

Guadalupe County Fiscal Year 2025-2026 Notice of Increase in Property Taxes September 2, 2025

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

NOTICE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,632,783 which is a 7.7 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,927,743.

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

FOR: Kyle Kutscher, Jacqueline Ott, Drew Engelke,
Michael Carpenter, Stephen Germann

AGAINST: none

PRESENT and not voting: none

ABSENT: none

FILED FOR RECORD

26 JAN 16 PM 12:38

TERESA KIEL
GUADALUPE COUNTY CLERK

BY: *Tiffany Woodard*
TIFFANY WOODARD

Property Tax Rate Comparison

Property Tax Rate:

Maintenance & Operations	\$0.2664/100
Debt Service	\$0.0120/100
Lateral Road	<u>\$0.0520/100</u>
Total Rate	\$0.3304/100

2025-2026

\$0.3304/100

2024-2025

\$0.3167/100

No-New-Revenue Tax Rate:	\$0.3177/100	\$0.3105/100
No-New-Revenue Maintenance & Operations*:	\$0.2518/100	\$0.2624/100
Voter-Approval Tax Rate:	\$0.4913/100	\$0.4640/100
Lateral Road Tax Rate:	\$0.0520/100	\$0.0540/100
Debt Rate:	\$0.0120/100	\$0.0113/100

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

**Total Debt Obligations for Guadalupe County secured by property taxes
as of 10/01/2025: \$ 5,405,000**

Guadalupe County, Texas Adopted Budget

October 1, 2025 - September 30, 2026



Kyle Kutscher
County Judge

Jacqueline Ott
Commissioner, Precinct 1

Drew Engelke
Commissioner, Precinct 2

Michael Carpenter
Commissioner, Precinct 3

Stephen Germann
Commissioner, Precinct 4

Kristen Klein, CPA
County Auditor

Linda Douglass
County Treasurer

Teresa Kiel
County Clerk

Daryl John
Tax Assessor/Collector

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GUADALUPE COUNTY

Commissioners Court

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Re: Guadalupe County's Fiscal Year 2025-2026

Budget Adopted September 2, 2025

This budget represents a collaborative effort among county departments, elected officials, and staff to strategically allocate resources in support of our growing community, while maintaining fiscal responsibility and long-term sustainability.

This budget reflects a thoughtful and balanced approach to the county's fiscal planning. It proposes a total tax rate of \$0.3304, which represents a 4.0% increase over the No New Revenue Rate of \$0.3177, generating an estimated \$5.7 million in additional property tax revenue, of which approximately \$2.9 million is attributed to new property growth. The increase is primarily driven by necessary investments in public safety, county infrastructure, personnel, and emergency response capabilities.

Key highlights of the FY26 recommended budget include:

- Personnel Investments: 33 new full-time positions are funded, including:
 - 24 in Public Safety (Sheriff's Office, Jail, Constables, Fire)
 - 4 in Infrastructure/Environmental Services
 - 3 in the Judicial system (County Attorney)
 - 1 in General Government
 - 1 in Health and Social Services
- A 3% Cost of Living Adjustment (COLA) is included for all eligible employees.
- Law Enforcement and Fire personnel are moved to a structured grade/step system, with increases capped at \$6.00/hour.
- Non-law enforcement employees receive a step increase based on continuous service, with a \$5.00/hour cap.
- Sheriff's Office Civil Process Personnel is maintained and support for Mental Health positions increased to cover funding reduction from Bluebonnet Trails.
- Public Safety receives the largest funding increase across all departments, including enhanced staffing, capital purchases, and equipment upgrades reflecting our ongoing commitment to law enforcement, fire protection, and emergency response.
 - Includes \$1.5 million for a countywide body camera and in-car video system for all certified peace officers.
 - \$1.27 million allocated to the Sheriff's Office for capital equipment.

- Total capital allocations to fire departments exceed \$397,200, with additional \$280,000 allocated to Fire Marshal/EMC for additional flood siren locations and enhancement to early warning systems.
- Capital Investments: Over \$32 million in capital projects are planned, including infrastructure improvements, facility enhancements, and technology upgrades to better serve the citizens of Guadalupe County.
- Fund Stability: Despite a significant capital program, the General Fund remains strong, with an estimated unassigned fund balance of \$45.6 million at the end of FY24, ensuring fiscal sustainability.
- Debt Obligations: The County continues to maintain a low debt profile, with one current note outstanding: Tax Notes, Series 2020, with a principal of \$5,405,000 maturing in 2027, at rates between 0.793% and 0.946%.

Next Steps

The budget process will continue over the coming weeks with key milestones:

- August 7 Posting of calculated tax rates
- August 12 Approve Newspaper Publication for Elected Officials Salaries & Set 2025 Proposed Tax Rate
- August 15 Budget filing with County Clerk
- August 17 Publish "Notice of Public Hearing on FY26 Budget"
- August 19 Record Proposed Budget
- September 2 Public hearings and final adoption of the FY26 Budget and 2025 Tax Rate

We are deeply grateful for the partnership, diligence, and professionalism demonstrated by each member of the Commissioners Court, elected officials, department heads, and county staff throughout the budget process. This budget reflects our shared vision of responsible governance, community investment, and fiscal accountability.

Respectfully submitted,
Guadalupe County Commissioners Court

BUDGET CERTIFICATE

FISCAL YEAR: OCTOBER 1, 2025 - SEPTEMBER 30, 2026

THE STATE OF TEXAS §

COUNTY OF GUADALUPE §

I, Kyle Kutscher, County Judge, do hereby certify that the attached budget is a true and correct copy of the budget for Guadalupe County, Texas that was adopted on September 2, 2025.

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


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

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

Salary increase: An across the board pay increase of 3% is included in this budget. All hourly employees (regular, law enforcement, detention and fire) were placed on the Grade / Step chart based on length of service and position, with maximum thresholds applied. New Grade / Step charts were created for Fire Fighters, Law Enforcement (Peace Officers) and Detention Offices. In addition, there were the adjustments and re-grades to certain positions.

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

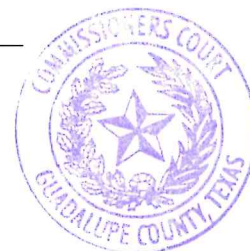
The budget was passed and approved by the Commissioners' Court of Guadalupe County on the 2nd day of September 2025, as the same appears on file in the office of the County Clerk of said county.



Kyle Kutscher, County Judge

ATTEST: 

Teresa Kiel, County Clerk



BUDGET OVERVIEW

This *Guadalupe County Operating Budget for Fiscal Year 2026* was adopted by the Commissioners' Court on Tuesday, September 2, 2025 and will be used as the management control device of Guadalupe County from October 1, 2025 through September 30, 2026.

Development of the annual budget is a team effort relying on the knowledge and expertise of individuals throughout county government and valuable input from the public. Priorities included the tax rate and protecting our ability and capacity to operate in future years while meeting the demands for essential and required services for Guadalupe County citizens in an economical fashion during a time of economic uncertainty. Despite all the challenges that were faced during the budget process, the Commissioners Court approved a tax rate of .3304/100 (per \$100 valuation).

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

Revenues

County governments in Texas are limited in how they can raise revenue. The main sources of funding for the County are taxes, primarily ad valorem taxes (property taxes) and sales tax. Total property taxes represent approximately 48.1% of all revenue received, however, without the \$15.4 million budgeted in FY26 for the American Rescue Grant Funds the percent is 53.0%. Ad valorem taxes are set every year based on the State's Truth-in-Taxation laws, which require certain publications and public hearings.

Ad Valorem Taxes

The notice from the Tax Assessor Collector shows that adopting the rate of .3304 (per \$100 valuation) was an increase of 4.00% over the No-New-Revenue tax rate of .3177/100, the FY26 Budget will raise more revenue from property taxes by an amount of \$5,632,783, which is a 7.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,927,743.

The total tax rate adopted at .3304/100 is made up of the Maintenance and Operation (M&O) Rate of .2664/100, the Lateral Road Rate of .0520/100, and the Debt Service/Interest & Sinking Rate of .0120/100.

Sales Tax

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

Sales tax collections are estimated in the FY26 Budget at \$16.2 million. With the continued population growth, increase in economic development and new businesses, the County has continued to see an increase in sales tax each year.

Internal Transfer of Funds

General Fund to Capital Projects

The FY26 Adopted Budget includes \$18,424,000 to be transferred to the Capital Projects Fund for major transportation infrastructure projects, building renovations and remodels, and land purchases.

Financial Stability

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

Budget in Brief – An Overview

The 2026 Budget continues to hold to the established principles in Guadalupe County of conservative fiscal planning. The challenges faced by Guadalupe County in preparing the 2026 budget include the continued funding of programs mandated by the State of Texas, funding additional personnel to meet the needs of a growing population and funding the general increases in insurance and operations while trying to reduce the tax rate.

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

- Providing an adequate workforce to ensure county functions are able to meet the needs of the growing population

- Ensuring competitive salaries for county workers
- Improving and replacing existing county technology infrastructure and replacing/upgrading computers and servers

The addition of thirty-two (32) new positions are as follows:

Department	Number	Position
County Engineer	1	Engineer / Project Manager
County Engineer	1	Project Coordinator
County Attorney	1	Felony Attorney
County Attorney	1	Felony Attorney (partially funded by SB22)
Tax Assessor Collector	1	Clerk II
Fire Department	3	Fire Fighters (January 1st)
Fire Department	3	Fire Fighters (June 1st)
Constable, Pct 1	1	Deputy Constable
Constable, Pct 2	1	Deputy Constable
Constable, Pct 3	1	Deputy Constable
Constable, Pct 4	1	Deputy Constable
Sheriff	1	Captain (Support Services)
Sheriff	1	Lieutenant (Support Services)
Sheriff	1	Investigator
Sheriff	6	Deputy Sheriffs
Jail	1	Lieutenant (Support Services)
Jail	3	Detention Officers
Animal Control	1	Kennel Attendant
Road & Bridge	1	Field Superintendent
Road & Bridge	1	Equipment Operator-Heavy Construction
Road & Bridge	1	GIS Tech II
Fire Code	1	Permit Tech
	33	
Positions Reductions		
County Engineer	-1	Director of Engineering
Total	32	

Summary

Considerable time was spent by the Commissioners Court in reviewing budget requests for compliance with the overall goals of the County. This is a solid budget and one that meets the demands of the growing County. Even though many departmental budget requests were not granted, officials are prepared to make careful expenditure decisions while controlling their costs and will continue to operate with efficiency and financial responsibility while meeting the public's demand for services. The summaries that follow provide a very thorough and detailed view of the various changes in revenues and expenditures. Guadalupe County continues to strive to look forward in planning for both short-term and long-term objectives. This FY 2026 Adopted Budget complies with this vision.

Respectfully submitted,



Kristen Klein
County Auditor

Budget Calendar



Fiscal Year 2026

March 11	Approve budget calendar for Fiscal Year October 1, 2025— September 30, 2026 (FY26)
April 15	9:00 a.m. — Commissioners Court Workshop to discuss priorities for budget Request forms due to Building Maintenance, Management Information Services (MIS), and Human Resources
May-June-July	Budget meetings with Elected Officials / Department Heads to review budget
May 13	Deadline for budget requests to be submitted (LGC §111.005)
June 10	Distribute Requested Budget to Commissioners Court Determine Salary Grievance Committee (LGC §152.014), and request Grand Jury listing from the District Clerk
June 17	Select Grievance Committee and notify members of committee (LGC §152.015) 9:00 a.m. — Commissioners Court Workshop: review capital projects, major expenditures and priorities
July 25	Chief Appraiser to certify appraisal rolls (Tax §26.01)
August 7-8	County Judge's Proposed Budget provided to Commissioners Post calculated tax rates on homepage of County website (Tax §26.04(e)) <i>Note: Posted "By August 7th or as soon thereafter as practicable".</i>
August 11-13	WORKSHOPS to review FY26 Budget with Commissioners Court
August 12	Approve publication of proposed increases of salaries, expenses or allowances for elected county or precinct officials and approves publication Set Proposed Tax Rate, post Notice on homepage of County's website (Tax §26.065)
August 15	County Judge files Proposed Budget with the County Clerk <i>Not later than August 15 (LGC §111.006)</i>
August 17	<i>Publish in a newspaper of general circulation in the county a notice of any elected county or precinct officials salaries, expenses or allowances that are proposed to be increased; and the amount of the proposed increase (LGC §152.013)</i> <i>Note: Must be published 10 days prior to meeting.</i> <i>Publish "Notice of Public Hearing on FY26 Budget" 10-30 days before the hearings (Public Hearing 9/02/2025) (LGC §111.0075)</i> <i>Publish "Notice of Public Hearing on Tax Rate Increase" if necessary (Public Hearing 9/02/2025) (Tax §26.06)</i>
August 18	Date by which Proposed Tax Rate must be adopted if it exceeds "Voter-Approval Rate" (3.5% over "No-New Revenue Rate") Tax §26.05(a) and notify Elections to place on General Election Ballot (Elections §201.054) <i>Note: Must be done 78 days before November 4, 2025 election</i>
August 19	Record Proposed Budget
September 2	Set salaries, expenses, and allowances of the elected county and precinct officers (Notify elected officials of salary; protests must be received by the County Judge within 5 days) (LGC §152.013) Ratify the increase, in the county's FY26 Budget, in revenue from property taxes which will be more than the previous year (LGC §111.008c) PUBLIC HEARING on FY26 Budget; at conclusion adopt FY26 Budget (LGC §111.007, §111.008) PUBLIC HEARING (if needed) on the 2025 Tax Rate (Tax §26.06 Notice must be published 5 days prior to the meeting) VOTE to adopt 2025 Tax Rate

BUDGET POLICY & PROCEDURES

The FY26 Adopted Budget covers a twelve-month period beginning October 1, 2025 through September 30, 2026. The overall goal of the County's budget policy and procedures is to establish and maintain effective management of the County's financial resources. Formal policy statements and major objectives provide the foundation for achieving this goal. Accordingly, this section outlines the policies and procedures used in guiding the preparation and management of the County's overall budget and the major objectives to be accomplished.

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

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

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

Budget Guidelines

Authority

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

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

General Policy Statement

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

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

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

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

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

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

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

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

Expenditures Categories

The budget was adopted by expenditure categories based on the detail provided in adopted budget. Departments are mandated to manage their budgets on a detail line items basis within the expenditures categories.

The following requires prior approval by Commissioners Court (i.e. Budget Amendment, Equipment Change, or Personnel Change):

- Any changes to Personnel, Controlled Assets, and Capital Outlay, within the expenditure category or detail line item
- Any changes to positions (title or pay / grade)
- Any changes to listed equipment (controlled or capital equipment)
- Any transfer of funds between Departments

Within the "Operations" expenditure category, Departments may submit to the Auditor's office a line transfer between any existing detail line items with an established budget (i.e. cannot be zero dollars). Purchases and expenditures will not be processed or approved, until line transfers have been reviewed, approved, and entered into the system.

Balanced Budget

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

Capital/Improvement Policies

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

Debt Management Policies

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

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

Fund Balance Policies

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

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

Investment Policies

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

Controlled Asset Procedures

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

Capital Asset Procedures

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

Personnel Policies

The Commissioners Court is in the process of establishing a Grade / Step System and has established four separate grade and step charts (Peace Officer, Detention Officer, Fire Fighter, and Regular Hourly). New employees, at present, must be hired within the 'entry level' grade and step as highlighted in yellow. It is anticipated, that additional guidelines will be established as the County progresses in this process.

All positions, position titles, and grades, must be approved by Commissioners Court during the budget process and the job description must be on file with the Human Resource Department; changes to titles and / or grades for any positions is part of the budget review process and such requests need to be submitted by the Department Head to Human Resources. Any changes done outside the budget process, which are strongly discouraged, must be done at a posted Commissioners Court meeting.

Budget Procedures

The County followed the process below in establishing the FY26 Adopted Budget:

Initiation of Budget

The FY26 budget process began in April, with the Judge's memo to all offices noting that the new budget year would be challenging and requesting that departments specifically note new projects and new legislative requirements or statutory changes in responsibilities to better help the Commissioners Court understand the budget requests.

Departmental Requests

Departments entered their own budgets into the financial accounting system, assisted by the County Auditor when needed. The County Judge usually meets with the departments May through July, to review the departments' requests.

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

County Judge's Recommended Budget

The County Judge reviews the expenditure requests from all departments, and using revenue estimates, prepares a recommended budget for the Commissioners Court. After considering all the requests, the County Judge met with the departments in July, and presented his recommended budget to the Commissioners Court on August 4, 2025 for their review.

Commissioners Court Workshops

After receiving the County Judge's Recommended Budget, the Commissioners Court met to review and recommend changes to the budget prepared by the County Judge. For the FY26 Budget, the Commissioners Court held a workshop on August 11, 2025 that was posted in accordance with the Open Meetings Act. After the workshop, the Commissioners Court made a couple of minor changes and came to a consensus on the FY26 Proposed Budget.

File Proposed Budget

The proposed budget that was developed during the budget workshops was filed with the County Clerk on August 15, 2025 for public inspection and review. Texas Local Government Code §111.006 requires that the budget be available in the County Clerk's office and posted on the County's website.

Public Hearing on the Proposed Budget

The notice of public hearing was published in the Seguin Gazette on August 20, 2025 which was in accordance with Texas Local Government Code §111.0075 that requires the publication to be published "not earlier than the 30th or later than the 10th day before the date of the hearing." The notice was also posted on the County's website.

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

On September 2, 2025, the Commissioners Court held a public hearing on the FY26 Proposed Budget in accordance with Texas Local Government Code §111.007 in which any person may attend and participate in the hearing. A few changes were made to the proposed budget, and the budget was then adopted.

FINANCIAL POLICIES

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

BUDGET, ACCOUNTING, AUDITING, AND FINANCIAL POLICIES:

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

CASH MANAGEMENT: INVESTMENTS & RESERVES:

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

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

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

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

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

CAPITAL ASSET POLICY & GUIDE SUMMARY:

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

Capital Asset Definitions and Guidelines

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

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

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

Capital Asset Classification

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

Classification Guidelines

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

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

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

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

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

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

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

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

Capitalization Threshold

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

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

Capital Improvement Projects

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

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

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

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

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

DEBT MANAGEMENT:

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

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

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

Legal Debt Limitations –

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

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

PROFILE OF GUADALUPE COUNTY

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



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

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

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

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

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

The Court, which generally meets two to 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's office or on-line at the County's website.

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

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

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

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

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

Factors Affecting Financial Condition

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

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

Guadalupe County has historically had a lower unemployment rate as compared to the State of Texas and to the national average. In July 2025, Guadalupe County had an unemployment rate of 3.9% compared to the national rate of 4.2% and State of Texas rate of 4.0%. As of July 2025, the civilian labor force figure for the County, as established by the Texas Workforce Commission, was at 97,450 of which 93,696 were currently employed. Residential homebuilding continues to grow at a moderate pace and business growth, such as Caterpillar, Niagara Water, Guadalupe Regional Medical Center, Amazon, AW Texas and others have significantly contributed to the lower unemployment rate.

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

2025*	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
20.56	20.52	18.35	15.52	13.29	12.10	11.52	10.95	10.33	\$9.30	\$8.93	\$8.33

** 2025 values from Appraisal District were as of 'Supplement 1'*

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

Major Initiatives and Capital Planning. For the last decade, Guadalupe County has had a progressive, and much needed, infrastructure improvement program which included in 2015 the renovation of the Agriculture Extension (Agri-life) Building, in 2016 completed construction of both a lube center for the Road and Bridge Department and the renovation and remodel of the historic County Courthouse. In 2022 completed an addition to the Law Enforcement Center and the new Justice of the Peace, Precinct 1 building. In 2023, the County completed construction including a new Development Center building (which provides new offices for the Road and Bridge Department, Environmental Health, Engineering Department and Fire Marshal) and also a new Veterans' Service Center. In 2025, the County was nearly complete on the remodeling of the new Elections Building (former USDA building on Hwy 123 Bypass) and the remodel of the Schertz Building on Elbel Road. Additionally, utilizing American Rescue Plan federal grant funding, the County is in the design and procurement stage of building an emergency management center and fire stations (for the new County Fire Department).

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

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

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

GUADALUPE COUNTY COURTHOUSE

AN INTERESTING HISTORY

A Brief History of the Guadalupe County Courthouse

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

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

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

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

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

GUADALUPE COUNTY OFFICIALS

Commissioners' Court

Kyle Kutscher
Jacqueline Ott
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 Kay Hines

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

Elected County and Precinct Officials

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

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

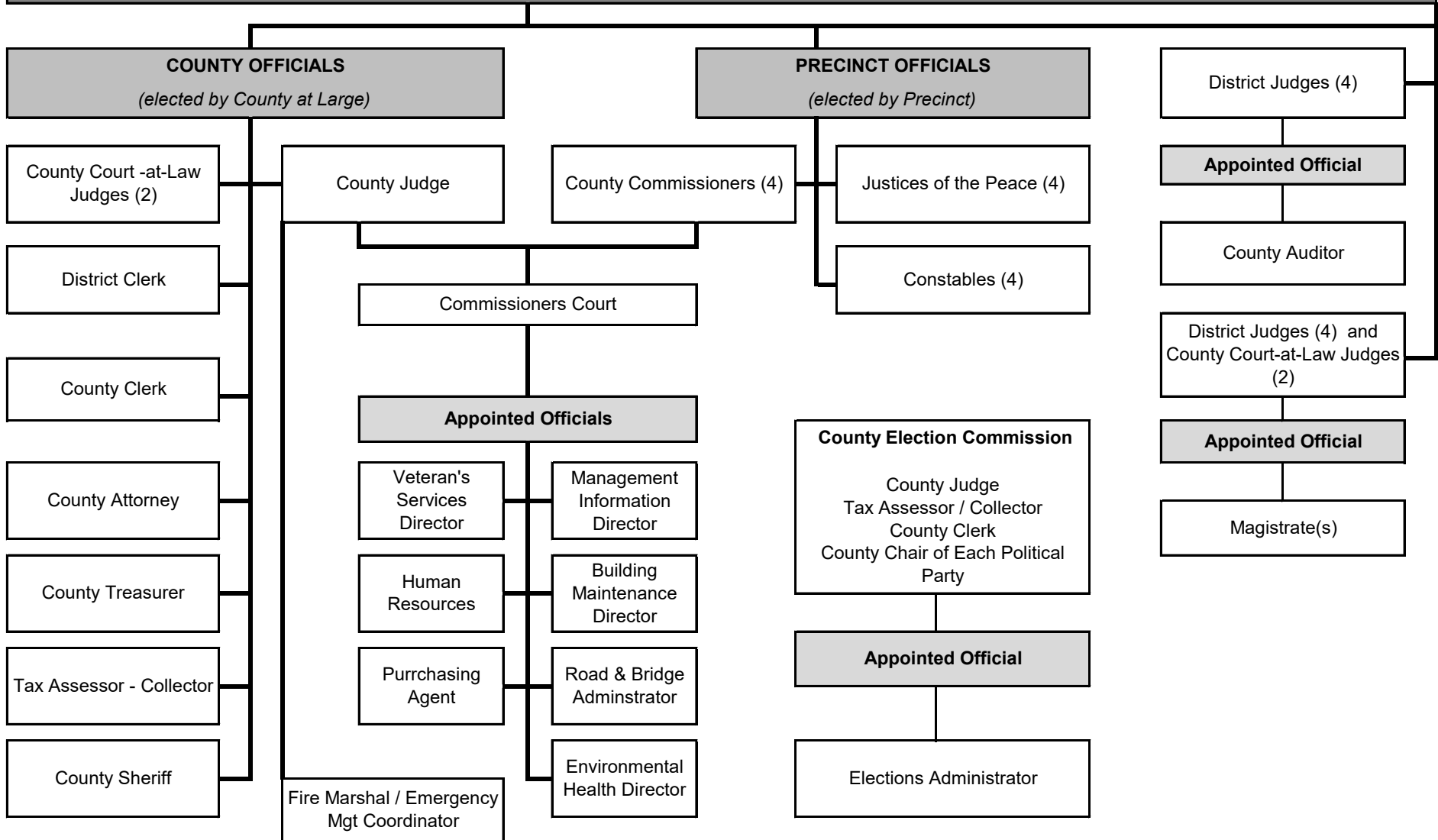
Appointed County Officials

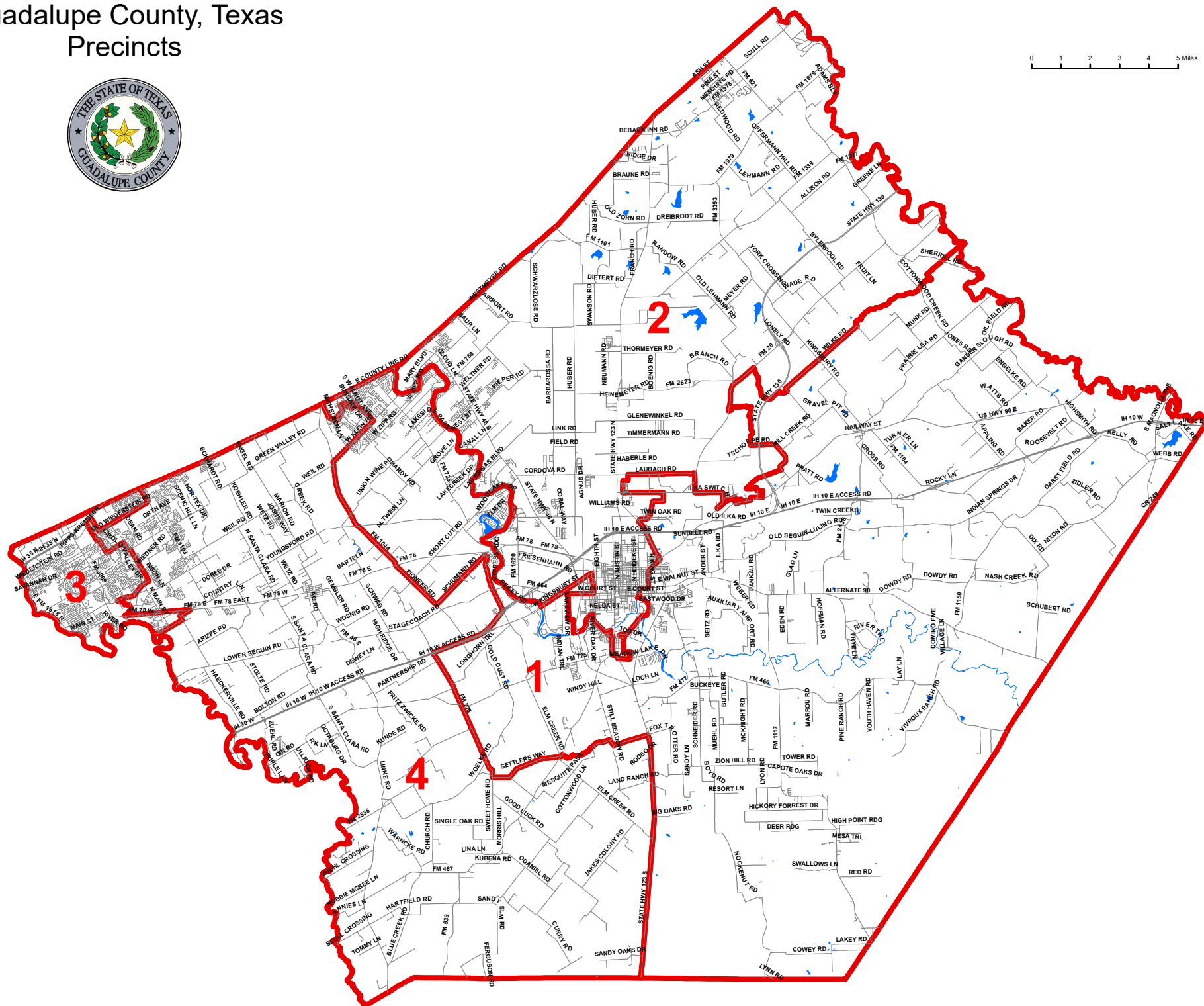
Jim Bennett
Nicholas Reininger
Lisa Hayes
Kristen Klein
Chris Kubala
Teresa Sazedj
Douglas Burnside
Daniella Valdez
Richard Vasquez
Travis Franke
Patrick Pinder
Don Cunningham
Nancy Russell
Melroy Koehler

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

GUADALUPE COUNTY ORGANIZATIONAL CHART

VOTERS OF GUADALUPE COUNTY





FINANCIAL POSITION BY FUND

FY 2025 - 2026 BUDGET

Fund	Estimated Balance 10/1/2025	Revenues	Expenditures	Change in Fund Balance (Reserves)	Estimated Ending Balance 9/30/2026
100 - GENERAL FUND	\$ 45,646,000	\$ 96,298,771	\$ 114,572,771	\$ (18,274,000) ¹	\$ 27,372,000
200 - ROAD & BRIDGE FUND	9,354,000	15,925,500	17,739,548	(1,814,048) ²	7,539,952
203 - GENERAL LAND OFFICE GRANTS	-	1,850,000	1,850,000	-	-
400 - LAW LIBRARY FUND	536,000	100,000	35,000	65,000	601,000
401 - COUNTY JURY FUND	60,000	28,000	40,000	(12,000)	48,000
408 - FIRE CODE INSPECTION FEE FUND	1,112,000	600,000	536,273	63,727	1,175,727
409 - SHERIFF'S DONATION FUND	6,735	-	6,735	(6,735)	-
410 - COUNTY CLERK RECORDS MGMT FUND	1,650,000	315,000	735,700	(420,700)	1,229,300
411 - CO. CLERK RECORDS ARCHIVE-GF	482,000	335,000	500,000	(165,000)	317,000
412 - COUNTY RECORDS MANAGEMENT	56,000	13,000	10,500	2,500	58,500
413 - VITAL STATISTICS PRESERVATION-GF	32,000	7,500	16,000	(8,500)	23,500
414 - COURTHOUSE SECURITY	296,000	100,000	73,843	26,157	322,157
415 - DISTRICT CLERK RECORDS MGMT	12,000	-	-	-	12,000
416 - JUSTICE COURT TECHNOLOGY	146,000	35,000	114,160	(79,160)	66,840
417 - CO & DIST COURT TECHNOLOGY FUND	33,000	2,000	30,000	(28,000)	5,000
418 - JUSTICE COURT SECURITY	9,000	600	23,000	(22,400)	(13,400)
419 - JUSTICE COURT SUPPORT FUND	205,000	95,000	76,500	18,500	223,500
420 - SURPLUS FUNDS-ELECTION CONTRACTS	115,000	15,000	52,500	(37,500)	77,500
427 - COUNTY CLERK OF THE COURT FUND	98,000	27,000	50,000	(23,000)	75,000
429 - DISTRICT CLERK OF THE COURT FUND	247,000	115,000	100,000	15,000	262,000
430 - COURT REPORTER FEE (GC 51.601)	98,000	68,000	75,000	(7,000)	91,000
431 - CHILD ABUSE PREVENTION FUND	84,000	-	-	-	84,000
432 - DIST CLK RECORDS ARCHIVE -GF	7,954	-	7,954	(7,954)	-
433 - COURT RECORDS PRESERVATION-GF	10,000	-	10,599	(10,599)	(599)
434 - JUDICIAL PROBATE EDUCATION FUND	6,000	2,500	8,000	(5,500)	500
435 - ALTERNATIVE DISPUTE RESOLUTION	376,000	50,000	40,000	10,000	386,000
436 - COURT-INITIATED GUARDIANSHIPS	69,000	15,000	45,000	(30,000)	39,000
437 - CHILD SAFETY FEE FUND	210,000	68,000	90,000	(22,000)	188,000
438 - LANGUAGE ACCESS FUND	61,000	30,000	30,000	-	61,000
440 - SPECIALTY COURTS FUND-GF	97,000	22,000	52,750	(30,750)	66,250
441 - LOCAL YOUTH DIVERSION FUND	126,000	40,000	-	40,000	166,000
443 - COURT FACILITY FEE FUND	134,000	55,000	-	55,000	189,000
445 - COUNTY ATTORNEY PRE-TRIAL INTERVENTION PROGF	8,000	60,000	60,000	-	8,000
480 - HOTEL OCCUPANCY TAX FUND	2,338,000	550,000	31,000	519,000	2,857,000
487 - COUNTY COURT RECORDS MANAGEMENT FUND	46,000	15,000	25,000	(10,000)	36,000
489 - DISTRICT COURT RECORDS MANAGEMENT FUND	159,000	75,000	121,200	(46,200)	112,800
498 - BAIL BOND SECURITY FUND	32,000	2,100	3,700	(1,600)	30,400
499 - EMPLOYEE FUND-GF	12,000	1,500	10,200	(8,700)	3,300
505 - LAW ENFORCEMENT TRAINING FEE FUND	-	-	-	-	-
600 - DEBT SERVICE	215,000	2,706,460	2,706,460	-	215,000
700 - CAPITAL PROJECT FUND	15,750,000	18,924,000	32,774,000	(13,850,000)	1,900,000
714 - RECOVERY FUND, AMERICAN RESCUE PLAN	-	15,400,000	15,400,000	-	-
850 - EMPLOYEE HEALTH BENEFITS	6,368,000	10,621,000	10,964,545	(343,545)	6,024,455
855 - WORKERS' COMPENSATION FUND	619,000	550,500	450,000	100,500	719,500
895 - COUNTY ATTORNEY GRANTS	-	275,000	275,000	-	-
897 - LAW ENFORCEMENT GRANTS	-	500,000	500,000	-	-
899 - SHORT TERM GRANTS	-	18,571	18,571	-	-
	<u>\$ 86,921,689</u>	<u>\$ 165,912,002</u>	<u>\$ 200,261,509</u>	<u>\$ (34,349,507)</u>	<u>\$ 52,572,182</u>

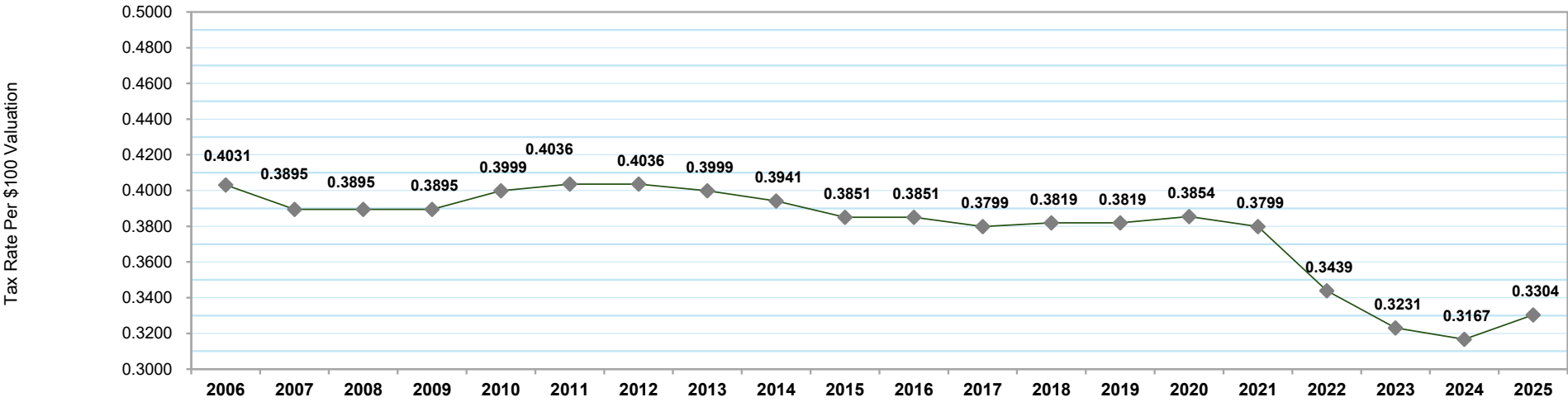
¹ General Fund Expenditures includes capital projects funded from fund balance (reserves)

² Road and Bridge Expenditures include major project for contract road maintenance projects

TAX RATE HISTORY (FISCAL YEARS 2007 - 2026)

BUDGET YEAR	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
TAX RATE YEAR	2006 Rate	2007 Rate	2008 Rate	2009 Rate	2010 Rate	2011 Rate	2012 Rate	2013 Rate	2014 Rate	2015 Rate	2016 Rate	2017 Rate	2018 Rate	2019 Rate	2020 Rate	2021 Rate	2022 Rate	2023 Rate	2024 Rate	2025 Rate
Maintenance & Operations:	0.3269	0.3145	0.3128	0.3178	0.3282	0.3261	0.3261	0.3224	0.3166	0.3116	0.3126	0.3094	0.3139	0.3145	0.3184	0.3129	0.2795	0.2608	0.2514	0.2664
Debt Service Rate:	0.0212	0.0150	0.0167	0.0167	0.0167	0.0195	0.0195	0.0195	0.0195	0.0195	0.0185	0.0175	0.0170	0.0174	0.0170	0.0170	0.0144	0.0123	0.0113	0.0120
Lateral Road Rate:	0.0550	0.0600	0.0600	0.0550	0.0550	0.0580	0.0580	0.0580	0.0580	0.0540	0.0540	0.0530	0.0510	0.0500	0.0500	0.0500	0.0500	0.0500	0.0540	0.0520
Total Guadalupe County Rate:	0.4031	0.3895	0.3895	0.3895	0.3999	0.4036	0.4036	0.3999	0.3941	0.3851	0.3851	0.3799	0.3819	0.3819	0.3854	0.3799	0.3439	0.3231	0.3167	0.3304

TOTAL TAX RATE BY YEAR



2025 CERTIFIED TOTALS

GUADALUPE County
Property Count: 105,440

GCO - GUADALUPE COUNTY
ARB Approved Totals

As of Supplement 1
7/25/2025 12:40:12PM

Land				Value	
Homesite:				3,055,741,250	
Non Homesite:				3,453,748,723	
Ag Market:				4,772,861,065	
Timber Market:				0	Total Land (+) 11,282,351,038
Improvement				Value	
Homesite:				11,618,538,258	
Non Homesite:				8,760,268,975	Total Improvements (+) 20,378,807,233
Non Real		Count	Value		
Personal Property:		4,722		3,464,719,786	
Mineral Property:		2,831		96,230,483	
Autos:		0		0	Total Non Real (+) 3,560,950,269
					Market Value = 35,222,108,540
Ag		Non Exempt	Exempt		
Total Productivity Market:		4,764,184,118		8,676,947	
Ag Use:		40,870,793		71,677	Productivity Loss (-) 4,723,313,325
Timber Use:		0		0	Appraised Value = 30,498,795,215
Property Loss:		4,723,313,325		8,605,270	
					Homestead Cap (-) 498,015,489
					23.231 Cap (-) 243,664,583
Exemption		Count	Local	State	Total
AB		5	741,087,809	0	741,087,809
CHODO		1	2,002,320	0	2,002,320
DP		1,813	0	0	0
DPS		138	0	0	0
DSTR		0	0	0	0
DV1		415	0	2,362,045	2,362,045
DV1S		62	0	232,500	232,500
DV2		398	0	2,803,421	2,803,421
DV2S		36	0	204,375	204,375
DV3		669	0	5,921,184	5,921,184
DV3S		51	0	377,500	377,500
DV4		7,000	0	41,887,641	41,887,641
DV4S		652	0	3,893,916	3,893,916
DVHS		6,258	0	2,312,231,086	2,312,231,086
DVHSS		280	0	78,809,983	78,809,983
EX-XA		0	0	0	0
EX-XD		11	0	350,241	350,241
EX-XD (prorated)		2	0	108,812	108,812
EX-XG		18	0	4,317,799	4,317,799
EX-XJ		53	0	47,313,589	47,313,589
EX-XL		7	0	1,482,106	1,482,106
EX-XN		122	0	63,124,954	63,124,954
EX-XR		38	0	135,825,938	135,825,938
EX-XU		23	0	3,622,784	3,622,784
EX-XV		1,849	0	2,045,899,586	2,045,899,586
EX-XV (prorated)		14	0	505,080	505,080
EX366		368	0	400,532	400,532
FR		59	419,417,736	0	419,417,736
FRSS		3	0	898,293	898,293
HS		48,201	203,360,595	0	203,360,595
HT		2	0	0	0
LIH		3	0	7,603,850	7,603,850
MASSS		14	0	4,275,862	4,275,862
MED		6	0	8,733,090	8,733,090
OV65		15,690	135,650,584	0	135,650,584
OV65S		1,034	8,634,219	0	8,634,219
PC		22	147,219,186	0	147,219,186
SO		250	6,728,074	0	6,728,074
					Total Exemptions (-) 6,437,286,690
					= 23,319,828,453
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count
DP	263,022,251	223,964,886	426,340.83	477,034.88	1,220
DPS	26,472,369	23,205,463	39,849.55	42,895.06	116
OV65	2,991,680,706	2,511,619,176	4,975,219.44	5,348,870.39	10,889
Total	3,281,175,326	2,758,789,525	5,441,409.82	5,868,800.33	12,225
Tax Rate	0.262700				
					Freeze Taxable (-) 2,758,789,525
Transfer	Assessed	Taxable	Post %Taxable	Adjustment	Count
DP	-	-	-	-	-
OV65	13,813,823	11,135,005	8,498,266	2,636,739	44
Total	13,813,823	11,135,005	8,498,266	2,636,739	44
					Transfer Adjustment (-) 2,636,739
					Freeze Adjusted Taxable 20,558,402,189

2025 CERTIFIED TOTALS

GUADALUPE County
Property Count: 105,440

LTR - LATERAL ROAD
ARB Approved Totals

As of Supplement 1
7/25/2024 12:40:12PM

Land					Value			
Homesite:					3,055,741,250			
Non Homesite:					3,453,748,723			
Ag Market:					4,772,861,065			
Timber Market:					0	Total Land	(+)	11,282,351,038
Improvement					Value			
Homesite:					11,618,538,258			
Non Homesite:					8,760,268,975	Total Improvements	(+)	20,378,807,233
Non Real		Count		Value				
Personal Property:		4,722		3,464,719,786				
Mineral Property:		2,831		96,230,483				
Autos:		0		0	Total Non Real	(+)		3,560,950,269
					Market Value	=		35,222,108,540
Ag		Non Exempt		Exempt				
Total Productivity Market:		4,764,184,118		8,676,947				
Ag Use:		40,870,793		71,677	Productivity Loss	(-)		4,723,313,325
Timber Use:		0		0	Appraised Value	=		30,498,795,215
Property Loss:		4,723,313,325		8,605,270				
					Homestead Cap	(-)		498,015,489
					23.231 Cap	(-)		243,664,583
Exemption	Count	Local	State	Total				
CHODO	1	2,002,320	0	2,002,320	Assessed Value	=		29,757,115,143
DP	1,387	0	0	0				
DPS	68	0	0	0				
DSTR	0	0	0	0				
DV1	415	0	2,350,045	2,350,045				
DV1S	62	0	232,500	232,500				
DV2	398	0	2,790,203	2,790,203				
DV2S	36	0	204,375	204,375				
DV3	669	0	5,921,184	5,921,184				
DV3S	51	0	377,500	377,500				
DV4	7,000	0	41,837,843	41,837,843				
DV4S	652	0	3,876,597	3,876,597				
DVHS	6,258	0	2,256,182,317	2,256,182,317				
DVHSS	280	0	75,562,750	75,562,750				
EX-XA	0	0	0	0				
EX-XD	11	0	350,241	350,241				
EX-XD (Prorated)	2	0	107,522	107,522				
EX-XG	18	0	4,317,799	4,317,799				
EX-XJ	53	0	47,313,589	47,313,589				
EX-XL	7	0	1,482,106	1,482,106				
EX-XN	122	0	63,124,954	63,124,954				
EX-XR	38	0	135,825,938	135,825,938				
EX-XU	23	0	3,622,784	3,622,784				
EX-XV	1,849	0	2,045,899,586	2,045,899,586				
EX-XV (prorated)	14	0	502,425	502,425				
EX366	368	0	400,532	400,532				
FR	59	419,417,736	0	419,417,736				
FRSS	3	0	874,293	874,293				
HS	48,201	235,315,568	90,202,847	325,518,415				
HT	2	0	0	0				
LIH	3	0	7,603,850	7,603,850				
MASSS	14	0	4,176,696	4,176,696				
MED	6	0	8,733,090	8,733,090				
OV65	15,690	147,510,164	0	147,510,164				
OV65S	1,034	10,025,406	0	10,025,406				
PC	22	147,219,186	0	147,219,186				
SO	250	6,712,369	0	6,712,369	Total Exemptions	(-)		5,772,076,315
						=		23,985,038,828
Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	263,022,251	221,527,900	68,680.71	76,557.32	1,220	Net Taxable		23,985,038,828
DPS	26,472,369	23,055,463	6,261.36	6,847.52	116			
OV65	2,991,722,439	2,511,520,543	837,544.00	894,469.51	10,890			
Total	3,281,217,059	2,756,103,906	912,486.07	977,874.35	12,226	Freeze Taxable	(-)	2,756,103,906
Tax Rate	0.054000							
Transfer	Assessed	Taxable	Post %Taxable	Adjustment	Count			
DP	-	-	-	-	-			
OV65	13,813,823	11,135,005	7,022,897	4,112,108	44	Transfer Adjustment	(-)	4,112,108
Total	13,813,823	11,135,005	7,022,897	4,112,108	44	Freeze Adjusted Taxable		21,224,822,814

PRINCIPAL PROPERTY TAXPAYERS

GUADALUPE COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS FOR FY26 (2025 APPRAISAL INFORMATION)

Taxpayer	Taxable Assessed Value (\$1000)	Rank	% of Total Assessed Valuation
Structural Metals, Inc.	\$ 206,266	1	0.9%
LCRA Transmission Services Corp.	170,941	2	0.8%
Vitesco Technologies	157,116	3	0.7%
Guadalupe Power Partners LP	143,887	4	0.7%
Caterpillar Inc.	122,967	5	0.6%
QTS Procurement LLC	101,184	6	0.5%
Libra Storage LLC	92,835	7	0.4%
Guadalupe Valley Electric Cooperative	85,428	8	0.4%
Texas Petroleum Investment Co.	66,355	9	0.3%
Amazon.Com Service Inc.	64,129	10	0.3%
	\$ 1,211,108		5.5%
Other taxpayers	20,764,969		94.5%
Total Freeze Adjusted Taxable as of 7-25-2025	\$ 21,976,077 *		100.0%

