement of Cash Flows

Internal Service Funds

For the Fiscal Year Ended September 30, 2024

	Workers' Compensation Fund	Medical Benefits Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from participants	\$ 546,787	\$ 9,256,975	\$ 9,803,762
Received (paid) for administrative services	-	(1,752,429)	(1,752,429)
Cash paid to benefit claims and excess coverage	(343,148)	(7,647,393)	(7,990,541)
Net cash provided by (used in) operating activities	203,639	(142,847)	60,792
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Interest received	532	384,674	385,206
Net cash provided by investing activities	532	384,674	385,206
NET CHANGE IN CASH AND EQUIVALENTS	204,171	241,827	445,998
Cash and equivalents, beginning of year	498,245	7,277,552	7,775,797
CASH AND EQUIVALENTS, end of year	<u>\$ 702,416</u>	<u>\$ 7,519,379</u>	<u>\$ 8,221,795</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 217,209	\$ (632,677)	\$ (415,468)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities			
Change in assets and liabilities:			
Accounts payable	(2,982)	(104,370)	(107,352)
Claims payable	(10,588)	594,200	583,612
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 203,639</u>	<u>\$ (142,847)</u>	<u>\$ 60,792</u>

Guadalupe County, Texas

Combining Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2024

	Unclaimed Property Fund	District Clerk Trust & Registry Funds	County Clerk & Registry Trust Funds	Tax Assessor Collector Fund
ASSETS				
Cash and cash equivalents	\$ 73,713	\$ 1,884,564	\$ 586,292	\$ 4,414,784
Certificates of deposit	-	340,825	238,697	-
Total assets	<u>\$ 73,713</u>	<u>\$ 2,225,389</u>	<u>\$ 824,989</u>	<u>\$ 4,414,784</u>
FIDUCIARY NET POSITION				
Net position, restricted for				
Individuals, organizations, and other governments	<u>73,713</u>	<u>2,225,389</u>	<u>824,989</u>	<u>4,414,784</u>
TOTAL FIDUCIARY NET POSITION	<u>\$ 73,713</u>	<u>\$ 2,225,389</u>	<u>\$ 824,989</u>	<u>\$ 4,414,784</u>
			Adult Probation (Community Supervision and Corrections) Fund	Total Custodial Funds
	Seized and Trust Funds	Inmate Trust Fund		
ASSETS				
Cash and cash equivalents	\$ 210,448	\$ 29,284	\$ 1,432,457	\$ 8,631,542
Certificates of deposit	-	-	-	579,522
Total assets	<u>\$ 210,448</u>	<u>\$ 29,284</u>	<u>\$ 1,432,457</u>	<u>\$ 9,211,064</u>
FIDUCIARY NET POSITION				
Net position, restricted for				
Individuals, organizations, and other governments	<u>210,448</u>	<u>29,284</u>	<u>1,432,457</u>	<u>9,211,064</u>
TOTAL FIDUCIARY NET POSITION	<u>\$ 210,448</u>	<u>\$ 29,284</u>	<u>\$ 1,432,457</u>	<u>\$ 9,211,064</u>

Guadalupe County, Texas

Combining Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Fiscal Year Ended September 30, 2024

	Unclaimed Property Fund	District Clerk Trust & Registry Funds	County Clerk & Registry Trust Funds	Tax Assessor Collector Fund
ADDITIONS				
Taxes	\$ -	\$ -	\$ -	\$ 462,276,051
Court related collections	7,104	747,100	801,940	-
Inmate funds deposits	-	-	-	-
Total additions	7,104	747,100	801,940	462,276,051
DEDUCTIONS				
Distributions to beneficiaries	-	1,641,592	882,060	-
Distributions to taxing entities	-	-	-	462,287,694
Total deductions	-	1,641,592	882,060	462,287,694
Net change in fiduciary net position	7,104	(894,492)	(80,120)	(11,643)
Total fiduciary net position, beginning	66,609	3,119,881	905,109	4,426,427
TOTAL FIDUCIARY NET POSITION, ending	\$ 73,713	\$ 2,225,389	\$ 824,989	\$ 4,414,784
			Adult Probation (Community Supervision and Corrections) Fund	Total Custodial Funds
ADDITIONS				
Taxes	\$ -	\$ -	\$ -	462,276,051
Court related collections	109,686	-	2,859,325	4,525,155
Inmate funds deposits	-	969,296	-	969,296
Total additions	109,686	969,296	2,859,325	467,770,502
DEDUCTIONS				
Distributions to beneficiaries	247,061	964,014	2,615,953	6,350,680
Distributions to taxing entities	-	-	-	462,287,694
Total deductions	247,061	964,014	2,615,953	468,638,374
Net change in fiduciary net position	(137,375)	5,282	243,372	(867,872)
Total fiduciary net position, beginning	347,823	24,002	1,189,085	10,078,936
TOTAL FIDUCIARY NET POSITION, ending	\$ 210,448	\$ 29,284	\$ 1,432,457	\$ 9,211,064

Statistical Section

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Guadalupe County, Texas

Statistical Section
September 30, 2024

This part of the Guadalupe County, Texas Annual Comprehensive Financial Report present detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

Financial Trends Information144

These schedules contain trend information intended to help the reader understand how the County's financial position has changed over time.

Revenue Capacity Information.....152

These schedules contain information intended to help the reader assess the County's most significant revenue source, state tax collections.

Debt Capacity Information.....157

These schedules contain information intended to assist users in understanding and assessing the County's current levels of outstanding debt and the ability to issue additional debt.

Demographic and Economic Information160

These schedules provide demographic and economic indicators intended to help the readers understand the socioeconomic environment within which the County's financial activities take place.