Source - Guadalupe Appraisal District

*2025 Tax Rate Calculation Worksheet, Line 21

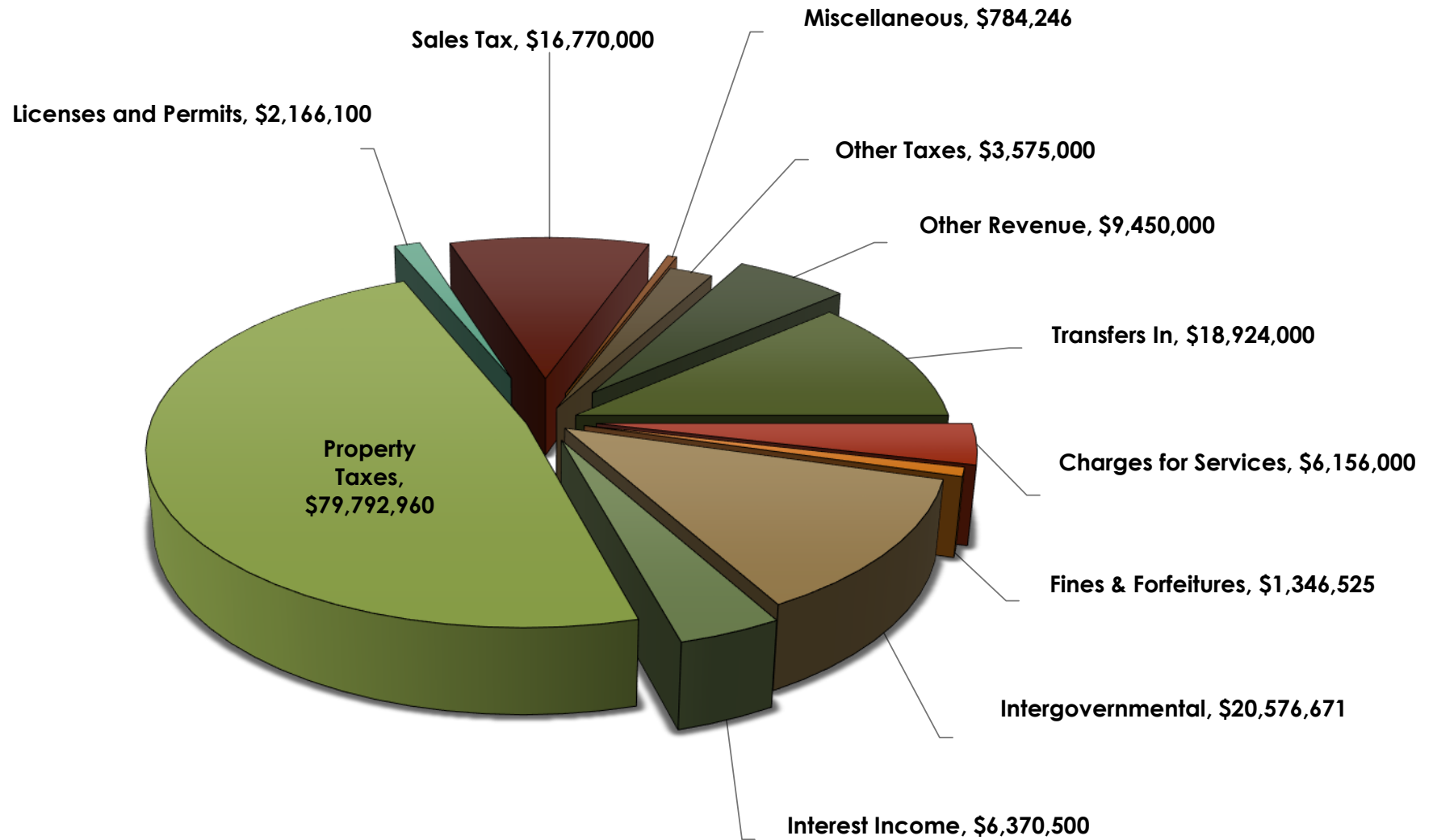
DEBT SERVICE SCHEDULE - OUTSTANDING DEBT

TAX NOTES, SERIES 2020					
In November 2020, the Guadalupe County Commissioners Court issued \$8,500,000 in Tax Notes. These Tax Notes were issued for the purposes of designing, constructing, acquiring, purchasing, renovating, equipping, enlarging, and improving County facilities, and purchasing personal property, materials, supplies, equipment, machinery, land, and rights-of-way for authorized needs and purposes relating to the aforementioned capital improvements and professional services relating to the aforementioned projects.					
These funds were used to purchase the building for the new Elections Building (Hwy 123 Bypass, Seguin), and used on the construction of the Law Enforcement Center Addition, the renovation/addition for the Justice of the Peace, Precinct 1 building, the remodel of the Veterans Center and for new construction of the Development Center (Road & Bridge, Environmental Health). See table below for actual amounts expended by project.					
FISCAL YEAR	PRINCIPAL DUE 2/1	INTEREST RATE	INTEREST DUE 2/1	INTEREST DUE 8/1	TOTAL
2026	\$ 2,670,000.00	0.793%	\$ 23,523.10	\$ 12,936.55	\$ 2,706,459.65
2027	\$ 2,735,000.00	0.946%	\$ 12,936.55	\$ -	\$ 2,747,936.55
	<u>\$ 5,405,000.00</u>		<u>\$ 36,459.65</u>	<u>\$ 12,936.55</u>	<u>\$ 5,454,396.20</u>

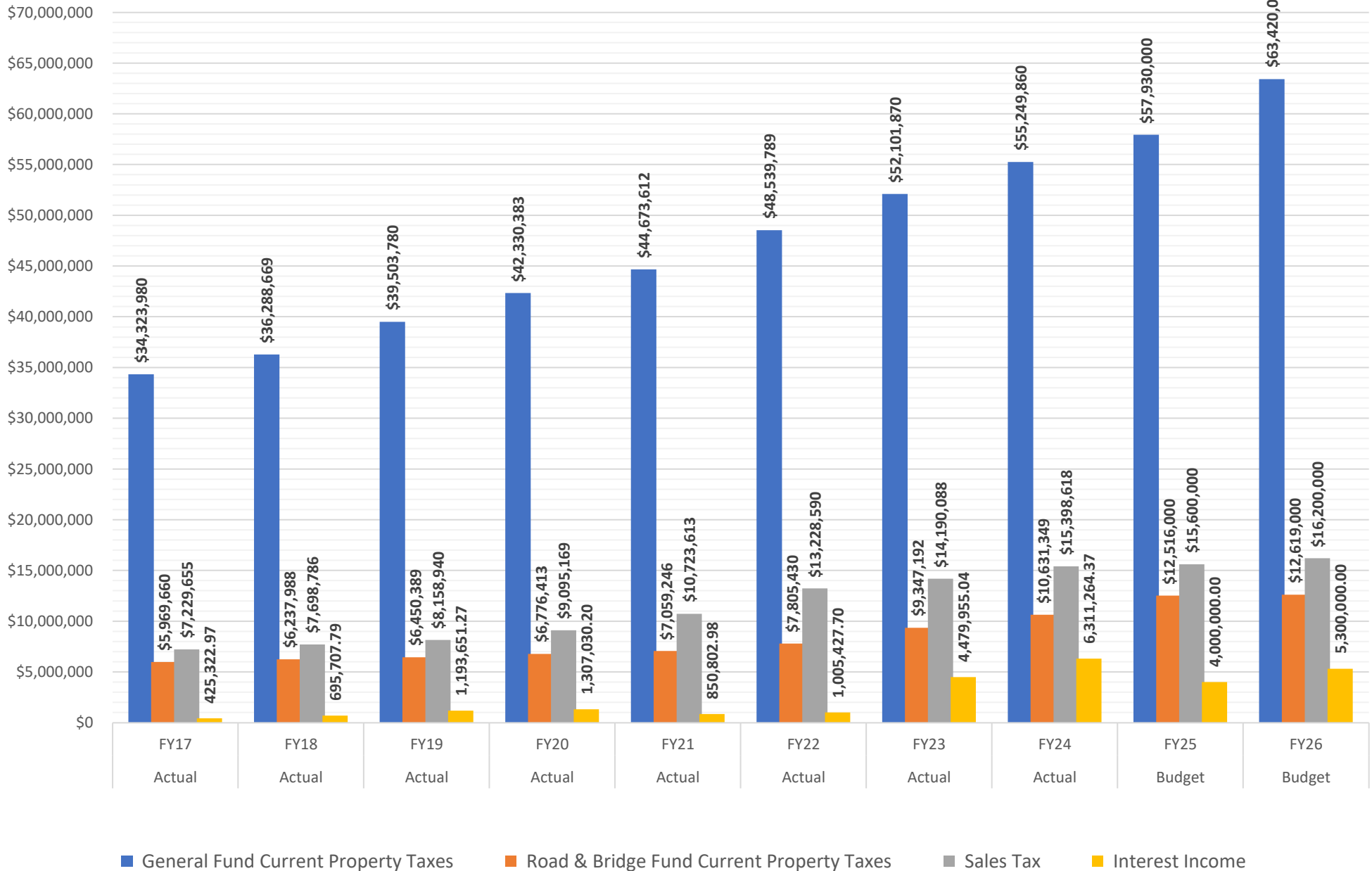
Total Debt Outstanding as of 10-1-2025	\$ 5,405,000
Less scheduled principal payments for FY26	<u>(2,670,000)</u>
Total Debt Outstanding as of 10-1-2026	<u>\$ 2,735,000</u>

Tax Notes, Series 2020	
<u>Funds Received</u>	
Tax Notes	\$ 8,500,000
Investment Income	<u>68,969</u>
	8,568,969
<u>Funds Expended</u>	
Issue Costs	68,750
Elections Building	2,150,343
Justice of the Peace, Pct 1	2,219,427
Development Building	2,271,387
Veterans Center	1,845,502
MIS Equipment	<u>13,560</u>
	\$ 8,568,969

FY26 REVENUE BY CLASSIFICATION

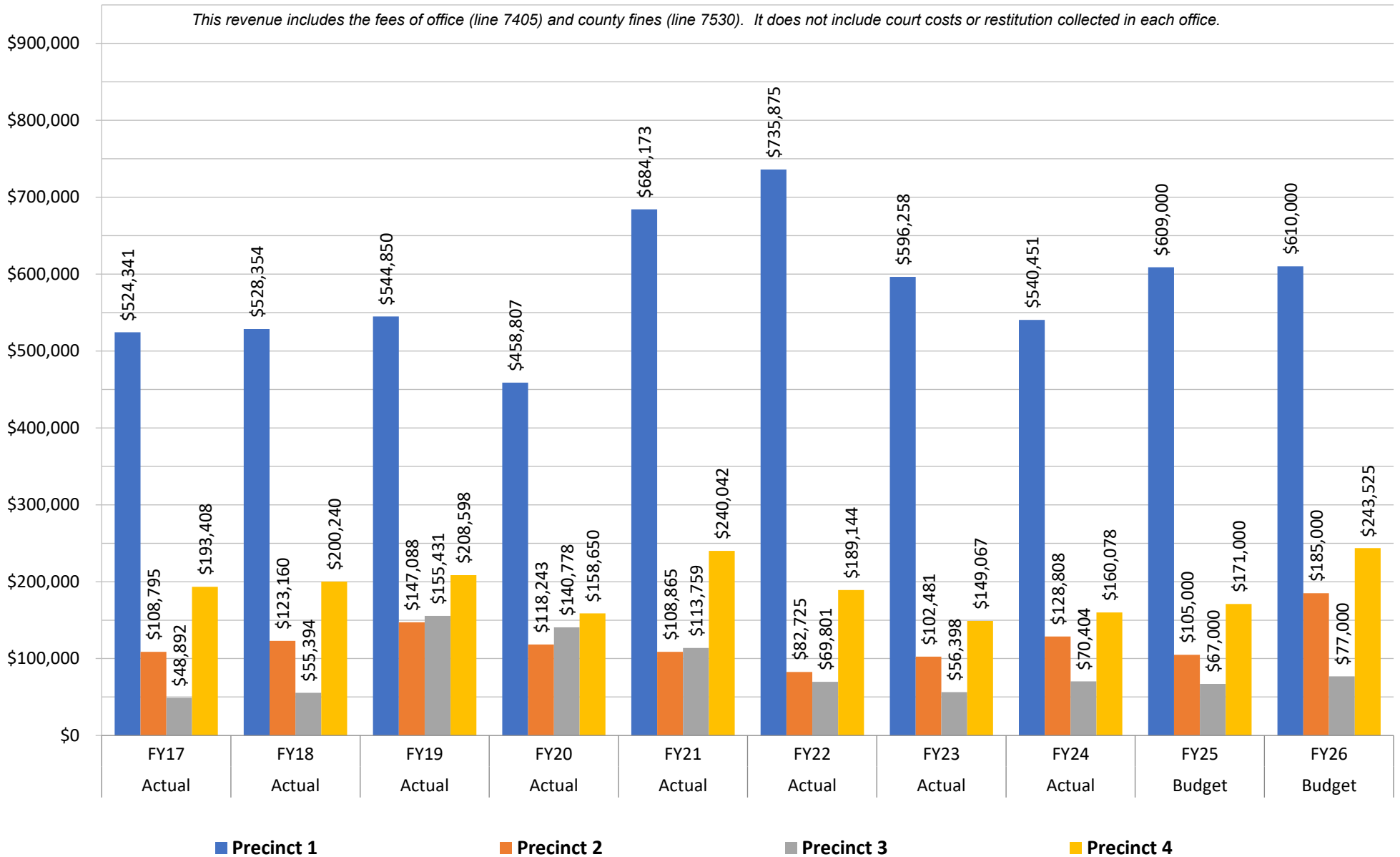


COMPARISON OF REVENUES FISCAL YEARS 2017 TO 2026

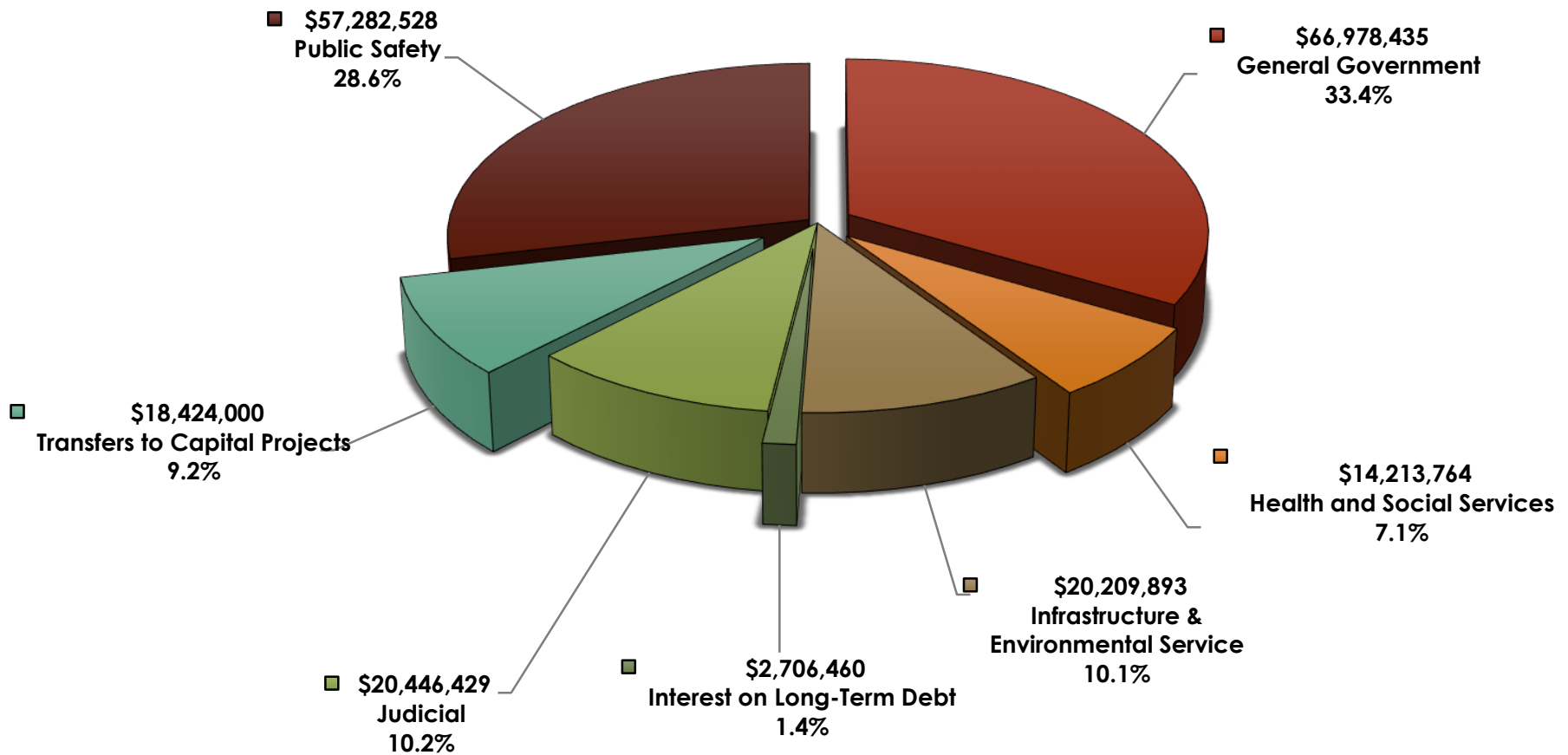


JUSTICE OF THE PEACE FINES AND FEES

FISCAL YEARS 2017 - 2026



FY26 EXPENDITURES BY FUNCTION



DESCRIPTIONS BY FUNCTION

GENERAL GOVERNMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

JUDICIAL

County Courts at Law (100-426; 100-427) - legal jurisdiction varies considerably and is established by statute, which creates the particular court. The jurisdiction of statutorily created County Courts at Law is concurrent with the jurisdiction of the County and District Courts in the County. There are two (2) County Courts at Law in Guadalupe County. Judges are elected for a four-year term by the voters of the County.

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

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

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

District Courts (100-435; 100-436; 100-437; 100-438, 100-439) - serve as trial courts of general jurisdiction of Texas. The geographical area served by each court is established by the Legislature, but each County must be served by at least one District Court. Three of the four District Courts in Guadalupe County, the 274th, 25th, and 2nd 25th District Courts, have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters, and any matters in which jurisdiction is not placed in another trial court. The fourth District Court, the 456th District Court (created in 2021) has primarily civil jurisdiction. Each of the four District Court Judges are elected for a four-year term by the voters of their District.

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

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

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

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

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

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

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

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

Justice Court Assistance & Technology Fund (416-100) – a special revenue fund for special court costs collected on misdemeanor cases in the justice of the peace courts. Funds are used for the purchase and maintenance of technological enhancements as well as for personnel and education for the justice courts. (The portion of the funds used for the Justice of the Peace is considered a judicial purpose).

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

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

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

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

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

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

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

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

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

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

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

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

Specialty Court Fund (440-100) – a special revenue for special court costs collected on Class B or higher under Texas Penal Code 49 or Texas Health & Safety Code Chapter 481. It includes drug court and veterans specialty courts and donations to the specialty courts. Funds are to be used for specialty court programs.

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

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

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

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

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

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

PUBLIC SAFETY

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

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

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

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

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

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

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

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

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

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

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

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

Constable Precinct 3, State Forfeitures (453-100) – a special revenue fund to account for items that under Texas Code of Criminal Procedures, Chapter 59, whereby law enforcement agency may seize money, vehicles, real property or any other

tangible items and seek to have a court order them forfeited to the department. Forfeited funds and proceeds received from the sale of forfeited funds must be spent in accordance with Chapter 59, Texas Code of Criminal Procedures.

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

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

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

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

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

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

HEALTH & WELFARE

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

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

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

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

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

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

INFRASTRUCTURE & ENVIRONMENTAL SERVICES

County Engineer (100-410) - The Engineering/Project Manager works with Commissioners Court, other County departments, and the public to define and solve problems by providing civil engineering expertise and overseeing construction as directed by the Commissioners Court. The Engineering department develops and recommends policy and regulations within the limited statutory authority established by the State of Texas to protect the health, safety, and welfare of the public. This includes subdivision regulations as well as implementation of the county thoroughfare plan. The Director of Engineering may represent the county on regional task forces and boards that relate to official capacity and special projects and coordinates with federal, state, and local agencies and utility providers

Other Environmental Services (100-670) – in October 2023 the two (2) citizens' collections stations located in the County were no longer operational (Marion and Kingsbury sites) and now provides a 'County Cleanup Day' for waste disposal. Also, funded is the Comal Guadalupe Soil and Water Conservation District.

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

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

General Land Office Grant Fund (203-100) To account for grant funds received from the General Land Office infrastructure projects related to flood and drainage improvements.

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

INTERNAL TRANSFERS

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

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

OTHER FUNDS – SPECIALIZED LOCAL ENTITIES

Budgets Filed With Commissioners Court

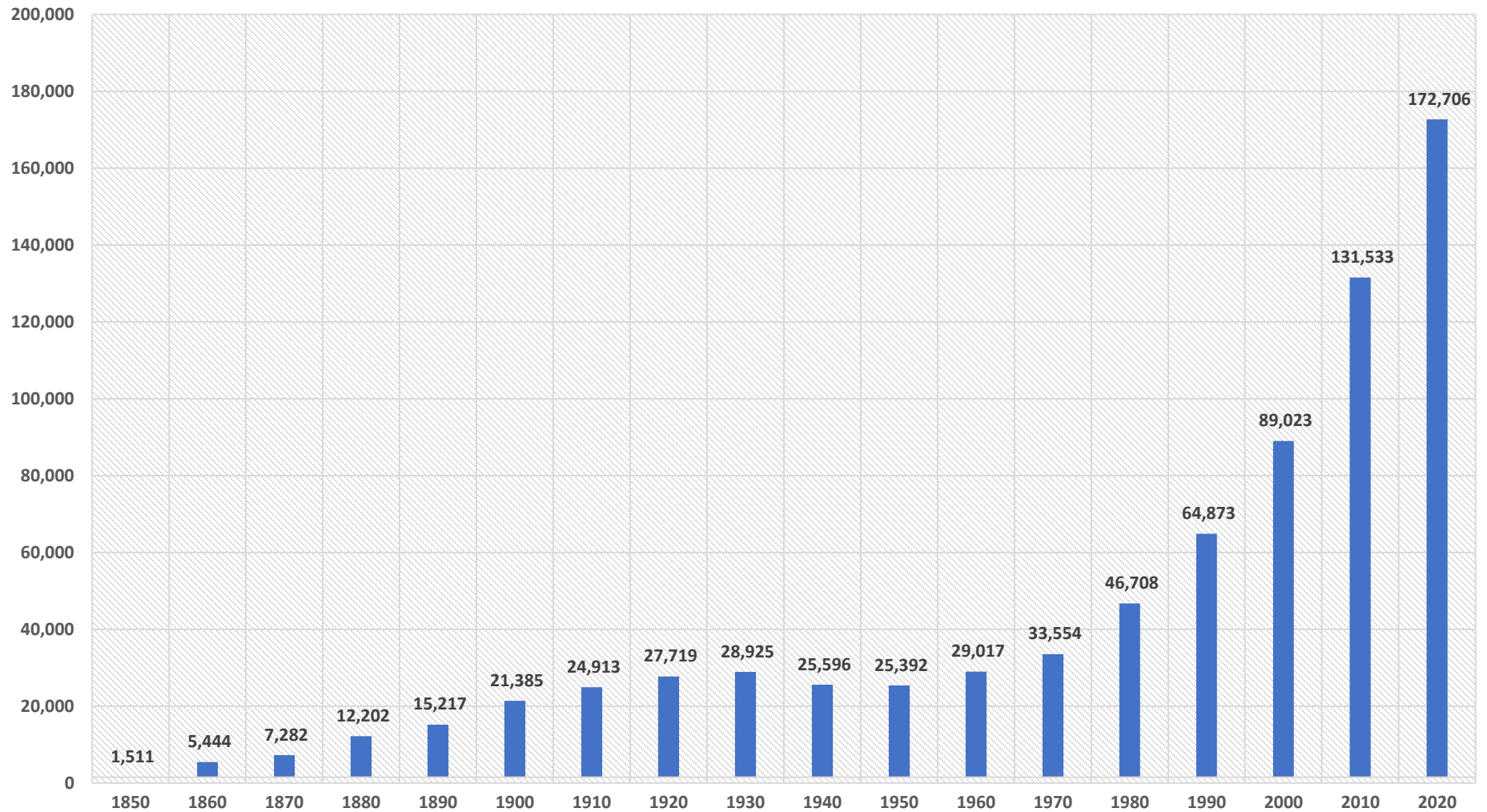
Juvenile Probation Department – this department includes four active separate funds with this department. The County funds are in Fund 325, which is divided into two departments – Juvenile Probation (department 672) and Juvenile Detention (department 673).

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

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

GUADALUPE COUNTY, TEXAS

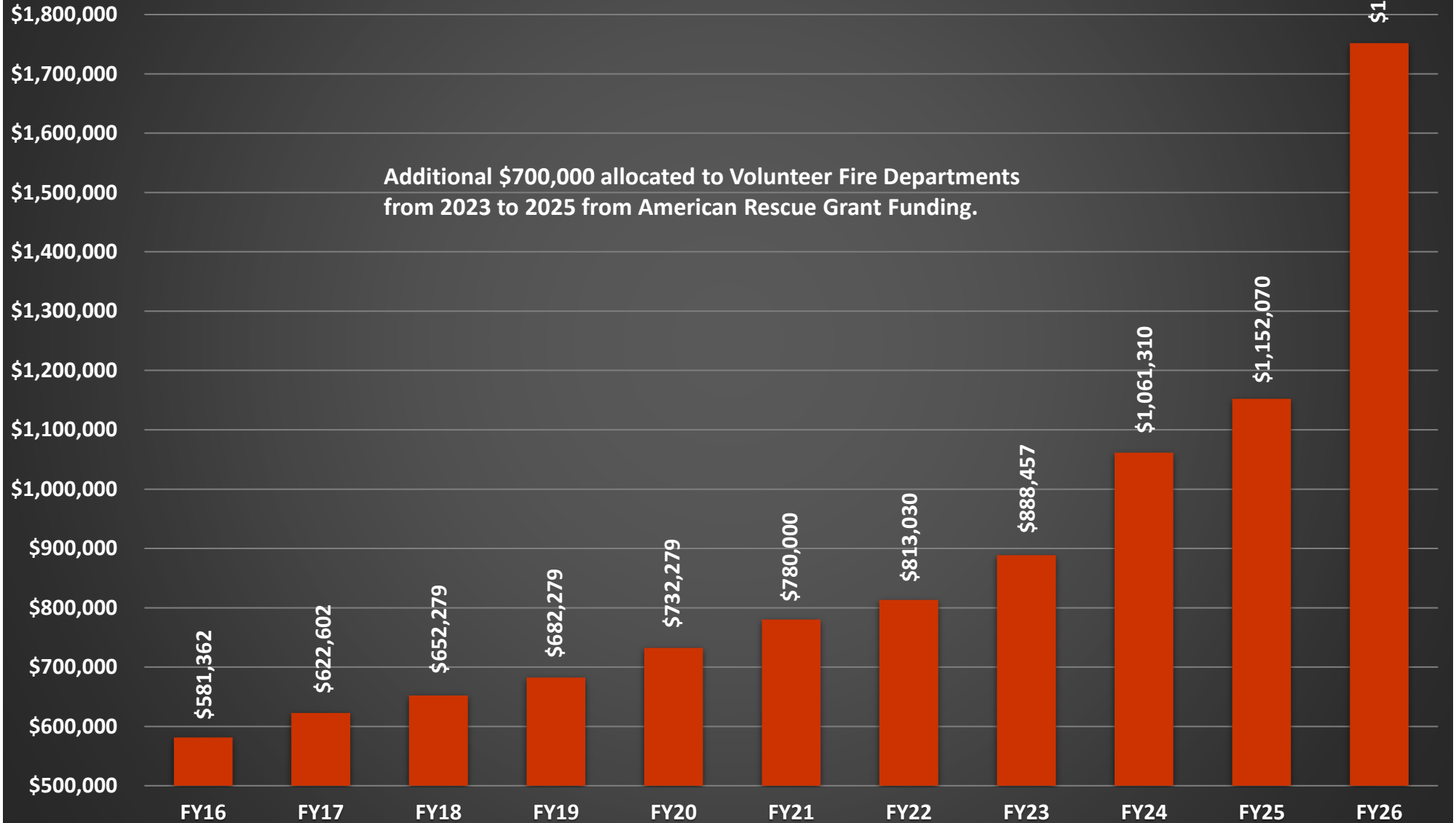
POPULATION 1850-2020



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

TOTAL FIRE DEPARTMENT FUNDING BY YEAR

County Funding for Municipal and Volunteer Fire Departments
Fiscal Years 2016 to 2026



G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 100 - GENERAL FUND							
DEPT : 400 - COUNTY JUDGE							
<i>Personnel Services</i>							
100-400_410.1010	Elected Officials Salary	94,684	100,640	104,666	104,666	104,666	107,806
100-400_410.1011	Elected Officials State Salary Supplement	25,200	25,200	25,200	25,200	25,200	37,800
100-400_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-400_410.1610	Elected Officials Longevity	1,705	3,265	2,325	2,325	2,325	1,885
100-400_430.1040	Employees Hourly Employees	93,784	139,348	135,845	135,845	135,735	152,329
100-400_430.1595	Employees Part-time employees	67,778	72,333	37,440	37,440	35,748	37,440
100-400_430.1610	Employees Longevity	3,575	7,385	4,945	4,945	4,945	3,755
100-400_450.2010	Social Security/Medicare	21,878	26,180	24,275	24,275	23,619	26,616
100-400_450.2020	Group Medical Insurance	24,570	33,840	37,224	37,224	36,190	39,420
100-400_450.2030	Retirement	37,305	45,311	40,554	40,554	40,385	44,465
100-400_450.2040	Worker's Compensation Insurance	382	461	415	415	412	453
<i>Total: Personnel Services</i>		377,760	460,862	419,789	419,789	416,125	458,869
<i>Operations</i>							
100-400_520.3100	Office Supplies / Minor Eqpt	1,174	1,615	3,000	3,000	1,485	3,000
100-400_520.3110	Postage	-	190	100	100	-	100
100-400_520.3900	Subs, Publications, Access Fees	-	-	300	300	-	100
100-400_520.4007	Court Reporter	-	-	100	100	-	100
100-400_520.4205	Cell Phone	167	519	-	-	-	-
100-400_520.4212	Wireless Internet Service	360	360	420	420	360	480
100-400_520.4260	Mileage/Travel non training	1,122	612	2,000	2,000	783	1,400
100-400_520.4350	Printing	-	-	100	100	-	100
100-400_520.4520	Repair Office & Misc Equipment	793	1,070	1,000	1,000	640	1,000
100-400_520.4800	Bond Premium / Issue Costs	3,187	-	120	1,113	-	1,000
100-400_520.4810	Membership Dues & Licenses	433	1,130	1,500	1,500	980	1,500
100-400_520.4812	Training & Conferences	2,894	3,363	4,000	3,007	1,273	4,000
100-400_520.4813	Probate Continuing Education	1,280	1,723	2,500	2,500	859	2,500
<i>Total: Operations</i>		11,410	10,582	15,140	15,140	6,380	15,280
<i>Capital Outlay</i>							
100-400_595.5720	Capital Outlay Office Furniture & Equip	-	5,456	-	-	-	-
<i>Total: Capital Outlay</i>		-	5,456	-	-	-	-
DEPT Total: 400 - COUNTY JUDGE		389,170	476,900	434,929	434,929	422,505	474,149

OFFICIAL: KYLE KUTSCHER, COUNTY JUDGE

ELECTED: 01/01/2015 COUNTY JUDGE

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

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

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



Contact Information:

Kyle Kutscher
County Judge

101 E. Court
Seguin, Texas 78155
830-303-8867

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 401 - COMMISSIONERS COURT							
SUB-DEPARTMENT: 00 - GENERAL							
<i>Personnel Services</i>							
100-401-00_430.1030	Employees Salaried Exempt	-	-	77,070	77,070	77,070	82,000
100-401-00_430.1040	Employees Hourly Employees	45,760	48,095	51,407	51,407	50,067	54,288
100-401-00_430.1053	Employees Cell Phone Allowance	-	-	600	600	-	-
100-401-00_430.1610	Employees Longevity	1,330	2,890	3,450	3,450	3,450	2,510
100-401-00_450.2010	Social Security/Medicare	3,042	3,326	10,139	10,139	9,312	10,619
100-401-00_450.2020	Group Medical Insurance	10,920	11,280	24,816	24,816	23,782	26,280
100-401-00_450.2030	Retirement	5,979	6,577	16,937	16,937	16,628	17,738
100-401-00_450.2040	Worker's Compensation Insurance	61	67	174	174	170	181
<i>Total: Personnel Services</i>		67,092	72,235	184,593	184,593	180,479	193,616
<i>Operations</i>							
100-401-00_520.3100	Office Supplies / Minor Eqpt	3,756	1,798	4,500	4,140	2,428	7,925
100-401-00_520.3110	Postage	577	155	850	450	134	600
100-401-00_520.3340	Miscellaneous	-	-	-	-	-	1,500
100-401-00_520.3900	Subs, Publications, Access Fees	785	730	800	1,200	1,213	1,500
100-401-00_520.4205	Cell Phone	-	-	-	600	519	1,200
100-401-00_520.4212	Wireless Internet Service	-	-	1,020	420	-	100
100-401-00_520.4260	Mileage/Travel non training	-	-	500	533	533	1,000
100-401-00_520.4262	Commissioners Mileage Out of Cty	-	112	1,500	1,467	282	1,500
100-401-00_520.4522	Copier Maintenance Agreements	1,846	1,187	2,500	2,500	809	2,500
100-401-00_520.4800	Bond Premium / Issue Costs	375	-	375	735	619	50
100-401-00_520.4810	Membership Dues & Licenses	2,915	3,155	4,000	4,000	3,280	4,125
100-401-00_520.4812	Training & Conferences	-	-	3,000	3,000	1,870	5,000
<i>Total: Operations</i>		10,253	7,136	19,045	19,045	11,687	27,000
<i>Operations - Non Capital Assets</i>							
100-401-00_520.3657	Controlled Assets	-	-	-	-	-	3,500
<i>Total: Operations - Non Capital Assets</i>		-	-	-	-	-	3,500
<i>Capital Outlay</i>							
100-401-00_595.5720	Capital Outlay Office Furniture & Equip	6,054	-	-	-	-	-
<i>Total: Capital Outlay</i>		6,054	-	-	-	-	-
SUB-DEPARTMENT Total: 00 - GENERAL		83,399	79,371	203,638	203,638	192,166	224,116



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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
SUB-DEPARTMENT: 01 - PRECINCT 1							
<i>Personnel Services</i>							
100-401-01_410.1010	Elected Officials Salary	80,000	82,626	85,931	85,931	85,931	94,266
100-401-01_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-401-01_410.1610	Elected Officials Longevity	1,585	3,145	2,205	2,205	2,205	-
100-401-01_450.2010	Social Security/Medicare	6,672	6,981	7,270	7,270	7,095	7,739
100-401-01_450.2020	Group Medical Insurance	-	-	12,408	12,408	9,306	13,140
100-401-01_450.2030	Retirement	11,232	11,843	12,146	12,146	12,146	12,929
100-401-01_450.2040	Worker's Compensation Insurance	116	121	124	124	124	132
<i>Total: Personnel Services</i>		106,504	111,617	126,984	126,984	123,707	135,106
<i>Operations</i>							
100-401-01_520.4801	Conference/Training Pct 1	4,594	5,518	6,000	6,000	5,628	6,000
<i>Total: Operations</i>		4,594	5,518	6,000	6,000	5,628	6,000
SUB-DEPARTMENT Total: 01 - PRECINCT 1		111,098	117,135	132,984	132,984	129,335	141,106

OFFICIAL: JACQUELINE OTT, COUNTY COMMISSIONER, PRECINCT 1
ELECTED: 01/01/2025

Contact Information:

Jacqueline Ott
Commissioner, Precinct 1
101 E. Court
Seguin, Texas 78155
830-303-8857, press 1

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
SUB-DEPARTMENT: 02 - PRECINCT 2							
<i>Personnel Services</i>							
100-401-02_410.1010	Elected Officials Salary	80,000	82,626	85,931	85,931	85,931	94,266
100-401-02_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-401-02_410.1610	Elected Officials Longevity	1,225	2,785	1,845	1,845	1,845	1,405
100-401-02_450.2010	Social Security/Medicare	6,728	6,951	7,243	7,243	7,170	7,847
100-401-02_450.2020	Group Medical Insurance	-	-	12,408	12,408	9,306	13,140
100-401-02_450.2030	Retirement	11,265	11,724	12,100	12,100	12,100	13,109
100-401-02_450.2040	Worker's Compensation Insurance	115	120	124	124	124	134
<i>Total: Personnel Services</i>		106,234	111,106	126,551	126,551	123,375	136,801
<i>Operations</i>							
100-401-02_520.4802	Conference/Training Pct 2	3,407	1,835	5,000	5,000	2,496	6,000
<i>Total: Operations</i>		3,407	1,835	5,000	5,000	2,496	6,000
SUB-DEPARTMENT Total: 02 - PRECINCT 2		109,641	112,940	131,551	131,551	125,871	142,801

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



Contact Information:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
SUB-DEPARTMENT: 03 - PRECINCT 3							
<i>Personnel Services</i>							
100-401-03_410.1010	Elected Officials Salary	80,000	82,626	85,931	85,931	85,931	94,266
100-401-03_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-401-03_410.1610	Elected Officials Longevity	1,000	2,500	1,725	1,725	1,725	1,285
100-401-03_450.2010	Social Security/Medicare	6,425	6,449	7,234	7,234	6,713	7,838
100-401-03_450.2020	Group Medical Insurance	10,920	11,280	12,408	12,408	12,408	13,140
100-401-03_450.2030	Retirement	11,237	11,687	12,084	12,084	12,084	13,093
100-401-03_450.2040	Worker's Compensation Insurance	115	119	124	124	124	134
<i>Total: Personnel Services</i>		116,597	121,562	126,406	126,406	125,885	136,656
<i>Operations</i>							
100-401-03_520.4803	Conference/Training Pct 3	2,930	3,591	5,000	5,000	1,263	6,000
<i>Total: Operations</i>		2,930	3,591	5,000	5,000	1,263	6,000
SUB-DEPARTMENT Total: 03 - PRECINCT 3		119,527	125,153	131,406	131,406	127,148	142,656

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

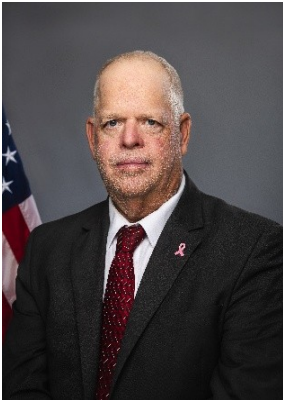


Contact Information:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
SUB-DEPARTMENT: 04 - PRECINCT 4							
<i>Personnel Services</i>							
100-401-04_410.1010	Elected Officials Salary	80,000	82,626	85,931	85,931	85,931	94,266
100-401-04_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-401-04_410.1610	Elected Officials Longevity	2,185	-	1,500	1,500	1,500	1,000
100-401-04_450.2010	Social Security/Medicare	6,821	6,771	7,216	7,216	7,188	7,816
100-401-04_450.2020	Group Medical Insurance	10,920	11,280	12,408	12,408	12,408	13,140
100-401-04_450.2030	Retirement	11,380	11,368	12,056	12,056	12,056	13,057
100-401-04_450.2040	Worker's Compensation Insurance	117	116	123	123	123	133
<i>Total: Personnel Services</i>		118,323	119,061	126,134	126,134	126,106	136,312
<i>Operations</i>							
100-401-04_520.4804	Conference/Training Pct 4	3,752	2,811	5,000	5,000	1,368	6,000
<i>Total: Operations</i>		3,752	2,811	5,000	5,000	1,368	6,000
SUB-DEPARTMENT Total: 04 - PRECINCT 4		122,075	121,872	131,134	131,134	127,474	142,312
DEPT Total: 401 - COMMISSIONERS COURT		545,740	556,472	730,713	730,713	701,993	792,991

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



Contact Information:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 403 - COUNTY CLERK							
<i>Personnel Services</i>							
100-403-00_410.1010	Elected Officials Salary	89,583	92,523	96,224	96,224	96,224	103,400
100-403-00_410.1610	Elected Officials Longevity	2,185	3,745	2,805	2,805	2,805	2,365
100-403-00_430.1040	Employees Hourly Employees	894,968	941,630	1,148,650	1,148,650	1,068,900	1,197,992
100-403-00_430.1610	Employees Longevity	23,855	45,040	34,745	34,745	32,805	23,810
100-403-00_450.2010	Social Security/Medicare	74,337	78,774	98,105	98,105	87,884	97,178
100-403-00_450.2020	Group Medical Insurance	206,570	228,420	310,200	310,200	307,792	328,500
100-403-00_450.2030	Retirement	128,311	138,399	163,894	157,894	153,505	169,663
100-403-00_450.2040	Worker's Compensation Insurance	1,310	1,410	1,676	1,676	1,557	1,611
<i>Total: Personnel Services</i>		1,421,118	1,529,941	1,856,299	1,850,299	1,751,473	1,924,519
<i>Operations</i>							
100-403-00_520.3100	Office Supplies / Minor Eqpt	22,019	24,661	31,000	30,988	25,386	33,400
100-403-00_520.3110	Postage	1,769	7,524	11,000	11,000	9,199	11,000
100-403-00_520.3900	Subs, Publications, Access Fees	285	1,181	2,100	2,100	1,780	1,400
100-403-00_520.4212	Wireless Internet Service	-	-	2,000	2,000	800	1,200
100-403-00_520.4260	Mileage/Travel Non Training	273	578	700	700	53	700
100-403-00_520.4350	Printing	609	507	900	912	912	1,100
100-403-00_520.4520	Repair Office & Misc Equipment	375	1,042	700	700	-	700
100-403-00_520.4522	Copier Maintenance Agreements	1,580	1,129	1,700	1,700	1,090	1,800
100-403-00_520.4622	Lease/Rent - Postage Machine	5,178	5,066	5,200	5,200	5,066	5,200
100-403-00_520.4800	Bond Premium / Issue Costs	1,243	-	-	-	-	-
100-403-00_520.4810	Membership Dues & Licenses	225	355	800	800	497	800
100-403-00_520.4812	Training & Conferences	8,438	10,107	13,000	13,000	12,787	15,000
100-403-00_520.4813	Probate Continuing Education	1,429	3,000	5,000	5,000	3,887	5,000
<i>Total: Operations</i>		43,421	55,150	74,100	74,100	61,458	77,300
SUB-DEPARTMENT Total: 00 - GENERAL		1,464,539	1,585,091	1,930,399	1,924,399	1,812,930	2,001,819
DEPT Total: 403 - COUNTY CLERK		1,464,539	1,585,091	1,930,399	1,924,399	1,812,930	2,001,819

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

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

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



Contact Information:

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2024 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 405 - VETERANS' SERVICE OFFICER							
<i>Personnel Services</i>							
100-405_420.1020	Appointed Officials Salary	66,560	69,287	72,059	72,059	72,059	81,000
100-405_420.1022	Appointed Officials Auto Allowance	3,000	3,000	3,000	3,000	3,000	3,000
100-405_420.1610	Appointed Officials Longevity	1,000	2,730	1,790	1,790	1,790	1,350
100-405_430.1040	Employees Hourly Employees	62,010	84,579	98,283	98,283	90,490	101,080
100-405_430.1595	Employees Part-time employees	39,470	46,170	51,300	51,300	44,333	68,740
100-405_430.1610	Employees Longevity	1,500	5,220	4,780	4,780	3,000	2,000
100-405_450.2010	Social Security/Medicare	12,759	15,353	17,688	17,688	16,106	19,674
100-405_450.2020	Group Medical Insurance	25,480	33,840	37,224	37,224	25,850	39,420
100-405_450.2030	Retirement	22,082	26,932	29,549	29,549	27,435	32,866
100-405_450.2040	Worker's Compensation Insurance	226	275	302	302	278	336
	<i>Total: Personnel Services</i>	234,086	287,386	315,975	315,975	284,342	349,466
<i>Operations</i>							
100-405_520.3100	Office Supplies / Minor Eqpt	1,767	1,799	2,500	2,393	2,152	2,300
100-405_520.3110	Postage	-	73	200	200	-	150
100-405_520.3300	Fuel	-	577	8,000	8,000	701	5,000
100-405_520.3340	Miscellaneous	-	-	6,000	3,764	748	3,000
100-405_520.3900	Subs, Publications, Access Fees	1,350	2,475	2,865	2,865	2,475	2,600
100-405_520.4260	Mileage/Travel non training	-	-	200	200	-	200
100-405_520.4350	Printing	361	456	500	500	487	1,000
100-405_520.4520	Repair Office & Misc Equipment	541	1,290	3,900	3,900	496	2,000
100-405_520.4540	Vehicle Repair & Maintenance	-	8	1,000	3,236	3,236	1,000
100-405_520.4800	Bond Premium / Issue Costs	81	-	-	-	-	-
100-405_520.4812	Training & Conferences	-	419	2,000	2,000	1,808	3,000
100-405_520.4825	Insurance - Fleet	-	-	175	282	282	700
100-405_583.3340	Miscellaneous	-	705	-	-	-	-
	<i>Total: Operations</i>	4,100	7,800	27,340	27,340	12,384	20,950
<i>Operations - Non Capital Assets</i>							
100-405_520.3657	Controlled Assets	5,247	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	5,247	-	-	-	-	-
<i>Capital Outlay</i>							
100-405_595.5730	Capital Outlay Vehicles	-	100,093	-	-	-	-
	<i>Total: Capital Outlay</i>	-	100,093	-	-	-	-
DEPT Total: 405 - VETERANS' SERVICE OFFICER		243,433	395,279	343,315	343,315	296,726	370,416

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



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

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

Contact Information:

SEGUIN OFFICE
205 E. Weinert St.
Seguin, Texas 78155
830-303-8870

SCHERTZ OFFICE
1052 FM 78, Suite 104
Schertz, Texas 78154
210-945-9708 Ext. 3

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 409 - NON DEPARTMENTAL							
<i>Personnel Services</i>							
100-409_450.2030	Retirement	792,000	417,000	417,000	555,000	555,000	417,000
100-409_450.2060	Unemployment Insurance	35,864	38,311	75,000	75,000	48,743	60,000
	<i>Total: Personnel Services</i>	827,864	455,311	492,000	630,000	603,743	477,000
<i>Operations</i>							
100-409_520.3100	Office Supplies / Minor Eqpt	335	558	6,000	5,623	1,328	3,000
100-409_520.3310	Copier / Computer Paper	52,336	49,207	55,000	55,377	55,377	55,000
100-409_520.3340	Miscellaneous	6,526	11,159	30,000	21,100	9,902	20,000
100-409_520.4005	Legal Fees	-	-	25,000	25,000	7,111	25,000
100-409_520.4010	Outside Audit	-	176,010	82,100	91,000	91,000	95,000
100-409_520.4020	Architectural Services	-	-	50,000	18,348	-	400,000
100-409_520.4022	Engineering Services	-	18,100	400,000	431,652	431,652	300,000
100-409_520.4025	Appraisal District Support	761,235	897,788	962,910	962,910	1,029,070	1,127,111
100-409_520.4030	Consulting Services	43,613	-	175,000	175,000	-	60,000
100-409_520.4040	Lobbying Costs-Local Govt §140.0045	-	-	-	-	-	-
100-409_520.4200	Telephone	52,562	54,335	75,000	75,000	48,216	60,000
100-409_520.4300	Advertising & Legal Notices	14,975	11,357	18,200	18,200	11,062	16,800
100-409_520.4350	Printing	1,150	1,218	2,500	2,500	1,358	1,600
100-409_520.4400	Electric Service & Garbage	319,641	323,257	510,000	510,000	290,635	450,000
100-409_520.4410	Gas - Utilities	4,948	5,645	7,500	7,500	5,617	7,500
100-409_520.4420	Water - Utilities	60,963	68,650	70,000	70,000	71,814	85,000
100-409_520.4516	Emergency Communication System	114,969	144,147	160,000	160,000	125,008	160,000
100-409_520.4810	Membership Dues & Licenses	17,709	18,291	20,000	20,000	19,716	20,000
100-409_520.4812	Training & Conferences	-	-	-	17,775	17,775	30,000
100-409_520.4820	Insurance other than fleet	313,213	355,894	475,000	445,000	435,135	500,000
100-409_520.4821	Insurance Claims	18,847	26,378	35,000	65,000	49,106	50,000
100-409_520.4994	Flood/Disaster	8,141	11,304	150,000	150,000	-	150,000
100-409_520.4995	Contingency Funds	-	-	167,924	78,005	-	150,000
100-409_520.4996	IRS/Arbitrage Expense	1,500	2,000	2,500	2,500	500	2,500
	<i>Total: Operations</i>	1,792,663	2,175,298	3,479,634	3,407,490	2,701,382	3,768,511
<i>Operations - Non Capital Assets</i>							
100-409_520.3657	Controlled Assets	-	-	800	800	726	1,000
	<i>Total: Operations - Non Capital Assets</i>	-	-	800	800	726	1,000
<i>Capital Outlay</i>							
100-409_595.5730	Capital Outlay Vehicles	463,708	-	-	-	-	-
	<i>Total: Capital Outlay</i>	463,708	-	-	-	-	-
DEPT Total: 409 - NON DEPARTMENTAL		3,084,236	2,630,609	3,972,434	4,038,290	3,305,851	4,246,511

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 410 - COUNTY ENGINEER							
<i>Personnel Services</i>							
100-410-00_420.1020	Appointed Officials Salary	181,999	96,521	185,000	185,000	-	-
100-410-00_420.1023	Appointed Officials Cell Phone Allowan	840	480	720	720	-	-
100-410-00_420.1610	Appointed Officials Longevity	-	2,500	-	-	-	-
100-410-00_430.1030	Employees Salaried Exempt	56,877	111,527	-	-	130,078	140,000
100-410-00_430.1040	Employees Hourly Employees	-	-	-	-	-	63,305
100-410-00_430.1053	Employees Cell Phone Allowance	180	480	-	-	720	1,440
100-410-00_430.1610	Employees Longevity	-	-	-	-	-	1,000
100-410-00_450.2010	Social Security/Medicare	17,391	14,273	13,667	13,667	9,548	15,739
100-410-00_450.2020	Group Medical Insurance	13,650	14,100	12,408	12,408	12,408	21,900
100-410-00_450.2030	Retirement	30,535	27,015	23,735	23,735	16,716	26,294
100-410-00_450.2040	Worker's Compensation Insurance	312	272	242	242	170	267
<i>Total: Personnel Services</i>		301,784	267,168	235,772	235,772	169,640	269,945
<i>Operations</i>							
100-410-00_520.3100	Office Supplies / Minor Eqpt	275	96	500	500	351	1,900
100-410-00_520.3110	Postage	-	-	200	200	-	250
100-410-00_520.3300	Fuel	1,763	1,925	3,500	3,500	1,289	3,000
100-410-00_520.3340	Miscellaneous	-	-	100	100	27	100
100-410-00_520.3757	Vehicle Equipment	-	-	1,000	1,000	-	2,050
100-410-00_520.3900	Subs, Publications, Access Fees	1,639	-	500	500	-	500
100-410-00_520.4022	Engineering Services	177,487	72,523	196,500	207,208	256,492	135,000
100-410-00_520.4023	Development Review Services	9,190	13,565	250,000	239,292	95,572	140,000
100-410-00_520.4212	Wireless Internet Service	360	360	1,020	1,020	360	2,160
100-410-00_520.4350	Printing	90	-	200	200	-	500
100-410-00_520.4540	Vehicle Repair & Maintenance	772	74	1,600	1,600	1,485	1,800
100-410-00_520.4800	Bond Premium / Issue Costs	50	50	-	-	-	-
100-410-00_520.4810	Membership Dues & Licenses	1,025	990	1,190	1,190	436	840
100-410-00_520.4812	Training & Conferences	2,942	2,963	5,500	5,500	744	5,500
100-410-00_520.4825	Insurance - Fleet	138	283	600	600	320	800
<i>Total: Operations</i>		195,731	92,830	462,410	462,410	357,074	294,400
<i>Capital Outlay</i>							
100-410-00_595.5730	Capital Outlay Vehicles	48,738	-	-	-	-	-
<i>Total: Capital Outlay</i>		48,738	-	-	-	-	-
SUB-DEPARTMENT Total: 00 - GENERAL		546,252	359,998	698,182	698,182	526,714	564,345
DEPT Total: 410 - COUNTY ENGINEER		546,252	359,998	698,182	698,182	526,714	564,345

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 426 - COUNTY COURT AT LAW							
<i>Personnel Services</i>							
100-426_410.1010	Elected Officials Salary	167,500	171,000	171,000	174,165	174,165	216,500
100-426_410.1610	Elected Officials Longevity	1,385	2,945	2,005	2,005	2,005	1,565
100-426_430.1030	Employees Salaried Exempt	76,960	79,838	83,032	83,032	83,032	95,000
100-426_430.1040	Employees Hourly Employees	59,925	62,106	99,796	99,796	98,210	106,421
100-426_430.1597	Employees Visiting Judges	-	-	7,000	7,000	-	7,000
100-426_430.1610	Employees Longevity	1,580	5,640	3,700	3,700	2,200	2,760
100-426_450.2010	Social Security/Medicare	22,072	23,104	28,288	28,531	26,149	30,235
100-426_450.2020	Group Medical Insurance	30,940	32,900	43,428	43,428	40,538	45,990
100-426_450.2030	Retirement	39,046	41,092	45,948	46,353	45,959	53,963
100-426_450.2040	Worker's Compensation Insurance	401	417	470	470	469	552
<i>Total: Personnel Services</i>		399,810	419,042	484,667	488,480	472,728	559,986
<i>Operations</i>							
100-426_520.3100	Office Supplies / Minor Eqpt	1,699	1,342	3,000	2,875	2,388	3,000
100-426_520.3110	Postage	60	431	800	800	343	800
100-426_520.3900	Subs, Publications, Access Fees	-	244	750	750	92	750
100-426_520.4006	Court Appointed Attorney	200	-	5,000	4,316	-	5,000
100-426_520.4007	Court Reporter	920	600	532	2,172	2,172	2,500
100-426_520.4014	Drug Court Atty Team Meetings	3,750	3,800	6,000	6,000	4,200	6,000
100-426_520.4015	Witness / Trial	1,200	-	4,000	3,044	-	4,500
100-426_520.4062	Guardian Ad-Litem	2,515	350	16,600	4,100	2,916	16,600
100-426_520.4064	Attorney Ad-Litem	3,338	825	13,600	9,229	1,370	13,600
100-426_520.4065	Attorney - Amicus	630	-	1,000	1,245	1,245	1,000
100-426_520.4260	Mileage/Travel non training	-	-	500	500	-	500
100-426_520.4350	Printing	38	82	400	450	438	400
100-426_520.4522	Copier Maintenance Agreements	888	977	1,000	1,075	1,075	1,000
100-426_520.4800	Bond Premium / Issue Costs	3,106	-	-	-	-	1,000
100-426_520.4810	Membership Dues & Licenses	555	850	665	665	483	850
100-426_520.4812	Training & Conferences	4,936	10,041	12,000	12,000	9,594	12,000
100-426_520.4813	Probate Continuing Education	-	1,468	1,000	1,000	-	1,000
100-426_520.4853	Petit Jurors	-	-	100	100	-	100
100-426_520.4857	Visiting Judges	774	-	1,500	1,500	-	1,500
100-426_520.4984	3rd Administrative Jud Dist fee	1,317	1,601	1,672	1,672	1,672	1,800
<i>Total: Operations</i>		25,925	22,611	70,119	53,493	27,987	73,900
<i>Operations - Non Capital Assets</i>							
100-426_520.3657	Controlled Assets	-	1,519	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		-	1,519	-	-	-	-
<i>Capital Outlay</i>							
100-426_595.5720	Capital Outlay Office Furniture & Equip	-	-	-	-	-	8,000
<i>Total: Capital Outlay</i>		-	-	-	-	-	8,000
DEPT Total: 426 - COUNTY COURT AT LAW		425,734	443,172	554,786	541,973	500,715	641,886

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 427 - COUNTY COURT AT LAW NO. 2							
Personnel Services							
100-427_410.1010	Elected Officials Salary	157,000	157,000	165,630	168,795	168,373	216,500
100-427_410.1610	Elected Officials Longevity	1,000	2,500	1,715	1,715	1,715	1,275
100-427_430.1030	Employees Salaried Exempt	76,960	79,838	83,032	83,032	83,032	95,000
100-427_430.1040	Employees Hourly Employees	59,918	64,780	105,116	105,116	103,368	116,246
100-427_430.1597	Employees Visiting Judges	1,896	-	7,000	7,000	-	7,000
100-427_430.1610	Employees Longevity	4,460	7,580	5,700	5,700	5,700	4,820
100-427_450.2010	Social Security/Medicare	21,449	22,830	28,005	28,248	26,495	31,140
100-427_450.2020	Group Medical Insurance	32,760	33,840	43,428	43,428	42,606	45,990
100-427_450.2030	Retirement	38,006	39,841	46,161	46,566	46,284	55,445
100-427_450.2040	Worker's Compensation Insurance	391	407	472	472	473	566
Total: Personnel Services		393,839	408,617	486,259	490,072	478,047	573,982
Operations							
100-427_520.3100	Office Supplies / Minor Eqpt	1,816	2,651	4,700	1,500	1,494	4,700
100-427_520.3110	Postage	1,980	935	2,000	1,500	1,460	2,000
100-427_520.3900	Subs, Publications, Access Fees	60	409	1,000	-	-	1,000
100-427_520.4006	Court Appointed Attorney	161,930	184,088	280,000	338,492	337,563	425,000
100-427_520.4007	Court Reporter	3,465	616	4,000	500	500	4,000
100-427_520.4014	Drug Court Atty Team Meetings	2,750	2,750	8,000	4,000	4,000	8,000
100-427_520.4015	Witness / Trial	17,626	7,681	25,000	5,500	4,896	20,000
100-427_520.4350	Printing	1,500	-	1,800	1,500	1,500	1,600
100-427_520.4522	Copier Maintenance Agreements	176	228	900	900	155	900
100-427_520.4800	Bond Premium / Issue Costs	875	875	2,500	1,200	1,167	2,000
100-427_520.4810	Membership Dues & Licenses	660	915	1,000	708	708	1,000
100-427_520.4812	Training & Conferences	3,874	2,917	4,500	7,100	6,991	5,500
100-427_520.4853	Petit Jurors	3,165	-	10,000	-	-	10,000
100-427_520.4857	Visiting Judges	-	-	5,000	-	-	5,000
100-427_520.4984	3rd Administrative Jud Dist fee	1,317	1,601	1,672	1,672	1,672	1,672
Total: Operations		201,194	205,664	352,072	364,572	362,105	492,372
DEPT Total: 427 - COUNTY COURT AT LAW NO. 2		595,034	614,281	838,331	854,644	840,152	1,066,354

OFFICIAL: KIRSTEN LEGORE, JUDGE, COUNTY COURT-AT-LAW NO. 2
APPOINTED: 03/01/2021
ELECTED: 01/01/2023

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 430 - BOND OFFICE / MAGISTRATE							
<i>Personnel Services</i>							
100-430_420.1020	Appointed Officials Salary	75,906	99,358	103,331	103,331	103,331	106,431
100-430_420.1023	Appointed Officials Cell Phone Allowan	540	720	720	720	720	720
100-430_420.1610	Appointed Officials Longevity	-	1,250	1,500	1,500	1,500	1,000
100-430_430.1040	Employees Hourly Employees	23,481	32,985	38,022	38,022	34,490	42,961
100-430_430.1053	Employees Cell Phone Allowance	-	720	720	720	720	720
100-430_430.1595	Employees Part-time employees	25,604	32,093	32,960	32,960	34,278	35,307
100-430_430.1610	Employees Longevity	-	-	2,250	2,250	2,250	1,500
100-430_450.2010	Social Security/Medicare	9,222	11,934	13,732	13,732	12,535	14,431
100-430_450.2020	Group Medical Insurance	11,830	22,560	24,816	24,816	24,816	26,280
100-430_450.2030	Retirement	16,022	21,351	22,940	22,940	22,658	24,108
100-430_450.2040	Worker's Compensation Insurance	130	175	191	191	185	201
<i>Total: Personnel Services</i>		162,735	223,145	241,182	241,182	237,483	253,659
<i>Operations</i>							
100-430_520.3100	Office Supplies / Minor Eqpt	3,996	1,598	6,000	6,000	2,853	5,000
100-430_520.3110	Postage	96	343	665	665	661	665
100-430_520.4212	Wireless Internet Service	152	360	600	600	360	600
100-430_520.4350	Printing	893	-	1,000	1,000	204	1,000
100-430_520.4800	Bond Premium / Issue Costs	-	106	100	100	-	100
100-430_520.4810	Membership Dues & Licenses	365	365	800	800	388	800
100-430_520.4812	Training & Conferences	1,379	1,096	4,000	4,000	883	4,000
<i>Total: Operations</i>		6,881	3,868	13,165	13,165	5,349	12,165
<i>Operations - Non Capital Assets</i>							
100-430_520.3657	Controlled Assets	3,463	-	-	-	-	5,000
<i>Total: Operations - Non Capital Assets</i>		3,463	-	-	-	-	5,000
DEPT Total: 430 - BOND OFFICE / MAGISTRATE		173,079	227,013	254,347	254,347	242,832	270,824

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 435 - COMBINED DISTRICT COURT							
<i>Personnel Services</i>							
100-435_410.1010	Elected Officials Salary	16,800	16,800	16,800	16,800	16,800	46,800
100-435_430.1597	Employees Visiting Judges	-	-	13,000	13,000	-	15,000
100-435_450.2010	Social Security/Medicare	1,285	1,285	2,280	2,280	1,285	4,728
100-435_450.2030	Retirement	2,133	2,147	2,147	2,147	2,147	5,981
	<i>Total: Personnel Services</i>	20,218	20,232	34,227	34,227	20,232	72,509
<i>Operations</i>							
100-435_520.3100	Office Supplies / Minor Eqpt	-	(17)	350	350	13	1,000
100-435_520.3340	Miscellaneous	432	445	1,800	1,440	499	1,800
100-435_520.4003	Criminal Defense Capital Murder	65,646	10,000	100,000	40,000	-	75,000
100-435_520.4006	Court Appointed Attorney	671,465	709,961	1,500,000	1,500,000	1,244,315	1,500,000
100-435_520.4007	Court Reporter	-	-	50,000	50,000	-	25,000
100-435_520.4008	Juv Court Appointed Attorney	94,519	120,441	175,000	235,000	233,525	300,000
100-435_520.4009	CPS Court	121,292	176,560	250,000	280,000	268,261	290,000
100-435_520.4015	Witness / Trial	99,022	86,099	125,000	95,000	81,799	115,000
100-435_520.4350	Printing	-	820	1,000	1,360	1,360	5,000
100-435_520.4520	Repair Office & Misc Equipment	-	-	250	250	-	250
100-435_520.4850	Juror Meals &	544	661	5,000	5,000	1,314	5,000
100-435_520.4851	Grand Jurors	5,482	7,786	10,000	10,000	6,824	10,000
100-435_520.4853	Petit Jurors	50,308	88,494	75,000	75,000	74,310	75,000
100-435_520.4857	Visiting Judges	2,062	2,277	3,000	3,000	2,074	3,000
	<i>Total: Operations</i>	1,110,771	1,203,527	2,296,400	2,296,400	1,914,294	2,406,050
DEPT Total: 435 - COMBINED DISTRICT COURT		1,130,989	1,223,759	2,330,627	2,330,627	1,934,526	2,478,559

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

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

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 436 - 25TH JUDICIAL DISTRICT							
<i>Personnel Services</i>							
100-436_430.1030	Employees Salaried Exempt	90,476	99,797	103,789	103,789	103,789	106,903
100-436_430.1040	Employees Hourly Employees	59,925	64,812	74,395	74,395	74,395	84,593
100-436_430.1610	Employees Longevity	3,645	6,765	4,885	4,885	4,885	4,005
100-436_450.2010	Social Security/Medicare	11,466	12,852	14,005	14,005	13,736	14,956
100-436_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	24,816	26,280
100-436_450.2030	Retirement	19,561	21,902	23,396	23,396	23,396	24,985
100-436_450.2040	Worker's Compensation Insurance	201	224	239	239	239	255
	<i>Total: Personnel Services</i>	207,114	228,911	245,525	245,525	245,256	261,977
<i>Operations</i>							
100-436_520.3100	Office Supplies / Minor Eqpt	596	697	1,800	1,800	936	1,800
100-436_520.3110	Postage	372	219	600	600	312	600
100-436_520.3340	Miscellaneous	-	-	200	200	-	200
100-436_520.3900	Subs, Publications, Access Fees	60	60	850	850	96	850
100-436_520.4350	Printing	-	446	500	500	87	500
100-436_520.4520	Repair Office & Misc Equipment	200	210	250	250	220	250
100-436_520.4800	Bond Premium / Issue Costs	-	-	71	71	-	71
100-436_520.4810	Membership Dues & Licenses	450	450	550	550	503	550
100-436_520.4812	Training & Conferences	3,627	1,638	3,500	2,906	150	7,500
100-436_520.4980	Court Reporter	-	-	1,500	1,500	-	1,500
100-436_520.4984	3rd Administrative Jud Dist fee	1,317	1,601	1,672	1,672	1,672	2,000
	<i>Total: Operations</i>	6,622	5,320	11,493	10,899	3,976	15,821
<i>Operations - Non Capital Assets</i>							
100-436_520.3657	Controlled Assets	309	-	-	3,094	3,093	-
	<i>Total: Operations - Non Capital Assets</i>	309	-	-	3,094	3,093	-
DEPT Total: 436 - 25TH JUDICIAL DISTRICT		214,045	234,231	257,018	259,518	252,326	277,798

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

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 437 - 274TH JUDICIAL DISTRICT COURT							
<i>Personnel Services</i>							
100-437_430.1030	Employees Salaried Exempt	46,171	47,686	49,593	49,593	49,593	51,081
100-437_430.1040	Employees Hourly Employees	59,925	63,225	72,579	72,579	72,579	78,551
100-437_430.1610	Employees Longevity	4,045	7,165	5,285	5,285	5,285	4,405
100-437_450.2010	Social Security/Medicare	7,247	8,065	9,750	9,750	8,846	10,254
100-437_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	24,816	26,280
100-437_450.2030	Retirement	13,979	15,090	16,289	16,289	16,289	17,130
100-437_450.2040	Worker's Compensation Insurance	143	154	167	167	166	175
	<i>Total: Personnel Services</i>	153,350	163,945	178,479	178,479	177,575	187,876
<i>Operations</i>							
100-437_520.3100	Office Supplies / Minor Eqpt	939	987	1,000	1,000	-	1,000
100-437_520.3110	Postage	60	15	250	250	-	250
100-437_520.3900	Subs, Publications, Access Fees	120	120	200	200	144	200
100-437_520.4260	Mileage/Travel non training	-	-	100	100	-	100
100-437_520.4350	Printing	-	-	450	450	115	450
100-437_520.4520	Repair Office & Misc Equipment	312	189	1,050	1,050	148	500
100-437_520.4800	Bond Premium / Issue Costs	-	-	71	71	-	71
100-437_520.4810	Membership Dues & Licenses	445	431	600	600	455	600
100-437_520.4812	Training & Conferences	85	1,986	3,500	3,500	-	3,500
100-437_520.4980	Court Reporter	450	400	1,500	1,500	-	1,500
100-437_520.4984	3rd Administrative Jud Dist fee	1,317	1,601	1,672	1,672	1,672	2,000
	<i>Total: Operations</i>	3,729	5,729	10,393	10,393	2,534	10,171
DEPT Total: 437 - 274TH JUDICIAL DISTRICT COURT		157,079	169,673	188,872	188,872	180,108	198,047

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

The 274th Judicial District consists of Guadalupe County, Comal County, and Hays County. As of January 1, 2026, the 274th District will change to Comal and Hays Counties only (89th legislature, 2nd called Special Session, Senate Bill 16).

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 438 - 2ND 25TH JUDICIAL DISTRICT							
Personnel Services							
100-438_430.1030	Employees Salaried Exempt	90,476	99,797	103,789	103,789	103,789	106,903
100-438_430.1040	Employees Hourly Employees	59,925	63,225	70,804	70,804	70,804	74,771
100-438_430.1610	Employees Longevity	2,720	5,840	3,960	3,960	3,960	3,080
100-438_450.2010	Social Security/Medicare	11,103	12,165	13,659	13,659	12,934	14,134
100-438_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	24,816	26,280
100-438_450.2030	Retirement	19,440	21,580	22,819	22,819	22,819	23,612
100-438_450.2040	Worker's Compensation Insurance	200	221	233	233	233	241
Total: Personnel Services		205,703	225,388	240,080	240,080	239,355	249,021
Operations							
100-438_520.3100	Office Supplies / Minor Eqpt	581	1,220	1,500	1,420	663	2,500
100-438_520.3110	Postage	-	15	200	200	-	200
100-438_520.3340	Miscellaneous	334	449	600	600	577	600
100-438_520.3900	Subs, Publications, Access Fees	216	384	1,300	1,300	384	1,300
100-438_520.4350	Printing	80	-	650	650	-	2,500
100-438_520.4520	Repair Office & Misc Equipment	-	-	100	100	-	100
100-438_520.4800	Bond Premium / Issue Costs	-	-	71	151	151	71
100-438_520.4810	Membership Dues & Licenses	480	680	700	700	608	700
100-438_520.4812	Training & Conferences	1,523	833	3,500	3,500	247	7,500
100-438_520.4980	Court Reporter	1,365	918	1,500	1,500	1,032	1,500
100-438_520.4984	3rd Administrative Jud Dist fee	1,317	1,601	1,672	1,672	1,672	2,000
Total: Operations		5,896	6,100	11,793	11,793	5,333	18,971
Operations - Non Capital Assets							
100-438_520.3657	Controlled Assets	542	-	-	-	-	-
Total: Operations - Non Capital Assets		542	-	-	-	-	-
DEPT Total: 438 - 2ND 25TH JUDICIAL DISTRICT		212,141	231,487	251,873	251,873	244,689	267,992

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

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2024 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 439 - 456TH DISTRICT COURT							
<i>Personnel Services</i>							
100-439_430.1030	Employees Salaried Exempt	90,972	99,797	103,789	103,789	103,789	106,903
100-439_430.1040	Employees Hourly Employees	59,925	63,225	72,579	72,579	72,605	76,630
100-439_430.1610	Employees Longevity	2,530	3,090	3,650	3,650	3,650	2,710
100-439_450.2010	Social Security/Medicare	11,389	11,989	13,771	13,771	12,910	14,248
100-439_450.2020	Group Medical Insurance	20,930	21,620	24,816	24,816	24,816	26,280
100-439_450.2030	Retirement	19,485	21,229	23,006	23,006	23,010	23,802
100-439_450.2040	Worker's Compensation Insurance	196	217	235	235	235	243
	<i>Total: Personnel Services</i>	205,427	221,167	241,846	241,846	241,014	250,816
<i>Operations</i>							
100-439_520.3100	Office Supplies / Minor Eqpt	751	1,528	2,000	2,000	1,195	2,000
100-439_520.3110	Postage	-	-	250	250	-	250
100-439_520.3340	Miscellaneous	-	-	200	200	-	200
100-439_520.3900	Subs, Publications, Access Fees	156	-	1,200	1,200	-	500
100-439_520.4350	Printing	-	23	500	500	-	500
100-439_520.4520	Repair Office & Misc Equipment	-	-	250	250	-	250
100-439_520.4800	Bond Premium / Issue Costs	-	-	-	-	-	6,500
100-439_520.4810	Membership Dues & Licenses	270	321	600	600	498	600
100-439_520.4812	Training & Conferences	829	2,693	3,500	3,500	608	7,500
100-439_520.4980	Court Reporter	-	-	1,500	1,500	284	1,500
100-439_520.4984	3rd Administrative Jud Dist fee	1,317	1,601	1,672	1,672	1,672	2,000
	<i>Total: Operations</i>	3,323	6,165	11,672	11,672	4,257	21,800
<i>Operations - Non Capital Assets</i>							
100-439_520.3657	Controlled Assets	1,892	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	1,892	-	-	-	-	-
DEPT Total: 439 - 456TH DISTRICT COURT		210,642	227,332	253,518	253,518	245,271	272,616

OFFICIAL: HEATHER H. WRIGHT, JUDGE, 456th JUDICIAL DISTRICT

APPOINTED: 01/01/2021

ELECTED: 01/01/2023

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

GUADALUPE COUNTY, TEXAS

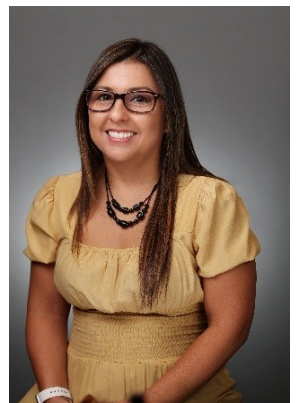
FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2024 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 450 - DISTRICT CLERK							
<i>Personnel Services</i>							
100-450-00_410.1010	Elected Officials Salary	87,000	89,856	93,450	93,450	93,450	103,400
100-450-00_410.1610	Elected Officials Longevity	2,475	4,035	3,095	3,095	3,095	2,655
100-450-00_430.1040	Employees Hourly Employees	627,147	625,194	765,063	765,063	738,577	807,157
100-450-00_430.1595	Employees Part-time employees	37,811	63,721	82,186	82,186	75,285	85,306
100-450-00_430.1610	Employees Longevity	13,490	36,545	25,315	25,315	23,815	19,180
100-450-00_450.2010	Social Security/Medicare	55,828	59,321	74,137	74,137	68,180	74,495
100-450-00_450.2020	Group Medical Insurance	147,812	151,340	210,936	210,936	204,732	223,380
100-450-00_450.2030	Retirement	97,515	104,713	123,852	123,852	119,343	130,062
100-450-00_450.2040	Worker's Compensation Insurance	994	1,062	1,266	1,266	1,207	1,278
<i>Total: Personnel Services</i>		1,070,070	1,135,788	1,379,300	1,379,300	1,327,684	1,446,913
<i>Operations</i>							
100-450-00_520.3100	Office Supplies / Minor Eqpt	15,404	17,677	20,000	19,474	12,037	25,000
100-450-00_520.3110	Postage	31,307	30,959	43,000	42,640	39,244	53,000
100-450-00_520.3340	Miscellaneous	1,079	1,537	1,700	1,700	1,608	2,700
100-450-00_520.3900	Subs, Publications, Access Fees	427	480	1,000	1,000	262	1,000
100-450-00_520.4212	Wireless Internet Service	-	-	-	396	395	500
100-450-00_520.4260	Mileage/Travel non training	383	179	800	800	444	800
100-450-00_520.4350	Printing	7,042	9,021	11,000	11,000	10,425	30,000
100-450-00_520.4520	Repair Office & Misc Equipment	143	69	500	500	294	500
100-450-00_520.4522	Copier Maintenance Agreements	1,002	1,086	1,500	1,500	1,091	1,500
100-450-00_520.4621	Lease - Copier	4,006	3,501	7,000	7,000	3,429	7,000
100-450-00_520.4622	Lease/Rent - Postage Machine	-	-	900	900	-	900
100-450-00_520.4810	Membership Dues & Licenses	225	255	300	300	255	300
100-450-00_520.4812	Training & Conferences	7,745	8,688	13,000	13,000	10,178	15,000
<i>Total: Operations</i>		68,762	73,452	100,700	100,210	79,663	138,200
<i>Operations - Non Capital Assets</i>							
100-450-00_520.3657	Controlled Assets	3,525	1,760	3,500	3,990	800	5,000
<i>Total: Operations - Non Capital Assets</i>		3,525	1,760	3,500	3,990	800	5,000
<i>Capital Outlay</i>							
100-450-00_595.5720	Capital Outlay Office Furniture & Equip	-	10,808	-	-	-	-
<i>Total: Capital Outlay</i>		-	10,808	-	-	-	-
DEPT Total: 450 - DISTRICT CLERK		1,142,357	1,221,807	1,483,500	1,483,500	1,408,147	1,590,113

OFFICIAL: LINDA BALK, DISTRICT CLERK

APPOINTED: 08/01/2018

ELECTED: 01/01/2019



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

The district clerk is the officer of the court in charge of the jury selection process and acts as a liaison between the jurors, courts and employers. This responsibility includes summoning, selecting, swearing and impaneling both petit and grand juries for district courts. A significant number of miscellaneous duties are assigned to this office. These include accepting passport applications in counties with no local passport agency, taking depositions of witnesses, and administering oaths and affirmations.

Address:

SEGUIN OFFICE: 211 W. Court Street Seguin, Texas	SCHERTZ OFFICE: 1101 Elbel Road Schertz,
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Contact Information:

Civil / Family / Child Support	830-303-8873
Felony Court Collections	830-303-8875
Felony & Passport Department	830-303-8877
Jury	830-303-8879

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 451 - JUSTICE OF THE PEACE, PRECINCT 1							
<i>Personnel Services</i>							
100-451_410.1010	Elected Officials Salary	76,000	78,494	81,634	81,634	81,634	88,400
100-451_410.1012	Elected Officials Auto Allowance	6,000	6,000	6,000	6,000	6,000	6,000
100-451_410.1610	Elected Officials Longevity	2,425	3,985	3,045	3,045	3,045	2,605
100-451_430.1040	Employees Hourly Employees	244,012	242,966	280,334	280,334	269,061	292,947
100-451_430.1595	Employees Part-time employees	18,876	17,212	24,000	24,000	24,686	24,000
100-451_430.1610	Employees Longevity	7,860	17,790	8,935	8,935	8,185	7,025
100-451_450.2010	Social Security/Medicare	25,469	26,709	30,902	30,902	28,265	32,205
100-451_450.2020	Group Medical Insurance	72,800	71,440	86,856	86,856	78,584	91,980
100-451_450.2030	Retirement	45,102	46,832	51,625	51,625	50,176	53,801
100-451_450.2040	Worker's Compensation Insurance	462	477	528	528	510	550
<i>Total: Personnel Services</i>		499,007	511,904	573,859	573,859	550,147	599,513
<i>Operations</i>							
100-451_520.3100	Office Supplies / Minor Eqpt	9,142	9,028	8,000	9,000	8,318	8,000
100-451_520.3110	Postage	4,000	4,000	4,000	4,000	4,000	4,000
100-451_520.3900	Subs, Publications, Access Fees	-	-	200	200	-	200
100-451_520.4260	Mileage/Travel non training	188	129	200	200	86	200
100-451_520.4350	Printing	419	550	800	800	125	800
100-451_520.4400	Electric Service & Garbage	11,130	10,991	13,000	13,000	9,920	13,000
100-451_520.4420	Water - Utilities	4,012	5,161	6,000	6,000	4,511	6,000
100-451_520.4520	Repair Office & Misc Equipment	290	378	600	600	-	600
100-451_520.4622	Lease/Rent - Postage Machine	748	748	1,500	1,500	804	1,500
100-451_520.4800	Bond Premium / Issue Costs	320	213	400	400	286	400
100-451_520.4810	Membership Dues & Licenses	145	145	500	500	145	500
100-451_520.4812	Training & Conferences	2,193	1,028	5,000	4,000	3,700	5,000
<i>Total: Operations</i>		32,587	32,371	40,200	40,200	31,895	40,200
DEPT Total: 451 - JUSTICE OF THE PEACE, PRECINCT 1		531,594	544,275	614,059	614,059	582,042	639,713

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

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$20,000. The Justice Courts have jurisdiction over all Eviction Suits and Writs of Re-entry. Other duties include issuance of warrants for arrest, search and seizure warrants, and conducting administrative and magistrate hearings (bail settings, arraignments, and driver's license suspensions). Justices of the Peace have jurisdiction on school attendance trials, hearings pertaining to mistreated animals, and health regulation violations and littering. They also perform marriage ceremonies and preside over coroner inquests.



Contact Information:

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 452 - JUSTICE OF THE PEACE, PRECINCT 2							
<i>Personnel Services</i>							
100-452_410.1010	Elected Officials Salary	75,000	77,462	80,560	80,560	80,560	88,400
100-452_410.1012	Elected Officials Auto Allowance	5,000	5,000	5,000	5,000	5,000	5,000
100-452_410.1610	Elected Officials Longevity	1,705	3,265	2,325	2,325	2,325	1,885
100-452_430.1040	Employees Hourly Employees	42,585	44,085	84,898	63,556	51,762	48,295
100-452_430.1595	Employees Part-time employees	-	23,254	-	21,342	19,084	27,144
100-452_430.1610	Employees Longevity	1,260	2,820	1,880	1,880	1,880	1,940
100-452_450.2010	Social Security/Medicare	8,970	11,208	13,362	13,362	11,645	13,209
100-452_450.2020	Group Medical Insurance	21,840	22,560	37,224	37,224	24,816	26,280
100-452_450.2030	Retirement	15,937	19,922	22,322	22,322	20,526	22,066
100-452_450.2040	Worker's Compensation Insurance	164	203	228	228	209	226
<i>Total: Personnel Services</i>		172,461	209,780	247,799	247,799	217,807	234,445
<i>Operations</i>							
100-452_520.3100	Office Supplies / Minor Eqpt	2,708	2,604	3,500	3,000	2,865	3,500
100-452_520.3110	Postage	1,718	2,680	3,000	4,007	4,007	3,500
100-452_520.4350	Printing	448	185	500	200	193	500
100-452_520.4800	Bond Premium / Issue Costs	378	81	200	47	-	200
100-452_520.4810	Membership Dues & Licenses	145	145	150	150	145	150
100-452_520.4812	Training & Conferences	1,493	2,143	1,500	1,446	1,445	1,500
<i>Total: Operations</i>		6,890	7,838	8,850	8,850	8,655	9,350
DEPT Total: 452 - JUSTICE OF THE PEACE, PRECINCT 2		179,352	217,618	256,649	256,649	226,462	243,795

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

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$20,000. The Justice Courts have jurisdiction over all Eviction Suits and Writs of Re-entry. Other duties include issuance of warrants for arrest, search and seizure warrants, and conducting administrative and magistrate hearings (bail settings, arraignments, and driver's license suspensions). Justices of the Peace have jurisdiction on school attendance trials, hearings pertaining to mistreated animals, and health regulation violations and littering. They also perform marriage ceremonies and preside over coroner inquests.



Contact Information:

Sheryl Sachtleben
Justice of the Peace
Precinct 2
101 E. Court, Suite 213
Seguin, Texas 78155
Phone: (830) 379-2214

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 453 - JUSTICE OF THE PEACE, PRECINCT 3							
<i>Personnel Services</i>							
100-453_410.1010	Elected Officials Salary	75,000	77,462	80,560	80,560	80,560	88,400
100-453_410.1012	Elected Officials Auto Allowance	5,000	5,000	5,000	5,000	5,000	5,000
100-453_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-453_410.1610	Elected Officials Longevity	1,960	3,520	2,580	2,580	2,580	2,140
100-453_430.1040	Employees Hourly Employees	93,925	97,997	103,336	103,336	103,317	148,381
100-453_430.1595	Employees Part-time employees	23,826	23,983	42,000	42,000	27,229	-
100-453_430.1610	Employees Longevity	2,920	7,290	4,910	4,910	4,910	3,780
100-453_450.2010	Social Security/Medicare	14,564	15,406	18,292	18,292	16,256	19,004
100-453_450.2020	Group Medical Insurance	32,760	33,840	37,224	37,224	37,224	50,370
100-453_450.2030	Retirement	25,881	27,540	30,558	30,558	28,668	31,748
100-453_450.2040	Worker's Compensation Insurance	262	279	312	312	289	325
	<i>Total: Personnel Services</i>	276,818	293,038	325,492	325,492	306,753	349,868
<i>Operations</i>							
100-453_520.3100	Office Supplies / Minor Eqpt	3,768	3,364	3,000	2,850	2,644	4,000
100-453_520.3110	Postage	-	3,138	3,000	3,166	3,166	4,000
100-453_520.3900	Subs, Publications, Access Fees	-	88	300	300	260	300
100-453_520.4212	Wireless Internet Service	360	360	360	360	360	360
100-453_520.4260	Mileage/Travel non training	786	955	800	800	314	800
100-453_520.4350	Printing	376	125	1,500	125	125	1,500
100-453_520.4520	Repair Office & Misc Equipment	512	660	1,000	850	834	1,500
100-453_520.4622	Lease/Rent - Postage Machine	227	227	840	674	227	840
100-453_520.4800	Bond Premium / Issue Costs	121	50	50	50	50	50
100-453_520.4810	Membership Dues & Licenses	145	70	300	300	100	300
100-453_520.4812	Training & Conferences	8,102	5,806	7,000	8,915	8,904	9,000
100-453_520.4853	Petit Jurors	120	-	240	-	-	240
	<i>Total: Operations</i>	14,517	14,844	18,390	18,390	16,984	22,890
<i>Operations - Non Capital Assets</i>							
100-453_520.3657	Controlled Assets	-	-	4,700	4,700	4,535	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	4,700	4,700	4,535	-
DEPT Total: 453 - JUSTICE OF THE PEACE, PRECINCT 3		291,336	307,881	348,582	348,582	328,272	372,758

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



The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$20,000. The Justice Courts have jurisdiction over all Eviction Suits and Writs of Re-entry. Other duties include issuance of warrants for arrest, search and seizure warrants, and conducting administrative and magistrate hearings (bail settings, arraignments, and driver's license suspensions). Justices of the Peace have jurisdiction on school attendance trials, hearings pertaining to mistreated animals, and health regulation violations and littering. They also perform marriage ceremonies and preside over coroner inquests.

Contact Information:

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 454 - JUSTICE OF THE PEACE, PRECINCT 4							
<i>Personnel Services</i>							
100-454_410.1010	Elected Officials Salary	56,096	77,462	80,560	80,560	80,560	88,400
100-454_410.1012	Elected Officials Auto Allowance	3,750	5,000	5,000	5,000	5,000	5,000
100-454_410.1023	Elected Officials Cell Phone Allowance	540	720	720	720	720	720
100-454_410.1610	Elected Officials Longevity	-	-	1,500	1,500	1,500	1,000
100-454_430.1040	Employees Hourly Employees	130,036	139,994	150,148	150,148	148,860	151,894
100-454_430.1595	Employees Part-time employees	-	13,443	22,000	22,000	16,526	44,000
100-454_430.1610	Employees Longevity	3,895	6,015	5,640	5,640	5,635	2,645
100-454_450.2010	Social Security/Medicare	14,182	17,807	20,316	20,316	19,100	22,466
100-454_450.2020	Group Medical Insurance	38,220	44,180	49,632	49,632	47,564	52,560
100-454_450.2030	Retirement	24,725	31,001	33,940	33,940	33,075	37,530
100-454_450.2040	Worker's Compensation Insurance	253	316	346	346	336	383
<i>Total: Personnel Services</i>		271,697	335,937	369,802	369,802	358,876	406,598
<i>Operations</i>							
100-454_520.3100	Office Supplies / Minor Eqpt	5,746	5,108	4,000	7,984	7,966	5,000
100-454_520.3110	Postage	3,430	2,391	2,500	2,576	2,576	3,500
100-454_520.3900	Subs, Publications, Access Fees	-	-	500	-	-	500
100-454_520.4212	Wireless Internet Service	456	456	500	800	838	500
100-454_520.4260	Mileage/Travel non training	666	1,090	1,200	1,370	1,369	1,500
100-454_520.4350	Printing	313	125	850	269	268	1,000
100-454_520.4400	Electric Service & Garbage	5,396	5,453	7,200	5,780	4,911	7,200
100-454_520.4420	Water - Utilities	653	580	1,000	800	696	1,000
100-454_520.4500	Repair Building Structures	-	-	200	-	-	200
100-454_520.4520	Repair Office & Misc Equipment	-	-	200	-	-	200
100-454_520.4522	Copier Maintenance Agreements	-	-	1,500	-	-	500
100-454_520.4800	Bond Premium / Issue Costs	178	53	250	200	163	250
100-454_520.4810	Membership Dues & Licenses	505	505	600	505	505	600
100-454_520.4812	Training & Conferences	4,030	3,972	5,000	5,216	5,217	5,500
<i>Total: Operations</i>		21,373	19,733	25,500	25,500	24,510	27,450
DEPT Total: 454 - JUSTICE OF THE PEACE, PRECINCT 4		293,070	355,670	395,302	395,302	383,386	434,048

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

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$20,000. The Justice Courts have jurisdiction over all Eviction Suits and Writs of Re-entry. Other duties include issuance of warrants for arrest, search and seizure warrants, and conducting administrative and magistrate hearings (bail settings, arraignments, and driver's license suspensions). Justices of the Peace have jurisdiction on school attendance trials, hearings pertaining to mistreated animals, and health regulation violations and littering. They also perform marriage ceremonies and preside over coroner inquests.



Contact Information:

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2024 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 475 - COUNTY ATTORNEY							
<i>Personnel Services</i>							
100-475_410.1010	Elected Officials Salary	18,000	19,500	18,000	18,000	18,000	25,000
100-475_410.1012	Elected Officials Auto Allowance	-	4,500	6,000	6,000	6,000	6,000
100-475_410.1610	Elected Officials Longevity	1,585	3,145	2,205	2,205	2,205	1,765
100-475_430.1030	Employees Salaried Exempt	1,273,008	1,508,843	1,632,676	1,632,676	1,552,755	2,110,700
100-475_430.1040	Employees Hourly Employees	1,031,540	1,093,391	1,241,335	1,241,335	1,170,566	1,278,028
100-475_430.1053	Employees Cell Phone Allowance	2,880	2,880	2,880	2,880	2,880	2,880
100-475_430.1054	Employees Certification Supplement	10,500	10,400	10,400	10,400	10,400	10,400
100-475_430.1610	Employees Longevity	43,400	87,805	63,295	63,295	53,130	42,890
100-475_430.1611	Employees Assistant Prosecutors Long	32,440	30,780	35,000	35,000	20,060	35,000
100-475_440.1625	Uniform/Clothing/Boot Allowance	1,800	1,800	1,800	1,800	1,800	1,800
100-475_450.2010	Social Security/Medicare	178,141	203,746	230,540	230,540	212,281	258,864
100-475_450.2020	Group Medical Insurance	326,638	347,474	421,872	421,872	416,815	462,519
100-475_450.2030	Retirement	306,850	353,129	385,137	370,137	362,743	449,132
100-475_450.2040	Worker's Compensation Insurance	7,922	8,966	9,849	9,849	9,530	11,080
<i>Total: Personnel Services</i>		3,234,704	3,676,358	4,060,989	4,045,989	3,839,165	4,696,058
<i>Operations</i>							
100-475_520.3100	Office Supplies / Minor Eqpt	24,875	15,990	30,000	25,934	21,062	30,000
100-475_520.3110	Postage	466	-	550	550	550	550
100-475_520.3300	Fuel	4,292	3,581	6,500	6,300	2,868	6,500
100-475_520.3340	Miscellaneous	2,790	3,174	3,000	3,000	407	3,000
100-475_520.3857	Law Books/CD's	-	272	500	8,500	3,098	4,000
100-475_520.3900	Subs, Publications, Access Fees	664	264	300	300	288	300
100-475_520.4013	Sexual Assault Exams	-	-	2,500	2,500	-	100
100-475_520.4015	Witness / Trial	15,890	7,796	25,000	25,000	2,600	20,000
100-475_520.4017	Investigation	1,626	1,127	10,000	2,000	544	7,500
100-475_520.4205	Cell Phone	1,141	1,178	1,200	1,200	1,180	1,200
100-475_520.4260	Mileage/Travel non training	112	444	1,500	1,500	467	1,500
100-475_520.4350	Printing	6,797	8,959	13,000	13,000	11,354	13,000
100-475_520.4520	Repair Office & Misc Equipment	3,662	2,560	4,000	4,000	598	4,000
100-475_520.4540	Vehicle Repair & Maintenance	1,164	847	2,750	2,750	1,766	2,750
100-475_520.4800	Bond Premium / Issue Costs	284	355	600	800	677	600
100-475_520.4810	Membership Dues & Licenses	6,866	6,788	10,000	10,000	7,553	10,000
100-475_520.4812	Training & Conferences	1,018	3,511	5,500	5,500	666	5,500
100-475_520.4825	Insurance - Fleet	845	637	1,500	1,500	640	1,500
<i>Total: Operations</i>		72,492	57,482	118,400	114,334	56,319	112,000
<i>Operations - Non Capital Assets</i>							
100-475_520.3657	Controlled Assets	-	1,761	-	4,066	3,862	-
<i>Total: Operations - Non Capital Assets</i>		-	1,761	-	4,066	3,862	-
<i>Capital Outlay</i>							
100-475_595.5720	Capital Outlay Office Furniture & Equip	7,117	7,971	-	-	-	-
<i>Total: Capital Outlay</i>		7,117	7,971	-	-	-	-
DEPT Total: 475 - COUNTY ATTORNEY		3,314,314	3,743,572	4,179,389	4,164,389	3,899,346	4,808,058

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



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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 490 - ELECTION ADMINISTRATION							
<i>Personnel Services</i>							
100-490_420.1020	Appointed Officials Salary	84,240	88,606	96,600	96,600	96,600	99,498
100-490_420.1022	Appointed Officials Auto Allowance	4,000	4,000	4,000	4,000	4,000	4,000
100-490_420.1610	Appointed Officials Longevity	1,445	3,005	2,065	2,065	2,065	1,625
100-490_430.1040	Employees Hourly Employees	291,110	375,747	415,971	415,971	401,829	417,391
100-490_430.1315	Employees Election Early Voting Clerks	82,344	114,588	159,000	159,000	135,196	139,680
100-490_430.1595	Employees Part-time employees	8,058	22,011	54,600	54,600	30,235	48,256
100-490_430.1598	Employees Temporary Employees	20,699	30,143	35,000	35,000	25,812	30,000
100-490_430.1610	Employees Longevity	3,310	11,370	9,680	9,680	9,680	8,110
100-490_440.1600	Overtime	15,072	42,574	65,000	65,000	65,260	42,000
100-490_450.2010	Social Security/Medicare	35,663	45,441	64,407	64,407	54,516	58,106
100-490_450.2020	Group Medical Insurance	66,038	69,560	111,672	111,672	102,720	118,260
100-490_450.2030	Retirement	51,161	69,675	82,804	82,804	76,454	79,348
100-490_450.2040	Worker's Compensation Insurance	711	1,001	1,056	1,056	1,050	997
	<i>Total: Personnel Services</i>	663,851	877,720	1,101,855	1,101,855	1,005,416	1,047,271
<i>Operations</i>							
100-490_520.3100	Office Supplies / Minor Eqpt	9,306	7,703	22,500	20,327	15,619	12,500
100-490_520.3110	Postage	30,807	59,579	45,000	45,000	29,427	69,000
100-490_520.3300	Fuel	-	-	-	-	-	500
100-490_520.3900	Subs, Publications, Access Fees	120	144	144	674	674	250
100-490_520.4212	Wireless Internet Service	579	7,857	12,000	12,000	10,636	12,000
100-490_520.4260	Mileage/Travel non training	135	45	150	150	-	150
100-490_520.4350	Printing	7,389	8,585	20,000	20,000	15,164	20,000
100-490_520.4400	Electric Service & Garbage	4,658	4,756	7,150	6,750	4,229	17,875
100-490_520.4420	Water - Utilities	2,075	2,106	1,760	2,160	2,002	3,520
100-490_520.4520	Repair Office & Misc Equipment	2,983	2,680	4,500	4,500	2,232	9,500
100-490_520.4540	Vehicle Repair & Maintenance	-	-	-	-	-	1,000
100-490_520.4622	Lease/Rent - Postage Machine	480	480	1,200	1,200	480	1,200
100-490_520.4635	Lease - Alarm System	309	377	500	500	415	1,500
100-490_520.4800	Bond Premium / Issue Costs	271	70	70	384	384	70
100-490_520.4810	Membership Dues & Licenses	275	275	275	275	-	400
100-490_520.4812	Training & Conferences	6,465	10,551	12,000	15,000	14,520	17,300
100-490_535.4300	Election Legal Publication Notices	1,413	1,436	1,800	3,252	3,252	3,500
100-490_535.4350	Election Printing	11,790	16,539	15,000	-	-	20,000
100-490_535.4840	Election Miscellaneous Election	15,736	47,771	40,000	46,188	31,161	55,000
100-490_535.4844	Election Election Judges & Clerks	46,112	86,370	72,200	54,686	48,025	95,000
100-490_535.4845	Election Election Ballots	22,185	21,905	12,000	12,000	11,362	20,000
100-490_535.4846	Election Election Supplies	19,741	21,423	20,000	20,000	18,760	25,000
100-490_535.4847	Election Election Equipment	-	-	117,716	117,716	16,797	147,891
100-490_535.4849	Election Truck Rental	878	1,116	1,500	1,352	399	1,500
100-490_536.4812	Chapter 19 Chapter 19	-	15,929	-	2,349	2,349	15,000
	<i>Total: Operations</i>	183,706	317,698	407,465	386,463	227,885	549,656
<i>Operations - Non Capital Assets</i>							
100-490_520.3657	Controlled Assets	1,787	-	-	2,201	1,882	2,000
	<i>Total: Operations - Non Capital Assets</i>	1,787	-	-	2,201	1,882	2,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 490 - ELECTION ADMINISTRATION, Cont.							
<i>Capital Outlay</i>							
100-490_595.5720	Capital Outlay Office Furniture & Equip	-	7,866	-	21,150	21,150	-
100-490_595.5730	Capital Outlay Vehicles	-	-	60,000	60,000	58,957	-
<i>Total: Capital Outlay</i>		-	7,866	60,000	81,150	80,107	-
DEPT Total: 490 - ELECTION ADMINISTRATION		849,343	1,203,285	1,569,320	1,571,669	1,315,290	1,598,927

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



Contact Information:

Lisa Hayes Elections Administrator	
MAIN OFFICE:	ANNEX:
215 S. Milam	1052 FM 78
Seguin, TX 78155	Schertz, TX 78154
830-303-6363 - Office	210-945-4199 - Office