Operating Information165

These schedules provide contextual information about the County's operations and resources intended to assist readers in using financial statement information to understand and assess the County's economic condition.

Guadalupe County, Texas

Net Position by Component

Last Ten Fiscal Years (in thousands)

(Accrual Basis of Accounting)

Unaudited

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities				
Net investment in capital assets	\$ 58,486	\$ 64,895	\$ 67,504	\$ 65,392
Restricted	8,247	10,129	19,005	16,338
Unrestricted	26,721	27,525	24,024	33,671
Total governmental activities				
net position	<u>\$ 93,454</u>	<u>\$ 102,549</u>	<u>\$ 110,533</u>	<u>\$ 115,401</u>

Source: Audited Financial Statements

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 73,349	\$ 79,005	\$ 86,972	\$ 91,915	\$ 106,435	\$ 117,587
17,910	18,610	14,942	16,667	18,165	22,187
34,557	40,904	58,337	77,992	87,608	99,286
\$ 125,816	\$ 138,519	\$ 160,251	\$ 186,574	\$ 212,208	\$ 239,060

Guadalupe County, Texas
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
Unaudited

	Fiscal Year			
	2015	2016	2017	2018
Expenses				
Governmental activities				
General government	\$ 10,589,238	\$ 12,383,917	\$ 13,869,747	\$ 14,962,164
Judicial	9,544,545	9,819,966	10,291,375	9,976,469
Public safety	21,619,557	22,558,768	25,151,926	26,745,825
Health and Social Services	5,338,341	5,545,532	5,780,066	4,957,946
Infrastructure and environmental support	5,494,764	7,038,954	12,406,601	14,935,230
Interest on long-term debt	209,048	199,216	211,031	305,505
Total governmental activities expenses	52,795,493	57,546,353	67,710,746	71,883,139
Program revenues				
Governmental activities				
Charges for services				
General government	3,237,655	5,045,885	4,578,966	5,092,335
Judicial	1,812,404	1,707,888	2,222,693	2,925,636
Public safety	3,778,061	3,446,249	4,330,905	1,673,084
Health and Social Services	158,844	171,365	187,947	200,133
Infrastructure and environmental support	2,001,431	2,040,706	1,949,314	2,024,551
Operating grant and contributions	4,126,921	4,967,753	10,045,444	10,655,266
Capital grants and contributions	-	66,752	170,145	147,165
Total governmental activities program revenues	15,115,316	17,446,598	23,485,414	22,718,170
Net (expense) revenue				
Governmental activities	(37,680,177)	(40,099,755)	(44,225,332)	(49,164,969)
Total governmental activities net expense	<u>\$ (37,680,177)</u>	<u>\$ (40,099,755)</u>	<u>\$ (44,225,332)</u>	<u>\$ (49,164,969)</u>
General revenues and other changes in net position				
Governmental activities				
Taxes				
Property taxes	\$ 36,229,266	\$ 38,756,178	\$ 40,555,640	\$ 43,617,531
Sales and use taxes	7,344,556	7,390,749	7,611,910	7,475,489
Unrestricted earnings on investments	199,517	250,410	421,045	464,902
Miscellaneous	393,781	466,346	530,177	599,584
Gain (loss) on sale of capital assets	58,218	(135,225)	76,327	51,289
Total governmental activities	44,225,338	46,728,458	49,195,099	52,208,795
Changes in net position				
Governmental activities	<u>\$ 6,545,161</u>	<u>\$ 6,628,703</u>	<u>\$ 4,969,767</u>	<u>\$ 3,043,826</u>

Source: Audited Financial Statements

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 15,980,033	\$ 16,823,058	\$ 16,161,980	\$ 25,087,779	\$ 18,742,339	\$ 19,437,305
14,014,942	9,637,446	9,368,799	9,996,542	11,649,688	12,403,459
27,395,986	28,234,207	29,208,755	22,923,519	37,125,386	47,615,056
5,812,792	5,946,846	6,334,081	5,725,401	5,573,837	6,269,049
12,332,514	7,727,632	5,190,871	7,848,438	8,790,122	8,212,308
226,715	174,676	193,724	169,628	219,210	336,103
75,762,982	68,543,865	66,458,210	71,751,307	82,100,582	94,273,280
5,528,206	6,125,675	6,864,805	7,228,328	6,880,138	7,834,271
1,895,350	1,580,226	1,959,171	2,047,783	2,210,692	2,120,297
2,682,135	2,529,732	2,101,602	2,305,321	3,419,764	3,634,739
225,827	240,486	301,737	301,043	328,088	335,199
2,139,785	2,139,367	2,187,645	2,170,193	2,158,670	2,209,468
8,555,268	4,094,721	5,845,476	7,245,344	6,090,787	10,617,951
809,755	-	105,867	244,262.00	-	-
21,836,326	16,710,207	19,366,303	21,542,274	21,088,139	26,751,925
(53,926,656)	(51,833,658)	(47,091,907)	(50,209,033)	(61,012,443)	(67,521,355)
\$ (53,926,656)	\$ (51,833,658)	\$ (47,091,907)	\$ (50,209,033)	\$ (61,012,443)	\$ (67,521,355)
\$ 45,446,258	\$ 48,956,788	\$ 55,105,663	\$ 60,086,048	65,441,216	69,370,884
7,979,768	8,516,099	11,575,294	14,376,097	15,241,014	16,411,820
857,116	1,481,822	955,742	1,243,908	4,900,926	7,645,135
588,082	552,536	1,073,315	826,194	118,030	971,600
108,719	-	113,457	-	945,366	(26,721)
54,979,943	59,507,245	68,823,471	76,532,247	86,646,552	94,372,718
\$ 1,053,287	\$ 7,673,587	\$ 21,731,564	\$ 26,323,214	\$ 25,634,109	\$ 26,851,363