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2024 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 493 - HUMAN RESOURCES							
<i>Personnel Services</i>							
100-493_420.1020	Appointed Officials Salary	114,400	127,382	132,477	132,477	132,477	140,426
100-493_420.1610	Appointed Officials Longevity	-	2,500	1,500	1,500	1,500	1,180
100-493_430.1040	Employees Hourly Employees	198,615	191,392	278,498	278,498	246,045	286,077
100-493_430.1610	Employees Longevity	4,460	11,640	7,495	7,495	7,495	4,100
100-493_450.2010	Social Security/Medicare	23,185	24,082	32,128	32,128	28,081	33,031
100-493_450.2020	Group Medical Insurance	51,870	51,700	74,448	74,448	61,006	78,840
100-493_450.2030	Retirement	40,323	42,546	53,672	53,672	49,525	55,182
100-493_450.2040	Worker's Compensation Insurance	414	435	549	549	505	564
	<i>Total: Personnel Services</i>	433,267	451,677	580,767	580,767	526,635	599,400
<i>Operations</i>							
100-493_520.3100	Office Supplies / Minor Eqpt	3,434	3,277	6,000	6,000	5,272	7,000
100-493_520.3110	Postage	-	-	400	400	31	400
100-493_520.3550	Safety Equipment / Supplies	350	924	2,000	2,000	400	2,000
100-493_520.3900	Subs, Publications, Access Fees	311	304	500	500	307	20,000
100-493_520.4054	Pre-employment/employee physical	6,201	8,138	7,250	8,250	7,525	8,500
100-493_520.4300	Advertising & Legal Notices	12,191	4,948	20,000	19,000	319	15,000
100-493_520.4350	Printing	146	-	800	800	527	1,000
100-493_520.4520	Repair Office & Misc Equipment	-	-	150	150	-	150
100-493_520.4522	Copier Maintenance Agreements	922	1,082	1,600	1,600	462	1,600
100-493_520.4800	Bond Premium / Issue Costs	-	-	150	150	-	150
100-493_520.4810	Membership Dues & Licenses	333	338	950	950	322	2,800
100-493_520.4812	Training & Conferences	4,980	2,203	8,000	8,000	2,164	10,000
100-493_520.4818	Wellness Training	-	-	2,000	2,000	505	2,000
100-493_580.4991	Recognition Awards	7,524	3,943	12,000	12,000	5,226	12,000
	<i>Total: Operations</i>	36,391	25,157	61,800	61,800	23,060	82,600
DEPT Total: 493 - HUMAN RESOURCES		469,658	476,835	642,567	642,567	549,695	682,000

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

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



Contact Information:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 495 - COUNTY AUDITOR							
<i>Personnel Services</i>							
100-495_420.1020	Appointed Officials Salary	126,000	144,000	149,760	149,760	149,760	154,253
100-495_420.1610	Appointed Officials Longevity	2,675	4,235	3,295	3,295	3,295	2,855
100-495_430.1030	Employees Salaried Exempt	96,400	103,981	108,140	108,140	108,140	124,361
100-495_430.1040	Employees Hourly Employees	417,873	490,932	618,341	618,341	605,287	642,623
100-495_430.1595	Employees Part-time employees	84,062	83,767	82,000	82,000	36,461	88,000
100-495_430.1598	Employees Temporary Employees	-	-	6,200	6,200	-	6,200
100-495_430.1610	Employees Longevity	10,410	23,680	17,240	17,240	16,490	12,410
100-495_450.2010	Social Security/Medicare	54,361	62,990	75,346	75,346	67,759	75,757
100-495_450.2020	Group Medical Insurance	94,640	107,160	136,488	136,488	129,250	144,540
100-495_450.2030	Retirement	93,692	108,706	125,088	125,088	117,504	130,931
100-495_450.2040	Worker's Compensation Insurance	957	1,109	1,287	1,287	1,196	1,347
<i>Total: Personnel Services</i>		981,071	1,130,560	1,323,185	1,323,185	1,235,142	1,383,277
<i>Operations</i>							
100-495_520.3100	Office Supplies / Minor Eqpt	12,463	11,669	14,350	14,000	9,321	14,800
100-495_520.3110	Postage	288	240	400	400	297	400
100-495_520.3900	Subs, Publications, Access Fees	711	1,810	2,650	2,650	1,895	2,650
100-495_520.4212	Wireless Internet Service	1,294	1,034	1,500	1,500	375	800
100-495_520.4260	Mileage/Travel non training	459	501	500	850	746	600
100-495_520.4350	Printing	-	2,641	1,500	1,500	-	1,500
100-495_520.4520	Repair Office & Misc Equipment	-	-	300	300	-	100
100-495_520.4522	Copier Maintenance Agreements	1,988	2,203	2,450	2,450	346	2,650
100-495_520.4800	Bond Premium / Issue Costs	93	-	93	93	93	50
100-495_520.4810	Membership Dues & Licenses	1,970	2,067	3,000	3,000	2,531	2,500
100-495_520.4812	Training & Conferences	18,658	14,341	20,800	20,800	20,101	21,400
<i>Total: Operations</i>		37,924	36,504	47,543	47,543	35,705	47,450
<i>Capital Outlay</i>							
100-495_595.5720	Capital Outlay Office Furniture & Equip	-	12,606	-	-	-	-
<i>Total: Capital Outlay</i>		-	12,606	-	-	-	-
DEPT Total: 495 - COUNTY AUDITOR		1,018,995	1,179,670	1,370,728	1,370,728	1,270,847	1,430,727

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

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

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

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



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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 496 - PURCHASING							
<i>Personnel Services</i>							
100-496_420.1020	Appointed Officials Salary	84,241	87,880	92,150	92,150	92,150	97,680
100-496_420.1022	Appointed Officials Auto Allowance	3,000	3,000	3,000	3,000	3,000	3,000
100-496_420.1610	Appointed Officials Longevity	1,230	2,790	1,705	1,705	1,705	1,265
100-496_430.1040	Employees Hourly Employees	189,853	200,360	223,415	223,415	221,260	232,332
100-496_430.1610	Employees Longevity	2,220	10,280	6,340	6,340	6,340	5,810
100-496_450.2010	Social Security/Medicare	20,724	22,534	24,986	24,986	24,196	26,017
100-496_450.2020	Group Medical Insurance	60,060	62,980	74,448	74,448	74,448	78,840
100-496_450.2030	Retirement	35,684	38,859	41,741	41,741	41,466	43,463
100-496_450.2040	Worker's Compensation Insurance	366	398	427	427	423	444
<i>Total: Personnel Services</i>		397,378	429,080	468,212	468,212	464,988	488,851
<i>Operations</i>							
100-496_520.3100	Office Supplies / Minor Eqpt	1,783	1,615	11,000	11,000	7,904	8,000
100-496_520.3110	Postage	-	11	400	400	29	100
100-496_520.3900	Subs, Publications, Access Fees	-	139	500	500	500	300
100-496_520.4260	Mileage/Travel non training	160	30	500	500	82	300
100-496_520.4350	Printing	-	-	600	600	248	300
100-496_520.4522	Copier Maintenance Agreements	568	868	1,000	1,000	597	1,000
100-496_520.4800	Bond Premium / Issue Costs	50	153	105	105	-	105
100-496_520.4810	Membership Dues & Licenses	740	1,560	1,750	1,750	865	1,500
100-496_520.4812	Training & Conferences	3,292	1,361	6,000	6,000	4,237	6,000
<i>Total: Operations</i>		6,593	5,735	21,855	21,855	14,462	17,605
<i>Operations - Non Capital Assets</i>							
100-496_520.3657	Controlled Assets	130	-	2,250	2,250	1,480	-
<i>Total: Operations - Non Capital Assets</i>		130	-	2,250	2,250	1,480	-
<i>Capital Outlay</i>							
100-496_595.5720	Capital Outlay Office Furniture & Equip	-	-	-	-	-	15,000
<i>Total: Capital Outlay</i>		-	-	-	-	-	15,000
DEPT Total: 496 - PURCHASING		404,100	434,816	492,317	492,317	480,929	521,456

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

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



Contact Information:

Don Cunningham

Purchasing Agent

212 West Nolte

Seguin, Texas 78155

Phone 830-303-9729

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 497 - COUNTY TREASURER							
<i>Personnel Services</i>							
100-497_410.1010	Elected Officials Salary	91,300	94,297	98,069	98,069	98,069	103,400
100-497_410.1610	Elected Officials Longevity	2,750	4,310	3,370	3,370	3,370	2,930
100-497_430.1040	Employees Hourly Employees	204,319	257,545	294,804	294,804	294,243	307,494
100-497_430.1610	Employees Longevity	5,080	11,415	7,820	7,820	7,820	7,060
100-497_450.2010	Social Security/Medicare	22,440	27,209	30,911	30,911	29,764	30,935
100-497_450.2020	Group Medical Insurance	54,600	62,040	74,448	74,448	74,448	78,840
100-497_450.2030	Retirement	38,523	46,975	51,639	51,639	51,568	53,789
100-497_450.2040	Worker's Compensation Insurance	394	480	528	528	526	550
<i>Total: Personnel Services</i>		419,406	504,272	561,589	561,589	559,808	584,998
<i>Operations</i>							
100-497_520.3100	Office Supplies / Minor Eqpt	8,180	10,553	7,000	6,149	6,112	8,000
100-497_520.3110	Postage	5,441	7,403	9,700	9,700	8,896	11,500
100-497_520.3900	Subs, Publications, Access Fees	60	147	100	100	72	200
100-497_520.4160	Bank Service Charges	-	-	2,000	3,900	3,900	-
100-497_520.4212	Wireless Internet Service	-	-	1,000	105	104	1,000
100-497_520.4260	Mileage/Travel non training	116	130	200	200	-	200
100-497_520.4350	Printing	2,729	654	3,000	258	258	3,000
100-497_520.4520	Repair Office & Misc Equipment	2,616	2,727	3,700	3,005	2,524	3,500
100-497_520.4800	Bond Premium / Issue Costs	1,979	2,060	2,100	2,071	2,061	2,220
100-497_520.4810	Membership Dues & Licenses	514	983	1,300	1,329	1,329	1,500
100-497_520.4812	Training & Conferences	8,103	3,837	10,000	13,283	11,685	12,500
<i>Total: Operations</i>		29,738	28,494	40,100	40,100	36,940	43,620
DEPT Total: 497 - COUNTY TREASURER		449,144	532,765	601,689	601,689	596,749	628,618

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

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

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

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



Contact Information:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 499 - TAX ASSESSOR COLLECTOR							
<i>Personnel Services</i>							
100-499-00_410.1010	Elected Officials Salary	85,635	88,446	91,984	91,984	91,984	99,800
100-499-00_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	6,900
100-499-00_410.1610	Elected Officials Longevity	1,345	2,905	1,965	1,965	1,965	1,525
100-499-00_430.1040	Employees Hourly Employees	1,002,985	1,069,406	1,190,869	1,190,869	1,123,429	1,270,470
100-499-00_430.1595	Employees Part-time employees	47,189	45,020	50,000	50,000	39,563	50,000
100-499-00_430.1598	Employees Temporary Employees	-	-	23,000	23,000	-	23,000
100-499-00_430.1610	Employees Longevity	29,780	54,980	44,115	44,115	42,615	26,690
100-499-00_440.1600	Overtime	15,583	22,546	23,000	23,000	22,848	23,000
100-499-00_450.2010	Social Security/Medicare	85,250	93,166	109,535	109,535	96,848	110,352
100-499-00_450.2020	Group Medical Insurance	246,610	265,281	310,200	310,200	301,928	339,450
100-499-00_450.2030	Retirement	151,133	164,814	180,049	173,049	169,885	188,938
100-499-00_450.2040	Worker's Compensation Insurance	1,547	1,685	1,871	1,871	1,726	1,962
<i>Total: Personnel Services</i>		1,673,956	1,815,149	2,033,488	2,026,488	1,899,691	2,142,087
<i>Operations</i>							
100-499-00_520.3100	Office Supplies / Minor Eqpt	13,957	15,128	15,000	20,500	20,196	20,000
100-499-00_520.3110	Postage	18,521	28,777	35,000	33,402	33,402	40,000
100-499-00_520.3340	Miscellaneous	-	-	-	-	-	5,800
100-499-00_520.3900	Subs, Publications, Access Fees	-	-	200	250	250	200
100-499-00_520.4213	TV / Satellite Service / Cable	2,804	2,983	2,500	3,030	3,028	3,300
100-499-00_520.4260	Mileage/Travel non training	408	538	1,400	1,400	145	1,400
100-499-00_520.4350	Printing	1,047	4,961	4,000	4,000	3,185	4,000
100-499-00_520.4520	Repair Office & Misc Equipment	-	-	1,500	-	-	-
100-499-00_520.4522	Copier Maintenance Agreements	-	-	2,000	-	-	-
100-499-00_520.4622	Lease/Rent - Postage Machine	2,697	2,697	3,000	3,000	2,697	3,000
100-499-00_520.4635	Lease - Alarm System	259	385	1,620	1,620	264	1,620
100-499-00_520.4800	Bond Premium / Issue Costs	1,567	571	2,000	3,199	3,199	2,000
100-499-00_520.4810	Membership Dues & Licenses	450	450	600	600	450	850
100-499-00_520.4812	Training & Conferences	5,466	7,464	8,500	6,319	5,234	8,500
<i>Total: Operations</i>		47,175	63,954	77,320	77,320	72,051	90,670
<i>Operations - Non Capital Assets</i>							
100-499-00_520.3657	Controlled Assets	5,726	-	12,000	12,000	10,804	1,000
<i>Total: Operations - Non Capital Assets</i>		5,726	-	12,000	12,000	10,804	1,000
<i>Capital Outlay</i>							
100-499-00_595.5720	Capital Outlay Office Furniture & Equip	-	-	18,500	18,500	-	-
<i>Total: Capital Outlay</i>		-	-	18,500	18,500	-	-
SUB-DEPARTMENT Total: 00 - GENERAL		1,726,857	1,879,103	2,141,308	2,134,308	1,982,545	2,233,757
DEPT Total: 499 - TAX ASSESSOR COLLECTOR		1,726,857	1,879,103	2,141,308	2,134,308	1,982,545	2,233,757

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



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

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 503 - MANAGEMENT INFORMATION SERVICE							
<i>Personnel Services</i>							
100-503_420.1020	Appointed Officials Salary	110,000	116,145	120,791	120,791	120,791	124,414
100-503_420.1022	Appointed Officials Auto Allowance	4,000	4,000	4,000	4,000	4,000	4,000
100-503_420.1610	Appointed Officials Longevity	2,145	3,705	2,765	2,765	2,765	2,325
100-503_430.1030	Employees Salaried Exempt	-	103,003	107,123	107,123	107,123	110,337
100-503_430.1040	Employees Hourly Employees	473,394	393,440	445,447	445,447	434,675	465,808
100-503_430.1610	Employees Longevity	7,950	14,735	11,115	11,115	11,115	9,490
100-503_450.2010	Social Security/Medicare	43,095	46,436	52,880	52,880	49,958	52,653
100-503_450.2020	Group Medical Insurance	77,350	82,720	111,672	111,672	105,128	118,260
100-503_450.2030	Retirement	75,979	81,114	88,341	88,341	86,964	91,553
100-503_450.2040	Worker's Compensation Insurance	780	826	903	903	886	936
	<i>Total: Personnel Services</i>	794,693	846,124	945,037	945,037	923,405	979,776
<i>Operations</i>							
100-503_520.3100	Office Supplies / Minor Eqpt	1,277	1,792	2,500	2,500	693	2,700
100-503_520.3300	Fuel	627	643	1,500	1,500	660	1,500
100-503_520.3315	Cable, Media & Misc Supplies	6,473	4,929	6,200	6,200	5,037	5,680
100-503_520.3655	Replacement Computer Equipment	8,161	11,397	15,000	15,000	13,504	15,000
100-503_520.3658	Workcenter Upgrades-Controlled	299,352	276,416	126,280	254,720	251,386	184,720
100-503_520.3660	Computer Software	13,627	34,540	215,300	187,300	171,262	235,280
100-503_520.4030	Consulting Services	8,500	19,370	15,000	22,560	22,560	15,000
100-503_520.4210	Telephone Computer Line	244,196	256,113	377,900	277,536	255,855	341,960
100-503_520.4213	TV / Satellite Service / Cable	1,616	1,499	1,380	1,744	1,743	3,240
100-503_520.4505	Repair Bldg & Bldg Equipment	1,127	-	5,000	5,000	1,385	5,000
100-503_520.4523	Software Maintenance/License	960,765	976,980	1,228,899	1,199,215	1,020,231	1,509,150
100-503_520.4525	Software Site Licenses	219,778	141,272	234,060	262,480	233,320	443,645
100-503_520.4526	Maint & Upgrade Phone Systems	14,193	5,787	5,000	5,000	2,200	3,000
100-503_520.4529	PC Contract Maintenance	244,678	249,092	320,968	320,968	142,988	354,106
100-503_520.4533	Repair County MIS Equipment	12,074	27,528	14,500	14,662	14,661	15,850
100-503_520.4540	Vehicle Repair & Maintenance	243	445	1,000	1,000	63	1,000
100-503_520.4810	Membership Dues & Licenses	175	175	175	175	175	175
100-503_520.4812	Training & Conferences	8,481	12,812	30,800	22,800	6,007	21,600
100-503_520.4825	Insurance - Fleet	275	301	400	400	320	400
	<i>Total: Operations</i>	2,045,617	2,021,090	2,601,862	2,600,760	2,144,050	3,159,006
<i>Operations - Non Capital Assets</i>							
100-503_520.3657	Controlled Assets	10,649	8,742	-	1,102	1,101	2,485
	<i>Total: Operations - Non Capital Assets</i>	10,649	8,742	-	1,102	1,101	2,485
<i>Capital Outlay</i>							
100-503_595.5760	Capital Outlay MIS Equipment	501,119	183,387	188,000	215,190	207,630	179,285
	<i>Total: Capital Outlay</i>	501,119	183,387	188,000	215,190	207,630	179,285
PT Total: 503 - MANAGEMENT INFORMATION SERVICES		3,352,078	3,059,344	3,734,899	3,762,089	3,276,187	4,320,552

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



GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2024 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 516 - BUILDING MAINTENANCE							
<i>Personnel Services</i>							
100-516-00_420.1020	Appointed Officials Salary	77,480	81,310	84,562	84,562	84,562	96,708
100-516-00_420.1610	Appointed Officials Longevity	2,590	4,150	3,210	3,210	3,210	2,770
100-516-00_430.1040	Employees Hourly Employees	477,785	535,890	737,763	737,763	625,635	727,334
100-516-00_430.1595	Employees Part-time employees	22,373	20,421	60,000	60,000	16,664	26,000
100-516-00_430.1610	Employees Longevity	15,160	27,430	22,600	22,600	22,600	13,835
100-516-00_440.1600	Overtime	-	-	8,000	8,000	-	8,000
100-516-00_450.2010	Social Security/Medicare	43,465	48,803	70,084	70,084	55,126	66,910
100-516-00_450.2020	Group Medical Insurance	121,030	140,060	206,800	206,800	202,324	212,100
100-516-00_450.2030	Retirement	75,573	85,523	117,082	108,082	96,191	111,780
100-516-00_450.2040	Worker's Compensation Insurance	12,509	14,156	18,816	18,816	15,908	18,508
	<i>Total: Personnel Services</i>	847,964	957,744	1,328,917	1,319,917	1,122,221	1,283,945
<i>Operations</i>							
100-516-00_520.3100	Office Supplies / Minor Eqpt	499	381	1,200	1,128	542	1,200
100-516-00_520.3300	Fuel	7,299	5,878	10,000	9,261	5,957	10,000
100-516-00_520.3320	Cleaning Supplies	39,669	40,546	45,000	45,000	33,925	50,000
100-516-00_520.3321	Restroom Supply	20,227	18,380	30,000	29,370	22,514	35,000
100-516-00_520.3340	Miscellaneous	3,320	2,923	7,500	5,750	4,698	7,500
100-516-00_520.3372	Flags / Exterior Decorations	4,310	4,310	12,500	12,500	6,724	12,500
100-516-00_520.3374	Holiday Decorations	899	22,559	36,000	36,000	23,850	36,000
100-516-00_520.3500	R&M Supp.Building Structure	22,097	30,890	35,000	35,000	33,423	35,000
100-516-00_520.3505	R&M Supp.Building Equip.	7,442	11,192	15,500	15,500	14,425	18,000
100-516-00_520.3630	Small Tools / Minor Equipment	1,360	1,572	2,000	1,400	894	2,000
100-516-00_520.4205	Cell Phone	1,298	1,279	1,400	1,400	1,296	1,400
100-516-00_520.4500	Repair Building Structures	76,981	110,944	314,800	270,029	226,271	100,000
100-516-00_520.4504	Repair Elevators	33,586	37,837	25,000	35,459	35,458	25,000
100-516-00_520.4505	Repair Bldg & Bldg Equipment	169,812	196,946	160,000	279,713	244,426	163,000
100-516-00_520.4510	Repair Equip & Machinery	-	937	1,500	1,500	112	1,500
100-516-00_520.4540	Vehicle Repair & Maintenance	2,368	10,110	7,500	14,000	11,643	9,000
100-516-00_520.4598	Pest Control	14,665	13,469	25,000	25,000	18,320	28,000
100-516-00_520.4615	Uniform Expense	5,912	7,791	6,000	6,702	6,700	6,000
100-516-00_520.4825	Insurance - Fleet	767	894	1,000	1,000	959	1,000
100-516-00_520.4989	Inspection Fees	16,333	11,569	20,000	21,000	13,819	25,000
	<i>Total: Operations</i>	428,846	530,407	756,900	846,712	705,956	567,100
<i>Operations - Non Capital Assets</i>							
100-516-00_520.3657	Controlled Assets	-	3,746	2,500	4,850	2,326	2,500
	<i>Total: Operations - Non Capital Assets</i>	-	3,746	2,500	4,850	2,326	2,500
<i>Capital Outlay</i>							
100-516-00_595.5730	Capital Outlay Vehicles	-	52,472	-	-	-	-
	<i>Total: Capital Outlay</i>	-	52,472	-	-	-	-
SUB-DEPARTMENT Total: 00 - GENERAL		1,276,811	1,544,369	2,088,317	2,171,479	1,830,503	1,853,545
DEPT Total: 516 - BUILDING MAINTENANCE		1,276,811	1,544,369	2,088,317	2,171,479	1,830,503	1,853,545

OFFICIAL: RICHARD VASQUEZ, BUILDING MAINTENANCE DIRECTOR

APPOINTED: 03/26/1996

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 517 - GROUNDS MAINTENANCE							
<i>Personnel Services</i>							
100-517_430.1595	Employees Part-time employees	67,432	70,348	132,600	132,600	88,286	132,600
100-517_430.1610	Employees Longevity	500	3,750	1,000	1,000	750	1,000
100-517_450.2010	Social Security/Medicare	5,197	5,669	10,220	10,220	6,811	10,220
100-517_450.2030	Retirement	8,639	9,470	17,074	17,074	11,379	17,074
100-517_450.2040	Worker's Compensation Insurance	1,471	1,612	2,994	2,994	1,950	2,994
<i>Total: Personnel Services</i>		83,239	90,848	163,888	163,888	109,176	163,888
<i>Operations</i>							
100-517_520.3300	Fuel	2,719	4,081	6,000	5,000	2,911	6,000
100-517_520.3325	Maintenance Supplies	2,940	3,372	3,500	4,418	3,762	5,000
100-517_520.3630	Small Tools / Minor Equipment	656	208	3,700	3,700	1,965	3,700
100-517_520.4510	Repair Equip & Machinery	1,130	2,309	2,000	2,000	516	2,000
100-517_520.4540	Vehicle Repair & Maintenance	183	250	750	750	8	750
100-517_520.4615	Uniform Expense	230	719	2,000	2,000	1,596	2,000
100-517_520.4825	Insurance - Fleet	199	226	300	382	381	600
100-517_520.4875	Sitework Maintenance	53,706	30,067	65,000	65,000	15,980	65,000
<i>Total: Operations</i>		61,764	41,233	83,250	83,250	27,118	85,050
<i>Operations - Non Capital Assets</i>							
100-517_520.3657	Controlled Assets	-	-	2,500	2,500	430	-
<i>Total: Operations - Non Capital Assets</i>		-	-	2,500	2,500	430	-
<i>Capital Outlay</i>							
100-517_595.5710	Capital Outlay Equipment & Machinery	25,384	-	-	-	-	-
<i>Total: Capital Outlay</i>		25,384	-	-	-	-	-
DEPT Total: 517 - GROUNDS MAINTENANCE		170,386	132,081	249,638	249,638	136,725	248,938

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

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 543 - FIRE DEPARTMENTS							
<i>Personnel Services</i>							
100-543_430.1030	Employees Salaried Exempt	80,000	87,296	90,788	90,788	42,691	106,000
100-543_430.1040	Employees Hourly Employees	428,209	696,877	974,883	974,883	865,314	1,306,255
100-543_430.1054	Employees Certification Supplement	-	-	-	-	-	15,000
100-543_430.1595	Employees Part-time employees	85,686	80,475	100,000	100,000	97,179	100,000
100-543_430.1610	Employees Longevity	500	13,750	24,750	24,750	18,000	17,910
100-543_440.1599	Holiday Pay	14,720	26,865	37,393	37,393	34,035	62,066
100-543_440.1600	Overtime	164,469	202,683	180,000	180,000	132,885	200,000
100-543_440.1625	Uniform/Clothing/Boot Allowance	4,050	7,200	-	-	-	-
100-543_450.2010	Social Security/Medicare	58,352	83,169	107,698	107,698	89,381	133,735
100-543_450.2020	Group Medical Insurance	73,710	135,360	198,528	198,528	195,780	236,520
100-543_450.2030	Retirement	99,118	142,516	179,919	172,919	152,095	230,964
100-543_450.2040	Worker's Compensation Insurance	19,830	28,436	35,902	35,902	30,348	46,087
	<i>Total: Personnel Services</i>	1,028,645	1,504,627	1,929,861	1,922,861	1,657,708	2,454,537
<i>Operations</i>							
100-543_520.3100	Office Supplies / Minor Eqpt	1,649	804	2,000	2,000	1,662	2,500
100-543_520.3300	Fuel	27,814	27,461	50,000	36,738	25,752	50,000
100-543_520.3320	Cleaning Supplies	670	1,076	1,500	1,500	1,118	1,500
100-543_520.3332	Kitchen Items	-	756	1,000	130	130	7,000
100-543_520.3340	Miscellaneous	24,132	18,896	20,000	9,759	9,210	20,000
100-543_520.3344	Fire Prevention Education	-	6,987	7,000	9,762	9,762	8,000
100-543_520.3350	Bedding & Linen	-	3,932	6,000	300	258	15,000
100-543_520.3375	Prescriptions / Medical Supplies	6,332	13,295	12,000	12,000	11,931	12,000
100-543_520.3542	Tires, Tubes, and Batteries	7,129	304	12,000	11,098	7,356	10,000
100-543_520.3550	Safety Equipment / Supplies	17,174	12,512	21,800	17,300	17,310	25,000
100-543_520.3630	Small Tools / Minor Equipment	10,060	7,154	12,000	16,466	10,749	12,000
100-543_520.3757	Vehicle Equipment	20,760	22,846	40,000	30,000	22,300	57,000
100-543_520.3758	Fire Apparatus Equipment	59,365	52,686	60,000	123,434	123,195	67,000
100-543_520.3800	Body Armor	-	20,798	14,000	6,852	6,852	10,000
100-543_520.3900	Subs, Publications, Access Fees	53,410	71,594	60,000	70,300	66,024	76,000
100-543_520.4054	Pre-employment/employee physical	5,358	6,864	7,500	8,500	8,270	11,000
100-543_520.4205	Cell Phone	883	974	1,500	1,500	975	1,500
100-543_520.4212	Wireless Internet Service	651	1,800	2,500	2,500	2,485	5,000
100-543_520.4510	Repair Equip & Machinery	-	2,348	5,000	10,000	8,342	5,000
100-543_520.4511	Repair Radios	-	3,742	5,000	7,594	2,679	8,000
100-543_520.4525	Software Site Licenses	-	584	2,000	4,600	721	10,000
100-543_520.4540	Vehicle Repair & Maintenance	8,576	33,301	20,000	24,000	23,842	25,000
100-543_520.4600	Rent / Lease Facilities	-	-	-	-	-	24,000
100-543_520.4615	Uniform Expense	19,397	6,004	20,000	26,500	26,170	30,000
100-543_520.4616	Uniform Accessories	1,252	2,071	2,000	5,820	5,048	4,000
100-543_520.4810	Membership Dues & Licenses	1,401	1,822	4,000	4,000	2,717	4,500
100-543_520.4812	Training & Conferences	9,862	15,029	20,000	23,100	21,292	30,000
100-543_520.4825	Insurance - Fleet	2,514	2,777	5,500	6,402	6,402	8,500
	<i>Total: Operations</i>	278,390	338,416	414,300	472,155	422,552	539,500
<i>Operations - Non Capital Assets</i>							
100-543_520.3657	Controlled Assets	55,714	70,080	39,000	57,985	48,720	81,900
	<i>Total: Operations - Non Capital Assets</i>	55,714	70,080	39,000	57,985	48,720	81,900

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 543 - FIRE DEPARTMENTS, Cont.							
Other Services							
100-543_580.4940	Volunteer Fire Depts Allocation	-	-	-	-	-	500,000
100-543_580.4941	Municipal Fire Dept Cont	474,380	550,245	605,270	605,270	605,270	621,781
100-543_580.4952	Geronimo VFD	50,500	54,035	60,000	60,000	60,000	60,000
100-543_580.4954	Kingsbury VFD	56,774	60,748	66,850	66,850	60,748	73,535
100-543_580.4956	Lake Dunlap VFD	50,500	54,035	60,000	60,000	60,000	84,000
100-543_580.4958	Marion VFD	50,500	54,035	60,000	60,000	54,036	84,000
100-543_580.4962	McQueeney VFD	-	63,324	66,500	66,500	66,500	73,150
100-543_580.4964	New Berlin VFD	70,967	81,612	89,800	89,800	89,800	105,000
100-543_580.4968	Sand Hills VFD	69,875	74,766	82,250	82,250	74,766	88,830
100-543_580.4976	York Creek VFD	64,962	68,210	61,400	61,400	61,400	61,400
Total: Other Services		888,457	1,061,010	1,152,070	1,152,070	1,132,520	1,751,696
Capital Outlay							
100-543_595.5710	Capital Outlay Equipment & Machinery	84,779	113,211	103,750	121,462	111,657	153,500
100-543_595.5730	Capital Outlay Vehicles	44,824	-	-	-	-	100,000
100-543_595.5740	Capital Outlay Fire Trucks	-	470,050	-	-	-	175,000
Total: Capital Outlay		129,603	583,261	103,750	121,462	111,657	428,500
DEPT Total: 543 - FIRE DEPARTMENTS		2,380,809	3,557,394	3,638,981	3,726,533	3,373,156	5,256,133

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 545 - FIRE MARSHAL / EMC							
<i>Personnel Services</i>							
100-545_420.1020	Appointed Officials Salary	96,044	104,301	108,473	108,473	108,473	116,000
100-545_420.1054	Appointed Officials Certification Supple	1,300	2,300	2,600	2,600	2,600	2,600
100-545_420.1610	Appointed Officials Longevity	1,665	3,225	2,285	2,285	2,285	1,845
100-545_420.1625	Appointed Officials Uniform Allowance	450	450	450	450	450	450
100-545_430.1030	Employees Salaried Exempt	80,000	87,296	90,788	90,788	90,788	106,000
100-545_430.1040	Employees Hourly Employees	134,627	75,718	96,696	96,696	95,067	99,608
100-545_430.1054	Employees Certification Supplement	2,600	25	2,600	2,600	125	2,600
100-545_430.1595	Employees Part-time employees	12,330	-	18,720	18,720	16,583	27,900
100-545_430.1598	Employees Temporary Employees	-	-	5,000	5,000	-	5,000
100-545_430.1610	Employees Longevity	3,985	5,395	4,955	4,955	3,455	3,695
100-545_440.1600	Overtime	4,280	4,707	7,500	7,500	5,110	7,500
100-545_440.1625	Uniform/Clothing/Boot Allowance	900	450	450	450	450	450
100-545_450.2010	Social Security/Medicare	23,887	19,829	26,050	26,050	23,430	27,837
100-545_450.2020	Group Medical Insurance	50,960	42,300	49,632	49,632	48,598	52,560
100-545_450.2030	Retirement	42,945	36,287	42,879	42,879	41,586	47,113
100-545_450.2040	Worker's Compensation Insurance	6,592	5,288	6,154	6,154	5,500	6,948
<i>Total: Personnel Services</i>		462,565	387,571	465,232	465,232	444,500	508,106
<i>Operations</i>							
100-545_520.3100	Office Supplies / Minor Eqpt	2,081	19,192	3,000	3,000	2,482	23,000
100-545_520.3110	Postage	60	31	500	500	173	500
100-545_520.3300	Fuel	10,034	8,906	15,000	14,168	7,908	15,000
100-545_520.3340	Miscellaneous	2,975	12,468	14,600	15,653	15,141	10,000
100-545_520.3390	Ammunition	1,682	2,270	2,500	2,500	2,475	2,700
100-545_520.3550	Safety Equipment / Supplies	2,240	1,206	10,000	10,000	9,772	7,000
100-545_520.3757	Vehicle Equipment	5,160	7,094	16,000	30,009	21,683	10,000
100-545_520.3800	Body Armor	6,014	2,102	4,000	4,000	1,158	4,000
100-545_520.3900	Subs, Publications, Access Fees	170	481	3,500	3,500	3,284	5,000
100-545_520.4054	Pre-employment/employee physical	-	-	2,000	2,000	1,056	2,000
100-545_520.4205	Cell Phone	2,691	2,008	3,000	3,000	2,149	3,500
100-545_520.4212	Wireless Internet Service	4,995	8,971	8,000	8,000	6,783	9,000
100-545_520.4350	Printing	815	92	2,500	2,500	268	2,500
100-545_520.4402	Electric Service - Siren System	5,892	5,000	6,500	6,500	4,983	6,500
100-545_520.4510	Repair Equip & Machinery	3,660	33,386	65,000	65,000	24,903	40,000
100-545_520.4511	Repair Radios	-	3,375	7,000	7,000	4,954	7,000
100-545_520.4520	Repair Office & Misc Equipment	1,944	1,877	3,000	3,000	1,061	3,000
100-545_520.4525	Software Site Licenses	2,495	4,920	8,000	8,000	5,049	8,000
100-545_520.4540	Vehicle Repair & Maintenance	6,868	7,379	7,000	7,000	6,481	8,000
100-545_520.4615	Uniform Expense	600	1,111	10,000	10,000	-	8,000
100-545_520.4616	Uniform Accessories	1,087	1,049	2,500	2,500	823	2,500
100-545_520.4800	Bond Premium / Issue Costs	698	708	1,300	1,300	660	1,500
100-545_520.4810	Membership Dues & Licenses	426	344	2,700	2,700	438	2,700
100-545_520.4812	Training & Conferences	20,164	15,827	22,000	22,000	11,682	22,000
100-545_520.4825	Insurance - Fleet	2,136	2,716	3,700	4,532	4,532	8,000
<i>Total: Operations</i>		84,886	142,511	223,300	238,362	139,897	211,400
<i>Operations - Non Capital Assets</i>							
100-545_520.3657	Controlled Assets	12,437	14,378	5,200	8,841	8,810	5,700
<i>Total: Operations - Non Capital Assets</i>		12,437	14,378	5,200	8,841	8,810	5,700

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 545 - FIRE MARSHAL / EMC, Cont.							
<i>Capital Outlay</i>							
100-545_595.5710	Capital Outlay Equipment & Machinery	55,527	29,707	6,000	6,000	5,920	280,000
100-545_595.5730	Capital Outlay Vehicles	66,989	129,486	70,000	52,350	52,350	-
	<i>Total: Capital Outlay</i>	122,516	159,193	76,000	58,350	58,270	280,000
DEPT Total: 545 - FIRE MARSHAL / EMC		682,404	703,653	769,732	770,785	651,477	1,005,206

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

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



Contact Information:

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 551 - CONSTABLE, PRECINCT 1							
<i>Personnel Services</i>							
100-551_410.1010	Elected Officials Salary	70,000	77,462	80,560	80,560	80,560	88,400
100-551_410.1054	Elected Officials Certification Supplement	2,700	2,600	2,600	2,600	2,600	2,600
100-551_410.1610	Elected Officials Longevity	1,225	2,785	1,845	1,845	1,845	1,405
100-551_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-551_430.1040	Employees Hourly Employees	66,622	71,116	73,879	73,879	74,608	153,460
100-551_430.1054	Employees Certification Supplement	2,700	2,600	2,600	2,600	2,600	5,200
100-551_430.1595	Employees Part-time employees	30,981	34,290	60,000	60,000	60,474	60,000
100-551_430.1610	Employees Longevity	1,785	4,095	2,655	2,655	2,655	2,465
100-551_440.1625	Uniform/Clothing/Boot Allowance	750	750	1,800	1,800	1,050	2,250
100-551_450.2010	Social Security/Medicare	12,932	14,268	17,319	17,319	16,771	24,192
100-551_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	24,816	37,230
100-551_450.2030	Retirement	22,505	25,068	28,933	28,933	28,990	40,414
100-551_450.2040	Worker's Compensation Insurance	2,968	3,282	3,800	3,800	3,768	5,307
<i>Total: Personnel Services</i>		237,457	261,327	301,257	301,257	301,187	423,373
<i>Operations</i>							
100-551_520.3100	Office Supplies / Minor Eqpt	2,933	2,781	3,600	2,950	1,924	3,600
100-551_520.3110	Postage	-	-	200	200	-	2,400
100-551_520.3300	Fuel	8,644	7,768	15,000	15,000	8,382	13,000
100-551_520.3340	Miscellaneous	1,051	879	2,000	656	167	2,000
100-551_520.3390	Ammunition	805	1,386	800	800	782	800
100-551_520.3757	Vehicle Equipment	9,850	14,695	2,000	2,000	1,759	3,000
100-551_520.3800	Body Armor	-	909	100	100	-	4,000
100-551_520.3900	Subs, Publications, Access Fees	2,250	-	-	-	-	500
100-551_520.4205	Cell Phone	1,648	1,679	3,100	3,100	1,892	3,600
100-551_520.4212	Wireless Internet Service	1,540	1,484	4,000	4,000	2,360	4,000
100-551_520.4260	Mileage/Travel non training	-	-	-	-	-	100
100-551_520.4520	Repair Office & Misc Equipment	1,050	536	1,500	1,500	184	1,500
100-551_520.4525	Software Site Licenses	2,729	3,472	3,400	4,035	4,034	5,000
100-551_520.4540	Vehicle Repair & Maintenance	3,230	2,482	5,200	5,200	798	6,200
100-551_520.4615	Uniform Expense	1,278	361	600	600	228	800
100-551_520.4626	Lease- Radar Equipment	962	1,160	2,400	2,400	1,160	2,400
100-551_520.4800	Bond Premium / Issue Costs	250	200	700	700	428	850
100-551_520.4810	Membership Dues & Licenses	70	70	650	650	70	650
100-551_520.4812	Training & Conferences	200	1,815	2,000	2,000	-	3,000
100-551_520.4825	Insurance - Fleet	1,439	1,855	3,000	3,000	1,577	3,800
<i>Total: Operations</i>		39,928	43,532	50,250	48,891	25,745	61,200
<i>Operations - Non Capital Assets</i>							
100-551_520.3657	Controlled Assets	19,706	3,653	4,400	5,759	5,758	8,100
<i>Total: Operations - Non Capital Assets</i>		19,706	3,653	4,400	5,759	5,758	8,100

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 551 - CONSTABLE, PRECINCT 1, Cont.							
<i>Capital Outlay</i>							
100-551_595.5710	Capital Outlay Equipment & Machinery	42,935	-	-	-	-	16,000
100-551_595.5730	Capital Outlay Vehicles	43,561	42,155	-	-	-	95,000
	<i>Total: Capital Outlay</i>	86,496	42,155	-	-	-	111,000
DEPT Total: 551 - CONSTABLE, PRECINCT 1		383,587	350,667	355,907	355,907	332,691	603,673

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

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



Contact Information:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 552 - CONSTABLE, PRECINCT 2							
<i>Personnel Services</i>							
100-552_410.1010	Elected Officials Salary	70,000	77,462	80,560	80,560	80,560	88,400
100-552_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-552_410.1054	Elected Officials Certification Supplement	1,300	1,300	2,600	2,600	1,300	2,600
100-552_410.1610	Elected Officials Longevity	2,110	3,670	2,730	2,730	2,730	2,290
100-552_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-552_430.1040	Employees Hourly Employees	64,754	70,388	76,089	76,089	73,260	159,575
100-552_430.1053	Employees Cell Phone Allowance	-	-	720	720	-	720
100-552_430.1054	Employees Certification Supplement	1,350	1,300	2,600	2,600	2,250	5,200
100-552_430.1595	Employees Part-time employees	58,784	44,434	65,000	65,000	48,918	70,000
100-552_430.1610	Employees Longevity	2,070	4,380	3,695	3,695	2,940	2,750
100-552_440.1625	Uniform/Clothing/Boot Allowance	1,050	1,050	1,350	1,350	1,050	1,350
100-552_450.2010	Social Security/Medicare	14,809	14,982	18,093	18,093	15,730	25,555
100-552_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	24,816	37,230
100-552_450.2030	Retirement	25,728	26,211	30,226	30,226	27,372	42,692
100-552_450.2040	Worker's Compensation Insurance	3,348	3,425	3,945	3,945	3,554	5,582
<i>Total: Personnel Services</i>		268,313	272,331	313,594	313,594	285,650	445,114
<i>Operations</i>							
100-552_520.3100	Office Supplies / Minor Eqpt	643	855	2,000	1,460	734	2,000
100-552_520.3110	Postage	190	-	400	668	668	3,000
100-552_520.3300	Fuel	14,085	11,668	16,000	15,650	10,390	15,000
100-552_520.3340	Miscellaneous	2,445	2,700	3,000	1,083	1,020	3,000
100-552_520.3390	Ammunition	1,702	4,276	4,000	4,000	-	5,000
100-552_520.3757	Vehicle Equipment	1,238	17,669	20,000	20,000	391	20,000
100-552_520.3800	Body Armor	4,003	507	2,000	3,917	3,917	4,000
100-552_520.4200	Telephone	-	-	-	-	-	1,500
100-552_520.4205	Cell Phone	652	656	1,500	1,500	659	1,500
100-552_520.4212	Wireless Internet Service	1,162	3,730	3,000	3,896	3,894	4,000
100-552_520.4260	Mileage/Travel non training	-	-	500	500	-	1,500
100-552_520.4510	Repair Equip & Machinery	-	-	100	100	-	200
100-552_520.4525	Software Site Licenses	1,600	1,782	2,000	2,000	1,960	3,000
100-552_520.4540	Vehicle Repair & Maintenance	6,884	6,979	8,500	10,328	5,847	8,500
100-552_520.4626	Lease- Radar Equipment	5,668	5,668	6,500	6,500	5,668	6,500
100-552_520.4800	Bond Premium / Issue Costs	410	460	700	700	488	1,000
100-552_520.4810	Membership Dues & Licenses	40	45	750	750	45	750
100-552_520.4812	Training & Conferences	815	185	3,000	626	613	3,000
100-552_520.4825	Insurance - Fleet	1,150	1,279	1,300	1,572	1,572	2,500
<i>Total: Operations</i>		42,687	58,461	75,250	75,250	37,866	85,950
<i>Operations - Non Capital Assets</i>							
100-552_520.3657	Controlled Assets	17,089	3,500	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		17,089	3,500	-	-	-	-

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 552 - CONSTABLE, PRECINCT 2, Cont.							
<i>Capital Outlay</i>							
100-552_595.5730	Capital Outlay Vehicles	-	42,155	-	-	-	-
	<i>Total: Capital Outlay</i>	-	42,155	-	-	-	-
DEPT Total: 552 - CONSTABLE, PRECINCT 2		328,089	376,448	388,844	388,844	323,517	531,064

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

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



Contact Information:

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

GUADALUPE COUNTY, TEXAS

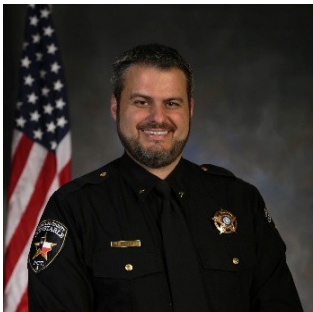
FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 553 - CONSTABLE, PRECINCT 3							
<i>Personnel Services</i>							
100-553_410.1010	Elected Officials Salary	70,000	77,462	80,560	80,560	80,560	88,400
100-553_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-553_410.1054	Elected Officials Certification Suppleme	2,175	650	2,600	2,600	800	2,600
100-553_410.1610	Elected Officials Longevity	2,160	1,250	1,500	1,500	1,500	1,000
100-553_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-553_430.1040	Employees Hourly Employees	64,304	68,969	71,728	71,728	71,889	149,621
100-553_430.1053	Employees Cell Phone Allowance	-	600	720	720	720	2,160
100-553_430.1054	Employees Certification Supplement	1,700	2,600	2,600	2,600	2,600	5,200
100-553_430.1595	Employees Part-time employees	63,824	65,030	70,000	70,000	69,390	80,000
100-553_430.1610	Employees Longevity	2,000	2,500	3,750	3,750	3,750	2,500
100-553_440.1625	Uniform/Clothing/Boot Allowance	1,350	1,350	1,350	1,350	1,350	2,250
100-553_450.2010	Social Security/Medicare	15,512	16,873	18,052	18,052	17,207	25,620
100-553_450.2020	Group Medical Insurance	20,020	22,560	24,816	24,816	24,816	37,230
100-553_450.2030	Retirement	26,500	28,311	30,158	30,158	29,871	42,800
100-553_450.2040	Worker's Compensation Insurance	3,451	3,678	3,936	3,936	3,860	5,572
<i>Total: Personnel Services</i>		274,166	293,003	312,940	312,940	309,483	446,123
<i>Operations</i>							
100-553_520.3100	Office Supplies / Minor Eqpt	1,142	1,069	3,000	466	251	3,500
100-553_520.3110	Postage	-	-	-	-	-	1,500
100-553_520.3300	Fuel	11,209	8,722	15,000	10,000	8,535	15,000
100-553_520.3340	Miscellaneous	1,748	1,605	3,000	1,400	1,302	3,000
100-553_520.3390	Ammunition	1,259	1,112	1,500	1,357	1,356	1,500
100-553_520.3757	Vehicle Equipment	3,648	19,349	3,000	1,524	1,524	23,000
100-553_520.3800	Body Armor	3,567	1,122	3,000	703	703	3,000
100-553_520.4205	Cell Phone	-	-	-	-	-	500
100-553_520.4212	Wireless Internet Service	3,278	3,105	3,500	3,500	3,388	3,500
100-553_520.4510	Repair Equip & Machinery	-	450	900	1,285	1,285	900
100-553_520.4525	Software Site Licenses	17,999	16,834	15,810	15,810	15,516	17,438
100-553_520.4540	Vehicle Repair & Maintenance	9,225	3,879	5,000	25,436	25,188	7,000
100-553_520.4626	Lease- Radar Equipment	1,183	1,146	1,200	1,200	1,134	4,144
100-553_520.4710	Investigative Expense	-	-	500	-	-	500
100-553_520.4800	Bond Premium / Issue Costs	585	218	700	700	478	500
100-553_520.4810	Membership Dues & Licenses	120	70	500	500	-	500
100-553_520.4812	Training & Conferences	3,828	4,587	4,500	2,000	1,400	4,500
100-553_520.4825	Insurance - Fleet	1,827	1,978	2,400	2,400	1,796	2,400
<i>Total: Operations</i>		60,620	65,245	63,510	68,281	63,855	92,382
<i>Operations - Non Capital Assets</i>							
100-553_520.3657	Controlled Assets	13,446	5,495	7,852	7,852	7,048	3,500
<i>Total: Operations - Non Capital Assets</i>		13,446	5,495	7,852	7,852	7,048	3,500

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 553 - CONSTABLE, PRECINCT 3, Cont.							
<i>Capital Outlay</i>							
100-553_595.5710	Capital Outlay Equipment & Machinery	11,452	56,338	-	-	-	34,586
100-553_595.5730	Capital Outlay Vehicles	-	93,644	-	46,822	46,822	55,090
<i>Total: Capital Outlay</i>		11,452	149,982	-	46,822	46,822	89,676
DEPT Total: 553 - CONSTABLE, PRECINCT 3		359,685	513,725	384,302	435,895	427,208	631,681

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

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



Contact Information:

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 554 - CONSTABLE, PRECINCT 4							
<i>Personnel Services</i>							
100-554_410.1010	Elected Officials Salary	70,000	77,462	80,560	80,560	80,560	88,400
100-554_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	720
100-554_410.1054	Elected Officials Certification Supplement	2,600	2,600	2,600	2,600	2,600	2,600
100-554_410.1610	Elected Officials Longevity	1,345	2,905	1,965	1,965	1,965	1,525
100-554_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	450
100-554_430.1040	Employees Hourly Employees	66,585	69,756	73,879	73,879	71,720	153,460
100-554_430.1053	Employees Cell Phone Allowance	720	720	720	720	720	1,440
100-554_430.1054	Employees Certification Supplement	850	1,300	2,600	2,600	2,550	5,200
100-554_430.1595	Employees Part-time employees	55,956	56,376	60,000	60,000	57,164	60,000
100-554_430.1610	Employees Longevity	2,765	6,575	3,390	3,390	3,385	2,445
100-554_440.1625	Uniform/Clothing/Boot Allowance	1,350	1,350	1,800	1,800	1,350	2,250
100-554_450.2010	Social Security/Medicare	15,100	16,328	17,494	17,494	16,604	24,364
100-554_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	24,816	37,230
100-554_450.2030	Retirement	25,832	28,128	29,226	29,226	28,523	40,703
100-554_450.2040	Worker's Compensation Insurance	3,384	3,641	3,814	3,814	3,643	5,309
	<i>Total: Personnel Services</i>	269,497	290,870	304,034	304,034	296,769	426,096
<i>Operations</i>							
100-554_520.3100	Office Supplies / Minor Eqpt	1,964	1,850	2,000	2,000	768	2,000
100-554_520.3110	Postage	996	928	1,000	1,000	-	1,500
100-554_520.3300	Fuel	17,987	15,458	21,000	21,000	16,239	25,000
100-554_520.3340	Miscellaneous	225	602	3,000	691	214	3,500
100-554_520.3390	Ammunition	1,985	1,767	2,000	2,000	1,976	2,500
100-554_520.3757	Vehicle Equipment	406	8,708	20,000	16,819	10,090	30,000
100-554_520.3800	Body Armor	1,984	-	2,000	2,000	1,980	2,500
100-554_520.3900	Subs, Publications, Access Fees	-	-	250	1,312	1,273	6,500
100-554_520.4205	Cell Phone	-	-	2,160	2,160	-	2,160
100-554_520.4212	Wireless Internet Service	2,625	1,860	4,000	4,000	2,036	4,000
100-554_520.4510	Repair Equip & Machinery	-	-	1,500	1,500	1,309	4,000
100-554_520.4525	Software Site Licenses	2,479	14,978	20,000	20,000	12,047	20,000
100-554_520.4540	Vehicle Repair & Maintenance	1,741	7,143	5,500	9,301	9,148	10,000
100-554_520.4615	Uniform Expense	-	-	1,000	1,000	-	1,000
100-554_520.4800	Bond Premium / Issue Costs	360	510	700	708	708	1,000
100-554_520.4810	Membership Dues & Licenses	70	70	1,500	1,500	70	1,700
100-554_520.4812	Training & Conferences	7,036	3,532	11,000	9,938	8,207	11,000
100-554_520.4825	Insurance - Fleet	1,105	1,603	2,000	2,000	1,267	2,000
	<i>Total: Operations</i>	40,964	59,010	100,610	98,929	67,333	130,360
<i>Operations - Non Capital Assets</i>							
100-554_520.3657	Controlled Assets	23,122	2,619	5,300	5,300	2,620	1,550
	<i>Total: Operations - Non Capital Assets</i>	23,122	2,619	5,300	5,300	2,620	1,550

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 554 - CONSTABLE, PRECINCT 4, Cont.							
Capital Outlay							
100-554_595.5710	Capital Outlay Equipment & Machinery	-	-	14,600	27,598	20,089	23,500
100-554_595.5730	Capital Outlay Vehicles	43,607	-	57,000	45,683	45,683	-
Total: Capital Outlay		43,607	-	71,600	73,281	65,772	23,500
DEPT Total: 554 - CONSTABLE, PRECINCT 4		377,189	352,498	481,544	481,544	432,493	581,506

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

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



Contact Information:

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 560 - COUNTY SHERIFF							
<i>Personnel Services</i>							
100-560-00_410.1010	Elected Officials Salary	125,000	141,937	147,511	147,511	147,511	151,936
100-560-00_410.1054	Elected Officials Certification Supplement	2,600	2,600	2,600	2,600	2,800	2,600
100-560-00_410.1610	Elected Officials Longevity	2,795	4,355	3,415	3,415	3,415	1,000
100-560-00_430.1030	Employees Salaried Exempt	302,330	254,532	466,344	336,474	333,698	505,300
100-560-00_430.1040	Employees Hourly Employees	8,449,680	9,440,406	11,005,305	10,105,305	10,058,309	12,207,275
100-560-00_430.1054	Employees Certification Supplement	160,305	161,269	175,000	175,000	167,955	195,000
100-560-00_430.1595	Employees Part-time employees	18,362	22,743	33,258	33,258	33,702	33,258
100-560-00_430.1598	Employees Temporary Employees	-	43,278	50,000	50,000	30,047	-
100-560-00_430.1610	Employees Longevity	171,168	357,570	244,320	244,320	238,145	180,335
100-560-00_440.1599	Holiday Pay	378,716	458,552	520,000	520,000	481,273	582,606
100-560-00_440.1600	Overtime	525,143	631,656	200,000	600,000	527,662	600,000
100-560-00_440.1625	Uniform/Clothing/Boot Allowance	52,650	10,800	11,250	11,250	11,250	15,750
100-560-00_450.2010	Social Security/Medicare	742,651	843,459	979,162	979,162	886,619	1,036,226
100-560-00_450.2020	Group Medical Insurance	1,451,302	1,463,874	1,899,458	1,899,458	1,892,645	2,108,970
100-560-00_450.2030	Retirement	1,293,101	1,467,768	1,642,118	1,577,118	1,534,332	1,826,342
100-560-00_450.2040	Worker's Compensation Insurance	147,275	167,633	186,283	186,283	170,375	212,203
<i>Total: Personnel Services</i>		13,823,076	15,472,432	17,566,024	16,871,154	16,519,738	19,658,801
<i>Operations</i>							
100-560-00_520.3100	Office Supplies / Minor Eqpt	51,120	55,006	55,000	66,381	55,569	55,000
100-560-00_520.3110	Postage	3,440	2,639	3,500	3,500	3,363	3,500
100-560-00_520.3300	Fuel	439,091	428,305	550,000	390,400	389,956	450,000
100-560-00_520.3320	Cleaning Supplies	2,192	3,323	3,500	3,500	3,237	3,500
100-560-00_520.3340	Miscellaneous	59,707	85,460	65,000	71,847	63,640	85,000
100-560-00_520.3341	Crime Prevention	7,964	3,527	7,000	6,000	3,931	6,000
100-560-00_520.3342	Canine Supplies and Care	7,942	11,569	7,000	11,000	10,235	10,000
100-560-00_520.3390	Ammunition	66,642	56,733	85,000	102,852	102,765	150,000
100-560-00_520.3542	Tires, Tubes, and Batteries	30,490	55,921	55,000	76,000	75,982	70,000
100-560-00_520.3757	Vehicle Equipment	79,811	145,670	173,200	523,209	521,669	200,000
100-560-00_520.3800	Body Armor	12,185	65,145	43,750	19,250	19,078	109,000
100-560-00_520.3900	Subs, Publications, Access Fees	72,420	176,242	138,000	255,000	245,653	390,000
100-560-00_520.4054	Pre-employment/employee physical	9,743	10,638	14,000	14,000	10,085	14,000
100-560-00_520.4200	Telephone	37,185	21,629	27,000	27,000	23,473	27,000
100-560-00_520.4205	Cell Phone	34,103	41,018	45,000	72,000	63,446	60,000
100-560-00_520.4212	Wireless Internet Service	32,346	52,268	35,000	56,000	54,755	60,000
100-560-00_520.4213	TV / Satellite Service / Cable	2,650	2,890	3,000	3,500	3,170	3,500
100-560-00_520.4280	Prisoner Transport	67,583	39,162	80,000	40,000	31,488	80,000
100-560-00_520.4350	Printing	3,493	6,621	5,000	5,000	4,436	5,500
100-560-00_520.4504	Repair Elevators	3,243	3,442	3,000	4,750	3,648	3,750
100-560-00_520.4505	Repair Bldg & Bldg Equipment	25,461	33,915	25,000	25,000	21,352	25,000
100-560-00_520.4510	Repair Equip & Machinery	-	-	1,800	1,800	-	3,000
100-560-00_520.4511	Repair Radios	5,635	6,259	10,000	17,200	15,133	10,000
100-560-00_520.4512	Repair Radar / Video Eqpt	38,087	50,848	60,000	34,185	34,185	50,000
100-560-00_520.4514	Repair / Radio Towers	-	-	2,000	2,000	-	-
100-560-00_520.4520	Repair Office & Misc Equipment	13,113	21,533	20,000	26,610	22,134	23,000
100-560-00_520.4540	Vehicle Repair & Maintenance	155,410	314,573	200,000	430,509	384,587	300,000
100-560-00_520.4550	Oil Changes & Lubes	15,645	18,846	20,000	18,000	15,454	20,000
100-560-00_520.4605	Rent / Radio Towers	25,501	26,266	20,000	29,052	27,054	28,200
100-560-00_520.4615	Uniform Expense	12,175	74,470	110,000	81,398	51,143	110,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 560 - COUNTY SHERIFF, Cont.							
Operations, Cont/							
100-560-00_520.4616	Uniform Accessories	11,046	9,373	12,000	26,800	25,086	24,000
100-560-00_520.4800	Bond Premium / Issue Costs	496	618	2,000	2,000	493	2,000
100-560-00_520.4810	Membership Dues & Licenses	2,256	4,285	5,000	5,000	3,492	5,000
100-560-00_520.4812	Training & Conferences	91,310	104,344	100,000	129,000	120,967	125,000
100-560-00_520.4825	Insurance - Fleet	32,140	36,475	50,000	50,000	41,362	50,000
Total: Operations		1,451,623	1,969,014	2,035,750	2,629,743	2,452,021	2,560,950
Operations - Non Capital Assets							
100-560-00_520.3657	Controlled Assets	94,635	240,365	46,085	586,393	583,919	225,373
Total: Operations - Non Capital Assets		94,635	240,365	46,085	586,393	583,919	225,373
Capital Outlay							
100-560-00_595.5302	Capital Outlay Major Building Renovati	-	-	135,000	135,000	-	-
100-560-00_595.5710	Capital Outlay Equipment & Machinery	127,560	192,180	47,600	801,020	654,403	120,202
100-560-00_595.5712	Capital Outlay Extraordinary Equipmen	-	-	-	24,391	39,823	40,200
100-560-00_595.5720	Capital Outlay Office Furniture & Equip	5,801	-	-	-	-	-
100-560-00_595.5730	Capital Outlay Vehicles	116,094	1,111,267	960,000	1,705,191	1,705,191	1,110,000
Total: Capital Outlay		249,456	1,303,447	1,142,600	2,665,602	2,399,418	1,270,402
Transfers Out							
100-560-00_700.0899	Transfer out to Grant Fund	37,300	57,758	-	-	-	-
Total: Transfers Out		37,300	57,758	-	-	-	-
SUB-DEPARTMENT Total: 00 - GENERAL		15,656,090	19,043,016	20,790,459	22,752,892	21,955,095	23,715,526
DEPT Total: 560 - COUNTY SHERIFF		15,656,090	19,043,016	20,790,459	22,752,892	21,955,095	23,715,526

OFFICIAL: JOSHUA RAY, SHERIFF
ELECTED: 01/01/2025

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



Contact Information:

Joshua Ray
Sheriff
2617 N. Guadalupe
Seguin, Texas 78155
830-379-1224
Metro: 830-303-5241

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 562 - DEPARTMENT OF PUBLIC SAFETY							
SUB-DEPARTMENT: 62 - HIGHWAY PATROL							
<i>Personnel Services</i>							
100-562-62_430.1040	Employees Hourly Employees	90,355	95,412	99,184	99,184	98,178	94,464
100-562-62_430.1610	Employees Longevity	2,970	6,090	4,210	4,210	4,210	1,415
100-562-62_450.2010	Social Security/Medicare	6,769	7,388	7,910	7,910	7,692	7,335
100-562-62_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	22,748	26,280
100-562-62_450.2030	Retirement	11,848	12,972	13,214	13,214	13,085	12,253
100-562-62_450.2040	Worker's Compensation Insurance	121	132	135	135	133	125
<i>Total: Personnel Services</i>		133,904	144,554	149,469	149,469	146,046	141,872
<i>Operations</i>							
100-562-62_520.3100	Office Supplies / Minor Eqpt	5,824	5,384	6,500	6,369	6,369	7,500
100-562-62_520.3340	Miscellaneous	2,013	2,248	2,000	2,416	2,415	4,000
100-562-62_520.4260	Mileage/Travel non training	-	40	200	156	-	200
100-562-62_520.4510	Repair Equip & Machinery	-	-	100	100	-	-
100-562-62_520.4520	Repair Office & Misc Equipment	-	-	500	215	-	-
100-562-62_520.4522	Copier Maintenance Agreements	2,327	2,014	2,500	2,500	918	2,500
100-562-62_520.4626	Lease- Radar Equipment	8,773	11,475	13,000	13,000	11,475	13,000
100-562-62_520.4800	Bond Premium / Issue Costs	172	-	172	216	216	250
<i>Total: Operations</i>		19,109	21,161	24,972	24,972	21,393	27,450
<i>Operations - Non Capital Assets</i>							
100-562-62_520.3657	Controlled Assets	577	-	2,000	2,000	1,504	-
<i>Total: Operations - Non Capital Assets</i>		577	-	2,000	2,000	1,504	-
SUB-DEPARTMENT Total: 62 - HIGHWAY PATROL		153,590	165,715	176,441	176,441	168,942	169,322
SUB-DEPARTMENT: 63 - COMMERCIAL VEHICLE ENF							
<i>Personnel Services</i>							
100-562-63_430.1040	Employees Hourly Employees	14,922	36,561	38,022	38,022	38,032	40,150
100-562-63_430.1610	Employees Longevity	-	-	1,500	1,500	1,500	1,000
100-562-63_450.2010	Social Security/Medicare	1,062	2,589	3,023	3,023	2,834	3,148
100-562-63_450.2020	Group Medical Insurance	2,730	11,280	12,408	12,408	12,408	13,140
100-562-63_450.2030	Retirement	1,907	4,672	5,051	5,051	5,052	5,259
100-562-63_450.2040	Worker's Compensation Insurance	20	48	52	52	51	54
<i>Total: Personnel Services</i>		20,640	55,150	60,056	60,056	59,877	62,751
<i>Operations</i>							
100-562-63_520.3100	Office Supplies / Minor Eqpt	855	-	5,000	5,000	3,472	5,000
100-562-63_520.3340	Miscellaneous	2,448	2,230	4,500	4,500	2,438	5,000
100-562-63_520.4510	Repair Equip & Machinery	2,350	1,400	5,000	5,000	2,400	5,000
<i>Total: Operations</i>		5,653	3,630	14,500	14,500	8,311	15,000
<i>Operations - Non Capital Assets</i>							
100-562-63_520.3657	Controlled Assets	1,682	-	-	-	-	3,100
<i>Total: Operations - Non Capital Assets</i>		1,682	-	-	-	-	3,100
MENT Total: 63 - COMMERCIAL VEHICLE ENFORCEMENT		27,975	58,781	74,556	74,556	68,188	80,851
DEPT Total: 562 - DEPARTMENT OF PUBLIC SAFETY		181,564	224,496	250,997	250,997	237,130	250,173

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 570 - COUNTY JAIL							
<i>Personnel Services</i>							
100-570-00_430.1030	Employees Salaried Exempt	105,286	116,476	121,135	121,135	121,135	129,000
100-570-00_430.1040	Employees Hourly Employees	4,359,130	5,944,491	6,755,773	6,380,773	6,343,456	7,326,477
100-570-00_430.1054	Employees Certification Supplement	40,240	63,700	85,280	60,280	62,120	75,000
100-570-00_430.1595	Employees Part-time employees	37,498	45,590	75,000	50,000	47,838	60,000
100-570-00_430.1610	Employees Longevity	102,480	205,165	158,665	158,665	158,065	130,770
100-570-00_430.1630	Employees Sign-on/Recruitment Bonus	25,000	52,000	45,000	49,000	49,750	75,000
100-570-00_440.1599	Holiday Pay	184,297	276,741	330,000	305,000	300,025	345,000
100-570-00_440.1600	Overtime	312,103	342,894	250,000	320,000	319,408	250,000
100-570-00_450.2010	Social Security/Medicare	377,347	519,681	598,295	553,295	547,021	608,160
100-570-00_450.2020	Group Medical Insurance	827,338	989,820	1,323,520	1,323,520	1,315,956	1,449,780
100-570-00_450.2030	Retirement	656,237	900,588	999,505	970,505	945,935	1,072,401
100-570-00_450.2040	Worker's Compensation Insurance	82,004	112,871	125,624	125,624	118,351	131,956
<i>Total: Personnel Services</i>		7,108,960	9,570,017	10,867,797	10,417,797	10,329,059	11,653,544
<i>Operations</i>							
100-570-00_520.3100	Office Supplies / Minor Eqpt	32,729	38,926	38,000	44,017	43,967	38,000
100-570-00_520.3110	Postage	-	430	1,500	100	86	1,500
100-570-00_520.3300	Fuel	1,707	4,994	7,500	8,700	8,955	7,500
100-570-00_520.3320	Cleaning Supplies	44,527	58,336	50,000	32,659	31,577	50,000
100-570-00_520.3321	Restroom Supply	29,488	41,720	46,000	39,000	35,335	46,000
100-570-00_520.3325	Maintenance Supplies	41,343	63,314	65,000	58,741	47,494	65,000
100-570-00_520.3330	Food	609,979	673,385	675,000	815,600	798,683	780,000
100-570-00_520.3332	Kitchen Items	36,285	34,844	50,000	39,300	37,480	40,000
100-570-00_520.3335	Detainee/Prisoner Uniforms	12,319	-	-	-	-	-
100-570-00_520.3340	Miscellaneous	31,248	23,289	60,000	38,194	35,290	55,000
100-570-00_520.3350	Bedding & Linen	26,689	35,854	40,000	40,000	39,679	40,000
100-570-00_520.3356	Records Destruction Costs	4,385	4,700	5,000	3,500	3,428	5,000
100-570-00_520.3370	Laundry	8,450	23,486	21,000	14,100	13,468	21,000
100-570-00_520.3375	Prescriptions / Medical Supplies	203,392	401,114	325,000	296,311	275,568	325,000
100-570-00_520.3378	Prisoner Medical Services	424,965	515,168	425,000	685,000	619,113	500,000
100-570-00_520.3900	Subs, Publications, Access Fees	3,375	4,076	4,500	4,500	3,892	4,500
100-570-00_520.4054	Pre-employment/employee physical	10,986	10,529	8,000	4,000	3,546	8,000
100-570-00_520.4200	Telephone	10,112	11	14,000	848	8	100
100-570-00_520.4205	Cell Phone	4,355	4,357	5,000	5,000	4,604	5,000
100-570-00_520.4350	Printing	-	(376)	5,000	-	-	5,000
100-570-00_520.4400	Electric Service & Garbage	356,909	351,568	432,000	336,000	295,905	405,000
100-570-00_520.4410	Gas - Utilities	118,621	114,449	95,000	92,461	92,460	95,000
100-570-00_520.4420	Water - Utilities	181,631	223,588	250,000	250,000	221,096	250,000
100-570-00_520.4500	Repair Building Structures	2,979	-	5,000	2,000	780	5,000
100-570-00_520.4505	Repair Bldg & Bldg Equipment	67,282	109,491	100,000	144,391	144,634	125,000
100-570-00_520.4510	Repair Equip & Machinery	18,892	42,263	60,000	38,050	36,323	55,000
100-570-00_520.4511	Repair Radios	6,690	4,128	5,000	6,000	5,946	5,000
100-570-00_520.4513	Repair Kitchen Eqpt	6,679	15,379	15,000	15,000	14,264	15,000
100-570-00_520.4520	Repair Office & Misc Equipment	-	-	2,000	2,352	2,352	2,000
100-570-00_520.4522	Copier Maintenance Agreements	2,748	2,237	6,000	6,000	1,586	6,000
100-570-00_520.4540	Vehicle Repair & Maintenance	9,375	1,418	3,500	3,500	2,866	3,500
100-570-00_520.4598	Pest Control	1,513	1,488	2,000	2,000	1,364	2,000
100-570-00_520.4615	Uniform Expense	19,519	7,615	25,000	52,000	47,592	25,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 570 - COUNTY JAIL, Cont							
Operations, Cont.							
100-570-00_520.4800	Bond Premium / Issue Costs	426	355	500	500	357	500
100-570-00_520.4810	Membership Dues & Licenses	85	110	1,000	1,000	330	1,000
100-570-00_520.4812	Training & Conferences	28,396	24,031	30,000	31,500	29,488	30,000
100-570-00_520.4825	Insurance - Fleet	1,312	1,164	2,200	2,200	1,905	2,200
100-570-00_520.4860	Contract Labor	-	-	20,000	-	-	-
100-570-00_520.4989	Inspection Fees	7,818	8,113	10,000	8,265	8,405	10,000
Total: Operations		2,367,208	2,845,554	2,909,700	3,122,789	2,909,828	3,033,800
Operations - Non Capital Assets							
100-570-00_520.3657	Controlled Assets	21,838	16,242	17,000	21,808	21,718	18,200
Total: Operations - Non Capital Assets		21,838	16,242	17,000	21,808	21,718	18,200
Capital Outlay							
100-570-00_595.5302	Capital Outlay Major Building Renovati	200,250	913,632	890,000	79,910	79,910	85,000
100-570-00_595.5710	Capital Outlay Equipment & Machinery	265,200	160,034	113,000	332,388	270,073	-
100-570-00_595.5712	Capital Outlay Extraordinary Equipmen	37,969	-	-	150,000	143,113	-
100-570-00_595.5720	Capital Outlay Office Furniture & Equip	-	-	45,000	45,000	42,217	-
Total: Capital Outlay		503,419	1,073,666	1,048,000	607,298	535,313	85,000
SUB-DEPARTMENT Total: 00 - GENERAL		10,001,424	13,505,480	14,842,497	14,169,692	13,795,918	14,790,544
DEPT Total: 570 - COUNTY JAIL		10,001,424	13,505,480	14,842,497	14,169,692	13,795,918	14,790,544

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

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



G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 572 - ADULT PROBATION (CSCD) SUPPORT							
<i>Operations</i>							
100-572_520.3100	Office Supplies / Minor Eqpt	1,828	-	1,500	1,500	1,497	1,500
100-572_520.4200	Telephone	997	-	2,500	2,432	-	2,100
100-572_520.4400	Electric Service & Garbage	9,484	8,219	12,500	12,500	7,684	11,000
100-572_520.4410	Gas - Utilities	925	810	1,200	1,200	870	1,300
100-572_520.4420	Water - Utilities	2,117	2,251	2,300	2,368	2,172	2,600
100-572_520.4500	Repair Building Structures	-	-	1,600	1,600	45	100
100-572_520.4520	Repair Office & Misc Equipment	-	-	500	500	-	500
100-572_520.4600	Rent / Lease Facilities	19,800	22,950	24,000	24,000	24,000	24,000
100-572_520.4621	Lease - Copier	8,527	8,437	11,400	11,400	8,544	9,500
<i>Total: Operations</i>		43,678	42,667	57,500	57,500	44,811	52,600
DEPT Total: 572 - ADULT PROBATION (CSCD) SUPPORT		43,678	42,667	57,500	57,500	44,811	52,600

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

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

Contact Information:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 574 - JUVENILE PROB/DETENTION SUPPORT							
<i>Personnel Services</i>							
100-574_410.1010	Elected Officials Salary	28,800	28,800	28,800	28,800	28,800	28,800
100-574_450.2010	Social Security/Medicare	2,148	2,154	2,154	2,154	2,182	2,154
100-574_450.2030	Retirement	3,663	3,681	3,681	3,681	3,683	3,681
<i>Total: Personnel Services</i>		34,610	34,635	34,635	34,635	34,665	34,635
<i>Operations</i>							
100-574_520.4400	Electric Service & Garbage	51,612	55,426	60,000	59,912	53,723	72,000
100-574_520.4420	Water - Utilities	10,377	15,475	14,000	16,038	14,114	18,000
100-574_520.4505	Repair Bldg & Bldg Equipment	19,909	6,558	25,000	23,050	11,870	25,000
100-574_520.4825	Insurance - Fleet	1,727	1,881	2,500	2,500	1,930	2,800
<i>Total: Operations</i>		83,624	79,340	101,500	101,500	81,637	117,800
<i>Transfers Out</i>							
100-574_700.0325	Transfer out to Juvenile Dept	4,436,780	4,698,078	5,049,931	5,049,931	5,049,931	5,512,570
<i>Total: Transfers Out</i>		4,436,780	4,698,078	5,049,931	5,049,931	5,049,931	5,512,570
EPT Total: 574 - JUVENILE PROB/DETENTION SUPPORT		4,555,014	4,812,053	5,186,066	5,186,066	5,166,233	5,665,005

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

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

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



GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 630 - HEALTH & SOCIAL SERVICES							
<i>Operations</i>							
100-630_520.4035	Contribution to Hospital	2,184,983	2,560,519	3,500,000	3,500,000	2,712,984	3,250,000
100-630_520.4044	EMS Services	927,935	1,020,728	1,122,802	1,122,802	1,122,802	1,291,223
100-630_520.4048	Autopsy/Deceased Transport	32,853	34,481	40,000	45,000	46,875	50,000
100-630_520.4052	Autopsies	132,064	163,643	200,000	195,000	98,757	175,000
100-630_520.4056	Pauper Burials	2,395	6,400	12,500	12,500	1,600	12,500
100-630_520.4060	Mental Commitment Costs	7,777	6,223	12,000	12,000	7,441	10,000
	<i>Total: Operations</i>	3,288,007	3,791,995	4,887,302	4,887,302	3,990,459	4,788,723
<i>Other Services</i>							
100-630_580.4932	Youth Livestock & Homemakers	7,500	7,500	7,500	7,500	7,500	7,500
100-630_580.4933	Food Bank	13,500	15,000	15,000	15,000	15,000	15,000
100-630_580.4934	Meals on Wheels Contrib.	5,528	7,500	7,500	7,500	-	7,500
100-630_580.4935	AACOG-Alamo Regional Transit Pro	8,023	8,023	8,424	8,424	-	8,424
100-630_580.4939	Guadalupe Co. Historical Society	1,139	3,614	6,360	6,360	3,250	7,260
100-630_800.4940	Seguin/Guadalupe Library	173,742	182,429	192,429	192,429	192,429	197,429
100-630_800.4942	Marion Public Library	36,589	43,070	53,070	53,070	53,070	58,070
100-630_800.4945	Schertz Library	217,152	228,010	238,010	238,010	238,010	243,010
100-630_802.4074	Retired Senior Volunteer Program (RS	3,000	5,000	5,000	5,000	5,000	5,000
	<i>Total: Other Services</i>	466,173	500,146	533,293	533,293	514,259	549,193
DEPT Total: 630 - HEALTH & SOCIAL SERVICES		3,754,180	4,292,140	5,420,595	5,420,595	4,504,718	5,337,916

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 635 - ENVIRONMENTAL HEALTH							
<i>Personnel Services</i>							
100-635_420.1020	Appointed Officials Salary	-	24,385	78,000	78,000	78,000	90,000
100-635_420.1610	Appointed Officials Longevity	-	-	-	-	1,500	1,000
100-635_430.1030	Employees Salaried Exempt	72,574	-	-	-	-	-
100-635_430.1040	Employees Hourly Employees	354,741	476,498	605,159	605,159	565,146	642,808
100-635_430.1054	Employees Certification Supplement	875	4,150	5,200	5,200	5,200	5,200
100-635_430.1610	Employees Longevity	9,050	12,615	11,395	11,395	9,895	9,230
100-635_440.1600	Overtime	-	-	-	-	-	3,000
100-635_440.1625	Uniform/Clothing/Boot Allowance	1,500	1,500	1,800	1,800	1,500	1,500
100-635_450.2010	Social Security/Medicare	32,028	38,337	53,669	53,669	49,053	55,703
100-635_450.2020	Group Medical Insurance	86,910	87,634	144,760	144,760	143,046	157,680
100-635_450.2030	Retirement	55,705	66,347	89,659	89,659	84,507	96,200
100-635_450.2040	Worker's Compensation Insurance	3,885	6,518	4,542	4,542	7,186	7,999
<i>Total: Personnel Services</i>		617,269	717,984	994,184	994,184	945,032	1,070,320
<i>Operations</i>							
100-635_520.3100	Office Supplies / Minor Eqpt	7,014	3,994	7,000	7,000	5,770	7,500
100-635_520.3110	Postage	-	500	900	900	900	1,400
100-635_520.3300	Fuel	8,482	7,834	18,000	18,000	7,158	13,000
100-635_520.3340	Miscellaneous	901	5,080	1,000	1,000	191	1,000
100-635_520.3757	Vehicle Equipment	1,395	-	2,000	2,000	340	1,500
100-635_520.3900	Subs, Publications, Access Fees	270	290	300	300	144	550
100-635_520.4205	Cell Phone	4,531	5,051	5,800	5,800	4,707	6,100
100-635_520.4212	Wireless Internet Service	-	-	1,600	1,600	720	1,600
100-635_520.4350	Printing	927	657	1,000	1,000	619	1,200
100-635_520.4522	Copier Maintenance Agreements	962	1,045	1,500	1,500	360	1,500
100-635_520.4523	Software Maintenance/License	-	450	450	450	-	450
100-635_520.4540	Vehicle Repair & Maintenance	9,515	3,059	4,500	4,500	908	4,000
100-635_520.4615	Uniform Expense	200	25	500	500	282	500
100-635_520.4800	Bond Premium / Issue Costs	402	271	400	400	206	400
100-635_520.4810	Membership Dues & Licenses	425	1,094	1,200	1,200	1,064	1,771
100-635_520.4812	Training & Conferences	7,026	5,280	14,000	14,000	7,939	14,000
100-635_520.4825	Insurance - Fleet	1,073	1,337	1,400	1,400	1,158	1,500
100-635_520.4993	Storm & Flood Water Permits	-	-	800	800	-	800
<i>Total: Operations</i>		43,122	35,966	62,350	62,350	32,465	58,771
<i>Operations - Non Capital Assets</i>							
100-635_520.3657	Controlled Assets	-	-	500	500	-	1,318
<i>Total: Operations - Non Capital Assets</i>		-	-	500	500	-	1,318
<i>Capital Outlay</i>							
100-635_595.5730	Capital Outlay Vehicles	47,303	45,055	65,000	65,000	57,002	-
<i>Total: Capital Outlay</i>		47,303	45,055	65,000	65,000	57,002	-
DEPT Total: 635 - ENVIRONMENTAL HEALTH		707,694	799,005	1,122,034	1,122,034	1,034,498	1,130,409

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

The duties of the Environmental Health Department is to permit and regulate on-site sewage facilities, development within the special flood hazard areas, subdivision plats, and the enforcement of public nuisance violations in accordance with federal, state, and local regulations.

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



GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 637 - ANIMAL CONTROL							
<i>Personnel Services</i>							
100-637_430.1040	Employees Hourly Employees	196,801	213,508	281,150	281,150	268,228	336,779
100-637_430.1595	Employees Part-time employees	-	18,347	51,272	51,272	22,364	23,400
100-637_430.1610	Employees Longevity	5,110	12,230	8,565	8,565	8,565	6,245
100-637_450.2010	Social Security/Medicare	14,773	18,109	26,086	26,086	22,385	28,031
100-637_450.2020	Group Medical Insurance	43,680	45,120	62,040	62,040	56,870	76,650
100-637_450.2030	Retirement	25,638	31,194	43,578	43,578	38,232	46,829
100-637_450.2040	Worker's Compensation Insurance	4,635	5,586	7,877	7,877	6,864	8,464
	<i>Total: Personnel Services</i>	290,636	344,094	480,568	480,568	423,507	526,398
<i>Operations</i>							
100-637_520.3100	Office Supplies / Minor Eqpt	339	126	500	500	-	500
100-637_520.3110	Postage	294	279	750	750	239	500
100-637_520.3300	Fuel	18,288	15,877	25,000	18,176	14,743	20,000
100-637_520.3320	Cleaning Supplies	2,394	1,999	3,000	2,500	649	2,500
100-637_520.3330	Food	384	1,640	1,200	1,200	876	1,200
100-637_520.3340	Miscellaneous	3,603	2,736	4,000	4,000	3,413	3,000
100-637_520.3630	Small Tools / Minor Equipment	-	-	500	500	399	500
100-637_520.4205	Cell Phone	2,220	2,187	2,200	2,700	2,607	2,200
100-637_520.4350	Printing	140	280	300	300	150	300
100-637_520.4400	Electric Service & Garbage	2,231	2,136	2,500	2,724	2,374	2,700
100-637_520.4410	Gas - Utilities	5,497	5,693	6,000	7,420	7,285	6,800
100-637_520.4420	Water - Utilities	1,560	2,235	1,500	3,680	2,531	4,000
100-637_520.4505	Repair Bldg & Bldg Equipment	7,950	506	5,000	5,000	976	5,000
100-637_520.4510	Repair Equip & Machinery	2,700	-	2,500	2,500	710	2,500
100-637_520.4540	Vehicle Repair & Maintenance	6,173	4,273	6,500	6,500	2,916	6,500
100-637_520.4615	Uniform Expense	779	275	1,800	4,800	4,282	1,800
100-637_520.4800	Bond Premium / Issue Costs	-	-	250	250	-	250
100-637_520.4812	Training & Conferences	550	-	2,200	2,200	900	1,500
100-637_520.4825	Insurance - Fleet	898	712	900	900	861	900
100-637_520.4893	Veterinarian Services	240	288	500	500	442	500
	<i>Total: Operations</i>	56,239	41,243	67,100	67,100	46,354	63,150
<i>Capital Outlay</i>							
100-637_595.5710	Capital Outlay Equipment & Machinery	-	-	-	8,931	8,930	-
100-637_595.5730	Capital Outlay Vehicles	45,612	-	114,000	114,000	112,809	-
	<i>Total: Capital Outlay</i>	45,612	-	114,000	122,931	121,739	-
DEPT Total: 637 - ANIMAL CONTROL		392,488	385,337	661,668	670,599	591,599	589,548

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 665 - AGRICULTURE EXTENSION SERVICE							
<i>Personnel Services</i>							
100-665_430.1030	Employees Salaried Exempt	163,943	172,634	179,536	179,536	179,536	184,924
100-665_430.1040	Employees Hourly Employees	95,052	100,943	112,575	112,575	112,702	121,155
100-665_430.1610	Employees Longevity	10,405	18,205	15,005	15,005	15,005	12,305
100-665_450.2010	Social Security/Medicare	19,855	21,532	23,494	23,494	22,737	24,356
100-665_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	24,816	26,280
100-665_450.2030	Retirement	12,597	13,789	15,036	15,036	15,052	16,020
100-665_450.2040	Worker's Compensation Insurance	129	141	154	154	153	164
	<i>Total: Personnel Services</i>	323,820	349,805	370,616	370,616	370,002	385,204
<i>Operations</i>							
100-665_520.3100	Office Supplies / Minor Eqpt	676	861	2,000	1,889	221	2,000
100-665_520.3300	Fuel	10,103	8,783	14,000	14,000	7,388	11,000
100-665_520.3340	Miscellaneous	128	-	1,200	1,200	-	500
100-665_520.3757	Vehicle Equipment	1,313	-	-	-	-	-
100-665_520.4522	Copier Maintenance Agreements	1,716	670	500	500	269	500
100-665_520.4540	Vehicle Repair & Maintenance	1,041	1,596	2,000	2,000	652	2,000
100-665_520.4800	Bond Premium / Issue Costs	-	-	-	-	-	71
100-665_520.4814	4H/Travel/Training/Dues	3,022	2,940	3,500	3,500	1,734	3,500
100-665_520.4815	AG/Travel/Training/Dues	1,091	1,477	3,500	3,500	2,456	3,500
100-665_520.4816	FSC/Travel/Training/Dues	2,562	2,789	3,500	3,500	2,613	3,500
100-665_520.4817	AG Leader/Travel/Trng/Dues	3,238	3,979	4,000	4,000	2,423	4,000
100-665_520.4825	Insurance - Fleet	690	885	850	961	960	1,200
100-665_582.0020	Grant Specific Expense Feral Hog Bour	1,340	2,345	5,000	5,000	2,580	3,500
	<i>Total: Operations</i>	26,919	26,325	40,050	40,050	21,296	35,271
<i>Capital Outlay</i>							
100-665_595.5720	Capital Outlay Office Furniture & Equip	-	6,730	-	-	-	-
100-665_595.5730	Capital Outlay Vehicles	49,391	57,145	-	-	-	-
	<i>Total: Capital Outlay</i>	49,391	63,875	-	-	-	-
DEPT Total: 665 - AGRICULTURE EXTENSION SERVICE		400,130	440,005	410,666	410,666	391,298	420,475

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



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

Travis Franke
Matthew Miranda
Jeff Hanselka
Druann Benavides

County Extension Agent -Agriculture and Natural Resources
County Extension Agent - 4-H and Youth Development
County Extension Agent -Natural Resources
County Extension Agent -Family and Consumer Sciences

Contact Information:

210 East Live Oak St
Seguin, Texas 78155
Phone: 830-303-3889

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 670 - OTHER ENVIRONMENTAL SERVICES							
<i>Operations</i>							
100-670_520.4071	Waste Disposal	-	12,524	50,000	50,000	22,814	50,000
	<i>Total: Operations</i>	-	12,524	50,000	50,000	22,814	50,000
<i>Other Services</i>							
100-670_580.4072	Citizen's Collection Stations	151,738	12,676	-	-	-	-
100-670_580.4947	Soil Conservation	5,200	5,200	6,000	6,000	6,000	6,000
	<i>Total: Other Services</i>	156,938	17,876	6,000	6,000	6,000	6,000
DEPT Total: 670 - OTHER ENVIRONMENTAL SERVICES		156,938	30,399	56,000	56,000	28,814	56,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT : 700 - TRANSFERS (IN) /OUT							
<i>Transfers Out</i>							
100-700_700.0700	Transfers to Capital Projects	16,700,000	5,242,600	12,150,000	12,150,000	12,150,000	18,424,000
	<i>Total: Transfers Out</i>	16,700,000	5,242,600	12,150,000	12,150,000	12,150,000	18,424,000
	DEPT Total: 700 - TRANSFERS (IN) /OUT	16,700,000	5,242,600	12,150,000	12,150,000	12,150,000	18,424,000
	Total	81,922,473	80,879,971	100,175,400	101,770,714	95,215,116	114,572,771
	Total: 100 - GENERAL FUND	81,922,473	80,879,971	100,175,400	101,770,714	95,215,116	114,572,771

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 200 - ROAD & BRIDGE FUND							
DEPT : 620 - UNIT ROAD SYSTEM							
<i>Personnel Services</i>							
200-620-00_420.1020	Appointed Officials Salary	-	51,308	105,568	105,568	105,568	116,000
200-620-00_420.1023	Appointed Officials Cell Phone Allowan	-	-	720	720	720	720
200-620-00_420.1610	Appointed Officials Longevity	-	-	1,710	1,710	1,710	1,270
200-620-00_430.1030	Employees Salaried Exempt	103,989	52,301	-	-	-	-
200-620-00_430.1040	Employees Hourly Employees	3,222,784	3,246,404	4,197,551	3,982,551	3,581,242	4,853,300
200-620-00_430.1053	Employees Cell Phone Allowance	720	1,320	1,440	1,440	720	720
200-620-00_430.1595	Employees Part-time employees	-	-	-	-	-	30,785
200-620-00_430.1598	Employees Temporary Employees	33,952	33,796	70,040	70,040	62,833	70,040
200-620-00_430.1610	Employees Longevity	101,100	176,300	106,465	106,465	102,190	80,405
200-620-00_440.1600	Overtime	2,035	1,251	15,000	15,000	11,882	15,000
200-620-00_440.1625	Uniform/Clothing/Boot Allowance	6,600	9,600	11,000	11,000	8,700	11,000
200-620-00_450.2010	Social Security/Medicare	253,300	263,475	344,976	344,976	286,989	382,938
200-620-00_450.2020	Group Medical Insurance	718,440	660,129	943,008	943,008	930,614	1,057,770
200-620-00_450.2030	Retirement	436,651	452,210	567,362	567,362	487,269	652,956
200-620-00_450.2040	Worker's Compensation Insurance	90,283	95,316	123,697	123,697	104,174	140,206
Total: Personnel Services		4,969,852	5,043,409	6,488,537	6,273,537	5,684,611	7,413,110
<i>Operations</i>							
200-620-00_520.3100	Office Supplies / Minor Eqpt	12,096	15,556	13,500	13,500	10,786	14,500
200-620-00_520.3110	Postage	1,032	729	1,000	1,000	623	1,000
200-620-00_520.3300	Fuel	393,906	304,393	600,000	424,021	308,370	400,000
200-620-00_520.3305	Lubricants	21,579	15,397	28,000	28,000	17,048	28,000
200-620-00_520.3400	Materials and Supplies	56,625	30,883	60,000	60,000	50,696	60,000
200-620-00_520.3420	Herbicide / Weed Killer	11,966	42,954	38,000	38,000	16,436	38,000
200-620-00_520.3430	Propane	3,610	1,819	5,000	5,000	1,327	5,000
200-620-00_520.3440	Soil Stabilizer	-	-	50,000	50,000	34,307	250,000
200-620-00_520.3540	Equipment Repair Parts	252,412	219,770	265,000	300,000	284,521	285,000
200-620-00_520.3542	Tires, Tubes, and Batteries	48,932	11,899	70,000	55,000	38,769	70,000
200-620-00_520.3550	Safety Equipment / Supplies	16,799	9,747	13,500	13,500	11,578	13,500
200-620-00_520.3560	Welding Supplies	2,178	343	2,500	4,500	3,811	2,500
200-620-00_520.3590	Lumber and Piling	1,688	1,698	17,500	2,500	223	5,000
200-620-00_520.3610	Concrete	12,153	17,523	40,000	19,000	9,160	40,000
200-620-00_520.3620	Signs & Posts	94,247	91,815	97,000	97,000	96,987	97,000
200-620-00_520.3630	Small Tools / Minor Equipment	14,679	8,618	25,000	16,350	7,462	35,000
200-620-00_520.3705	Culverts	65,488	32,716	57,500	57,500	14,038	60,000
200-620-00_520.3708	Base Material	528,656	306,287	500,000	500,000	448,132	600,000
200-620-00_520.3710	Surfacing Material	1,551,667	1,467,090	1,550,000	1,550,000	1,401,366	1,650,000
200-620-00_520.3712	Seal Coating	917,575	694,720	925,000	925,000	819,330	1,100,000
200-620-00_520.3714	Water for Construction Projects	15,779	14,860	20,000	20,000	18,942	20,000
200-620-00_520.3900	Subs, Publications, Access Fees	5,024	-	1,500	1,500	1,290	3,000
200-620-00_520.4022	Engineering Services	75,218	50,382	200,000	298,127	294,316	250,000
200-620-00_520.4030	Consulting Services	-	-	-	215,000	214,762	170,000
200-620-00_520.4054	Pre-employment/employee physical	4,163	5,955	5,500	6,500	5,976	6,500
200-620-00_520.4055	Surveying Costs	-	-	20,000	20,000	14,740	40,000
200-620-00_520.4071	Waste Disposal	1,924	20,258	10,000	22,500	21,619	20,000
200-620-00_520.4200	Telephone	3,190	1,511	2,000	2,000	1,588	2,000
200-620-00_520.4205	Cell Phone	3,795	337	5,300	5,300	5,125	7,500

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 200 - ROAD & BRIDGE FUND Cont.							
Operations, Cont.							
200-620-00_520.4212	Wireless Internet Service	3,392	3,392	3,600	3,600	3,109	4,000
200-620-00_520.4350	Printing	3,417	1,130	2,500	2,500	1,735	2,500
200-620-00_520.4400	Electric Service & Garbage	25,913	24,580	40,000	37,000	21,630	40,000
200-620-00_520.4410	Gas - Utilities	4,871	4,906	6,800	6,800	4,170	6,800
200-620-00_520.4420	Water - Utilities	14,467	18,140	18,000	21,000	18,080	20,000
200-620-00_520.4500	Repair Building Structures	12,141	2,381	18,750	18,750	16,311	10,000
200-620-00_520.4505	Repair Bldg & Bldg Equipment	1,195	1,750	3,700	5,200	5,105	4,000
200-620-00_520.4510	Repair Equip & Machinery	30,092	43,452	30,000	75,000	73,134	60,000
200-620-00_520.4520	Repair Office & Misc Equipment	1,340	1,597	2,500	2,500	1,057	2,500
200-620-00_520.4540	Vehicle Repair & Maintenance	11,614	47,043	42,200	102,200	94,398	70,000
200-620-00_520.4610	Equipment Hire	73,847	7,678	60,000	60,000	43,911	75,000
200-620-00_520.4615	Uniform Expense	30,253	31,804	30,000	30,000	31,978	37,000
200-620-00_520.4635	Lease - Alarm System	2,187	3,218	3,000	3,000	2,118	3,000
200-620-00_520.4800	Bond Premium / Issue Costs	196	60	100	301	301	100
200-620-00_520.4810	Membership Dues & Licenses	790	677	1,100	1,100	705	3,000
200-620-00_520.4812	Training & Conferences	18,919	19,434	26,500	26,500	16,588	35,000
200-620-00_520.4825	Insurance - Fleet	17,366	19,682	22,192	22,192	22,161	23,000
200-620-00_520.4860	Contract Labor	-	63,948	136,000	136,000	63,177	250,000
200-620-00_520.4985	Hazard Substance License Fee	-	-	400	400	-	400
200-620-00_520.4992	Contract Rd Maint/Pavement Rejuv	977,168	206,850	2,655,000	2,380,000	600,492	2,000,000
200-620-00_520.4998	Bridge Construction	22,176	943,060	375,000	375,000	370,592	700,000
Total: Operations		5,367,725	4,812,037	8,100,142	8,059,841	5,544,077	8,619,800
Operations - Non Capital Assets							
200-620-00_520.3657	Controlled Assets	33,336	12,146	17,900	30,583	30,583	11,238
Total: Operations - Non Capital Assets		33,336	12,146	17,900	30,583	30,583	11,238
Capital Outlay							
200-620-00_595.5300	Capital Outlay Bldg Purchase/New Con	-	52,645	1,000,000	1,040,000	1,038,717	60,000
200-620-00_595.5302	Capital Outlay Major Building Renovati	-	-	5,000	5,000	145	48,000
200-620-00_595.5710	Capital Outlay Equipment & Machinery	1,569,196	1,303,059	821,547	737,067	737,021	660,500
200-620-00_595.5712	Capital Outlay Extraordinary Equipmen	-	-	30,000	97,356	97,356	100,000
200-620-00_595.5725	Capital Outlay Major Infrastructure Prc	72,383	-	400,000	600,000	599,824	500,000
200-620-00_595.5730	Capital Outlay Vehicles	108,313	362,269	295,000	443,939	409,789	326,900
Total: Capital Outlay		1,749,892	1,717,973	2,551,547	2,923,362	2,882,852	1,695,400
Transfers Out							
200-620-00_700.0700	Transfers to Capital Projects	1,000,000	-	-	-	-	-
200-620-00_700.0899	Transfer out to Grant Fund	75,702	-	-	-	-	-
Total: Transfers Out		1,075,702	-	-	-	-	-
DEPT Total: 620 - UNIT ROAD SYSTEM		13,196,508	11,585,565	17,158,126	17,287,323	14,142,122	17,739,548
Total		13,196,508	11,585,565	17,158,126	17,287,323	14,142,122	17,739,548
Total: 200 - ROAD & BRIDGE FUND		13,196,508	11,585,565	17,158,126	17,287,323	14,142,122	17,739,548

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

Contact Information:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 202 - TxDOT INFRASTRUCTURE GRANT							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
202-100_520.3705	Culverts	-	-	15,000	-	-	-
202-100_520.4022	Engineering Services	-	-	22,940	11,940	4,375	-
202-100_520.4992	Contract Rd Maint/Pavement Rejuv	-	-	-	26,000	25,977	-
<i>Total: Operations</i>		-	-	37,940	37,940	30,352	-
DEPT Total: 100 - SPECIAL REVENUE		-	-	37,940	37,940	30,352	-
Total		-	-	37,940	37,940	30,352	-
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Total: 202 - TxDOT INFRASTRUCTURE GRANT		-	-	37,940	37,940	30,352	-