Guadalupe County, Texas

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
Unaudited

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Nondisposable				
Prepaid items	\$ 759,915	\$ 611,057	\$ 632,046	\$ 552,865
Restricted				
Records management	625,712	496,536	585,045	554,582
Other purposes	144,852	162,999	192,828	215,718
Committed	250,000	725,000	6,985,000	4,400,000
Assigned for other purposes	6,467,000	6,467,000	6,909,621	5,086,284
Unassigned	13,608,450	18,128,623	14,515,160	19,358,177
Total general fund	21,855,929	26,591,215	29,819,700	30,167,626
All other governmental funds				
Nondisposable				
Prepaid items	34,544	29,364	24,254	50,585
Inventories	195,850	161,005	160,607	146,285
Restricted				
Debt Service Fund	225,826	240,583	302,878	219,068
Road and Bridge	3,346,093	3,965,698	4,405,948	4,917,795
Public Safety	555,373	1,245,140	3,086,173	2,728,684
Capital Projects	-	-	6,039,314	5,789,069
Other Purposes	3,311,611	2,490,060	2,641,047	2,552,525
Committed	250,000	-	-	-
Assigned for other purposes	5,381,553	2,402,998	2,512,006	7,672,039
Unassigned	-	-	-	-
Total all other governmental funds	\$ 13,300,850	\$ 10,534,848	\$ 19,172,227	\$ 24,076,050

Note: In conforming to provisions of GASB Statement No. 54, fund balances of prior periods were restated to the new fund balance classifications.

Source: Audited Financial Statements

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 610,374	\$ 261,238	\$ 294,704	\$ 426,620	\$ 537,017	\$ 570,776
525,488	654,812	789,635	791,541	695,480	533,699
240,030	260,311	299,204	309,151	324,226	319,451
6,200,000	6,900,000	8,390,000	24,700,000	10,000,000	27,229,000
5,822,315	4,560,953	6,384,057	5,602,878	672,819	1,509,834
24,365,376	29,338,979	38,644,860	37,255,455	56,133,287	45,645,520
37,763,583	41,976,293	54,802,460	69,085,645	68,362,829	75,808,280
47,328	28,544	22,605	27,314	17,087	271,959
168,924	216,444	216,690	275,949	280,350	16,810
108,561	149,572	113,290	140,996	218,995	215,204
5,344,473	5,162,035	6,952,320	8,032,373	7,191,202	9,354,387
2,221,756	2,161,547	2,891,777	2,452,404	3,538,231	4,593,576
2,981,244	-	-	-	-	-
2,442,379	2,815,618	3,726,131	4,727,332	5,876,916	6,996,182
-	-	-	-	-	-
7,759,510	8,660,837	13,585,329	8,997,814	15,856,178	15,758,821
-	-	-	-	-	(1)
\$ 21,074,175	\$ 19,194,597	\$ 27,508,142	\$ 24,654,182	\$ 32,978,959	\$ 37,206,938

Guadalupe County, Texas

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

Unaudited

	Fiscal Year			
	2015	2016	2017	2018
Revenues				
Taxes				
Property tax	\$ 38,770,220	\$ 40,530,367	\$ 43,469,396	\$ 45,579,843
Sales and use tax	7,222,615	7,384,111	7,248,424	7,717,721
Other tax	3,146,521	3,171,034	3,166,530	3,296,576
Licenses and permits	139,592	162,316	174,870	182,718
Intergovernmental	6,571,884	7,010,784	11,057,629	11,457,061
Charges for services	3,831,135	3,965,083	4,053,442	4,432,317
Fines and forfeitures	1,557,842	1,633,787	3,328,278	1,516,120
Earnings on investments	232,001	408,685	477,930	814,764
Miscellaneous	687,500	796,638	803,453	1,007,049
Total revenues	62,159,310	65,062,805	73,779,952	76,004,169
Expenditures				
Current				
General government	9,182,540	10,642,478	11,062,758	11,854,586
Judicial	9,645,210	9,770,212	9,996,964	9,691,694
Public safety	20,782,404	21,476,216	23,394,315	25,307,789
Infrastructure and environmental	7,086,459	5,422,295	13,252,056	14,632,707
Health and social services	5,253,659	7,994,779	5,606,810	4,796,918
Debt service				
Principal	1,885,000	1,900,000	1,905,000	1,940,000
Interest and other charges	147,371	138,167	124,583	251,074
Capital outlay	2,104,271	5,749,361	5,071,593	2,277,667
Total expenditures	56,086,914	63,093,508	70,414,079	70,752,435
Excess of revenues over (under) expenditures	6,072,396	1,969,297	3,365,873	5,251,734
Other financing sources (uses)				
Transfers in	10,811,298	5,568,747	8,353,355	9,813,024
Transfers out	(10,811,298)	(5,568,747)	(8,353,355)	(9,813,024)
Proceeds from bonds	-	-	8,500,000	-
Subscriptions	-	-	-	-
Total other financing sources (uses)	-	-	8,500,000	-
Net change in fund balances	\$ 6,072,396	\$ 1,969,297	\$ 11,865,873	\$ 5,251,734
Debt service as a percentage of noncapital expenditures	3.8%	3.6%	3.1%	3.2%