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 203 - GENERAL LAND OFFICE GRANTS (R&B)							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
203-100_582.4022	Grant Specific Expense Grant Administ	-	-	-	124,922	124,922	250,000
	<i>Total: Operations</i>	-	-	-	124,922	124,922	250,000
<i>GR - Grant</i>							
203-100_582.4025	Grant Specific Expense Architectural Ei	-	-	-	225,102	225,101	100,000
203-100_582.4032	Grant Specific Expense Contractual	-	-	-	1,500,676	-	1,500,000
	<i>Total: GR - Grant</i>	-	-	-	1,725,778	225,101	1,600,000
DEPT Total: 100 - SPECIAL REVENUE		-	-	-	1,850,700	350,024	1,850,000
	Total	-	-	-	1,850,700	350,024	1,850,000
<hr/>							
Total: 203 - GENERAL LAND OFFICE GRANTS (R&B)		-	-	-	1,850,700	350,024	1,850,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 400 - LAW LIBRARY FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
400-100_520.3340	Miscellaneous	-	-	1,000	1,000	-	1,000
400-100_520.3857	Law Books/CD's	20,418	25,236	34,000	34,000	23,005	34,000
<i>Total: Operations</i>		20,418	25,236	35,000	35,000	23,005	35,000
DEPT Total: 100 - SPECIAL REVENUE		20,418	25,236	35,000	35,000	23,005	35,000
Total		20,418	25,236	35,000	35,000	23,005	35,000
Total: 400 - LAW LIBRARY FUND		20,418	25,236	35,000	35,000	23,005	35,000

LAW LIBRARY FUND

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

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

Controlled by: Commissioners Court

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

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

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

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

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 401 - COUNTY JURY FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
401-100_520.4853	Petit Jurors	660	6,684	40,000	40,000	8,444	40,000
	<i>Total: Operations</i>	660	6,684	40,000	40,000	8,444	40,000
DEPT Total: 100 - SPECIAL REVENUE		660	6,684	40,000	40,000	8,444	40,000
	Total	660	6,684	40,000	40,000	8,444	40,000
Total: 401 - COUNTY JURY FUND		660	6,684	40,000	40,000	8,444	40,000

COUNTY JURY FUND

Statute:	Local Gov't Code §§134.154,135.156
Ancillary funding statutes:	Local Gov't Code §§134.101, 134.102, 134.103, 135.101, 135.102
Source:	Percentage, not less than: 0.9524% of \$105 local consolidated fee on conviction of felony; 0.8130% of \$123 local consolidated fee on conviction of Class A or B misdemeanor; 0.7143% of \$14 local consolidated fee on conviction of non-jailable misdemeanor; 4.6948% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 4.4841% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case.
Controlled by:	Commissioners Court
Purposes:	To fund juror reimbursements and otherwise finance jury services.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 408 - FIRE CODE INSPECTION FEE FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Personnel Services</i>							
408-100_430.1040	Employees Hourly Employees	48,666	162,040	202,830	202,830	193,852	261,423
408-100_430.1054	Employees Certification Supplement	-	2,925	5,200	5,200	2,600	5,200
408-100_430.1595	Employees Part-time employees	24,933	18,537	37,400	37,400	14,919	37,400
408-100_430.1610	Employees Longevity	1,305	7,325	6,445	6,445	4,195	6,020
408-100_440.1625	Uniform/Clothing/Boot Allowance	450	1,350	1,350	1,350	1,350	-
408-100_450.2010	Social Security/Medicare	5,657	14,080	19,372	19,372	16,094	23,718
408-100_450.2020	Group Medical Insurance	11,830	27,986	37,224	37,224	35,156	50,370
408-100_450.2030	Retirement	9,573	24,552	32,362	32,362	27,721	39,624
408-100_450.2040	Worker's Compensation Insurance	1,103	2,946	4,823	4,823	3,271	5,318
<i>Total: Personnel Services</i>		103,517	261,740	347,006	347,006	299,157	429,073
<i>Operations</i>							
408-100_520.3100	Office Supplies / Minor Eqpt	358	181	700	700	677	700
408-100_520.3300	Fuel	8,638	9,134	20,000	20,000	7,476	17,000
408-100_520.3340	Miscellaneous	1,320	2,021	10,800	9,800	326	7,500
408-100_520.3550	Safety Equipment / Supplies	1,453	-	2,500	2,500	1,090	2,500
408-100_520.3757	Vehicle Equipment	3,944	-	6,500	19,500	13,780	6,500
408-100_520.3900	Subs, Publications, Access Fees	1,158	3,919	9,000	10,000	9,582	6,000
408-100_520.4054	Pre-employment/employee physical	-	-	1,500	1,500	-	1,500
408-100_520.4205	Cell Phone	502	856	1,500	1,500	975	1,500
408-100_520.4212	Wireless Internet Service	360	878	3,000	3,000	1,170	2,500
408-100_520.4350	Printing	622	484	2,500	2,500	39	2,000
408-100_520.4511	Repair Radios	-	-	2,500	2,500	-	2,500
408-100_520.4540	Vehicle Repair & Maintenance	3,052	1,257	6,000	6,000	755	4,500
408-100_520.4615	Uniform Expense	-	-	6,500	6,500	594	2,500
408-100_520.4616	Uniform Accessories	813	50	3,000	3,000	1,855	3,000
408-100_520.4800	Bond Premium / Issue Costs	-	-	1,500	1,500	88	1,500
408-100_520.4810	Membership Dues & Licenses	1,026	1,818	2,000	2,000	765	2,000
408-100_520.4812	Training & Conferences	-	3,750	12,000	12,000	5,688	13,500
<i>Total: Operations</i>		23,244	24,348	91,500	104,500	44,859	77,200
<i>Operations - Non Capital Assets</i>							
408-100_520.3657	Controlled Assets	4,204	1,818	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		4,204	1,818	-	-	-	-

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 408 - FIRE CODE INSPECTION FEE FUND, Cont.							
Capital Outlay							
408-100_595.5710	Capital Outlay Equipment & Machinery	-	17,837	-	13,890	13,890	30,000
408-100_595.5730	Capital Outlay Vehicles	24,799	-	75,000	62,000	47,385	-
	Total: Capital Outlay	24,799	17,837	75,000	75,890	61,275	30,000
DEPT Total: 100 - SPECIAL REVENUE		155,764	305,742	513,506	527,396	405,290	536,273
	Total	155,764	305,742	513,506	527,396	405,290	536,273
Total: 408 - FIRE CODE INSPECTION FEE FUND		155,764	305,742	513,506	527,396	405,290	536,273

FIRE CODE INSPECTION AND PERMIT FUND

Statute:	Local Gov't Code §233.065
Source:	Fee for inspection and issuance of building permit and certificate of compliance with county fire code to a commercial establishment, a public building or a multifamily residential dwelling of four or more units. Optional, set by commissioners court.
Controlled by:	Commissioners Court
Purposes:	Costs of administration and enforcement of county fire code.
Limitations:	Only applies in unincorporated areas of a county with a population of over 250,000 or adjacent to a county with a population of over 250,000. Fire code does not apply to industrial facility having a fire brigade that conforms to OSHA requirements.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 409 - SHERIFF'S DONATION FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
409-100_583.3340	Miscellaneous	2,581	3,933	500	1,118	1,118	185
409-100_583.3341	Crime Prevention	-	-	1,238	1,098	490	1,000
409-100_583.3342	Canine Supply	-	5,661	100	100	-	200
409-100_583.3343	Animal Shelter	-	-	75	75	-	75
409-100_583.4812	Conference and Training	-	-	25	25	-	25
409-100_583.4813	Training Refreshments/Supplies	-	-	100	100	-	100
409-100_583.4980	Student ID Kits	-	-	430	430	-	300
409-100_583.4991	Employee Recognition	613	929	1,500	1,500	1,170	1,500
409-100_583.4992	SO Dept Employee Banquet	1,073	3,821	3,500	2,882	2,565	2,500
409-100_583.4993	T-Shirts & Caps	-	-	200	200	-	100
409-100_583.4994	Funeral Flowers	289	845	500	640	536	750
<i>Total: Operations</i>		4,556	15,189	8,168	8,168	5,879	6,735
DEPT Total: 100 - SPECIAL REVENUE		4,556	15,189	8,168	8,168	5,879	6,735
Total		4,556	15,189	8,168	8,168	5,879	6,735
Total: 409 - SHERIFF'S DONATION FUND		4,556	15,189	8,168	8,168	5,879	6,735

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

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 410 - COUNTY CLERK RECORDS MGMT FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
410-100_520.3100	Office Supplies / Minor Eqpt	-	-	1,000	1,000	-	1,000
410-100_520.3355	Records Preservation	-	39,820	400,000	400,000	-	400,000
410-100_520.3660	Computer Software	-	-	50,000	50,000	-	50,000
410-100_520.4520	Repair Office & Misc Equipment	-	6,822	7,000	7,000	5,705	7,500
410-100_520.4523	Software Maintenance/License	200,598	183,442	200,000	200,000	102,436	200,000
410-100_520.4810	Membership Dues & Licenses	345	345	1,000	1,000	495	1,000
410-100_520.4812	Training & Conferences	10,864	7,363	20,000	20,000	6,319	25,000
<i>Total: Operations</i>		211,807	237,794	679,000	679,000	114,955	684,500
<i>Operations - Non Capital Assets</i>							
410-100_520.3657	Controlled Assets	-	-	1,200	1,200	384	1,200
<i>Total: Operations - Non Capital Assets</i>		-	-	1,200	1,200	384	1,200
<i>Capital Outlay</i>							
410-100_595.5720	Capital Outlay Office Furniture & Equip	-	-	50,000	50,000	-	50,000
<i>Total: Capital Outlay</i>		-	-	50,000	50,000	-	50,000
DEPT Total: 100 - SPECIAL REVENUE		211,807	237,794	730,200	730,200	115,340	735,700
Total		211,807	237,794	730,200	730,200	115,340	735,700
Total: 410 - COUNTY CLERK RECORDS MGMT FUND		211,807	237,794	730,200	730,200	115,340	735,700

COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

Statute:	Local Gov't Code §§118.011(b)(2), 118.0216; see also Local Gov't Code §203.003
Source:	Fees for filing or recording services for non-court-related documents – not to exceed \$10 (optional, set by the county clerk);
Controlled by:	County Clerk and Commissioners Court, by agreement, subject to commissioners court budgetary authorization.
Purposes:	Used for specific records management and preservation, including for automation purposes.
Interpretation:	<p>GA-1055 (2014): The Records Management and Preservation Fee set out in §118.011(b)(2), Local Gov't Code, relates to non-court-related filings. Changes in this fee are not subject to the Comptroller's duty to list changes to court-related fees under Gov't Code §51.607(a).</p> <p>GA-0638 (2008): The fund may be used to pay that portion of the salaries of any employee in the clerk's office who performs tasks that further specific records management and preservation purposes.</p> <p>A county clerk may expend money in the county clerk's records management and preservation fund to supplement deputies' salaries set by the commissioners court, but only if: (1) the county commissioners court has implemented a bonus or supplement plan in place when the deputies were employed; (2) the commissioners court has given prior approval of the supplement; and (3) the county clerk has considered whether the supplement is proportional to the amount of time each employee spends on specific management and preservation, including automation purposes.</p> <p>GA-0118 (2003): The County Clerk Records Management and Preservation Fund may be used for employee salaries, so long as the employees perform records management and preservation functions. The clerk must determine what constitutes records management and preservation functions.</p>

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
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COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND, *Continued*

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

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

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 411 - CO. CLERK RECORDS ARCHIVE-GF							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
411-100_520.3355	Records Preservation	418,675	500,000	500,000	500,000	-	500,000
	<i>Total: Operations</i>	418,675	500,000	500,000	500,000	-	500,000
DEPT Total: 100 - SPECIAL REVENUE		418,675	500,000	500,000	500,000	-	500,000
	Total	418,675	500,000	500,000	500,000	-	500,000
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Total: 411 - CO. CLERK RECORDS ARCHIVE-GF		418,675	500,000	500,000	500,000	-	500,000

COUNTY CLERK RECORDS ARCHIVE ACCOUNT

Statute:	Local Gov't Code §§118.011(f), 118.025
Source:	Fees paid for recording or filing services, set by the commissioners court, not to exceed \$10. Optional, set by the commissioners court. Accrued interest remains with this account.
Controlled by:	County Clerk and Commissioners Court, by agreement, subject to annual public hearing and commissioners court budgetary authorization.
Purposes:	Monies may be expended only for the preservation and restoration services performed by the county clerk in connection with maintaining a county clerk's records archive on public documents designated by the county clerk as part of the records archive. The monies may not be used to purchase, lease, or develop computer software to geographically index public records, excluding indexing public records by lot and block description.
Additional Requirements:	Fee set by commissioners court as part of budget process. County clerk designates public documents that are part of records archive and prepares plan to pay for preservation and restoration of records archive, subject to approval by the commissioners court. Public hearing required.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 412 - COUNTY RECORDS MANAGEMENT							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
412-100_520.3355	Records Preservation	41,242	25,000	-	-	-	-
412-100_520.3356	Records Destruction Costs	4,820	4,485	6,000	6,000	-	8,000
412-100_520.4523	Software Maintenance/License	1,750	1,750	2,500	2,500	1,750	2,500
<i>Total: Operations</i>		47,812	31,235	8,500	8,500	1,750	10,500
DEPT Total: 100 - SPECIAL REVENUE		47,812	31,235	8,500	8,500	1,750	10,500
Total		47,812	31,235	8,500	8,500	1,750	10,500
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Total: 412 - COUNTY RECORDS MANAGEMENT		47,812	31,235	8,500	8,500	1,750	10,500

COUNTY RECORDS MANAGEMENT AND PRESERVATION ACCOUNT

Statute:

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

Ancillary funding statutes:

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 413 - VITAL STATISTICS PRESERVATION-GF							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
413-100_520.3100	Office Supplies / Minor Eqpt	2,857	3,310	6,000	6,000	3,310	6,000
413-100_520.3355	Records Preservation	-	-	6,000	6,000	-	6,000
413-100_520.4812	Training & Conferences	-	1,578	4,000	4,000	650	4,000
<i>Total: Operations</i>		2,857	4,888	16,000	16,000	3,960	16,000
DEPT Total: 100 - SPECIAL REVENUE		2,857	4,888	16,000	16,000	3,960	16,000
Total		2,857	4,888	16,000	16,000	3,960	16,000
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Total: 413 - VITAL STATISTICS PRESERVATION-GF		2,857	4,888	16,000	16,000	3,960	16,000

Statute:

Health & Safety Code, §191.0045(h)

Source:

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

Purposes:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 414 - COURTHOUSE SECURITY							
DEPT : 100 - SPECIAL REVENUE							
<i>Personnel Services</i>							
414-100_440.1600	Overtime	28,073	34,733	40,000	40,000	35,942	40,000
414-100_450.2010	Social Security/Medicare	2,029	2,558	3,060	3,060	2,646	3,060
414-100_450.2030	Retirement	3,573	4,464	5,112	5,112	4,609	5,112
414-100_450.2040	Worker's Compensation Insurance	472	586	672	672	605	671
<i>Total: Personnel Services</i>		34,147	42,342	48,844	48,844	43,801	48,843
<i>Operations</i>							
414-100_520.4637	Security	4,585	8,591	25,000	3,000	-	25,000
<i>Total: Operations</i>		4,585	8,591	25,000	3,000	-	25,000
<i>Operations - Non Capital Assets</i>							
414-100_520.3657	Controlled Assets	372	790	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		372	790	-	-	-	-
<i>Capital Outlay</i>							
414-100_595.5710	Capital Outlay Equipment & Machinery	-	-	-	22,000	21,548	-
<i>Total: Capital Outlay</i>		-	-	-	22,000	21,548	-
DEPT Total: 100 - SPECIAL REVENUE		39,104	51,723	73,844	73,844	65,349	73,843
Total		39,104	51,723	73,844	73,844	65,349	73,843
Total: 414 - COURTHOUSE SECURITY		39,104	51,723	73,844	73,844	65,349	73,843

COURTHOUSE SECURITY FUND

Statute:	Code Crim. Proc. art. 102.017
Ancillary funding statutes:	Local Gov't Code §§134.101, 134.102, 134.103, 135.101, 135.102.
Source:	Percentage, not less than: 9.5238% of the \$105 local consolidated fee on conviction of felony; 8.1301% of the \$123 local consolidated fee on conviction of Class A or B misdemeanor; 35% of the \$14 local consolidated fee on conviction of non-jailable misdemeanor; 9.3897% of the \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 8.9686% of the \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case.
Controlled by:	Commissioners Court
Purposes:	To pay for security personnel, services, and items related to a building housing a court, including: x-ray machine (purchase and repair); handheld and walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; video teleconferencing systems; signage; confiscated weapons inventory and tracking systems; locks, chains, alarms or similar security devices; bulletproof glass (purchase and repair); continuing education on security issues for court and security personnel; and warrant officers and related equipment.
Interpretation:	<p>KP-0448 (2023): A county commissioners court may use monies from the courthouse security fund to purchase or repair bullet-proof glass related to buildings that house the operations of district, county, or justice courts. A court would likely conclude that a building does not house the operations of a district, county, or justice court if it is devoid of adjudicators.</p> <p>JC-0476 (2002): Code of Crim. Proc. art. 102.017 authorizes commissioners court to expend monies to provide courthouse security, but it does not, either expressly or by necessary implication, provide authority for the commissioners court to establish a courthouse security force of licensed peace officers</p> <p>JC-0014 (1999): Code of Crim. Proc. art. 102.017(d)(9) does not authorize the commissioners court to expend monies from the courthouse security fund to purchase clip-on microphones for deputy sheriffs' portable radios.</p>

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
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DM-0371 (1995): County clerk may collect the \$1 fee authorized under Local Gov't Code §291.008 only on documents filed with the county clerk as county clerk, unless a specific statute prohibits the imposition of such a fee. Fee may not be collected for birth, death, or fetal death records.

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 415 - DISTRICT CLERK RECORDS MGMT							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
415-100_520.3355	Records Preservation	-	-	12,331	12,331	5,600	-
	<i>Total: Operations</i>	-	-	12,331	12,331	5,600	-
DEPT Total: 100 - SPECIAL REVENUE		-	-	12,331	12,331	5,600	-
	Total	-	-	12,331	12,331	5,600	-
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Total: 415 - DISTRICT CLERK RECORDS MGMT		-	-	12,331	12,331	5,600	-

DISTRICT CLERK RECORDS MANAGEMENT

Statute:	Local Gov't Code §134.155, See also Local Gov't Code §203.003(6)
Ancillary funding statutes:	Local Gov't Code §§134.101, 134.102
Source:	Percentage, not less than: 23.8095% of \$105 local consolidated fee on conviction of felony; 20.3252% of \$123 local consolidated fee on conviction of Class A or B misdemeanor.
Controlled by:	Commissioners Court
Purposes:	To fund records management and preservation services performed by the court clerk.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 416 - JUSTICE COURT ASSISTANCE & TECH							
DEPT : 100 - SPECIAL REVENUE							
SUB-DEPARTMENT: 00 - GENERAL							
<i>Operations</i>							
416-100-00_520.4523	Software Maintenance/License	-	-	10,000	10,000	-	86,500
	<i>Total: Operations</i>	-	-	10,000	10,000	-	86,500
SUB-DEPARTMENT Total: 00 - GENERAL		-	-	10,000	10,000	-	86,500
SUB-DEPARTMENT: 01 - PRECINCT 1							
<i>Operations</i>							
416-100-01_520.3340	Miscellaneous	376	(4)	600	1,360	1,360	600
416-100-01_520.4520	Repair Office & Misc Equipment	3,916	398	3,000	3,000	243	3,000
416-100-01_520.4523	Software Maintenance/License	-	-	100	100	-	100
416-100-01_520.4812	Training & Conferences	2,995	1,011	10,000	9,240	2,349	6,000
	<i>Total: Operations</i>	7,287	1,405	13,700	13,700	3,951	9,700
<i>Operations - Non Capital Assets</i>							
416-100-01_520.3657	Controlled Assets	5,973	8,747	1,800	1,800	-	5,600
	<i>Total: Operations - Non Capital Assets</i>	5,973	8,747	1,800	1,800	-	5,600
<i>Capital Outlay</i>							
416-100-01_595.5720	Capital Outlay Office Furniture & Equip	6,477	-	6,000	6,000	-	-
	<i>Total: Capital Outlay</i>	6,477	-	6,000	6,000	-	-
SUB-DEPARTMENT Total: 01 - PRECINCT 1		19,737	10,152	21,500	21,500	3,951	15,300
SUB-DEPARTMENT: 02 - PRECINCT 2							
<i>Operations</i>							
416-100-02_520.4520	Repair Office & Misc Equipment	600	756	-	850	355	1,000
416-100-02_520.4812	Training & Conferences	-	-	-	-	-	3,000
	<i>Total: Operations</i>	600	756	-	850	355	4,000
SUB-DEPARTMENT Total: 02 - PRECINCT 2		600	756	-	850	355	4,000
SUB-DEPARTMENT: 03 - PRECINCT 3							
<i>Operations</i>							
416-100-03_520.4212	Wireless Internet Service	-	-	-	-	-	360
416-100-03_520.4812	Training & Conferences	-	-	-	-	-	3,000
	<i>Total: Operations</i>	-	-	-	-	-	3,360
SUB-DEPARTMENT Total: 03 - PRECINCT 3		-	-	-	-	-	3,360
SUB-DEPARTMENT: 04 - PRECINCT 4							
<i>Operations</i>							
416-100-04_520.3340	Miscellaneous	-	-	100	100	-	100
416-100-04_520.4212	Wireless Internet Service	-	-	100	100	-	100
416-100-04_520.4520	Repair Office & Misc Equipment	1,033	1,020	1,500	1,500	391	1,500
416-100-04_520.4812	Training & Conferences	-	-	1,000	1,000	247	3,000
	<i>Total: Operations</i>	1,033	1,020	2,700	2,700	638	4,700
SUB-DEPARTMENT Total: 04 - PRECINCT 4		1,033	1,020	2,700	2,700	638	4,700

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 416 - JUSTICE COURT ASSISTANCE & TECH, Cont.							
SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4							
Operations							
416-100-34_521.3340	Tech Exp Other Technology	-	-	100	100	-	100
416-100-34_521.3657	Tech Exp Controlled Assets	-	-	100	100	-	100
416-100-34_521.4212	Tech Exp Wireless Internet	-	-	100	100	-	100
Total: Operations		-	-	300	300	-	300
SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4		-	-	300	300	-	300
DEPT Total: 100 - SPECIAL REVENUE		21,369	11,928	34,500	35,350	4,944	114,160
Total		21,369	11,928	34,500	35,350	4,944	114,160
Total: 416 - JUSTICE COURT ASSISTANCE & TECH		21,369	11,928	34,500	35,350	4,944	114,160

DISTRICT CLERK RECORDS MANAGEMENT

Statute:	Local Gov't Code §134.155, See also Local Gov't Code §203.003(6)
Ancillary funding statutes:	Local Gov't Code §§134.101, 134.102
Source:	Percentage, not less than: 23.8095% of \$105 local consolidated fee on conviction of felony; 20.3252% of \$123 local consolidated fee on conviction of Class A or B misdemeanor.
Controlled by:	Commissioners Court
Purposes:	To fund records management and preservation services performed by the court clerk.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 417 - CO & DIST COURT TECHNOLOGY FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
417-100_520.4523	Software Maintenance/License	-	-	-	-	-	25,000
417-100_520.4812	Training & Conferences	2,983	200	15,000	15,000	740	5,000
	<i>Total: Operations</i>	2,983	200	15,000	15,000	740	30,000
DEPT Total: 100 - SPECIAL REVENUE		2,983	200	15,000	15,000	740	30,000
	Total	2,983	200	15,000	15,000	740	30,000
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Total: 417 - CO & DIST COURT TECHNOLOGY FUND		2,983	200	15,000	15,000	740	30,000

COUNTY AND DISTRICT COURT TECHNOLOGY FUND

Statute:	Code Crim. Proc. art. 102.0169
Ancillary funding statutes:	Local Gov't Code §§134.101, 134.102.
Source:	Percentage, not less than: 38.0953% of \$105 local consolidated fee on conviction of felony; 32.5203% of \$123 local consolidated fee on conviction of Class A or B misdemeanor.
Controlled by:	Commissioners Court
Purposes:	To pay the cost of continuing education and training for county court, statutory county court, or district court judges and clerks regarding technological enhancements; purchase and maintenance of technological enhancements including: computer systems, networks, hardware and software; imaging systems; electronic kiosks; and docket management systems.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 418 - JP JUSTICE COURT SECURITY							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
418-100_520.4637	Security	2,330	1,878	6,000	6,000	854	19,000
	<i>Total: Operations</i>	2,330	1,878	6,000	6,000	854	19,000
<i>Operations - Non Capital Assets</i>							
418-100_520.3657	Controlled Assets	-	-	-	-	-	4,000
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	-	-	4,000
DEPT Total: 100 - SPECIAL REVENUE		2,330	1,878	6,000	6,000	854	23,000
	Total	2,330	1,878	6,000	6,000	854	23,000
Total: 418 - JP JUSTICE COURT SECURITY		2,330	1,878	6,000	6,000	854	23,000

JUSTICE COURT SECURITY FUND

Statute:	Code Crim. Proc. art. 102.017(d)
Source:	One-fourth of the money allocated to the courthouse security fund under Section 134.103, Local Government Code.
Controlled by:	Commissioners Court
Purposes:	To pay for security personnel, services, and items related to a building housing a court, including: x-ray machine (purchase and repair); handheld and walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; video teleconferencing systems; signage; confiscated weapons inventory and tracking systems; locks, chains, alarms or similar security devices; bulletproof glass (purchase and repair); continuing education on security issues for court and security personnel; and warrant officers and related equipment.
Limitations:	Applies only to a justice court located in a county in which one or more justice courts are located in a building that is not in the county courthouse.
Interpretation:	JC-0476 (2002): Code Crim. Proc. art. 102.017 authorizes commissioners court to expend monies to provide courthouse security, but it does not, either expressly or by necessary implication, provide authority for the commissioners court to establish a courthouse security force of licensed peace officers. JC-0014 (1999): Code Crim. Proc. art. 102.017(d)(9) does not authorize the commissioners court to expend monies from the courthouse security fund to purchase clip-on microphones for deputy sheriffs' portable radios.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 419 - JUSTICE COURT SUPPORT FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
419-100_520.4523	Software Maintenance/License	-	-	-	-	-	76,500
	<i>Total: Operations</i>	-	-	-	-	-	76,500
<i>Operations - Non Capital Assets</i>							
419-100_520.3657	Controlled Assets	-	-	-	2,737	2,541	-
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	2,737	2,541	-
DEPT Total: 100 - SPECIAL REVENUE		-	-	-	2,737	2,541	76,500
	Total	-	-	-	2,737	2,541	76,500
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Total: 419 - JUSTICE COURT SUPPORT FUND		-	-	-	2,737	2,541	76,500

Justice Court Support Fund

Statute: Local Gov't Code §135.161

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

Controlled by: Commissioners Court

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 420 - SURPLUS FUNDS-ELECTION CONTRACTS							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
420-100_520.3340	Miscellaneous	-	-	15,000	13,250	5,876	-
420-100_520.3900	Subs, Publications, Access Fees	-	-	-	6,750	6,750	-
420-100_520.4500	Repair Building Structures	-	-	15,000	10,000	-	15,000
420-100_520.4520	Repair Office & Misc Equipment	-	4,425	10,000	10,000	4,425	10,000
420-100_520.4810	Membership Dues & Licenses	825	1,400	1,600	1,600	1,573	2,500
420-100_520.4812	Training & Conferences	16,245	14,064	25,000	25,000	12,037	25,000
<i>Total: Operations</i>		17,070	19,889	66,600	66,600	30,661	52,500
DEPT Total: 100 - SPECIAL REVENUE		17,070	19,889	66,600	66,600	30,661	52,500
<i>Total</i>		17,070	19,889	66,600	66,600	30,661	52,500
Total: 420 - SURPLUS FUNDS-ELECTION CONTRACTS		17,070	19,889	66,600	66,600	30,661	52,500

ELECTION SERVICES CONTRACT FUND

Statute:	Election Code §31.100
Source:	Money paid to the county elections officer under an election services contract.
Controlled by:	County Elections Officer
Purposes:	To defray expenses of the county elections officer in connection with election-related duties or functions.
Limitations:	Commissioners court may not consider availability of the election services contract fund in adopting the county budget for the county election officer.
Interpretation:	<p>1 Tex. Admin Code §81.161: Fund surplus may not be used to fund the day to day operation of the office of the county election officer, which includes duties required by statute, necessary administrative personnel, office space and equipment, ballots, election kits, poll lists, and early voting and election day workers. Examples of allowed expenses include polling place mail-outs, travel to election seminars, purchase of voting equipment changes or upgrades, or technology upgrades for the office (computers).</p> <p>1 Tex. Admin Code §81.161: County election officer shall request expenditure from fund in writing to commissioners court, which shall handle the request following normal county purchasing policies and guidelines. The court may either approve or deny the request. The commissioners court may not approve use of surplus election contract funds without the written approval of the county election officer.</p> <p>DM-0134 (1992): The making of election contracts and the use of proceeds from the contracts to fund the county elections administrator's office must conform to applicable Election Code Chapter 31 provisions notwithstanding the general contracting authority granted counties by the Interlocal Cooperation Act. Note: Opinion has been largely superseded by the creation of the joint elections administrator position under Election Code §§31.151-.171.</p>

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 427 - COUNTY CLERK OF COURT FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
427-100_520.3355	Records Preservation	-	-	50,000	50,000	-	50,000
	<i>Total: Operations</i>	-	-	50,000	50,000	-	50,000
	DEPT Total: 100 - SPECIAL REVENUE	-	-	50,000	50,000	-	50,000
	Total	-	-	50,000	50,000	-	50,000
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Total: 427 - COUNTY CLERK OF COURT FUND		-	-	50,000	50,000	-	50,000

Clerk of the Court Account

Statute: Local Gov't Code §135.153

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

Controlled by: Commissioners Court

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 429 - DISTRICT CLERK OF COURT FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
429-100_520.3355	Records Preservation	-	-	150,000	150,000	150,000	100,000
	<i>Total: Operations</i>	-	-	150,000	150,000	150,000	100,000
	DEPT Total: 100 - SPECIAL REVENUE	-	-	150,000	150,000	150,000	100,000
	Total	-	-	150,000	150,000	150,000	100,000
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Total: 429 - DISTRICT CLERK OF COURT FUND		-	-	150,000	150,000	150,000	100,000

Clerk of the Court Account

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

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

Controlled by: Commissioners Court

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 430 - COURT REPORTER FEE (GC 51.601)							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
430-100_520.4007	Court Reporter	52,067	45,690	75,000	75,000	45,937	75,000
	<i>Total: Operations</i>	52,067	45,690	75,000	75,000	45,937	75,000
	DEPT Total: 100 - SPECIAL REVENUE	52,067	45,690	75,000	75,000	45,937	75,000
	Total	52,067	45,690	75,000	75,000	45,937	75,000
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Total: 430 - COURT REPORTER FEE (GC 51.601)		52,067	45,690	75,000	75,000	45,937	75,000

Court Reporter Service Fund

Statute:	Government Code §51.601
Source:	Percentage, not less than: 11.7371% of \$213 local consolidated civil filing fee for district court, statutory county court, or county court.
Controlled by:	Commissioners Court
Purposes:	To assist in the payment of court-reporter-related services, that may include maintaining an adequate number of court reporters to provide services to the courts, obtaining court reporter transcription services, closed-caption transcription machines, Braille transcription services, or other transcription services, including a court reporter's preparation of an appellate record under the Texas Rules of Appellate Procedure and Rule 145, Texas Rules of Civil Procedure, to comply with state or federal laws, or providing any other service related to the functions of a court reporter.
Interpretation:	GA-0372 (2005): A county clerk may not collect a court reporter service fee under section 5 1.601 of the Government Code if the county court has not appointed an official court reporter.

*Information from: 2024 Special & Dedicated Funds, Texas

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 431 - CHILD ABUSE PREVENTION FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Other Services</i>							
431-100_580.4938	Contribution to MHMR	5,000	-	-	-	-	-
	<i>Total: Other Services</i>	5,000	-	-	-	-	-
	DEPT Total: 100 - SPECIAL REVENUE	5,000	-	-	-	-	-
	Total	5,000	-	-	-	-	-
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Total: 431 - CHILD ABUSE PREVENTION FUND		5,000	-	-	-	-	-

CHILD ABUSE PREVENTION FUND

Statute:	REPEALED 01/01/2022: Government Code §51.961 <i>Repealed effective January 1, 2022 (SB 41)</i>
Statute:	Code of Criminal Procedures 102.0186
Source:	\$100 on conviction of offenses under certain child sexual assault and related convictions.
Controlled by:	Commissioners Court
Purposes:	A fund designated by this subsection may be used only to fund child abuse prevention programs in the county where the court is located.

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 432 - DIST CLK RECORDS ARCHIVE -GF							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
432-100_520.3355	Records Preservation	-	-	7,000	7,000	-	7,954
	<i>Total: Operations</i>	-	-	7,000	7,000	-	7,954
	DEPT Total: 100 - SPECIAL REVENUE	-	-	7,000	7,000	-	7,954
	Total	-	-	7,000	7,000	-	7,954
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Total: 432 - DIST CLK RECORDS ARCHIVE -GF		-	-	7,000	7,000	-	7,954

DISTRICT CLERK RECORDS ARCHIVE (ALSO KNOW AS RECORDS TECHNOLOGY)

Statute:	Government Code §51.305 <i>Repealed effective January 1, 2022 (SB 41)</i>
Controlled by:	Commissioners Court
Purposes:	The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 433 - COURT RECORDS PRESERVATION-GF							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
433-100_520.3355	Records Preservation	31,242	-	-	-	-	10,599
	<i>Total: Operations</i>	31,242	-	-	-	-	10,599
	DEPT Total: 100 - SPECIAL REVENUE	31,242	-	-	-	-	10,599
	Total	31,242	-	-	-	-	10,599
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Total: 433 - COURT RECORDS PRESERVATION-GF		31,242	-	-	-	-	10,599

Statute:

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

Controlled by:

Commissioners Court

Purposes:

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 434 - JUDICIAL PROBATE EDUCATION FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
434-100_520.4812	Training & Conferences	-	521	5,000	5,000	-	8,000
	<i>Total: Operations</i>	-	521	5,000	5,000	-	8,000
	DEPT Total: 100 - SPECIAL REVENUE	-	521	5,000	5,000	-	8,000
	Total	-	521	5,000	5,000	-	8,000
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Total: 434 - JUDICIAL PROBATE EDUCATION FUND		-	521	5,000	5,000	-	8,000

JUDICIAL EDUCATION AND SUPPORT FUND

Statute: Local Gov't Code §135.159

Ancillary funding statutes: Local Gov't Code §135.102

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

Controlled by: Commissioners Court

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION							
DEPT : 100 - SPECIAL REVENUE							
<i>Other Services</i>							
435-100_580.4070	Mediation Program	36,667	40,000	40,000	40,000	36,667	40,000
	<i>Total: Other Services</i>	36,667	40,000	40,000	40,000	36,667	40,000
DEPT Total: 100 - SPECIAL REVENUE		36,667	40,000	40,000	40,000	36,667	40,000
	Total	36,667	40,000	40,000	40,000	36,667	40,000
Total: 435 - ALTERNATIVE DISPUTE RESOLUTION		36,667	40,000	40,000	40,000	36,667	40,000

COUNTY DISPUTE RESOLUTION FUND

Statute:	Local Gov't Code §135.157
Ancillary funding statutes:	Local Gov't Code §§135.101, 135.102, 135.103
Source:	Percentage, not less than: 7.0423% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 6.7265% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 15.1515% of \$33 local consolidated civil filing fee for justice court.
Controlled by:	Commissioners Court
Purposes:	To establish and maintain an alternative dispute resolution system in accordance with Chapter 152 of the Civil Practice and Remedies Code.
Limitations:	<p>The fund is administered by the commissioners court and may only be used to establish and maintain the alternative dispute resolution system, which shall be operated at one or more convenient places in the county.</p> <p>A county that has not established an alternative dispute resolution system under Chapter 152 of the Civil Practice and Remedies Code must remit the funds to the comptroller for allocation to the statewide electronic filing system fund.</p>

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 436 - COURT-INITIATED GUARDIANSHIPS							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
436-100_520.4062	Guardian Ad-Litem	2,000	725	8,000	8,000	-	15,000
436-100_520.4064	Attorney Ad-Litem	6,000	2,650	17,000	17,000	2,400	30,000
<i>Total: Operations</i>		8,000	3,375	25,000	25,000	2,400	45,000
DEPT Total: 100 - SPECIAL REVENUE		8,000	3,375	25,000	25,000	2,400	45,000
Total		8,000	3,375	25,000	25,000	2,400	45,000
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Total: 436 - COURT-INITIATED GUARDIANSHIPS		8,000	3,375	25,000	25,000	2,400	45,000

COURT-INITIATED GUARDIANSHIPS

Statute:	Local Gov't Code §135.158
Ancillary funding statutes:	Local Gov't Code §135.102
Source:	Percentage, not less than: 8.9686% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 26.6667% of \$75 local consolidated civil fee on filing of certain other subsequent civil actions.
Controlled by:	Commissioners Court
Purposes:	To supplement other available funds to pay a guardian ad litem appointed under Section 1102.001 of the Estates Code; pay an attorney ad litem appointed in a guardianship proceeding initiated under Chapter 1102 of the Estates Code; and pay for guardianship programs for indigent incapacitated persons without family members suitable and willing to serve as guardians.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 437 - CHILD SAFETY FEE-GF							
DEPT : 100 - SPECIAL REVENUE							
<i>Other Services</i>							
437-100_580.4925	Child Welfare Board Support	25,000	29,800	31,000	31,000	31,000	30,000
437-100_580.4927	Childrens Advocacy Ctr Support	15,000	15,000	15,000	15,000	15,000	20,000
437-100_580.4928	Casa of Central Texas	15,000	15,000	15,000	15,000	15,000	20,000
437-100_580.4929	Family Violence Shelter	15,000	15,000	15,000	15,000	15,000	20,000
<i>Total: Other Services</i>		70,000	74,800	76,000	76,000	76,000	90,000
DEPT Total: 100 - SPECIAL REVENUE		70,000	74,800	76,000	76,000	76,000	90,000
Total		70,000	74,800	76,000	76,000	76,000	90,000
Total: 437 - CHILD SAFETY FEE-GF		70,000	74,800	76,000	76,000	76,000	90,000

CHILD SAFETY FEE

Statute:	Transportation Code §502.403
Source:	Additional fee for registering vehicle. Optional, set by commissioners court within statutory limit. In a county with population greater than 1.3 million in which a municipality with a population over 1 million is primarily located, the additional fee may be between 50 cents and \$1.50. In any other county, the commissioners court may impose additional fee of not more than \$1.50.
Controlled by:	Commissioners Court
Purposes:	To fund programs designed to enhance child safety, health, or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention or programs designed to enhance public safety and security.
Limitations:	A county imposing the fee may deduct not more than 10% of the revenue as an administrative fee. The county may also deduct from fee revenue an amount proportional to the percentage of county residents living in unincorporated areas of the county. After the deductions, the county sends the remainder of the revenue to municipalities in the county according to their population.
Interpretation:	KP-0068 (2016): Transportation Code §502.403(e) imposes a duty on the county to send proportional fee revenue from the optional county fee for child safety to each municipality within the county according to their population.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 438 - LANGUAGE ACCESS FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
438-100_520.4015	Witness / Trial	-	-	25,000	55,000	52,220	30,000
	<i>Total: Operations</i>	-	-	25,000	55,000	52,220	30,000
DEPT Total: 100 - SPECIAL REVENUE		-	-	25,000	55,000	52,220	30,000
	Total	-	-	25,000	55,000	52,220	30,000
Total: 438 - LANGUAGE ACCESS FUND		-	-	25,000	55,000	52,220	30,000

LANGUAGE ACCESS FUND

Statute:	Local Gov't Code §135.155
Ancillary funding statutes:	Local Gov't Code §§135.101, 135.102, 135.103
Source:	Percentage, not less than: 1.4085% of \$213 local consolidated civil fee on filing of any new civil case, except a probate, guardianship, or mental health case; 1.3453% of \$223 local consolidated civil fee on filing of any new probate, guardianship, or mental health case; 9.0909% of \$33 local consolidated civil filing fee for justice court.
Controlled by:	Commissioners Court
Purposes:	To provide language access services for individuals appearing before the court or receiving court services.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
440-100_520.3100	Office Supplies / Minor Eqpt	-	45	250	250	-	250
440-100_520.4812	Training & Conferences	-	-	500	500	-	500
440-100_587.3910	Drug Court Incentives	100	104	500	500	263	500
440-100_587.4053	Treatment Services	-	-	4,000	4,000	-	4,000
440-100_587.4055	Drug Testing/Toxicology	5,781	8,342	14,000	14,000	13,521	14,000
440-100_587.4063	Monitoring Costs	-	-	7,500	7,500	-	7,500
<i>Total: Operations</i>		5,882	8,491	26,750	26,750	13,784	26,750
<i>Other Services</i>							
440-100_587.4054	Life Skills Classes	-	-	1,000	1,000	-	1,000
<i>Total: Other Services</i>		-	-	1,000	1,000	-	1,000
DEPT Total: 100 - SPECIAL REVENUE		5,882	8,491	27,750	27,750	13,784	27,750
DEPT : 110 - VETERANS TREATMENT COURT							
<i>Operations</i>							
440-110_520.3340	Miscellaneous	-	-	10,000	10,000	448	20,000
440-110_587.3910	Drug Court Incentives	134	-	5,000	5,000	-	5,000
<i>Total: Operations</i>		134	-	15,000	15,000	448	25,000
DEPT Total: 110 - VETERANS TREATMENT COURT		134	-	15,000	15,000	448	25,000
<i>Total</i>		6,016	8,491	42,750	42,750	14,232	52,750
Total: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF		6,016	8,491	42,750	42,750	14,232	52,750

SPECIALITY COURT FUND

Statute:	Local Gov't Code §134.153
Ancillary funding statutes:	Local Gov't Code §§134.101, 134.102
Source:	Percentage, not less than: 23.8095% of \$105 local consolidated fee on conviction of felony; 16.2602% of \$123 local consolidated fee on conviction of Class A or B misdemeanor.
Controlled by:	Commissioners Court
Purposes:	To fund specialty court programs established under Subtitle K, Title 2 of the Government Code.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 445 - CA PRE-TRIAL INTERVENTION PROG							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
445-100_587.4053	Treatment Services	17,300	24,300	40,000	40,000	56,200	60,000
	<i>Total: Operations</i>	17,300	24,300	40,000	40,000	56,200	60,000
	DEPT Total: 100 - SPECIAL REVENUE	17,300	24,300	40,000	40,000	56,200	60,000
	Total	17,300	24,300	40,000	40,000	56,200	60,000
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Total: 445 - CA PRE-TRIAL INTERVENTION PROG		17,300	24,300	40,000	40,000	56,200	60,000

COUNTY ATTORNEY PRETRIAL INTERVENTION PROGRAM

Statute:	Code Crim. Proc. art. 102.0121
Source:	Reimbursement fee not to exceed \$500 paid by a defendant participating in pretrial intervention program administered by a district attorney, criminal district attorney or county attorney. Optional, collected by prosecuting attorney.
Controlled by:	County Attorney
Purposes:	To reimburse a county for expenses, including the expenses of the office of the prosecuting attorney, related to a defendant's participation in a pretrial intervention program offered in the county.
Limitations:	Monies may only be used to administer pretrial intervention program. The money in the fund may be expended only in accordance with a budget approved by the commissioners court.
Interpretation:	KP-0121 (2016): A court would likely conclude that pretrial intervention agreement cannot be conditioned on payment of an amount in excess of the fee authorized by Code Crim. Proc. art. 102.0121. Fee authorized by Code Crim. Proc. art. 102.0121 may only be used for expenses of a prosecuting attorney's office related to a defendant's participation in a pretrial intervention program offered by the county. GA-1039 (2014): Pretrial intervention program funds may be used to refurbish courthouse facilities, train staff, and purchase office supplies only to the extent that the expenditures reimburse the county for expenses related to a defendant's participation in a pretrial intervention program and are used for administration of the program. The commissioners court determines the reimbursement amount, subject to judicial review.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 480 - HOTEL OCCUPANCY							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
480-100_520.4500	Repair Building Structures	-	-	20,000	20,000	10,000	31,000
	<i>Total: Operations</i>	-	-	20,000	20,000	10,000	31,000
DEPT Total: 100 - SPECIAL REVENUE		-	-	20,000	20,000	10,000	31,000
	Total	-	-	20,000	20,000	10,000	31,000
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Total: 480 - HOTEL OCCUPANCY		-	-	20,000	20,000	10,000	31,000

HOTEL OCCUPANCY FUND

Statute: Tax Code §352.002(y)

Source: Hotel occupancy tax at a rate of 7% of the price paid for a room in a hotel in the County, except that the tax rate may not exceed 2% of the price paid for a room in a hotel if the hotel is located in a municipality that imposes a tax under Tex. Tax Code Chapter 351 or the extraterritorial jurisdiction of a municipality that imposes a tax under Section 351.0025 applicable to the hotel;

Controlled by: Commissioners Court

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

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 487 - COUNTY COURT RECORDS MGT FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
487-100_520.3355	Records Preservation	-	-	25,000	25,000	-	25,000
	<i>Total: Operations</i>	-	-	25,000	25,000	-	25,000
	DEPT Total: 100 - SPECIAL REVENUE	-	-	25,000	25,000	-	25,000
	Total	-	-	25,000	25,000	-	25,000
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Total: 487 - COUNTY COURT RECORDS MGT FUND		-	-	25,000	25,000	-	25,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 489 - DISTRICT COURT RECORDS MGT FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
489-100_520.3355	Records Preservation	-	-	88,286	88,286	51,807	120,000
489-100_520.4523	Software Maintenance/License	-	-	-	-	-	1,200
<i>Total: Operations</i>		-	-	88,286	88,286	51,807	121,200
DEPT Total: 100 - SPECIAL REVENUE		-	-	88,286	88,286	51,807	121,200
Total		-	-	88,286	88,286	51,807	121,200
Total: 489 - DISTRICT COURT RECORDS MGT FUND		-	-	88,286	88,286	51,807	121,200

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 498 - BAIL BOND SECURITY FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
498-100_520.3100	Office Supplies / Minor Eqpt	-	-	100	100	-	100
498-100_520.3340	Miscellaneous	-	-	100	100	-	100
498-100_520.4812	Training & Conferences	-	306	3,500	3,500	-	3,500
<i>Total: Operations</i>		-	306	3,700	3,700	-	3,700
DEPT Total: 100 - SPECIAL REVENUE		-	306	3,700	3,700	-	3,700
Total		-	306	3,700	3,700	-	3,700
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Total: 498 - BAIL BOND SECURITY FUND		-	306	3,700	3,700	-	3,700

BAIL BOND SECURITY FUND

Statute:	Occupation Code §1704.101
Source:	Bail Bond application filing and renewal fees
Purposes:	<p>Sec. 1704.103. DISBURSEMENTS FROM COUNTY FUND. (a) Fees deposited in the general fund of a county or in a separate county fund under Section 1704.101(2) may be used only to administer and enforce this chapter, including reimbursement for:</p> <p>(1) reasonable expenses incurred by the board in enforcing this chapter; and</p> <p>(2) actual expenses incurred by a board member in serving on the board.</p> <p>(b) For purposes of this section, serving on a board is an additional duty of a board member's office. A board member may not receive compensation for serving on a board.</p>

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 499 - EMPLOYEE FUND-GF							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
499-100_580.4991	Recognition Awards	826	4,886	10,000	10,000	1,230	10,000
499-100_580.4999	Misc Disbursements	-	450	100	100	105	100
<i>Total: Operations</i>		826	5,336	10,100	10,100	1,335	10,100
<i>Other Services</i>							
499-100_580.4994	Funeral Flowers-Staff/Officials	164	45	100	100	50	100
<i>Total: Other Services</i>		164	45	100	100	50	100
DEPT Total: 100 - SPECIAL REVENUE		990	5,381	10,200	10,200	1,385	10,200
Total		990	5,381	10,200	10,200	1,385	10,200
Total: 499 - EMPLOYEE FUND-GF		990	5,381	10,200	10,200	1,385	10,200

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 505 - LAW ENFORCEMENT TRAINING FUNDS							
DEPT : 100 - SPECIAL REVENUE							
SUB-DEPARTMENT: 30 - SHERIFF'S DEPT							
<i>Operations</i>							
505-100-30_520.4812	Training & Conferences	14,424	21,324	-	28,515	25,540	-
	<i>Total: Operations</i>	14,424	21,324	-	28,515	25,540	-
SUB-DEPARTMENT Total: 30 - SHERIFF'S DEPT		14,424	21,324	-	28,515	25,540	-
SUB-DEPARTMENT: 31 - CONSTABLE, PCT 1							
<i>Operations</i>							
505-100-31_520.4812	Training & Conferences	-	-	-	7,518	3,225	-
	<i>Total: Operations</i>	-	-	-	7,518	3,225	-
SUB-DEPARTMENT Total: 31 - CONSTABLE, PCT 1		-	-	-	7,518	3,225	-
SUB-DEPARTMENT: 32 - CONSTABLE, PCT 2							
<i>Operations</i>							
505-100-32_520.4812	Training & Conferences	-	2,636	-	6,778	250	-
	<i>Total: Operations</i>	-	2,636	-	6,778	250	-
SUB-DEPARTMENT Total: 32 - CONSTABLE, PCT 2		-	2,636	-	6,778	250	-
SUB-DEPARTMENT: 33 - CONSTABLE, PCT 3							
<i>Operations</i>							
505-100-33_520.4812	Training & Conferences	1,487	330	-	3,378	275	-
	<i>Total: Operations</i>	1,487	330	-	3,378	275	-
SUB-DEPARTMENT Total: 33 - CONSTABLE, PCT 3		1,487	330	-	3,378	275	-
SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4							
<i>Operations</i>							
505-100-34_520.4812	Training & Conferences	-	-	-	5,293	-	-
	<i>Total: Operations</i>	-	-	-	5,293	-	-
SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4		-	-	-	5,293	-	-
SUB-DEPARTMENT: 35 - C.A. INVESTIGATOR TRAINING FUNDS							
<i>Operations</i>							
505-100-35_520.4812	Training & Conferences	1,375	-	-	3,535	1,260	-
	<i>Total: Operations</i>	1,375	-	-	3,535	1,260	-
MENT Total: 35 - C.A. INVESTIGATOR TRAINING FUNDS		1,375	-	-	3,535	1,260	-
	Total	17,286	24,290	-	55,017	30,550	-
Total: 505 - LAW ENFORCEMENT TRAINING FUNDS		17,286	24,290	-	55,017	30,550	-

LAW ENFORCEMENT TRAINING FUNDS

Statute:	Occupations Code §1701.157
Source:	An equal share of the 20 percent of the state general revenue fund allocated by the Comptroller for local law enforcement agencies; the remaining 80 percent is allocated on the basis of the number of eligible law enforcement positions each agency has as of January 1 of the preceding calendar year.
Controlled by:	Law Enforcement Agency

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
	Purposes:	To pay for continuing education of licensed peace officer or training for full-time fully paid law enforcement support personnel.					
	Limitations:	May not be used to replace money provided by county on recurrent basis for training law enforcement officers and support personnel.					