Source: Audited Financial Statements

Fiscal Year					
2019	2020	2021	2022	2023	2024
\$ 48,988,977	\$ 52,293,080	\$ 55,069,970	\$ 60,003,078	\$ 65,166,655	\$ 69,550,232
8,181,148	9,135,657	10,801,040	13,320,003	14,275,998	15,434,911
3,505,132	4,069,469	4,572,590	5,379,554	5,327,245	5,485,260
208,621	231,384	283,844	295,244	323,164	346,224
9,160,537	5,050,421	6,319,239	7,689,380	6,499,965	11,035,817
4,580,564	4,398,795	5,066,215	5,101,122	5,792,977	6,163,330
1,548,934	1,264,732	1,547,772	1,412,196	1,781,914	1,399,782
1,404,941	1,432,315	926,779	1,175,981	4,660,087	7,259,929
972,000	1,175,569	1,612,991	1,262,437	1,255,989	1,236,154
78,550,854	79,051,422	86,200,440	95,638,995	105,083,994	117,911,639
13,032,751	14,794,678	13,168,738	14,261,781	14,039,180	16,394,041
9,601,121	9,608,435	9,352,723	10,281,938	11,720,923	12,831,303
25,700,421	27,063,518	28,065,437	30,970,781	36,291,293	45,388,279
12,785,325	8,433,099	8,302,180	9,723,387	11,042,873	10,276,025
5,652,833	5,802,293	6,167,872	5,666,314	5,463,921	6,205,545
2,085,000	2,165,000	2,280,000	2,480,000	3,375,385	3,651,715
210,588	179,904	257,219	176,143	149,513	228,198
4,923,077	8,670,154	5,966,557	10,649,426	18,882,385	14,187,232
73,991,116	76,717,081	73,560,726	84,209,770	100,965,473	109,162,338
4,559,738	2,334,341	12,639,714	11,429,225	4,118,521	8,749,301
5,797,192	10,201,693	5,249,646	8,710,622	22,249,782	10,017,112
(5,797,192)	(10,201,693)	(5,249,646)	(8,710,622)	(22,249,782)	(10,017,112)
-	-	8,500,000	-	-	-
-	-	-	-	3,483,440	2,924,129
-	-	8,500,000	-	3,483,440	2,924,129
\$ 4,559,738	\$ 2,334,341	\$ 21,139,714	\$ 11,429,225	\$ 7,601,961	\$ 11,673,430
3.3%	3.4%	3.8%	3.6%	4.5%	4.3%

Guadalupe County, Texas
Assessed Value and Actual Value
of Taxable Property
Last Ten Fiscal Years
Unaudited

Fiscal Year	Tax Year	Residential Property	Commercial Property	Industrial Property	All Other Property	Less Exemptions **	Total Taxable Assessed Value	Total Direct Tax Rate *
2015	2014	\$ 7,500,827,851	\$ 1,428,993,985	\$1,508,010,809	\$ 2,873,523,932	\$ 4,638,410,904	\$ 8,672,945,673	0.39410
2016	2015	8,271,356,457	1,532,166,890	1,633,126,431	3,093,768,642	5,157,562,264	9,372,856,156	0.38510
2017	2016	9,112,617,351	1,608,271,512	1,626,090,315	3,191,223,371	5,539,173,027	9,999,029,522	0.38510
2018	2017	9,865,219,078	1,673,770,507	1,551,928,257	3,617,640,420	5,953,142,695	10,755,415,567	0.37990
2019	2018	10,734,665,110	1,778,057,892	1,585,582,532	3,988,235,019	6,790,717,971	11,295,822,582	0.38190
2020	2019	11,555,741,981	1,908,079,288	1,667,708,839	4,165,613,141	7,302,828,740	11,994,314,509	0.38190
2021	2020	13,836,571,487	2,160,077,513	1,831,130,963	4,955,957,333	8,792,027,487	13,991,709,809	0.38540
2022	2021	13,825,817,615	2,149,873,306	1,830,838,145	4,954,527,288	8,868,524,298	13,892,532,056	0.32990
2023	2022	18,604,762,393	2,565,874,381	2,235,880,829	6,627,971,968	13,112,329,417	16,922,160,154	0.34390
2024	2023	21,263,221,148	3,448,295,434	2,867,282,975	9,353,419,036	15,539,359,222	21,392,859,371	0.32310

Source: Guadalupe County Appraisal District

Note:

* Tax rates are per \$100 of assessed value

** Exemptions include tax-exempt property, productivity loss for agriculture, property tax exemptions, and freeze adjusted properties.

Guadalupe County, Texas

Property Tax Levies and Collections*

Last Ten Fiscal Years

Unaudited

Fiscal Year	Tax Year	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy	Amount	Amount	Percent of Levy
2015	2014	\$ 32,756,892	\$ 32,444,052	99.0%	\$ 278,580	\$ 32,722,632	99.9%
2016	2015	34,547,049	34,144,092	98.8%	362,722	34,506,814	99.9%
2017	2016	37,153,650	36,630,780	98.6%	471,787	37,102,567	99.9%
2018	2017	38,773,080	38,325,639	98.8%	385,785	38,711,424	99.8%
2019	2018	42,031,044	41,583,180	98.9%	386,448	41,969,628	99.9%
2020	2019	45,147,394	44,614,314	98.8%	447,057	45,061,371	99.8%
2021	2020	47,500,856	47,016,046	99.0%	376,220	47,392,266	99.8%
2022	2021	51,638,011	51,115,886	99.0%	362,071	51,477,957	99.7%
2023	2022	55,360,276	54,661,718	98.7%	373,839	55,035,557	99.4%
2024	2023	58,568,761	57,743,572	98.6%	-	57,743,572	98.6%

* Excludes Road and Bridge Property Taxes

Guadalupe County, Texas

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

Unaudited

Fiscal Year	2015	2016	2017	2018
Tax Year	2014	2015	2016	2017
Tax Rates				
Guadalupe County	\$ 0.33610	\$ 0.33110	\$ 0.33110	\$ 0.32690
Lateral Road	0.05800	0.05400	0.05400	0.05300
Total tax rate	\$ 0.39410	\$ 0.38510	\$ 0.38510	\$ 0.37990
Cities				
City of Seguin	\$ 0.52440	\$ 0.52560	\$ 0.54120	\$ 0.54120
City of Schertz	0.49740	0.49110	0.49110	0.49110
City of Cibolo	0.44540	0.44540	0.44740	0.44740
City of Marion	0.51030	0.50240	0.48950	0.49140
City of Selma	0.22230	0.20650	0.20340	0.20160
City of New Braunfels	0.49823	0.49823	0.49823	0.48822
City of San Marcos	0.53020	0.53020	0.53020	0.61390
City of Santa Clara	0.11980	0.12000	0.12000	0.12000
City of Luling	0.47000	0.49640	0.51000	0.53000
City of Universal City	0.56049	0.45383	0.56280	0.56175
School Districts				
Schertz-Cibolo-UC ISD	1.49000	1.49000	1.47000	1.49000
Marion ISD	1.28000	1.27500	1.35000	1.35000
Seguin ISD	1.31500	1.41000	1.42000	1.42000
Navarro ISD	1.39000	1.39000	1.34960	1.35000
Comal ISD	1.39000	1.39000	1.39000	1.39000
Luling ISD	1.11440	1.12650	1.12100	1.11400
La Vernia ISD	1.33910	1.37500	1.39500	1.41500
New Braunfels ISD	1.33910	1.33910	1.33910	1.33910
Nixon ISD	1.15000	1.15000	1.17000	1.17000
Prairie Lea ISD	0.98000	0.98000	0.99000	1.00000
San Marcos ISD	1.41410	1.41410	1.41410	1.41410
Other				
Lake Dunalep WCID	n/a	n/a	n/a	n/a
Lake McQueeney WCID #1	n/a	n/a	n/a	n/a
Lake Placid WCID #1	n/a	n/a	n/a	n/a
Lone Oak Farm MUD	n/a	n/a	n/a	n/a
York Creek Water	0.00420	0.00480	0.00480	0.00480
Guadalupe County MUD4	n/a	n/a	n/a	n/a

2019	2020	2021	2022	2023	2024
2018	2019	2020	2021	2022	2023
\$ 0.33090	\$ 0.33190	\$ 0.33540	\$ 0.32990	\$ 0.29390	\$ 0.27310
0.05100	0.05000	0.05000	0.05000	0.05000	0.05000
\$ 0.38190	\$ 0.38190	\$ 0.38540	\$ 0.37990	\$ 0.34390	\$ 0.32310
\$ 0.54120	\$ 0.54120	\$ 0.54120	\$ 0.54120	\$ 0.52250	\$ 0.51250
0.51460	0.51460	0.51210	0.51210	0.49500	0.48720
0.46740	0.49350	0.48350	0.48350	0.48350	0.46990
0.49060	0.48010	0.48010	0.48010	0.47150	0.47150
0.20160	0.19680	0.19680	0.19680	0.19190	0.18790
0.48822	0.48822	0.48319	0.47538	0.41394	0.40894
0.61390	0.61390	0.59300	0.60300	0.60300	0.60300
0.16430	0.16430	0.16430	0.16430	0.23000	0.15140
0.53000	0.52000	0.51330	0.05015	0.42740	0.40790
0.57700	0.60144	0.58506	0.58940	0.54000	0.51750
1.49000	1.42000	1.41064	1.36950	1.32460	1.13920
1.35000	1.42840	1.38550	1.32030	1.30290	1.13620
1.42000	1.37500	1.36140	1.28460	1.24960	1.11660
1.35000	1.27593	1.26230	1.18520	1.34350	1.14010
1.39000	1.32000	1.27570	1.29200	1.27460	1.08920
1.10800	1.11700	1.27800	1.25530	1.07190	0.87070
1.43500	1.36500	1.32870	1.26700	1.24960	1.06420
1.36580	1.29580	1.22330	1.19780	1.19540	1.04190
1.17000	1.15000	1.14000	1.15000	1.15000	1.11460
1.02000	0.97000	0.96640	1.24320	1.13430	0.94780
1.41410	1.31390	1.18990	1.17078	1.13378	0.99150
n/a	n/a	n/a	0.20000	0.20000	0.20000
n/a	n/a	n/a	0.28000	0.27100	0.27100
n/a	n/a	n/a	0.80000	0.78450	0.78100
n/a	n/a	n/a	0.72000	0.72000	0.72000
0.00480	0.00480	0.00480	0.00480	0.00480	0.00480
n/a	n/a	n/a	n/a	n/a	0.90000

Guadalupe County, Texas
Principal Property Taxpayers
Current Year and Nine Years Ago
Unaudited

Taxpayer	Fiscal Year 2024			Fiscal Year 2015		
	Tax Year 2023			Tax Year 2014		
	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation
CMC Steel Texas (previously Structural Metals, Inc.)	\$ 206,411	1	1.0%			
Vitesco Technologies	188,559	2	0.9%	\$ 128,246	3	1.5%
LCRA Transmission Services	146,730	3	0.7%			
Caterpillar Inc.	132,563	4	0.6%	105,032	4	1.2%
Guadalupe Power Partners	128,643	5	0.6%	237,746	1	2.7%
Texas Petroleum Investment	97,411	6	0.5%	150,595	2	1.7%
Amazon.com Services Inc.	80,229	7	0.4%			
Guadalupe Valley Electric Cooperative	63,562	8	0.3%			
HGIT Schertz Parkway LP	59,200	9	0.3%			
Union Pacific Railroad Co.	44,455	10	0.2%	23,239	10	0.3%
Sanjel Capital USA				84,074	5	1.0%
Temic Automotive				62,175	6	0.7%
San Antonio MTA				24,518	9	0.3%
US Real Estate LP				57,234	7	0.7%
Sanjel Canada USA Inc				26,971	8	0.3%
Other taxpayers	1,147,763		5.4%	899,830		10.4%
	20,245,096		94.6%	7,773,116		89.6%
Total assessed valuation	\$ 21,392,859		100.0%	\$ 8,672,946		100.0%