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 600 - DEBT SERVICE							
<i>DS - Debt Service</i>							
600-680_685.6100	Cert of Obligation Series 2013 Principal Payment	1,135,000	-	-	-	-	-
600-680_685.6500	Cert of Obligation Series 2013 Interest Payment	10,783	-	-	-	-	-
600-680_687.6100	Tax Notes, Series 2017 Principal Payment	1,240,000	2,420,000	-	-	-	-
600-680_687.6500	Tax Notes, Series 2017 Interest Payment	55,915	22,688	-	-	-	-
600-680_687.6900	Tax Notes, Series 2017 Other	400	-	-	-	-	-
600-680_688.6100	Tax Notes, Series 2020 Principal Payment	160,000	175,000	2,610,000	2,610,000	2,610,000	2,670,000
600-680_688.6500	Tax Notes, Series 2020 Interest Payment	66,593	65,625	56,077	56,077	56,077	36,460
600-680_688.6900	Tax Notes, Series 2020 Other	-	-	600	600	-	-
<i>Total: DS - Debt Service</i>		2,668,690	2,683,312	2,666,677	2,666,677	2,666,077	2,706,460
DEPT Total: 680 - DEBT SERVICE		2,668,690	2,683,312	2,666,677	2,666,677	2,666,077	2,706,460
Total		2,668,690	2,683,312	2,666,677	2,666,677	2,666,077	2,706,460
Total: 600 - DEBT SERVICE		2,668,690	2,683,312	2,666,677	2,666,677	2,666,077	2,706,460

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

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 700 - CAPITAL PROJECT FUND							
Operations							
700_520.4933	Transportation Project Match	-	1,607,905	1,074,000	1,074,000	281,625	574,000
700_520.4975	Low Water Crossings/Bridges	-	-	-	-	-	2,500,000
700_520.4976	Contractor Road Repair	-	-	-	-	-	7,500,000
Total: Operations		-	1,607,905	1,074,000	1,074,000	281,625	10,574,000
Capital Outlay							
700_595.5100	LAND PURCHASE	-	-	2,000,000	2,000,000	989,191	1,000,000
700_595.5300	Bldg Purchase/New Construct	-	-	-	-	-	2,500,000
700_595.5302	Major Building Renovations	49,866	39,315	855,000	855,000	45,189	-
700_595.5303	ELECTION BUILDING	29,092	294,446	3,000,000	3,000,000	3,289,026	-
700_595.5304	ANIMAL CONTROL BUILDING	-	-	-	-	11,859	3,000,000
700_595.5305	JUSTICE CENTER	-	-	-	-	-	300,000
700_595.5309	ADMIN BLDG REMODEL	539,313	-	-	-	-	-
700_595.5315	SCHERTZ BUILDING	-	-	326,000	326,000	-	775,000
700_595.5318	LAW ENFORCE CTR ADDITION/REMOI	(515)	180,300	2,000,000	2,000,000	585,517	7,500,000
700_595.5321	BODY CAMERA/IN-CAR CAMERA SYST	-	-	-	-	-	1,500,000
700_595.5322	JUSTICE OF THE PEACE BLDG	20,111	114,485	-	-	-	-
700_595.5327	DEVELOPMENT/PERMITS BLDG	5,108,435	233,419	-	327,647	5,307	-
700_595.5328	VETERANS CENTER	3,045,045	-	-	-	-	-
700_595.5329	SCHERTZ BUILDING REMODEL	41,380	1,495,422	2,500,000	2,500,000	2,279,501	-
700_595.5333	MARION BUILDING	-	1,357,989	2,000,000	2,000,000	100,083	3,250,000
700_595.5335	EMERGENCY RESPONSE/FIRE STATIO	-	-	-	-	-	175,000
700_595.5337	EOC WAREHOUSE	-	-	-	-	-	200,000
700_595.5339	NORTH GUADALUPE STREET PROJECT	-	-	-	-	-	2,000,000
Total: Capital Outlay		8,832,728	3,715,377	12,681,000	13,008,647	7,305,672	22,200,000
DEPT : 700 - TRANSFERS (IN) /OUT							
Transfers Out							
700-700_700.0100	Transfer to General Fund	-	18,676	-	-	-	-
Total: Transfers Out		-	18,676	-	-	-	-
DEPT Total: 700 - TRANSFERS (IN) /OUT		-	18,676	-	-	-	-
Total		8,832,728	5,341,958	13,755,000	14,082,647	7,587,297	32,774,000
Total: 700 - CAPITAL PROJECT FUND		8,832,728	5,341,958	13,755,000	14,082,647	7,587,297	32,774,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 701 - TAX NOTES 2020/2017/2013							
<i>Capital Outlay</i>							
701_595.5322	Capital Outlay JUSTICE OF THE PEACE	3,606	-	-	-	-	-
701_595.5327	Capital Outlay DEVELOPMENT/PERMIT	1,226,218	-	-	-	-	-
701_595.5328	Capital Outlay VETERANS CENTER	799,333	-	-	-	-	-
	<i>Total: Capital Outlay</i>	2,029,156	-	-	-	-	-
	Total	2,029,156	-	-	-	-	-
	Total: 701 - TAX NOTES 2020/2017/2013	2,029,156	-	-	-	-	-

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 714 - RECOVERY FUND GRANTS							
DEPT : 930 - AMERICAN RESCUE PLAN							
SUB-DEPARTMENT: 43 - Public Health/Economic Im							
<i>Operations</i>							
714-930-43_582.0034	Grant Specific Expense Food Bank	100,000	-	-	-	-	-
	<i>Total: Operations</i>	100,000	-	-	-	-	-
<i>Capital Outlay</i>							
714-930-43_582.0021	Grant Specific Expense CAD/RMS Syst	-	1,572,093	-	427,907	379,050	-
714-930-43_582.0022	Grant Specific Expense Remote Access	864,894	106,645	-	40,000	35,555	-
714-930-43_582.0023	Grant Specific Expense Radio / Commu	-	760,000	500,000	-	-	-
714-930-43_582.0025	Grant Specific Expense Emergency Re	29,065	181,926	12,000,000	6,439,009	430,408	6,275,000
714-930-43_582.0026	Grant Specific Expense Warehouse / E	26,031	109,993	5,000,000	11,013,976	328,696	8,725,000
714-930-43_582.0027	Grant Specific Expense Land	-	-	1,000,000	800,000	376,580	400,000
714-930-43_582.0031	Grant Specific Expense Hospital - GRM	727,698	272,302	-	-	-	-
	<i>Total: Capital Outlay</i>	1,647,688	3,002,959	18,500,000	18,720,892	1,550,289	15,400,000
DEPARTMENT Total: 43 - Public Health/Economic Impact		1,747,688	3,002,959	18,500,000	18,720,892	1,550,289	15,400,000
SUB-DEPARTMENT: 44 - Revenue Loss Funding							
<i>Operations</i>							
714-930-44_582.0028	Grant Specific Expense County & Distri	-	917,878	-	15,923	15,922	-
714-930-44_582.0032	Grant Specific Expense Volunteer Fire	400,000	200,000	-	100,000	100,000	-
714-930-44_582.4022	Grant Specific Expense Grant Administ	-	170,000	500,000	595,000	85,000	-
	<i>Total: Operations</i>	400,000	1,287,878	500,000	710,923	200,922	-
<i>Capital Outlay</i>							
714-930-44_582.0029	Grant Specific Expense Public Safety F	-	-	-	959,674	959,674	-
714-930-44_582.0030	Grant Specific Expense Upgrade Netw	525,875	112,692	-	100,000	55,009	-
714-930-44_582.0033	Grant Specific Expense Traffic Blocker	-	157,970	-	-	-	-
714-930-44_595.5740	Capital Outlay Fire Trucks	-	819,125	876,673	886,673	457,571	-
714-930-44_595.5750	Capital Outlay Election Equip/Software	-	390,201	-	-	-	-
	<i>Total: Capital Outlay</i>	525,875	1,479,988	876,673	1,946,347	1,472,254	-
SUB-DEPARTMENT Total: 44 - Revenue Loss Funding		925,875	2,767,866	1,376,673	2,657,270	1,673,176	-
DEPT Total: 930 - AMERICAN RESCUE PLAN		2,673,564	5,770,824	19,876,673	21,378,162	3,223,465	15,400,000
	Total	2,673,564	5,770,824	19,876,673	21,378,162	3,223,465	15,400,000
Total: 714 - RECOVERY FUND GRANTS		2,673,564	5,770,824	19,876,673	21,378,162	3,223,465	15,400,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 800 - JAIL COMMISSARY FUND							
DEPT : 100 - SPECIAL REVENUE							
<i>Operations</i>							
800-100_518.3410	Purchases for Resale Commissary Inve	262,239	307,142	250,000	310,000	296,901	-
800-100_518.3412	Purchases for Resale Postage/Stampex	4,548	6,433	15,000	15,000	5,157	-
800-100_520.3112	Postage for Indigent Inmates	4,410	10,760	8,000	2,000	-	-
800-100_520.3113	Supplies for Indigent Inmates	6,983	2,170	4,000	4,000	3,075	-
800-100_520.3335	Detainee/Prisoner Uniforms	33,306	22,674	30,000	27,000	26,025	-
800-100_520.3340	Miscellaneous	16,497	11,354	15,000	6,800	4,455	-
800-100_520.3345	Personal Hygiene	29,802	38,057	25,000	39,100	37,541	-
800-100_520.3900	Subs, Publications, Access Fees	-	4,745	-	-	-	-
800-100_520.4520	Repair Office & Misc Equipment	-	9,495	8,000	11,100	10,510	-
800-100_520.4525	Software Site Licenses	-	7,505	-	25,000	25,001	-
800-100_520.4812	Training & Conferences	-	3,889	-	-	-	-
Total: Operations		357,785	424,225	355,000	440,000	408,664	-
<i>Operations - Non Capital Assets</i>							
800-100_520.3657	Controlled Assets	2,103	30,275	-	1,000	594	-
Total: Operations - Non Capital Assets		2,103	30,275	-	1,000	594	-
<i>Capital Outlay</i>							
800-100_595.5710	Capital Outlay Equipment & Machinery	-	-	-	170,000	165,479	-
800-100_595.5720	Capital Outlay Office Furniture & Equip	-	44,423	-	12,100	11,090	-
Total: Capital Outlay		-	44,423	-	182,100	176,569	-
DEPT Total: 100 - SPECIAL REVENUE		359,888	498,924	355,000	623,100	585,828	-
Total		359,888	498,924	355,000	623,100	585,828	-
Total: 800 - JAIL COMMISSARY FUND		359,888	498,924	355,000	623,100	585,828	-

JAIL COMMISSARY FUND	
Statute:	Local Gov't Code §§351.0415, 351.04155
Source:	Inmate purchases from commissary. Optional, as determined by the sheriff.
Controlled by:	Sheriff
Purposes:	To pay for, staff and equip a social program for county prisoners, including an educational or recreational program and religious or rehabilitative counseling; purchase clothing, writing materials, and hygiene supplies for county prisoners; establish, staff, and equip the commissary operation; pay for, staff and equip a prison library; or pay for jail improvements, technology, equipment, programs, services, and activities.
Limitations:	Sheriff must maintain accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds; accept new bids for commissary suppliers' contracts every 5 years.

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 850 - EMPLOYEE HEALTH BENEFITS							
DEPT : 698 - MEDICAL / DENTAL INSURANCE							
<i>Operations</i>							
850-698_520.3110	Postage	-	-	1,600	1,600	-	1,600
850-698_520.4030	Consulting Services	48,750	54,850	70,000	70,000	45,000	70,000
<i>Total: Operations</i>		48,750	54,850	71,600	71,600	45,000	71,600
<i>Other Services</i>							
850-698_500.2021	Premium Term Life / AD&D	17,199	17,906	20,000	20,000	18,543	22,600
850-698_500.2022	TAC Benefit Pool Costs	1,450,022	1,503,189	1,600,000	1,600,000	1,611,010	1,942,070
850-698_500.2026	Premium Vision Care-County Share	2,918	2,488	5,000	5,000	1,815	5,000
850-698_500.2027	Medical Claims / Employees	2,439,426	3,801,919	3,605,000	3,605,000	3,619,181	3,965,500
850-698_500.2028	Medical Claims / Dependents	1,476,565	1,822,977	1,600,000	1,600,000	2,329,854	2,070,000
850-698_500.2029	Medical Claims / Prescriptions	2,157,940	2,134,932	2,200,000	2,200,000	2,049,825	2,222,000
850-698_500.2033	Dental Claims / Employees	154,512	153,226	175,000	175,000	188,107	201,250
850-698_500.2034	Dental Claims / Dependents	164,103	201,112	232,000	232,000	202,758	210,000
850-698_500.2035	Wellness Program	5,238	2,663	10,000	10,000	3,781	6,000
850-698_500.2037	Prescription Card Admin Fee	33,058	32,035	46,000	46,000	53,993	55,000
850-698_500.2038	Cobra / Hipaa Fees	3,753	3,184	5,000	5,000	3,178	5,000
850-698_500.2041	Disability Insurance	94,496	138,068	150,000	150,000	153,327	157,500
850-698_500.2043	Flexible Spending FSA Admin Fee	10,189	9,682	12,000	12,000	10,131	12,000
850-698_500.2063	Federal Fees & Taxes	3,014	3,307	3,500	3,500	3,904	4,025
850-698_500.2064	EAP Service Fee	8,114	8,114	10,000	10,000	8,138	15,000
<i>Total: Other Services</i>		8,020,546	9,834,801	9,673,500	9,673,500	10,257,546	10,892,945
DEPT Total: 698 - MEDICAL / DENTAL INSURANCE		8,069,296	9,889,651	9,745,100	9,745,100	10,302,546	10,964,545
Total		8,069,296	9,889,651	9,745,100	9,745,100	10,302,546	10,964,545
Total: 850 - EMPLOYEE HEALTH BENEFITS		8,069,296	9,889,651	9,745,100	9,745,100	10,302,546	10,964,545

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 855 - WORKERS' COMPENSATION FUND							
DEPT : 699 - WORKERS COMPENSATION							
<i>Operations</i>							
855-699_520.4820	Insurance other than fleet	329,578	329,578	450,000	450,000	343,769	450,000
	<i>Total: Operations</i>	329,578	329,578	450,000	450,000	343,769	450,000
DEPT Total: 699 - WORKERS COMPENSATION		329,578	329,578	450,000	450,000	343,769	450,000
	Total	329,578	329,578	450,000	450,000	343,769	450,000
Total: 855 - WORKERS' COMPENSATION FUND		329,578	329,578	450,000	450,000	343,769	450,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 895 - COUNTY ATTORNEY GRANTS							
DEPT : 870 - CO ATTORNEY-SB22							
<i>Personnel Services</i>							
895-870_430.1030	Employees Salaried Exempt	-	50,946	26,182	26,182	43,918	147,300
895-870_430.1040	Employees Hourly Employees	-	39,901	44,447	44,447	27,859	53,944
895-870_430.1060	Employees Supplemental Pay	-	130,899	163,268	163,268	154,064	-
895-870_450.2010	Social Security/Medicare	-	16,430	10,906	10,906	16,905	15,353
895-870_450.2020	Group Medical Insurance	-	8,460	-	-	7,238	32,421
895-870_450.2030	Retirement	-	28,260	29,892	29,892	28,853	25,719
895-870_450.2040	Worker's Compensation Insurance	-	105	305	305	95	263
<i>Total: Personnel Services</i>		-	275,000	275,000	275,000	278,931	275,000
DEPT Total: 870 - CO ATTORNEY-SB22		-	275,000	275,000	275,000	278,931	275,000
Total		-	275,000	275,000	275,000	278,931	275,000
Total: 895 - COUNTY ATTORNEY GRANTS		-	275,000	275,000	275,000	278,931	275,000

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 897 - LAW ENFORCEMENT GRANTS							
DEPT : 820 - ReACT MOTOR VEHICLE TASKFORCE-SA							
<i>Personnel Services</i>							
897-820_430.1040	Employees Hourly Employees	-	72,757	-	-	-	-
897-820_430.1054	Employees Certification Supplement	-	2,231	-	-	-	-
897-820_430.1610	Employees Longevity	-	3,175	-	-	-	-
897-820_440.1599	Holiday Pay	-	3,863	-	-	-	-
897-820_440.1625	Uniform/Clothing/Boot Allowance	-	450	-	-	-	-
897-820_450.2010	Social Security/Medicare	-	6,188	-	-	-	-
897-820_450.2020	Group Medical Insurance	-	9,400	-	-	-	-
897-820_450.2030	Retirement	-	10,753	-	-	-	-
897-820_450.2040	Worker's Compensation Insurance	-	1,412	-	-	-	-
<i>Total: Personnel Services</i>		-	110,229	-	-	-	-
PT Total: 820 - ReACT MOTOR VEHICLE TASKFORCE-SA		-	110,229	-	-	-	-
DEPT : 821 - RURAL LAW ENFORCEMENT GRANT SB2							
<i>Personnel Services</i>							
897-821_430.1040	Employees Hourly Employees	-	156,423	337,253	337,253	334,629	355,454
897-821_430.1054	Employees Certification Supplement	-	3,025	10,400	10,400	5,675	10,400
897-821_430.1610	Employees Longevity	-	-	5,280	5,280	7,280	5,595
897-821_440.1599	Holiday Pay	-	4,809	17,503	17,503	17,247	18,752
897-821_450.2010	Social Security/Medicare	-	11,963	26,372	26,372	26,736	28,563
897-821_450.2020	Group Medical Insurance	-	18,832	49,632	49,632	47,564	24,819
897-821_450.2030	Retirement	-	20,992	47,343	47,343	46,625	49,868
897-821_450.2040	Worker's Compensation Insurance	-	2,757	6,217	6,217	6,113	6,549
<i>Total: Personnel Services</i>		-	218,800	500,000	500,000	491,869	500,000
<i>Operations</i>							
897-821_520.3800	Body Armor	-	216,710	-	-	-	-
<i>Total: Operations</i>		-	216,710	-	-	-	-
<i>Operations - Non Capital Assets</i>							
897-821_520.3657	Controlled Assets	-	13,960	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		-	13,960	-	-	-	-
<i>Capital Outlay</i>							
897-821_595.5710	Capital Outlay Equipment & Machinery	-	50,530	-	-	-	-
<i>Total: Capital Outlay</i>		-	50,530	-	-	-	-
PT Total: 821 - RURAL LAW ENFORCEMENT GRANT SB22		-	500,000	500,000	500,000	491,869	500,000
Total		-	610,229	500,000	500,000	491,869	500,000
Total: 897 - LAW ENFORCEMENT GRANTS		-	610,229	500,000	500,000	491,869	500,000

GUADALUPE COUNTY, TEXAS

FY26 ADOPTED BUDGET

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2024 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 899 - MISCELLANEOUS SHORT TERM GRANTS							
DEPT : 899 - MISCELLANEOUS GRANTS							
<i>Operations</i>							
899-899_582.0006	Grant Specific Expense OAG VINE GR	17,505	18,030	-	18,571	18,571	18,571
	<i>Total: Operations</i>	17,505	18,030	-	18,571	18,571	18,571
DEPT Total: 899 - MISCELLANEOUS GRANTS		17,505	18,030	-	18,571	18,571	18,571
DEPT : 905 - TRAVIS COUNTY SCATTF GRANT							
<i>Personnel Services</i>							
899-905_430.1040	Employees Hourly Employees	97,578	107,322	-	-	-	-
899-905_430.1054	Employees Certification Supplement	3,950	2,900	-	-	-	-
899-905_430.1610	Employees Longevity	2,773	3,525	-	-	-	-
899-905_440.1599	Holiday Pay	5,223	5,934	-	-	-	-
899-905_440.1625	Uniform/Clothing/Boot Allowance	-	450	-	-	-	-
899-905_450.2010	Social Security/Medicare	8,365	8,580	-	-	-	-
899-905_450.2020	Group Medical Insurance	16,380	15,980	-	-	-	-
899-905_450.2030	Retirement	14,784	15,207	-	-	-	-
899-905_450.2040	Worker's Compensation Insurance	1,947	1,997	-	-	-	-
	<i>Total: Personnel Services</i>	151,001	161,895	-	-	-	-
DEPT Total: 905 - TRAVIS COUNTY SCATTF GRANT		151,001	161,895	-	-	-	-
DEPT : 942 - EMERGENCY MANAGEMENT GRANTS							
SUB-DEPARTMENT: A1 - AACOG Homeland Security-							
<i>Capital Outlay</i>							
899-942-A1_595.0003	Capital Outlay Mobile Command Traile	-	222,442	-	-	-	-
899-942-A1_595.0004	Capital Outlay Emergency Generator	-	-	-	145,000	73,512	-
899-942-A1_595.0005	Capital Outlay All Hazard/Fire UTV/Ski	-	-	-	45,000	37,292	-
899-942-A1_595.0006	Capital Outlay Mobile Broadband Boost	-	-	-	26,030	22,198	-
	<i>Total: Capital Outlay</i>	-	222,442	-	216,030	133,002	-
RTMENT Total: A1 - AACOG Homeland Security-Support		-	222,442	-	216,030	133,002	-
SUB-DEPARTMENT: A2 - DOJ-Depart of Justice-Prog							
<i>Capital Outlay</i>							
899-942-A2_595.5730	Capital Outlay Vehicles	-	-	-	165,469	154,378	-
	<i>Total: Capital Outlay</i>	-	-	-	165,469	154,378	-
<i>EQ - Equipment</i>							
899-942-A2_582.0013	Grant Specific Expense DOJ Police Veh	-	-	-	797,531	797,531	-
	<i>Total: EQ - Equipment</i>	-	-	-	797,531	797,531	-
EPARTMENT Total: A2 - DOJ-Depart of Justice-Programs		-	-	-	963,000	951,909	-
DEPT Total: 942 - EMERGENCY MANAGEMENT GRANTS		-	222,442	-	1,179,030	1,084,911	-
DEPT : 944 - ROAD & BRIDGE GRANTS							
SUB-DEPARTMENT: B1 - TXVEMP CLASS 4-7							
<i>Capital Outlay</i>							
899-944-B1_595.5730	Capital Outlay Vehicles	366,512	-	-	-	-	-
	<i>Total: Capital Outlay</i>	366,512	-	-	-	-	-
SUB-DEPARTMENT Total: B1 - TXVEMP CLASS 4-7		366,512	-	-	-	-	-
DEPT Total: 944 - ROAD & BRIDGE GRANTS		366,512	-	-	-	-	-
DEPT : 945 - VETERANS SERVICE GRANTS							
<i>Operations</i>							
899-945_582.3100	Grant Specific Expense Supplies	572	576	2,291	2,291	222	-
	<i>Total: Operations</i>	572	576	2,291	2,291	222	-

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
<i>GR - Grant</i>							
899-945_582.4032	Grant Specific Expense Contractual	18,284	44,166	96,709	96,709	31,984	-
	<i>Total: GR - Grant</i>	18,284	44,166	96,709	96,709	31,984	-
DEPT Total: 945 - VETERANS SERVICE GRANTS		18,856	44,742	99,000	99,000	32,206	-
	Total	553,874	447,110	99,000	1,296,601	1,135,688	18,571
Total: 899 - MISCELLANEOUS SHORT TERM GRANTS		553,874	447,110	99,000	1,296,601	1,135,688	18,571
EXPENSE GRAND Totals:		121,825,728	119,751,663	167,836,501	174,809,043	137,554,836	200,261,509

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 100 - GENERAL FUND							
DEPT: 400 - COUNTY JUDGE							
100-400_300.7410	Probate Training Fee	-	-	-	-	-	-
100-400_350.7436	State Salary Supplement	25,200	25,200	25,200	25,200	25,200	37,800
Total: 400 - COUNTY JUDGE		25,200	25,200	25,200	25,200	25,200	37,800
DEPT: 403 - COUNTY CLERK							
100-403-00_300.7210	Marriage License	26,843	26,463	26,000	26,000	25,195	26,000
100-403-00_300.7405	Fees of Office	989,070	956,314	950,000	950,000	1,053,009	1,030,000
100-403-00_300.7408	Probate Fees	2,985	3,209	2,500	2,500	3,369	3,000
100-403-00_300.7411	Clerk of Court Fees	14,115	13,724	15,000	15,000	13,833	15,000
100-403-00_300.7415	Copy Fees	87,604	82,479	75,000	75,000	85,827	85,000
100-403-00_300.7608	Cash Overage/Shortage	-	35	-	-	-	-
Total: 403 - COUNTY CLERK		1,120,617	1,082,224	1,068,500	1,068,500	1,181,233	1,159,000
DEPT: 409 - NON DEPARTMENTAL							
100-409_300.7110	Current Taxes / Real Property	52,101,870	55,249,860	57,930,000	57,930,000	57,282,684	63,420,000
100-409_300.7120	Delinquent Taxes / Real Property	396,758	373,950	370,000	370,000	489,962	400,000
100-409_300.7130	Penalty & Interest	431,374	474,624	365,000	365,000	497,177	500,000
100-409_300.7135	Unclaimed Excess Proceeds TC 34	-	10,385	5,000	5,000	12,310	5,000
100-409_300.7190	1/2 Cent Sales Tax	14,190,088	15,398,618	15,600,000	15,600,000	15,083,126	16,200,000
100-409_300.7243	Child Safety Fee - Truancy Cases	60	510	-	-	424	-
100-409_300.7320	Bingo Gross Receipts Tax	139,952	135,819	130,000	130,000	86,183	140,000
100-409_300.7325	Mixed Beverage Tax	286,292	307,018	290,000	290,000	302,156	325,000
100-409_300.7420	County Court Costs	77,462	76,151	75,000	75,000	76,312	80,000
100-409_300.7421	County Time Payment Fee	10,125	12,192	10,000	10,000	15,069	12,000
100-409_300.7540	Bond Forfeitures	28,062	60,189	50,000	50,000	112,681	50,000
100-409_300.7605	Miscellaneous Revenue	65,534	73,470	20,000	22,500	88,793	65,000
100-409_300.7607	Donations	-	750	-	28,949	28,949	-
100-409_300.7625	Oil Leases / Royalties	4,358	2,879	1,000	1,000	2,828	1,946
100-409_300.7626	Waste Management Settlement	669,370	665,530	650,000	650,000	538,231	650,000
100-409_300.7640	Net Estray Proceeds	745	11,074	1,500	1,500	1,000	1,500
100-409_300.7652	WC Indemnity Payments	10,037	8,821	20,000	20,000	7,488	20,000
100-409_300.7653	Unemployment Reserve Refund	-	-	-	-	6,150	-
100-409_300.7654	Insurance Proceeds	40,080	108,855	-	4,771	19,826	-
100-409_300.7655	Proceeds - County Auction	26,037	5,000	1,000	1,000	-	1,000
100-409_330.7610	Investment Income	4,479,955	6,311,264	4,000,000	4,000,000	4,899,780	5,300,000
100-409_330.7612	Investment Income Gain(Loss) on	(279,234)	320,104	-	-	18,479	-
100-409_350.7310	Tobacco Settlement Distribution	53,948	93,046	60,000	60,000	105,226	90,000
100-409_350.7312	Indigent Fair Defense Allocation	87,383	76,680	80,000	80,000	88,687	80,000
Total: 409 - NON DEPARTMENTAL		72,820,257	79,776,790	79,658,500	79,694,720	79,763,520	87,341,446
DEPT: 410 - COUNTY ENGINEER							

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
100-410-00_300.7260	Development Review Fee	10,120	4,880	-	-	29,671	50,000
Total: 410 - COUNTY ENGINEER		10,120	4,880	-	-	29,671	50,000
DEPT: 426 - COUNTY COURT AT LAW							
100-426_300.7425	Court Appointed Attorney Fees	2,120	5,389	3,000	3,000	1,863	3,000
100-426_300.7430	Jury Fees	-	-	100	100	-	100
100-426_350.7436	State Salary Supplement	84,000	84,000	84,000	82,250	84,000	105,000
Total: 426 - COUNTY COURT AT LAW		86,120	89,389	87,100	85,350	85,863	108,100
DEPT: 427 - COUNTY COURT AT LAW NO. 2							
100-427_300.7425	Court Appointed Attorney Fees	44,566	45,615	50,000	50,000	60,998	50,000
100-427_300.7430	Jury Fees	352	342	500	500	345	500
100-427_350.7436	State Salary Supplement	84,000	84,000	84,000	82,250	84,000	105,000
Total: 427 - COUNTY COURT AT LAW NO. 2		128,918	129,956	134,500	132,750	145,343	155,500
DEPT: 435 - COMBINED DISTRICT COURT							
100-435_300.7425	Court Appointed Attorney Fees	47,453	36,344	40,000	40,000	60,850	50,000
100-435_300.7426	Juv Court Appointed Atty Fees	9,212	6,195	8,000	8,000	40	-
100-435_300.7605	Miscellaneous Revenue	226	214	100	100	263	100
100-435_350.7313	State Reimbursement of Jury Pay	14,042	83,704	20,000	20,000	50,136	40,000
Total: 435 - COMBINED DISTRICT COURT		70,933	126,457	68,100	68,100	111,288	90,100
DEPT: 436 - 25TH JUDICIAL DISTRICT							
100-436_350.7335	Colorado County	18,275	20,055	10,000	10,000	21,391	10,000
100-436_350.7340	Lavaca County	20,869	19,982	10,000	10,000	21,409	10,000
100-436_350.7345	Gonzales County	21,394	19,191	10,000	10,000	20,469	10,000
Total: 436 - 25TH JUDICIAL DISTRICT		60,538	59,228	30,000	30,000	63,268	30,000
DEPT: 438 - 2ND 25TH JUDICIAL DISTRICT							
100-438_350.7335	Colorado County	18,178	20,056	11,000	11,000	21,390	11,000
100-438_350.7340	Lavaca County	20,755	19,719	11,000	11,000	20,935	11,000
100-438_350.7345	Gonzales County	21,394	19,191	11,000	11,000	20,469	11,000
Total: 438 - 2ND 25TH JUDICIAL DISTRICT		60,327	58,966	33,000	33,000	62,794	33,000
DEPT: 450 - DISTRICT CLERK							
100-450-00_300.7405	Fees of Office	201,977	192,892	210,000	210,000	241,742	210,000
100-450-00_300.7411	Clerk of Court Fees	6,829	7,249	6,000	6,000	9,137	6,000
100-450-00_300.7415	Copy Fees	50,139	49,871	45,000	45,000	57,287	50,000
100-450-00_300.7417	Passport Photo Fees	24,375	34,969	25,000	25,000	38,462	30,000
100-450-00_300.7435	Registry Account Maint Fee	1,963	1,758	1,000	1,000	2,445	1,000
100-450-00_300.7608	Cash Overage/Shortage	-	-	-	-	-	-
Total: 450 - DISTRICT CLERK		285,283	286,739	287,000	287,000	349,072	297,000

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT: 451 - JUSTICE OF THE PEACE, PRECINCT 1							
100-451_300.7405	Fees of Office	8,330	10,204	9,000	9,000	12,491	10,000
100-451_300.7530	Fines / Justice Courts	587,928	530,247	600,000	600,000	639,894	600,000
Total: 451 - JUSTICE OF THE PEACE, PRECINCT 1		596,258	540,451	609,000	609,000	652,385	610,000
DEPT: 452 - JUSTICE OF THE PEACE, PRECINCT 2							
100-452_300.7405	Fees of Office	4,854	8,329	5,000	5,000	15,492	10,000
100-452_300.7530	Fines / Justice Courts	97,627	120,479	100,000	100,000	193,257	175,000
Total: 452 - JUSTICE OF THE PEACE, PRECINCT 2		102,481	128,808	105,000	105,000	208,749	185,000
DEPT: 453 - JUSTICE OF THE PEACE, PRECINCT 3							
100-453_300.7405	Fees of Office	2,044	2,053	2,000	2,000	2,477	2,000
100-453_300.7530	Fines / Justice Courts	54,354	68,352	65,000	65,000	72,513	75,000
Total: 453 - JUSTICE OF THE PEACE, PRECINCT 3		56,398	70,404	67,000	67,000	74,991	77,000
DEPT: 454 - JUSTICE OF THE PEACE, PRECINCT 4							
100-454_300.7405	Fees of Office	5,152	6,212	6,000	6,000	11,445	7,000
100-454_300.7530	Fines / Justice Courts	143,915	153,867	165,000	165,000	271,671	236,525
Total: 454 - JUSTICE OF THE PEACE, PRECINCT 4		149,067	160,078	171,000	171,000	283,116	243,525
DEPT: 475 - COUNTY ATTORNEY							
100-475_300.7405	Fees of Office	7,141	6,884	10,000	10,000	6,917	8,000
100-475_300.7414	Protection Order Attorney Fees	-	600	16,000	16,000	980	1,000
100-475_300.7416	Video Copy Fee	8,819	6,580	8,000	8,000	4,319	5,000
100-475_350.7332	State Reimbursement- SANE Prog	-	-	-	-	-	-
100-475_350.7435	Asst Prosecutor State Longevity	32,600	30,780	35,000	35,000	20,060	35,000
Total: 475 - COUNTY ATTORNEY		48,561	44,844	69,000	69,000	32,276	49,000
DEPT: 490 - ELECTION ADMINISTRATION							
100-490_300.7446	Voter Registration Lists & Maps	9	4	100	100	13	100
100-490_300.7646	Elections Contract Reimbursement	198,093	162,966	130,000	130,000	243,460	150,000
100-490_350.7315	Chapter 19 Funds	-	15,929	-	2,349	2,349	-
Total: 490 - ELECTION ADMINISTRATION		198,101	178,900	130,100	132,449	245,821	150,100
DEPT: 495 - COUNTY AUDITOR							
100-495_350.7476	Accounting Services Fee	4,307	8,517	4,300	4,300	-	6,000
Total: 495 - COUNTY AUDITOR		4,307	8,517	4,300	4,300	-	6,000
DEPT: 497 - COUNTY TREASURER							
100-497_300.7405	Fees of Office	3,794	4,675	4,000	4,000	5,761	4,000
Total: 497 - COUNTY TREASURER		3,794	4,675	4,000	4,000	5,761	4,000

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT: 499 - TAX ASSESSOR COLLECTOR							
100-499-00_300.7132	Penalty on Late Renditions	23,754	22,549	25,000	25,000	22,044	22,500
100-499-00_300.7225	Wine / Beer License	5,935	13,280	8,000	8,000	7,085	13,500
100-499-00_300.7228	TABC 5% Commission	430	660	500	500	340	500
100-499-00_300.7230	County Liquor License	19,225	22,075	15,000	15,000	27,291	20,000
100-499-00_300.7235	Vehicle Registration	2,370,010	2,466,359	2,450,000	2,450,000	2,660,200	2,750,000
100-499-00_300.7238	Boat Registration	10,701	7,571	11,000	11,000	5,281	8,000
100-499-00_300.7239	Boat Sales Tax County Portion	85,910	36,293	45,000	45,000	11,613	20,000
100-499-00_300.7242	Child Safety Fee per TC 502.403	24,131	24,947	24,000	24,000	27,494	24,000
100-499-00_300.7405	Fees of Office	309	349	500	500	351	500
100-499-00_300.7452	Vehicle Title Fee (\$5)	168,090	178,285	165,000	165,000	198,875	200,000
100-499-00_300.7458	Tax Certificates	11,900	10,200	12,000	12,000	15,810	10,200
100-499-00_330.7610	Investment Income	22,806	21,155	25,000	25,000	26,155	25,000
100-499-00_350.7445	Tax Collection Contracts	44,674	41,327	43,000	43,000	27,164	41,300
Total: 499 - TAX ASSESSOR COLLECTOR		2,787,874	2,845,049	2,824,000	2,824,000	3,029,703	3,135,500
DEPT: 545 - FIRE MARSHAL / EMC							
100-545_300.7605	Miscellaneous Revenue	195	226	100	100	200	100
Total: 545 - FIRE MARSHAL / EMC		195	226	100	100	200	100
DEPT: 551 - CONSTABLE, PRECINCT 1							
100-551_300.7405	Fees of Office	67,154	75,638	75,000	75,000	85,249	75,000
Total: 551 - CONSTABLE, PRECINCT 1		67,154	75,638	75,000	75,000	85,249	75,000
DEPT: 552 - CONSTABLE, PRECINCT 2							
100-552_300.7405	Fees of Office	63,906	65,621	65,000	65,000	81,934	65,000
Total: 552 - CONSTABLE, PRECINCT 2		63,906	65,621	65,000	65,000	81,934	65,000
DEPT: 553 - CONSTABLE, PRECINCT 3							
100-553_300.7405	Fees of Office	34,293	42,691	35,000	35,000	47,886	35,000
Total: 553 - CONSTABLE, PRECINCT 3		34,293	42,691	35,000	35,000	47,886	35,000
DEPT: 554 - CONSTABLE, PRECINCT 4							
100-554_300.7405	Fees of Office	35,966	45,035	40,000	40,000	47,005	40,000
Total: 554 - CONSTABLE, PRECINCT 4		35,966	45,035	40,000	40,000	47,005	40,000
DEPT: 560 - COUNTY SHERIFF							
100-560-00_300.7405	Fees of Office	157,313	134,593	150,000	150,000	154,277	140,000
100-560-00_300.7460	Citation Fees	21,922	37,586	25,000	25,000	17,663	20,000
100-560-00_300.7605	Miscellaneous Revenue	1,248	1,109	1,000	1,000	1,830	1,000
100-560-00_300.7655	Proceeds - County Auction	81,228	-	-	-	27,350	-
100-560-00_350.7308	DEA Overtime Reimburse Cost	30,118	45,430	30,000	30,000	24,524	30,000
100-560-00_350.7309	HIDTA Overtime Reimbursement	-	-	-	-	-	-

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
100-560-00_350.7311	South Tx Regional Task Force	-	2,000	-	-	9,820	-
100-560-00_350.7460	Citation Fee- AG Title D Payment	15,678	22,394	15,000	15,000	15,266	10,000
100-560-00_350.7471	Bluebonnet Trails Comm Svcs	348,900	348,900	348,900	348,900	174,450	100,000
Total: 560 - COUNTY SHERIFF		656,407	592,012	569,900	569,900	425,179	301,000
DEPT: 570 - COUNTY JAIL							
100-570-00_300.7472	Inmate Medical Fees	52,911	61,002	50,000	50,000	55,983	50,000
100-570-00_300.7473	Work Release Participant Fee	800	800	1,000	1,000	400	1,000
100-570-00_300.7478	Restitution Received	-	-	-	-	-	-
100-570-00_300.7605	Miscellaneous Revenue	-	-	100	100	-	100
100-570-00_300.7635	Other Commission	5,726	6,008	3,000	3,000	5,446	5,000
100-570-00_300.7636	Jail Phone Commissions	266,039	298,904	300,000	300,000	138,646	35,000
100-570-00_350.7370	Social Security Incentive Pmts	4,800	7,200	6,000	6,000	7,400	6,000
100-570-00_350.7467	Prisoner Transport or Guard Fees	-	-	-	-	-	-
100-570-00_350.7470	Inmate Board Bills	6,400	7,400	1,000	1,000	-	6,000
Total: 570 - COUNTY JAIL		336,677	381,313	361,100	361,100	207,874	103,100
DEPT: 630 - HEALTH & SOCIAL SERVICES							
100-630_350.7305	City Contribution to Hospital	1,212,910	1,376,378	1,250,000	1,250,000	1,356,492	1,625,000
Total: 630 - HEALTH & SOCIAL SERVICES		1,212,910	1,376,378	1,250,000	1,250,000	1,356,492	1,625,000
DEPT: 635 - ENVIRONMENTAL HEALTH							
100-635_300.7250	Septic Tank Permits	171,600	174,180	175,000	175,000	190,750	180,000
100-635_300.7251	Yard Permits	6,800	7,800	8,000	8,000	6,200	8,000
100-635_300.7255	Flood Plain Permits	41,150	54,300	50,000	50,000	68,100	50,000
100-635_300.7262	Subdivision Plat Review	34,200	31,800	15,000	15,000	52,625	50,000
100-635_300.7605	Miscellaneous Revenue	300	500	1,000	1,000	-	500
Total: 635 - ENVIRONMENTAL HEALTH		254,050	268,580	249,000	249,000	317,675	288,500
DEPT: 637 - ANIMAL CONTROL							
100-637_300.7405	Fees of Office	3,950	4,260	5,000	5,000	4,249	4,000
Total: 637 - ANIMAL CONTROL		3,950	4,260	5,000	5,000	4,249	4,000
DEPT: 700 - TRANSFERS (IN) / OUT							
100-700_701.0325	Transfers in Transfer In from Juve	-	-	-	-	-	-
100-700_701.0700	Transfers in Transfer from Capital	-	18,676	-	-	-	-
Total: 700 - TRANSFERS (IN) / OUT		-	18,676	-	-	-	-
Total		81,280,660	88,491,986	88,025,400	88,060,469	88,923,796	96,298,771
Total: 100 - GENERAL FUND		81,280,660	88,491,986	88,025,400	88,060,469	88,923,796	96,298,771

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 200 - ROAD & BRIDGE FUND							
DEPT: 620 - UNIT ROAD SYSTEM							
200-620-00_300.7110	Current Taxes / Real Property	9,347,192	10,631,349	12,516,000	12,516,000	12,281,072	12,619,000
200-620-00_300.7120	Delinquent Taxes / Real Property	62,630	61,237	65,000	65,000	87,932	65,000
200-620-00_300.7130	Penalty & Interest	73,603	86,788	55,000	55,000	98,752	70,000
200-620-00_300.7182	Special Road Taxes	23,449	26,652	20,000	20,000	27,593	20,000
200-620-00_300.7235	Vehicle Registration	360,000	360,000	360,000	360,000	360,000	360,000
200-620-00_300.7240	Local \$10 Vehicle Reg	1,608,770	1,655,340	1,610,000	1,610,000	1,825,020	1,800,000
200-620-00_300.7280	Driveway Permit Fee	5,175	5,900	5,000	5,000	20,220	8,000
200-620-00_300.7510	Fines / District Court	58,025	58,005	60,000	60,000	72,939	60,000
200-620-00_300.7520	Fines / County Court	126,700	130,223	140,000	140,000	187,196	150,000
200-620-00_300.7605	Miscellaneous Revenue	306	24,322	500	500	38,342	500
200-620-00_300.7655	Proceeds - County Auction	3,935	-	-	-	-	-
200-620-00_330.7610	Investment Income	376,302	527,234	420,000	420,000	691,821	620,000
200-620-00_350.7365	State Highway Apportionment	42,454	42,879	43,000	43,000	42,810	43,000
200-620-00_350.7367	State Apport: Permits/Oversize	109,643	110,137	100,000	100,000	49,090	110,000
200-620-00_350.7475	Interlocal Road Maintenance	153,211	16,500	-	-	-	-
Total: 620 - UNIT ROAD SYSTEM		12,351,394	13,736,566	15,394,500	15,394,500	15,782,788	15,925,500
Total		12,351,394	13,736,566	15,394,500	15,394,500	15,782,788	15,925,500
FUND: 202 - TxDOT INFRASTRUCTURE GRANT							
DEPT: 100 - SPECIAL REVENUE							
202-100_350.7366	State Funding	-	-	30,352	30,352	30,352	-
202-100_711.0200	Required Match-Trans In Required	-	-	7,588	7,588	-	-
Total: 100 - SPECIAL REVENUE		-	-	37,940	37,940	30,352	-
FUND: 203 - GENERAL LAND OFFICE GRANTS (R&I)							
DEPT: 100 - SPECIAL REVENUE							
203-100_350.7366	State Funding	-	-	-	1,850,700	105,007	1,850,000
Total: 100 - SPECIAL REVENUE		-	-	-	1,850,700	105,007	1,850,000
FUND: 400 - LAW LIBRARY FUND							
DEPT: 100 - SPECIAL REVENUE							
400-100_300.7420	County Court Costs	29,155	93,350	27,000	27,000	102,422	100,000
400-100_300.7485	Law Library Fee	58,509	169	60,000	60,000	171	-
Total: 100 - SPECIAL REVENUE		87,664	93,518	87,000	87,000	102,593	100,000
FUND: 401 - COUNTY JURY FUND							
DEPT: 100 - SPECIAL REVENUE							
401-100_300.7420	County Court Costs	24,697	26,671	25,000	25,000	29,264	28,000
401-100_300.7605	Miscellaneous Revenue	-	310	-	-	640	-
Total: 100 - SPECIAL REVENUE		24,697	26,981	25,000	25,000	29,904	28,000

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 408 - FIRE CODE INSPECTION FEE FUND							
DEPT: 100 - SPECIAL REVENUE							
408-100_300.7270	Fire Code Inspection Fees	405,593	679,683	600,000	600,000	403,985	600,000
408-100_300.7655	Proceeds - County Auction	-	-	-	-	-	-
	Total: 100 - SPECIAL REVENUE	405,593	679,683	600,000	600,000	403,985	600,000
FUND: 409 - SHERIFF'S DONATION FUND							
DEPT: 100 - SPECIAL REVENUE							
409-100_300.7607	Donations	4,720	14,161	-	-	18,195	-
	Total: 100 - SPECIAL REVENUE	4,720	14,161	-	-	18,195	-
FUND: 410 - COUNTY CLERK RECORDS MGMT FUN							
DEPT: 100 - SPECIAL REVENUE							
410-100_300.7424	Records Mgmt/ Preservation Fees	329,883	312,200	315,000	315,000	334,880	315,000
410-100_300.7605	Miscellaneous Revenue	-	-	-	-	9,281	-
410-100_330.7610	Investment Income	-	-	-	-	14,918	-
	Total: 100 - SPECIAL REVENUE	329,883	312,200	315,000	315,000	359,079	315,000
FUND: 411 - CO. CLERK RECORDS ARCHIVE-GF							
DEPT: 100 - SPECIAL REVENUE							
411-100_300.7424	Records Mgmt/ Preservation Fees	327,940	310,460	315,000	315,000	332,630	315,000
411-100_330.7610	Investment Income	18,252	24,038	-	-	21,038	20,000
	Total: 100 - SPECIAL REVENUE	346,192	334,498	315,000	315,000	353,668	335,000
FUND: 412 - COUNTY RECORDS MANAGEMENT							
DEPT: 100 - SPECIAL REVENUE							
412-100_300.7424	Records Mgmt/ Preservation Fees	14,632	13,630	12,000	12,000	14,915	13,000
	Total: 100 - SPECIAL REVENUE	14,632	13,630	12,000	12,000	14,915	13,000
FUND: 413 - VITAL STATISTICS PRESERVATION-G							
DEPT: 100 - SPECIAL REVENUE							
413-100_300.7424	Records Mgmt/ Preservation Fees	7,916	7,924	6,500	6,500	7,807	7,500
	Total: 100 - SPECIAL REVENUE	7,916	7,924	6,500	6,500	7,807	7,500
FUND: 414 - COURTHOUSE SECURITY							
DEPT: 100 - SPECIAL REVENUE							
414-100_300.7409	Security Fee	101,427	44,359	85,000	85,000	48,368	48,000
414-100_300.7420	County Court Costs	16,660	52,943	12,000	12,000	58,527	52,000
	Total: 100 - SPECIAL REVENUE	118,087	97,302	97,000	97,000	106,895	100,000
FUND: 415 - DISTRICT CLERK RECORDS MGMT							
DEPT: 100 - SPECIAL REVENUE							
415-100_300.7424	Records Mgmt/ Preservation Fees	878	272	-	-	348	-