Source: Guadalupe Appraisal District

Guadalupe County, Texas

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Unaudited

Fiscal Year	General Obligation Bonds	Certificates of Obligation	Tax Notes	Subscription Payable	Total Primary Government	Percentage of Estimated Actual Taxable Value* of Property
2015	\$ 5,950,000	\$ 4,950,000	\$ -	\$ -	\$ 10,900,000	0.12%
2016	4,100,000	4,900,000	-	-	9,000,000	0.10%
2017	2,245,000	4,850,000	8,500,000	-	15,595,000	0.15%
2018	1,130,000	4,795,000	7,730,000	-	13,655,000	0.13%
2019	-	4,740,000	6,830,000	-	11,570,000	0.11%
2020	-	3,575,000	5,830,000	-	9,405,000	0.08%
2021	-	2,375,000	13,250,000	-	15,625,000	0.11%
2022	-	1,135,000	12,010,000	-	13,145,000	0.09%
2023	-	-	10,610,000	2,643,055	13,253,055	0.08%
2024	-	-	8,015,000	4,510,469	12,525,469	0.06%

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

*See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

Guadalupe County, Texas

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Unaudited

Fiscal Year	Governmental Activities			Total Primary Government	Less Amounts Available for Debt Service	Net Bonded Debt Total	Percentage of Personal Income *	Percentage of Actual Taxable value of Property **	
	General Obligation Bonds	Certificates of Obligation	Tax Notes						Per Capita*
2015	\$5,950,000	\$ 4,950,000	\$ -	\$10,900,000	\$ 225,826	\$10,674,174	0.2%	0.1%	74
2016	4,100,000	4,900,000	-	9,000,000	240,583	8,759,417	0.1%	0.1%	60
2017	2,245,000	4,850,000	8,500,000	15,595,000	302,877	15,292,123	0.2%	0.2%	101
2018	1,130,000	4,795,000	7,730,000	13,655,000	219,068	13,435,932	0.2%	0.1%	86
2019	-	4,740,000	6,830,000	11,570,000	108,561	11,461,439	0.2%	0.1%	71
2020	-	3,575,000	5,830,000	9,405,000	149,572	9,255,428	0.1%	0.1%	56
2021	-	2,375,000	13,250,000	15,625,000	113,293	15,511,707	0.2%	0.1%	90
2022	-	1,135,000	12,010,000	13,145,000	140,994	13,004,006	0.1%	0.1%	72
2023	-	-	10,610,000	10,610,000	218,995	10,391,005	0.1%	0.1%	56
2024	-	-	4,510,469	4,510,469	215,204	4,295,265	***	***	***

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

* Population data can be found in the Schedule of Demographic and Economic Statistics.

** See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data

*** 2024 data was not released at time of publication

Guadalupe County, Texas

Direct and Estimated Overlapping
Governmental Activities Debt
September 30, 2024
Unaudited

Taxing Jurisdiction	Gross Debt	Overlapping	
		Percentage	Amount
Cibolo, City of	\$ 56,770,000	100.00%	\$ 56,770,000
Comal ISD	1,027,760,214	3.22%	33,093,879
La Vernia ISD	47,950,000	7.44%	3,567,480
Lake Dunlap WC&ID	37,160,000	100.00%	37,160,000
Lake McQueeney WC& ID	49,290,000	100.00%	49,290,000
Lake Placid WC & ID	44,060,000	100.00%	44,060,000
Lone Oak Farm MUD	5,825,000	100.00%	5,825,000
Luling ISD	29,893,000	14.23%	4,253,774
Luling, City of	2,760,000	2.47%	68,172
Marion ISD	105,550,000	100.00%	105,550,000
Marion, City of	14,000	100.00%	14,000
Navarro ISD	169,366,494	100.00%	169,366,494
New Braunfels ISD	638,177,000	23.15%	147,737,976
New Braunfels, City of	282,380,000	16.20%	45,745,560
Nixon-Smiley CISD	38,003,500	0.79%	300,228
Prairie Lea ISD	6,705,000	20.77%	1,392,629
San Marcos CISD	311,500,000	3.70%	11,525,500
Schertz-Cibolo-Universal ISD	331,975,612	90.23%	299,541,595
Schertz, City of	112,570,000	68.66%	77,290,562
Seguin ISD	229,725,000	100.00%	229,725,000
Seguin, City of	314,310,000	100.00%	314,310,000
Selma, City of	23,800,000	35.12%	8,358,560
Universal City, City of	22,790,000	0.14%	31,906
Total overlapping debt			1,644,978,315
Guadalupe County			12,525,469
Total direct and overlapping debt			\$ 1,657,503,784
Ratio of direct and overlapping funded debt to 2024 taxable assessed valuation			7.75%
Per capita debt - direct and overlapping			\$ 8,771

Source: Municipal Advisory Council

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Guadalupe County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

For debt repaid with property taxes, the percentage of overlapping debt for the school district not wholly located within the boundaries of Guadalupe County was estimated by determining the portion of the entities' taxable assessed value within the County's boundaries and divided its total taxable assessed value.

Guadalupe County, Texas

Demographic and Economic Statistics

Last Ten Fiscal Years

Unaudited

Fiscal Year	Population ^(a)	Personal Income ^(b) (\$000s)	Per Capita Income ^(b)	Unemployment Rate ^(c)
2015	150,578	\$ 6,271,915	\$ 41,652	3.5%
2016	154,492	6,510,281	42,140	3.6%
2017	159,639	6,924,017	43,373	3.3%
2018	163,276	7,243,125	45,958	3.1%
2019	166,847	7,641,166	47,417	3.1%
2020	172,706	8,428,889	49,405	6.0%
2021	177,036	9,239,594	52,190	4.4%
2022	182,760	9,830,228	53,788	3.4%
2023	188,454	11,051,621	58,644	3.4%
2024	*	*	*	*

Data Sources:

^(a) U.S. Bureau of Economic Analysis

^(b) U.S. Bureau of Economic Analysis

^(c) Texas Workforce Commission

* 2024 data was not released at time of publication

Note: Personal income information is a total for the year.

Unemployment rate information is an adjusted yearly average.

Guadalupe County, Texas

Schedule of Employment by Industry
for Calendar Years 2015 and 2024
Unaudited

Industry	2015		2024	
	Percent of Total		Percent of Total	
	Employees	County Employment	Employees	County Employment
Construction	1,155	4.3%	1,882	5.1%
Education health services	3,731	13.9%	4,386	11.8%
Financial activities	56	0.2%	1,555	4.2%
Information	218	0.8%	85	0.2%
Leisure hospitality	3,958	14.8%	4,910	13.2%
Manufacturing	7,080	26.4%	9,572	25.7%
Natural resources and mining	384	1.4%	742	2.0%
Other services	1,113	4.2%	1,250	3.4%
Professional business services	1,157	4.3%	1,858	5.0%
Trade, transportation utilities	3,260	12.2%	5,697	15.3%
Unclassified	9	0.0%	26	0.1%
Government				
Federal	129	0.5%	173	0.5%
Local	4,534	16.9%	5,053	13.6%
Total	26,784	100.0%	37,189	100.0%

Source:

Texas Labor Market Information
Quarterly Census of Employment and Wages (QCEW)

Notes:

This schedule has been included as a supplement chart since the number of employees is not available for Principal Employers information.

Guadalupe County, Texas

Capital Assets Statistics by Function

Last Ten Fiscal Years

Unaudited

Function	Fiscal Year			
	2015	2016	2017	2018
General government				
Buildings	5.50	5.50	5.50	5.50
Buildings for future use	-	-	7.00	8.00
Parking garage	1.00	1.00	1.00	1.00
Vehicles	7.00	7.00	8.00	8.00
Totals	13.50	13.50	21.50	22.50
Judicial				
Buildings	4.50	4.50	4.50	3.50
Vehicles	13.00	15.00	14.00	13.00
Totals	17.50	19.50	18.50	16.50
Public safety				
Buildings	5.00	5.00	5.00	5.00
Vehicles	150.00	150.00	157.00	156.00
Totals	155.00	155.00	162.00	161.00
Infrastructure and environmental services				
Buildings	4.00	5.00	5.00	5.00
Vehicles	80.00	78.00	80.00	79.00
Road maintenance equipment	79.00	83.00	68.00	68.00
Number of bridges	17.00	19.00	19.00	19.00
Paved roads in miles	597.00	594.00	599.72	609.00
Gravel roads in miles	29.78	29.23	27.29	17.18
Totals	806.78	808.23	799.01	797.18
Health and social services				
Buildings	2.00	2.00	2.00	2.00
Vehicles	9.00	8.00	8.00	8.00
Totals	11.00	10.00	10.00	10.00
Totals				
Buildings	21.00	22.00	22.00	21.00
Building for future use	-	-	7.00	8.00
Parking garage	1.00	1.00	1.00	1.00
Vehicles	259.00	258.00	267.00	264.00
Road maintenance equipment	79.00	83.00	68.00	68.00
Number of bridges	17.00	19.00	19.00	19.00
Paved roads in miles	597.00	594.00	599.72	609.00
Gravel roads in miles	29.78	29.23	27.29	17.18
	1,003.78	1,006.23	1,011.01	1,007.18

Fiscal Year					
2019	2020	2021	2022	2023	2024
5.50	6.50	6.50	6.50	8.50	8.50
8.00	7.00	4.00	5.00	4.00	5.00
1.00	1.00	1.00	1.00	1.00	1.00
8.00	9.00	9.00	9.00	9.00	11.00
22.50	23.50	20.50	21.50	22.50	25.50
3.50	3.50	3.50	3.50	3.50	3.50
16.00	17.00	18.00	17.00	14.00	16.00
19.50	20.50	21.50	20.50	17.50	19.50
5.00	5.00	5.00	6.00	6.00	6.00
149.00	162.00	156.00	176.00	182.00	210.00
154.00	167.00	161.00	182.00	188.00	216.00
5.00	5.00	7.00	7.00	7.00	6.00
81.00	87.00	86.00	96.00	96.00	99.00
66.00	71.00	70.00	70.00	74.00	78.00
21.00	24.00	24.00	25.00	26.00	27.00
617.44	615.00	615.16	628.22	628.22	605.28
14.65	11.60	10.57	10.57	13.25	19.92
805.09	813.60	812.73	836.79	844.47	835.20
2.00	2.00	2.00	2.00	2.00	2.00
8.00	8.00	8.00	8.00	10.00	11.00
10.00	10.00	10.00	10.00	12.00	13.00
21.00	22.00	24.00	25.00	27.00	26.00
8.00	7.00	4.00	5.00	4.00	5.00
1.00	1.00	1.00	1.00	1.00	1.00
262.00	283.00	277.00	306.00	311.00	347.00
66.00	71.00	70.00	70.00	74.00	78.00
21.00	24.00	24.00	25.00	26.00	27.00
617.44	615.00	615.16	628.22	628.22	605.28
14.65	11.60	10.57	10.57	13.25	19.92
1,011.09	1,034.60	1,025.73	1,070.79	1,084.47	1,109.20

Guadalupe County, Texas
Full-Time Equivalent County Government
Employees by Function
Last Ten Fiscal Years
Unaudited

Function	Full-time Equivalent Employees at of September 30,									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
General government	94	95	98	104	106	107	108	113	116	118
Judicial	126	129	128	128	127	127	129	130	136	137
Public safety	244	248	253	261	266	262	266	274	279	289
Infrastructure and environmental	70	71	71	72	72	72	72	77	79	80
Health and social services	17	17	18	19	20	20	20	21	23	23
Total	551	560	568	584	591	588	595	615	633	647

Guadalupe County, Texas
Operating Indicators by Function
Last Ten Fiscal Years
Unaudited

Function	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Tax office										
Ad valorem assessment										
notices issued	\$84,925	\$84,646	\$85,675	\$88,128	\$89,885	\$91,767	\$94,520	\$94,794	\$99,469	#####
Motor vehicle registrations	140,272	145,014	143,800	153,546	158,521	158,640	166,902	173,318	172,372	175,984
Auto titles issued	26,454	26,783	26,692	27,747	29,993	34,336	39,231	35,352	33,533	35,923
County Clerk										
Marriage licenses (include informal)	602	596	590	665	662	873	853	870	908	880
Birth certificates	2,674	2,578	2,559	2,921	3,898	3,552	4,773	4,737	4,573	4,666
Justice system										
Justice of the Peace Courts										
Criminal cases										
JP1 new cases filed	3,825	2,997	3,804	4,450	4,202	3,695	4,353	4,332	4,126	4,730
Cases disposed	5,248	4,381	4,645	4,331	4,111	3,764	5,140	4,906	4,551	4,369
JP2 new cases filed	2,092	1,407	1,172	1,553	1,805	1,255	988	1,483	1,792	1,796
Cases disposed	1,856	2,004	1,068	1,231	1,486	1,648	900	1,145	1,432	1,472
JP3 new cases filed	459	293	431	567	2,709	1,368	1,149	1,030	700	608
Cases disposed	499	358	331	508	1,446	1,566	1,055	782	664	698
JP4 new cases filed	2,636	2,303	2,784	2,708	2,281	1,694	2,509	2,219	1,617	2,038
Cases disposed	2,790	2,508	2,510	2,386	2,368	1,719	2,307	2,061	1,746	1,821
Civil cases										
JP1 new cases filed	371	382	351	413	574	544	538	566	661	816
Cases disposed	324	343	285	412	533	536	480	603	697	869
JP2 new cases filed	445	474	550	584	795	639	724	789	1,029	1,094
Cases disposed	454	452	469	579	670	650	606	747	910	975
JP3 new cases filed	296	274	350	334	545	485	482	500	592	726
Cases disposed	109	187	144	365	513	424	433	472	542	597
JP4 new cases filed	338	385	441	544	732	638	664	590	624	902
Cases disposed	228	315	359	447	609	607	572	589	621	678
County Courts										
Civil cases										
New cases filed	417	378	425	445	610	384	386	331	413	308
Disposed	428	370	427	440	507	502	383	357	348	397
Criminal cases										
Cases added to docket during year	1,616	1,449	1,333	1,305	1,244	1,038	1,154	1,145	1,243	951
Disposition other than dismissal	1,252	1,224	1,184	1,061	1,186	1,090	917	914	824	798
Probate cases	260	243	240	257	202	210	222	258	342	118
Filed	517	354	349	295	302	327	383	462	591	383
District Courts										
Civil cases										
New cases filed	794	901	875	738	943	997	984	955	976	1,156
Disposed	866	795	660	575	882	698	678	769	983	969
Family cases										
New cases filed	1,549	1,783	1,595	1,931	1,876	1,673	1,595	1,558	1,402	1,713
Disposed	1,393	1,430	1,404	1,675	2,212	1,440	1,342	1,369	1,457	1,606
Criminal cases										
Cases added to docket during year	715	659	657	591	518	562	565	575	883	762
Dispositions	697	620	569	669	637	494	533	576	641	780
Juvenile cases	473	318	310	334	324	232	251	162	432	575
New petitions filed	72	60	50	56	60	45	31	33	61	123
Disposed	76	47	47	59	45	38	35	23	55	119

Guadalupe County, Texas

Operating Indicators By Function – Continued

Last Ten Fiscal Years

Unaudited

Function	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public safety										
Calls for service	15,557	16,863	15,735	16,535	17,105	16,792	15,876	16,675	19,198	19,804
911 calls	24,473	23,930	18,021	19,510	20,119	21,261	22,011	21,349	22,336	18,505
Citations	2,795	3,262	2,398	2,597	3,038	2,233	2,352	3,253	3,235	3,363
Civil papers served	1,829	2,164	1,726	1,953	2,296	1,657	1,611	2,394	2,782	2,706
Number of budgeted employees - Sheriff Department	118	119	124	129	134	135	141	147	147	150
Corrections and Rehabilitation										
County Jail										
Inmates housed (average per day)	447	391	376	376	365	382	359	351	423	447