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
Total: 100 - SPECIAL REVENUE		878	272	-	-	348	-
FUND: 416 - JUSTICE COURT ASSISTANCE & TECH							
DEPT: 100 - SPECIAL REVENUE							
416-100_300.7401	JP1 Justice Court Technology	14,044	13,637	12,000	12,000	15,434	15,000
416-100_300.7402	JP2 -Justice Court Technology	3,660	4,591	3,500	3,500	7,434	8,000
416-100_300.7403	JP3 - Justice Court Technology	1,970	2,300	1,800	1,800	2,094	2,000
416-100_300.7404	JP4 - Justice Court Technology	5,311	5,924	5,000	5,000	10,694	10,000
Total: 100 - SPECIAL REVENUE		24,986	26,452	22,300	22,300	35,656	35,000
FUND: 417 - CO & DIST COURT TECHNOLOGY FUN							
DEPT: 100 - SPECIAL REVENUE							
417-100_300.7405	Fees of Office	2,217	2,153	2,000	2,000	2,346	2,000
Total: 100 - SPECIAL REVENUE		2,217	2,153	2,000	2,000	2,346	2,000
FUND: 418 - JP JUSTICE COURT SECURITY							
DEPT: 100 - SPECIAL REVENUE							
418-100_300.7409	Security Fee	719	680	600	600	613	600
Total: 100 - SPECIAL REVENUE		719	680	600	600	613	600
FUND: 419 - JUSTICE COURT SUPPORT FUND							
DEPT: 100 - SPECIAL REVENUE							
419-100_300.7420	County Court Costs	72,148	89,414	80,000	80,000	118,675	95,000
Total: 100 - SPECIAL REVENUE		72,148	89,414	80,000	80,000	118,675	95,000
FUND: 420 - SURPLUS FUNDS-ELECTION CONTRA							
DEPT: 100 - SPECIAL REVENUE							
420-100_300.7647	Elections Admin Fee	20,292	16,922	-	-	25,015	15,000
Total: 100 - SPECIAL REVENUE		20,292	16,922	-	-	25,015	15,000
FUND: 422 - HAVA FUND							
DEPT: 100 - SPECIAL REVENUE							
422-100_330.7610	Investment Income	(537)	-	-	-	-	-
422-100_350.7315	Chapter 19 Funds	-	-	-	-	-	-
422-100_350.7331	Grant Funding - Federal	-	-	-	-	-	-
Total: 100 - SPECIAL REVENUE		(537)	-	-	-	-	-
DEPT: 120 - SPECIAL REVENUE							
422-120_350.7331	Grant Funding - Federal	-	-	-	-	-	-
422-120_701.0420	Transfers in Transfer In Contract E	-	-	-	-	-	-
Total: 120 - SPECIAL REVENUE		-	-	-	-	-	-
Total		(537)	-	-	-	-	-
Total: 422 - HAVA FUND		(537)	-	-	-	-	-

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 427 - COUNTY CLERK OF COURT FUND							
DEPT: 100 - SPECIAL REVENUE							
427-100_300.7420	County Court Costs	39,365	36,365	35,000	35,000	35,375	27,000
Total: 100 - SPECIAL REVENUE		39,365	36,365	35,000	35,000	35,375	27,000
FUND: 429 - DISTRICT CLERK OF COURT FUND							
DEPT: 100 - SPECIAL REVENUE							
429-100_300.7420	County Court Costs	85,898	104,310	100,000	100,000	119,902	115,000
Total: 100 - SPECIAL REVENUE		85,898	104,310	100,000	100,000	119,902	115,000
FUND: 430 - COURT REPORTER FEE (GC 51.601)							
DEPT: 100 - SPECIAL REVENUE							
430-100_300.7407	Court Reporter Fee	18,842	1,114	20,000	20,000	827	-
430-100_300.7420	County Court Costs	44,572	66,678	45,000	45,000	73,159	68,000
Total: 100 - SPECIAL REVENUE		63,414	67,792	65,000	65,000	73,986	68,000
FUND: 431 - CHILD ABUSE PREVENTION FUND							
DEPT: 100 - SPECIAL REVENUE							
431-100_300.7405	Fees of Office	973	640	-	-	1,084	-
Total: 100 - SPECIAL REVENUE		973	640	-	-	1,084	-
FUND: 432 - DIST CLK RECORDS ARCHIVE -GF							
DEPT: 100 - SPECIAL REVENUE							
432-100_300.7424	Records Mgmt/ Preservation Fees	1,255	333	-	-	439	-
Total: 100 - SPECIAL REVENUE		1,255	333	-	-	439	-
FUND: 433 - COURT RECORDS PRESERVATION-GF							
DEPT: 100 - SPECIAL REVENUE							
433-100_300.7424	Records Mgmt/ Preservation Fees	1,351	352	-	-	457	-
Total: 100 - SPECIAL REVENUE		1,351	352	-	-	457	-
FUND: 434 - JUDICIAL PROBATE EDUCATION FUNI							
DEPT: 100 - SPECIAL REVENUE							
434-100_300.7420	County Court Costs	2,550	2,410	3,000	3,000	2,405	2,500
Total: 100 - SPECIAL REVENUE		2,550	2,410	3,000	3,000	2,405	2,500
FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION							
DEPT: 100 - SPECIAL REVENUE							
435-100_300.7406	Alternative Resolution Fee	24,959	56	30,000	30,000	57	-
435-100_300.7420	County Court Costs	21,154	50,737	18,000	18,000	61,462	50,000
Total: 100 - SPECIAL REVENUE		46,112	50,793	48,000	48,000	61,519	50,000

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 436 - COURT-INITIATED GUARDIANSHIPS							
DEPT: 100 - SPECIAL REVENUE							
436-100_300.7405	Fees of Office	-	-	-	-	-	-
436-100_300.7420	County Court Costs	17,130	16,170	15,000	15,000	16,290	15,000
Total: 100 - SPECIAL REVENUE		17,130	16,170	15,000	15,000	16,290	15,000
FUND: 437 - CHILD SAFETY FEE-GF							
DEPT: 100 - SPECIAL REVENUE							
437-100_300.7242	Child Safety Fee per TC 502.403	69,415	62,219	65,000	65,000	68,571	68,000
Total: 100 - SPECIAL REVENUE		69,415	62,219	65,000	65,000	68,571	68,000
FUND: 438 - LANGUAGE ACCESS FUND							
DEPT: 100 - SPECIAL REVENUE							
438-100_300.7420	County Court Costs	21,839	25,884	25,000	29,188	29,188	30,000
Total: 100 - SPECIAL REVENUE		21,839	25,884	25,000	29,188	29,188	30,000
FUND: 440 - SPECIALTY COURTS(WAS DRUG CT)-(C							
DEPT: 100 - SPECIAL REVENUE							
440-100_300.7420	County Court Costs	12,778	11,606	14,000	14,000	12,765	12,000
440-100_300.7478	Restitution Received	7,785	7,278	5,000	5,000	12,201	5,000
Total: 100 - SPECIAL REVENUE		20,563	18,884	19,000	19,000	24,966	17,000
DEPT: 110 - VETERANS TREATMENT COURT							
440-110_300.7609	Juror Donations	358	846	500	500	643	5,000
Total: 110 - VETERANS TREATMENT COURT		358	846	500	500	643	5,000
Total		20,921	19,730	19,500	19,500	25,609	22,000
Total: 440 - SPECIALTY COURTS(WAS DRUG CT)-GF		20,921	19,730	19,500	19,500	25,609	22,000
FUND: 441 - LOCAL YOUTH DIVERSION FUND							
DEPT: 100 - SPECIAL REVENUE							
441-100_300.7420	County Court Costs	27,362	29,317	30,000	30,000	40,934	40,000
Total: 100 - SPECIAL REVENUE		27,362	29,317	30,000	30,000	40,934	40,000
FUND: 443 - COURT FACILITY FEE FUND							
DEPT: 100 - SPECIAL REVENUE							
443-100_300.7420	County Court Costs	49,394	53,343	50,000	50,000	58,527	55,000
Total: 100 - SPECIAL REVENUE		49,394	53,343	50,000	50,000	58,527	55,000
FUND: 445 - CA PRE-TRIAL INTERVENTION PROG							
DEPT: 100 - SPECIAL REVENUE							
445-100_300.7405	Fees of Office	21,600	25,775	40,000	58,000	58,000	60,000
Total: 100 - SPECIAL REVENUE		21,600	25,775	40,000	58,000	58,000	60,000

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 480 - HOTEL OCCUPANCY							
DEPT: 100 - SPECIAL REVENUE							
480-100_300.7340	Hotel Occupancy Tax	538,772	534,072	550,000	550,000	458,087	550,000
	Total: 100 - SPECIAL REVENUE	538,772	534,072	550,000	550,000	458,087	550,000
FUND: 487 - COUNTY COURT RECORDS MGT FUND							
DEPT: 100 - SPECIAL REVENUE							
487-100_300.7420	County Court Costs	18,145	17,685	15,000	15,000	16,785	15,000
	Total: 100 - SPECIAL REVENUE	18,145	17,685	15,000	15,000	16,785	15,000
FUND: 489 - DISTRICT COURT RECORDS MGT FUN							
DEPT: 100 - SPECIAL REVENUE							
489-100_300.7420	County Court Costs	54,519	68,548	60,000	60,000	79,153	75,000
	Total: 100 - SPECIAL REVENUE	54,519	68,548	60,000	60,000	79,153	75,000
FUND: 498 - BAIL BOND SECURITY FUND							
DEPT: 100 - SPECIAL REVENUE							
498-100_300.7265	Bond License Application	1,000	2,000	2,000	2,000	2,000	2,000
498-100_300.7267	Bond ID Card Fee	105	195	100	100	225	100
	Total: 100 - SPECIAL REVENUE	1,105	2,195	2,100	2,100	2,225	2,100
FUND: 499 - EMPLOYEE FUND-GF							
DEPT: 100 - SPECIAL REVENUE							
499-100_300.7680	Proceeds from Vending Machines	1,744	1,948	1,000	1,000	1,802	1,500
	Total: 100 - SPECIAL REVENUE	1,744	1,948	1,000	1,000	1,802	1,500
FUND: 505 - LAW ENFORCEMENT TRAINING FUND							
DEPT: 100 - SPECIAL REVENUE							
SUB-DEPARTMENT: 30 - SHERIFF'S DEPT							
505-100-30_350.7360	State Training Funds	9,798	24,877	-	24,528	24,528	-
	SUB-DEPARTMENT Total: 30 - SHERIFF'S DEPT	9,798	24,877	-	24,528	24,528	-
SUB-DEPARTMENT: 31 - CONSTABLE, PCT 1							
505-100-31_350.7360	State Training Funds	777	1,868	-	1,564	1,564	-
	SUB-DEPARTMENT Total: 31 - CONSTABLE, PCT 1	777	1,868	-	1,564	1,564	-
SUB-DEPARTMENT: 33 - CONSTABLE, PCT 3							
505-100-33_350.7360	State Training Funds	607	1,545	-	707	1,567	-
	SUB-DEPARTMENT Total: 33 - CONSTABLE, PCT 3	607	1,545	-	707	1,567	-
SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4							
505-100-34_350.7360	State Training Funds	607	1,545	-	1,567	1,567	-
	SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4	607	1,545	-	1,567	1,567	-
SUB-DEPARTMENT: 35 - C.A. INVESTIGATOR TRAINING FUNDS							
505-100-35_350.7360	State Training Funds	691	1,760	-	1,776	1,777	-
	SUB-DEPARTMENT Total: 35 - C.A. INVESTIGATOR TRAINING FUNDS	691	1,760	-	1,776	1,777	-

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
Total: 100 - SPECIAL REVENUE		12,480	31,594	-	30,142	31,004	-
	Total	12,480	31,594	-	30,142	31,004	-
Total: 505 - LAW ENFORCEMENT TRAINING FUNDS		12,480	31,594	-	30,142	31,004	-
FUND: 600 - DEBT SERVICE							
600-680_300.7110	Current Taxes / Real Property	2,684,664	2,606,990	2,596,677	2,596,677	2,575,812	2,636,460
600-680_300.7120	Delinquent Taxes / Real Property	21,816	19,430	20,000	20,000	24,093	20,000
600-680_300.7130	Penalty & Interest	22,994	23,455	20,000	20,000	23,328	20,000
600-680_330.7610	Investment Income	17,218	29,647	30,000	30,000	7,822	30,000
Total: 680 - DEBT SERVICE		2,746,693	2,679,523	2,666,677	2,666,677	2,631,055	2,706,460
FUND: 700 - CAPITAL PROJECT FUND							
700_701.0100	Transfers in Transfer in from Gene	16,700,000	5,242,600	11,500,000	11,500,000	12,150,000	18,924,000
700_701.0200	Transfers in From Road and Bridge	1,000,000	-	-	-	-	-
	Total	17,700,000	5,242,600	11,500,000	11,500,000	12,150,000	18,924,000
FUND: 701 - TAX NOTES 2020/2017/2013							
701_330.7610	Investment Income	10,248	-	-	-	-	-
701_390.7851	Other Financing Sources Tax Antic	-	-	-	-	-	-
	Total	10,248	-	-	-	-	-
FUND: 714 - RECOVERY FUND GRANTS							
DEPT: 930 - AMERICAN RESCUE PLAN							
714-930_330.7610	Investment Income	-	-	-	-	952,957	-
714-930_350.7331	Grant Funding - Federal	2,673,564	5,770,824	19,876,673	19,876,673	1,270,972	15,400,000
714-930_701.0100	Transfers in Transfer in from Gene	-	-	-	-	-	-
Total: 930 - AMERICAN RESCUE PLAN		2,673,564	5,770,824	19,876,673	19,876,673	2,223,929	15,400,000
	Total	2,673,564	5,770,824	19,876,673	19,876,673	2,223,929	15,400,000
FUND: 850 - EMPLOYEE HEALTH BENEFITS							
DEPT: 698 - MEDICAL / DENTAL INSURANCE							
850-698_300.7605	Miscellaneous Revenue	99,929	76,056	100	100	(39,134)	1,000
850-698_330.7610	Investment Income	237,703	384,674	375,000	375,000	303,317	375,000
850-698_380.7800	Employer Contributions	5,836,662	6,264,130	7,000,000	7,000,000	8,012,731	8,100,000
850-698_380.7810	Employee Contributions -Medical	808,994	869,894	875,000	875,000	860,934	950,000
850-698_380.7812	Employee Contributions-Dental	277,563	286,415	320,000	320,000	277,876	310,000
850-698_380.7820	Cobra Payments	92,612	76,482	75,000	75,000	100,608	85,000
850-698_380.7822	Stop Loss Reimbursements	48,083	586,098	-	-	617,178	-
850-698_380.7825	Prescription Rx Rebate	721,331	1,097,900	1,100,000	1,100,000	773,353	800,000
Total: 698 - MEDICAL / DENTAL INSURANCE		8,122,877	9,641,649	9,745,100	9,745,100	10,906,864	10,621,000
FUND: 855 - WORKERS' COMPENSATION FUND							

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT: 699 - WORKERS COMPENSATION							
855-699_330.7610	Investment Income	3,136	532	500	500	1,067	500
855-699_380.7800	Contributions & Premiums Employe	443,442	546,787	450,000	450,000	558,164	550,000
Total: 699 - WORKERS COMPENSATION		446,578	547,319	450,500	450,500	559,231	550,500
FUND: 895 - COUNTY ATTORNEY GRANTS							
DEPT: 870 - CO ATTORNEY-SB22							
895-870_350.7366	State Funding	-	275,000	275,000	275,000	275,000	275,000
Total: 870 - CO ATTORNEY-SB22		-	275,000	275,000	275,000	275,000	275,000
FUND: 897 - LAW ENFORCEMENT GRANTS							
DEPT: 820 - ReACT MOTOR VEHICLE TASKFORCE-							
897-820_350.7469	Reimbursement / Auto Theft Task	-	110,229	-	-	-	-
Total: 820 - ReACT MOTOR VEHICLE TASKFORCE-SA		-	110,229	-	-	-	-
DEPT: 821 - RURAL LAW ENFORCEMENT GRANT S							
897-821_350.7366	State Funding	-	500,000	500,000	500,000	490,631	500,000
Total: 821 - RURAL LAW ENFORCEMENT GRANT SB22		-	500,000	500,000	500,000	490,631	500,000
Total		-	610,229	500,000	500,000	490,631	500,000
Total: 897 - LAW ENFORCEMENT GRANTS		-	610,229	500,000	500,000	490,631	500,000
FUND: 899 - MISCELLANEOUS SHORT TERM GRAN							
DEPT: 899 - MISCELLANEOUS GRANTS							
899-899_350.0006	OAG VINE GRANT	17,505	18,030	-	18,571	23,214	18,571
Total: 899 - MISCELLANEOUS GRANTS		17,505	18,030	-	18,571	23,214	18,571
DEPT: 905 - TRAVIS COUNTY SCATTF GRANT							
899-905_350.7469	Reimbursement / Auto Theft Task	113,700	104,137	-	-	-	-
899-905_711.7330	Required Match-Trans In Required	37,300	57,758	-	-	-	-
Total: 905 - TRAVIS COUNTY SCATTF GRANT		151,001	161,895	-	-	-	-
DEPT: 909 - EOC EQUIPMENT UPGRADE							
899-909_350.7366	State Funding	-	-	-	-	-	-
Total: 909 - EOC EQUIPMENT UPGRADE		-	-	-	-	-	-
DEPT: 941 - CARES GRANT							
899-941_350.7331	Grant Funding - Federal	-	-	-	-	-	-
Total: 941 - CARES GRANT		-	-	-	-	-	-
DEPT: 942 - EMERGENCY MANAGEMENT GRANTS							
SUB-DEPARTMENT: A1 - AACOG Homeland Securiti							
899-942-A1_350.7331	Grant Funding - Federal	-	222,442	-	216,030	133,002	-
MENT Total: A1 - AACOG Homeland Security-Support		-	222,442	-	216,030	133,002	-
SUB-DEPARTMENT: A2 - DOJ-Depart of Justice-Pr							
899-942-A2_350.7331	Grant Funding - Federal	-	-	-	963,000	321,844	-
ARTMENT Total: A2 - DOJ-Depart of Justice-Programs		-	-	-	963,000	321,844	-
Total: 942 - EMERGENCY MANAGEMENT GRANTS		-	222,442	-	1,179,030	454,846	-

FY26 ADOPTED BUDGET - REVENUES

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
DEPT: 944 - ROAD & BRIDGE GRANTS							
SUB-DEPARTMENT: B1 - TXVEMP CLASS 4-7							
899-944-B1_350.7366	State Funding	290,810	-	-	-	-	-
899-944-B1_711.0200	Required Match-Trans In Required	75,702	-	-	-	-	-
SUB-DEPARTMENT Total: B1 - TXVEMP CLASS 4-7		366,512	-	-	-	-	-
SUB-DEPARTMENT: B2 - TXVEMP CLASS 8							
899-944-B2_350.7366	State Funding	-	-	-	-	-	-
899-944-B2_711.0200	Required Match-Trans In Required	-	-	-	-	-	-
SUB-DEPARTMENT Total: B2 - TXVEMP CLASS 8		-	-	-	-	-	-
Total: 944 - ROAD & BRIDGE GRANTS		366,512	-	-	-	-	-
DEPT: 945 - VETERANS SERVICE GRANTS							
899-945_350.7366	State Funding	18,856	44,742	100,000	100,000	32,206	-
Total: 945 - VETERANS SERVICE GRANTS		18,856	44,742	100,000	100,000	32,206	-
Total		553,874	447,109	100,000	1,297,601	510,266	18,571
Total: 899 - MISCELLANEOUS SHORT TERM GRANTS							
		553,874	447,109	100,000	1,297,601	510,266	18,571
REVENUE GRAND Totals:		128,441,315	130,310,072	151,257,790	154,393,490	137,349,952	165,912,002

SPECIALIZED LOCAL ENTITIES / FILED BUDGETS

FY26 BUDGETS

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

JUVENILE PROBATION DEPARTMENT

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

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

FUND	REVENUES	EXPENDITURES	NOTES
324 - TEXAS JUVENILE JUSTICE DEPT GRANTS			
STATE SALARY ADJUSTMENT	\$ 387,456	\$ 387,456	Texas Juvenile Justice Division (TJJD) grants are funded by the State of Texas. These State grants are on a September - August fiscal year.
BASIC	<u>1,017,510</u>	<u>1,017,510</u>	
SUBTOTAL	\$ 1,404,966	\$ 1,404,966	
325 - JUVENILE PROBATION (COUNTY FUNDS)			
JUVENILE PROBATION	\$ 5,519,170	\$ 1,657,990	This is the "county funded" portion of Juvenile's budget, and is divided into two departments - Probation (672) and Detention (673).
JUVENILE DETENTION	<u>775,000</u>	<u>5,500,807</u>	
SUBTOTAL	\$ 6,294,170	\$ 7,158,797	
326 - JUVENILE PROBATION FEES FUND	\$ 0	\$ 0	<i>Repealed effective September 1, 2023</i> - Texas Family Code 54.061, "if financially able to do so, to pay to the court a fee of not more than \$15 a month during the period that the child continues on probation."
327 - JUVENILE TITLE IVE GRANT	\$ 0	\$ 0	Title IVE is a federal grant that provides funding for foster care eligible children. For many years, the County received "administrative" cost for this grant, but the State changed the program and at this time, the County only receives funding for actual placement costs of Title IVE children.
TOTAL	\$ 7,699,136	\$ 8,563,763	

CHAPTER 59 FORFEITURE BUDGETS

Also included are the budgets for the Sheriff, County Attorney, Constables Precincts 1, 3, and 4 Chapter 59 Forfeitures. The Texas Code of Criminal Procedures, Chapter 59 states, "Proceeds awarded under this chapter to a law enforcement agency or to the attorney representing the state may be spent by the agency or the attorney after a budget for the expenditure of the proceeds has been submitted to the commissioners court." Those budgets are hereto attached.

FUND	REVENUES	EXPENDITURES
403 – SHERIFF STATE FORFEITURE FUND	\$ 31,000	\$ 195,000
446 – COUNTY ATTORNEY STATE FORFEITURE FUND	\$ 56,000	\$ 229,575
451 – CONSTABLE, PRECINCT 1 STATE FORFEITURE FUNDS	\$ 0	\$ 0
453 – CONSTABLE, PRECINCT 3 STATE FORFEITURE FUNDS	\$ 0	\$ 0
454 – CONSTABLE, PRECINCT 4 STATE FORFEITURE FUNDS	\$ 0	\$ 0

COUNTY ATTORNEY STATE FUNDS

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

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

TAX ASSESSOR-COLLECTOR SPECIAL VEHICLE INVENTORY TAX INTEREST FUND

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

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

GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2025-2026 FILED BUDGETS

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 324 - JUVENILE TJJD							
REVENUES							
676 - COMMUNITY PROGRAMS							
324-676_350.7366	Intergovernmental State Funding	72,392	-	-	-	-	-
677 - "R" GRANT R RISK							
324-677_350.7366	Intergovernmental State Funding	6,035	9,220	-	-	-	-
678 - PRE AND POST ADJUDICATION(State)							
324-678_350.7366	Intergovernmental State Funding	50,314	-	-	-	-	-
682 - BASIC (was "A" STATE AID)							
324-682_350.7366	Intergovernmental State Funding	463,667	917,906	983,906	983,906	983,906	1,017,510
684 - SPECIAL PROGRAM FUNDS(A-2013)							
324-684_350.7366	Intergovernmental State Funding	55,370	4,348	-	4,348	4,348	-
686 - "N" MENTAL HEALTH SERVICES							
324-686_350.7366	Intergovernmental State Funding	162,082	66,000	-	-	-	-
688 - STATE SALARY ADJUSTMENT							
324-688_350.7366	Intergovernmental State Funding	-	165,460	333,032	333,032	333,032	387,456
REVENUES Total		809,860	1,162,934	1,316,938	1,321,286	1,321,286	1,404,966
EXPENSES							
676 - COMMUNITY PROGRAMS							
<i>Personnel Services</i>							
324-676_430.1040	Employees Hourly Employees	59,964	-	-	-	-	-
324-676_430.1054	Employees Certification Supplement	2,307	-	-	-	-	-
324-676_450.2010	Social Security/Medicare	3,914	-	-	-	-	-
324-676_450.2020	Group Medical Insurance	10,894	-	-	-	-	-
324-676_450.2030	Retirement	7,186	-	-	-	-	-
324-676_450.2040	Worker's Compensation Insurance	132	-	-	-	-	-
<i>Total: Personnel Services</i>		84,397	-	-	-	-	-
Total: 676 - COMMUNITY PROGRAMS		84,397	-	-	-	-	-
677 - "R" GRANT R RISK							
<i>Operations</i>							
324-677_520.3660	Computer Software	6,035	9,220	-	-	-	-
<i>Total: Operations</i>		6,035	9,220	-	-	-	-
Total: 677 - "R" GRANT R RISK		6,035	9,220	-	-	-	-
678 - PRE AND POST ADJUDICATION(State)							
<i>ICC - Inter-County Contracts</i>							
324-678_540.4881	Inter-County Contracts Secure Placement	50,314	-	-	-	-	-
<i>Total: ICC - Inter-County Contracts</i>		50,314	-	-	-	-	-
Total: 678 - PRE AND POST ADJUDICATION(State)		50,314	-	-	-	-	-

GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2025-2026 FILED BUDGETS

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
682 - BASIC (was "A" STATE AID)							
<i>Personnel Services</i>							
324-682_430.1030	Employees Salaried Exempt	-	-	90,453	90,453	82,523	93,167
324-682_430.1040	Employees Hourly Employees	339,086	717,011	711,822	711,822	698,695	754,979
324-682_430.1054	Employees Certification Supplement	17,139	2,756	-	-	-	-
324-682_450.2010	Social Security/Medicare	25,601	52,821	68,209	68,209	57,671	59,381
324-682_450.2020	Group Medical Insurance	53,290	51,813	-	-	43,534	-
324-682_450.2030	Retirement	46,280	91,986	111,545	111,545	99,840	108,393
324-682_450.2040	Worker's Compensation Insurance	767	1,519	1,877	1,877	1,643	1,590
<i>Total: Personnel Services</i>		482,162	917,906	983,906	983,906	983,906	1,017,510
Total: 682 - BASIC (was "A" STATE AID)		482,162	917,906	983,906	983,906	983,906	1,017,510
684 - SPECIAL PROGRAM FUNDS(A-2013)							
<i>EXC - External Contracts</i>							
324-684_541.4053	External Contracts Counseling	-	4,348	-	-	-	-
324-684_541.4882	External Contracts Non Secure Placement	55,370	-	-	4,348	4,348	-
<i>Total: EXC - External Contracts</i>		55,370	4,348	-	4,348	4,348	-
Total: 684 - SPECIAL PROGRAM FUNDS(A-2013)		55,370	4,348	-	4,348	4,348	-
686 - "N" MENTAL HEALTH SERVICES							
<i>Personnel Services</i>							
324-686_430.1040	Employees Hourly Employees	92,351	-	-	-	-	-
324-686_430.1054	Employees Certification Supplement	2,989	-	-	-	-	-
324-686_450.2010	Social Security/Medicare	6,817	-	-	-	-	-
324-686_450.2020	Group Medical Insurance	17,238	-	-	-	-	-
324-686_450.2030	Retirement	11,988	-	-	-	-	-
324-686_450.2040	Worker's Compensation Insurance	199	-	-	-	-	-
<i>Total: Personnel Services</i>		131,582	-	-	-	-	-
<i>External Contracts</i>							
324-686_541.4052	External Contracts Evaluations & Psychologic	-	50,000	-	-	-	-
324-686_541.4053	External Contracts Counseling	-	16,000	-	-	-	-
<i>Total: External Contracts</i>		-	66,000	-	-	-	-
Total: 686 - "N" MENTAL HEALTH SERVICES		131,582	66,000	-	-	-	-
688 - STATE SALARY ADJUSTMENT							
<i>Personnel Services</i>							
324-688_430.1051	Employees TJJD State Salary Supplement	-	151,186	304,687	304,687	304,687	334,687
324-688_450.2010	Social Security/Medicare	-	6,274	-	-	-	25,604
324-688_450.2030	Retirement	-	8,000	23,309	23,309	28,345	27,165
324-688_450.2040	Worker's Compensation Insurance	-	-	5,036	5,036	-	-
<i>Total: Personnel Services</i>		-	165,460	333,032	333,032	333,032	387,456
Total: 688 - STATE SALARY ADJUSTMENT		-	165,460	333,032	333,032	333,032	387,456
EXPENSES Total		809,860	1,162,934	1,316,938	1,321,286	1,321,286	1,404,966
FUND REVENUE	Total: 324 - JUVENILE TJJD	809,860	1,162,934	1,316,938	1,321,286	1,321,286	1,404,966
FUND EXPENSE	Total: 324 - JUVENILE TJJD	809,860	1,162,934	1,316,938	1,321,286	1,321,286	1,404,966
FUND Total: 324 - JUVENILE TJJD		-	-	-	-	-	-

GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2025-2026 FILED BUDGETS

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 325 - JUVENILE PROBATION FUND							
REVENUES							
672 - JUVENILE PROBATION							
325-672_300.7605	Revenues Miscellaneous Revenue	-	11	50	50	-	50
325-672_300.7655	Revenues Proceeds - County Auction	5,086	-	200	200	-	50
325-672_330.7610	Investment Income Interest Income	6,556	20,929	6,500	6,500	38,126	6,000
325-672_330.7611	Investment Income interest on State Funds	166	465	300	300	908	500
325-672_701.0100	Transfers in Transfer in from General Fund	4,436,780	4,698,078	5,049,931	5,049,931	5,049,931	5,512,570
Total: 672 - JUVENILE PROBATION		4,448,588	4,719,483	5,056,981	5,056,981	5,088,965	5,519,170
673 - JUVENILE DETENTION							
325-673_350.7364	Intergovernmental State Commitment Reimt	13,079	58,257	-	-	-	-
325-673_300.7480	Revenues Detention Revenue	873,961	962,274	750,000	750,000	930,658	775,000
325-673_300.7605	Revenues Miscellaneous Revenue	-	-	-	-	61	-
Total: 673 - JUVENILE DETENTION		887,040	1,020,531	750,000	750,000	930,719	775,000
REVENUES Total		5,335,627	5,740,015	5,806,981	5,806,981	6,019,683	6,294,170
EXPENSES							
672 - JUVENILE PROBATION							
<i>Personnel Services</i>							
325-672_420.1020	Appointed Officials Salary	105,286	111,913	116,390	116,390	116,390	119,881
325-672_420.1054	Appointed Officials Certification Supplement	3,063	-	-	-	-	-
325-672_420.1610	Appointed Officials Longevity	-	2,500	1,500	1,500	1,500	1,200
325-672_430.1030	Employees Salaried Exempt	88,409	94,484	98,263	98,263	98,263	101,211
325-672_430.1040	Employees Hourly Employees	437,512	321,146	357,748	357,748	372,800	385,720
325-672_430.1054	Employees Certification Supplement	11,897	-	-	-	-	-
325-672_430.1595	Employees Part-time employees	76,985	65,326	127,215	127,215	131,891	152,048
325-672_430.1610	Employees Longevity	27,980	55,050	39,060	39,060	38,810	31,180
325-672_440.1600	Other Pay Overtime	139	-	-	2,000	1,494	-
325-672_450.2010	Social Security/Medicare	56,036	52,363	49,788	49,788	78,648	66,031
325-672_450.2020	Group Medical Insurance	108,290	145,774	235,752	235,752	176,802	249,660
325-672_450.2030	Retirement	95,426	94,068	96,040	96,040	107,923	101,121
325-672_450.2040	Worker's Compensation Insurance	1,353	1,165	1,324	1,324	1,326	1,798
325-672_450.2060	Unemployment Insurance	901	1,139	1,080	1,080	1,453	1,147
<i>Total: Personnel Services</i>		1,013,278	944,929	1,124,160	1,126,160	1,127,300	1,210,997
<i>Operations</i>							
325-672_520.3100	Office Supplies / Minor Eqpt	10,896	12,016	10,000	13,900	12,096	10,000
325-672_520.3110	Postage	1,339	1,615	2,000	1,600	1,388	2,000
325-672_520.3300	Fuel	11,641	11,556	10,500	11,500	11,486	12,000
325-672_520.3334	Juvenile Employee Kitchen Supply	870	1,160	1,000	1,000	970	1,000
325-672_520.3340	Miscellaneous	7,154	6,455	4,000	3,108	3,108	4,000
325-672_520.3900	Subs, Publications, Access Fees	1,390	-	100	100	-	50
325-672_520.4010	Outside Audit	6,275	8,275	8,275	9,275	9,275	8,275
325-672_520.4054	Pre-employment/employee physical	77	372	400	400	216	400

GUADALUPE COUNTY, TEXAS
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G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
325-672_520.4200	Telephone	3,662	-	-	-	-	-
325-672_520.4205	Cell Phone	4,699	3,830	3,900	3,900	3,808	3,900
325-672_520.4260	Mileage/Travel non training	775	57	100	100	33	50
325-672_520.4350	Printing	330	608	700	700	591	700
325-672_520.4505	Repair Bldg & Bldg Equipment	13,857	19,346	600	3,600	3,389	600
325-672_520.4520	Repair Office & Misc Equipment	1,772	2,640	2,000	3,000	2,960	2,000
325-672_520.4540	Vehicle Repair & Maintenance	3,704	4,348	5,000	9,000	7,594	5,000
325-672_520.4622	Lease/Rent - Postage Machine	620	620	620	620	620	620
325-672_520.4800	Bond Premium / Issue Costs	-	-	284	284	71	71
325-672_520.4810	Membership Dues & Licenses	-	-	50	50	-	50
325-672_520.4812	Training & Conferences	13,183	8,086	20,000	10,500	7,590	20,000
325-672_585.3340	Non Residential Other Juvenile Needs	-	-	-	-	-	50
325-672_585.3341	Non Residential Community Service Supply	-	-	-	-	-	200
325-672_585.3375	Non Residential Prescriptions	12	-	50	350	315	2,000
325-672_585.3376	Non Residential Juvenile Medical Services	379	-	50	50	-	2,000
325-672_585.4052	Non Residential Evaluations & Psychologicals	63,129	12,125	30,000	58,000	53,915	30,000
325-672_585.4053	Non Residential Counseling	56,706	86,321	110,000	110,000	100,864	115,000
325-672_585.4055	Non Residential Toxicology/Drug Testing	13,053	17,079	50	50	-	20,000
325-672_585.4057	Non Residential Other Program Expenses	-	-	-	-	-	8,100
325-672_585.4884	Non Residential Electronic Monitoring	23,538	17,054	50	50	-	11,000
325-672_586.4881	Residential Services Secure Placement	154,156	43,171	70,200	104,892	49,795	93,600
325-672_586.4882	Residential Services Non Secure Placement	103,162	25,462	46,800	98,800	52,487	46,800
325-672_586.4883	Residential Services Contract Detention	-	-	50	50	-	50
<i>Total: Operations</i>		496,381	282,197	326,779	444,879	322,572	399,516
<i>Operations - Non Capital Assets</i>							
325-672_520.3657	Controlled Assets	2,966	-	1,000	5,300	5,300	2,850
<i>Total: Operations - Non Capital Assets</i>		2,966	-	1,000	5,300	5,300	2,850
<i>Capital Outlay</i>							
325-672_595.5730	Capital Outlay Vehicles	-	79,602	44,627	44,627	40,375	44,627
<i>Total: Capital Outlay</i>		-	79,602	44,627	44,627	40,375	44,627
Total: 672 - JUVENILE PROBATION		1,512,625	1,306,728	1,496,566	1,620,966	1,495,547	1,657,990
673 - JUVENILE DETENTION							
<i>Personnel Services</i>							
325-673_430.1030	Employees Salaried Exempt	82,617	88,501	92,041	92,041	92,041	94,802
325-673_430.1040	Employees Hourly Employees	1,889,056	2,076,401	2,257,509	2,257,509	2,158,503	2,457,365
325-673_430.1054	Employees Certification Supplement	77,387	-	-	-	-	-
325-673_430.1595	Employees Part-time employees	173,007	224,312	388,758	388,758	296,247	388,758
325-673_430.1596	Employees Class Instructors	-	-	9,000	-	-	9,000
325-673_430.1610	Employees Longevity	35,310	79,910	69,975	66,975	63,570	56,265
325-673_440.1599	Other Pay Holiday Pay	80,648	99,116	96,259	96,259	100,240	105,301
325-673_440.1600	Other Pay Overtime	50,747	20,276	28,940	40,940	38,102	35,500
325-673_440.1625	Other Pay Uniform/Clothing/Boot Allowance	13,950	13,725	14,400	14,400	13,950	14,850

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G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
325-673_450.2010	Social Security/Medicare	177,726	192,309	226,196	226,196	205,610	241,880
325-673_450.2020	Group Medical Insurance	347,620	375,520	446,688	446,688	424,974	486,180
325-673_450.2030	Retirement	305,599	332,883	399,019	399,019	353,099	414,321
325-673_450.2040	Worker's Compensation Insurance	38,965	42,389	49,227	49,227	45,048	53,134
325-673_450.2060	Unemployment Insurance	1,682	1,922	2,207	2,207	2,189	2,351
<i>Total: Personnel Services</i>		3,274,316	3,547,265	4,080,219	4,080,219	3,793,573	4,359,707
<i>Operations</i>							
325-673_520.3100	Office Supplies / Minor Eqpt	13,363	8,386	9,000	6,000	5,812	9,000
325-673_520.3320	Cleaning Supplies	12,133	11,377	12,000	12,200	12,181	15,000
325-673_520.3325	Maintenance Supplies	4,457	9,148	5,000	2,200	2,022	5,000
325-673_520.3330	Food	77,460	74,498	80,000	80,800	80,056	80,000
325-673_520.3332	Kitchen Items	9,410	6,413	10,000	6,800	6,688	10,000
325-673_520.3335	Detainee/Prisoner Uniforms	11,670	11,525	9,000	6,600	6,532	9,000
325-673_520.3340	Miscellaneous	697	1,894	1,424	1,391	659	1,400
325-673_520.3345	Personal Hygiene	6,239	5,049	6,400	9,400	8,770	8,000
325-673_520.3350	Bedding & Linen	1,043	1,272	2,400	840	160	2,000
325-673_520.3375	Prescriptions / Medical Supplies	3,353	4,227	4,000	4,000	3,238	4,000
325-673_520.3376	Juv Detainee Medical Services	26,230	26,100	28,000	28,050	28,049	29,000
325-673_520.4053	Counseling (detention center)	-	52,025	50,000	69,100	55,926	60,000
325-673_520.4054	Pre-employment/employee physical	3,250	2,698	2,000	2,443	2,443	1,500
325-673_520.4057	Program Supplies/Misc	3,233	1,830	4,000	900	725	4,000
325-673_520.4200	Telephone	-	-	-	-	-	21,000
325-673_520.4205	Cell Phone	3,968	3,949	4,100	4,100	3,932	4,000
325-673_520.4505	Repair Bldg & Bldg Equipment	15,164	13,962	12,000	94,924	67,293	20,000
325-673_520.4510	Repair Equip & Machinery	10,607	3,992	8,000	18,076	12,258	6,000
325-673_520.4520	Repair Office & Misc Equipment	9,973	7,743	4,000	11,100	10,733	4,000
325-673_520.4615	Uniform Expense	-	-	3,500	2,600	2,539	500
325-673_520.4810	Membership Dues & Licenses	1,215	110	10,000	4,000	155	10,000
325-673_520.4812	Training & Conferences	8,230	1,754	8,000	3,300	3,223	8,000
<i>Total: Operations</i>		221,694	247,952	272,824	368,824	313,394	311,400
<i>Operations - Non Capital Assets</i>							
325-673_520.3657	Controlled Assets	28,064	15,303	2,000	2,000	1,306	9,700
<i>Total: Operations - Non Capital Assets</i>		28,064	15,303	2,000	2,000	1,306	9,700
<i>CAP - Capital Outlay</i>							
325-673_595.5302	Capital Outlay Major Building Renovations	-	-	217,500	392,500	331,324	750,000
325-673_595.5710	Capital Outlay Equipment & Machinery	-	21,254	-	-	-	70,000
<i>Total: CAP - Capital Outlay</i>		-	21,254	217,500	392,500	331,324	820,000
Total: 673 - JUVENILE DETENTION		3,524,074	3,831,774	4,572,543	4,843,543	4,439,597	5,500,807
EXPENSES Total		5,036,699	5,138,502	6,069,109	6,464,509	5,935,144	7,158,797
FUND REVENUE	Total: 325 - JUVENILE PROBATION FUND	5,335,627	5,740,015	5,806,981	5,806,981	6,019,683	6,294,170
FUND EXPENSE	Total: 325 - JUVENILE PROBATION FUND	5,036,699	5,138,502	6,069,109	6,464,509	5,935,144	7,158,797
FUND Total: 325 - JUVENILE PROBATION FUND		298,929	601,513	(262,128)	(657,528)	84,540	(864,627)

GUADALUPE COUNTY, TEXAS

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G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 326 - JUVENILE PROBATION FEE FUND							
REVENUES							
672 - JUVENILE PROBATION							
326-672_300.7474	Revenues Juv Probation Fees	8,089	1,935	500	500	80	-
326-672_300.7475	Revenues Juv Unclaimed Restitution	-	-	50	50	-	-
326-672_330.7610	Investment Income Interest Income	238	240	-	-	132	-
REVENUES Total		8,327	2,175	550	550	212	-
EXPENSES							
672 - JUVENILE PROBATION							
<i>Operations</i>							
326-672_585.3330	Non Residential Juvenile Meals	131	35	200	13	12	-
326-672_585.3340	Non Residential Other Juvenile Needs	-	111	300	150	150	-
326-672_585.3375	Non Residential Prescriptions	268	275	2,000	3,593	581	-
326-672_585.3376	Non Residential Juvenile Medical Services	604	170	2,000	4,761	853	-
326-672_585.4052	Non Residential Evaluations & Psychologicals	-	-	20,000	20,500	20,500	-
326-672_585.4057	Non Residential Other Program Expenses	-	4,500	5,000	3,744	3,743	-
326-672_585.4884	Non Residential Electronic Monitoring	-	-	16,000	12,739	12,739	-
<i>Total: Operations</i>		1,004	5,091	45,500	45,500	38,578	-
Total: 672 - JUVENILE PROBATION		1,004	5,091	45,500	45,500	38,578	-
EXPENSES Total		1,004	5,091	45,500	45,500	38,578	-
REVENUE	Total: 326 - JUVENILE PROBATION FEE FUND	8,327	2,175	550	550	212	-
EXPENSE	Total: 326 - JUVENILE PROBATION FEE FUND	1,004	5,091	45,500	45,500	38,578	-
FUND Total: 326 - JUVENILE PROBATION FEE FUND		7,323	(2,916)	(44,950)	(44,950)	(38,366)	-

GUADALUPE COUNTY, TEXAS

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G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 327 - JUVENILE PROBATION TITLE IVE							
REVENUES							
672 - JUVENILE PROBATION							
327-672_330.7610	Investment Income Interest Income	193	160	100	100	100	-
REVENUES Total		193	160	100	100	100	-
EXPENSES							
672 - JUVENILE PROBATION							
<i>Operations</i>							
327-672_585.3341	Non Residential Community Service Supply	52	84	200	200	104	-
327-672_585.4053	Non Residential Counseling	-	-	5,000	5,000	5,000	-
327-672_585.4055	Non Residential Toxicology/Drug Testing	-	-	20,000	19,800	19,525	-
327-672_585.4057	Non Residential Other Program Expenses	3,619	2,964	3,100	3,300	3,118	-
<i>Total: Operations</i>		3,671	3,049	28,300	28,300	27,748	-
Total: 672 - JUVENILE PROBATION		3,671	3,049	28,300	28,300	27,748	-
EXPENSES Total		3,671	3,049	28,300	28,300	27,748	-
3 REVENUE	Total: 327 - JUVENILE PROBATION TITLE IVE	193	160	100	100	100	-
3 EXPENSE	Total: 327 - JUVENILE PROBATION TITLE IVE	3,671	3,049	28,300	28,300	27,748	-
FUND Total: 327 - JUVENILE PROBATION TITLE IVE		(3,478)	(2,888)	(28,200)	(28,200)	(27,648)	-

GUADALUPE COUNTY, TEXAS

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G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 403 - SHERIFF'S STATE FORFEITURE CH 59							
REVENUES							
100 - SPECIAL REVENUE							
403-100_300.7542	Revenues Forfeiture Proceeds	312,578	35,415	30,000	30,000	643,400	30,000
403-100_300.7655	Revenues Proceeds - County Auction	74,788	-	-	-	13,335	-
403-100_330.7610	Investment Income Interest Income	913	1,600	1,000	1,000	3,619	1,000
REVENUES Total		388,279	37,016	31,000	31,000	660,354	31,000
EXPENSES							
100 - SPECIAL REVENUE							
<i>Operations</i>							
403-100_520.3100	Office Supplies / Minor Eqpt	-	-	5,000	3,000	-	5,000
403-100_520.3340	Miscellaneous	4,197	34,835	50,000	32,840	31,836	50,000
403-100_520.3390	Ammunition	-	-	-	-	-	5,000
403-100_520.3392	Firearms & Weapons-Controlled FA	-	21,181	-	2,283	2,286	5,000
403-100_520.3660	Computer Software	-	-	5,000	2,462	-	5,000
403-100_520.3757	Vehicle Equipment	-	-	5,000	5,000	1,503	5,000
403-100_520.3800	Body Armor	-	-	50,000	151,000	-	50,000
403-100_520.3900	Subs, Publications, Access Fees	-	-	-	6,900	6,900	-
403-100_520.4016	Imprest Funds/ Informant Pmts	-	24,443	10,000	10,000	18,088	10,000
403-100_520.4500	Repair Building Structures	-	-	-	47,000	39,443	-
403-100_520.4520	Repair Office & Misc Equipment	500	2,995	5,000	19,400	14,400	-
403-100_520.4523	Software Maintenance/License	-	-	-	-	-	5,000
403-100_520.4525	Software Site Licenses	7,893	10,443	5,000	5,000	-	5,000
403-100_520.4812	Training & Conferences	375	2,375	50,000	50,000	-	50,000
<i>Total: Operations</i>		12,964	96,272	185,000	334,885	114,456	195,000
<i>Operations - Non Capital Assets</i>							
403-100_520.3657	Controlled Assets	38,607	13,617	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		38,607	13,617	-	-	-	-
<i>CAP - Capital Outlay</i>							
403-100_595.5710	Capital Outlay Equipment & Machinery	19,839	28,300	-	3,000	3,000	-
403-100_595.5730	Capital Outlay Vehicles	-	30,000	-	-	-	-
<i>Total: CAP - Capital Outlay</i>		19,839	58,300	-	3,000	3,000	-
Total: 100 - SPECIAL REVENUE		71,410	168,189	185,000	337,885	117,456	195,000
EXPENSES Total		71,410	168,189	185,000	337,885	117,456	195,000
VENUE	Total: 403 - SHERIFF'S STATE FORFEITURE CH 59	388,279	37,016	31,000	31,000	660,354	31,000
EXPENSE	Total: 403 - SHERIFF'S STATE FORFEITURE CH 59	71,410	168,189	185,000	337,885	117,456	195,000
JND Total: 403 - SHERIFF'S STATE FORFEITURE CH 59		316,869	(131,173)	(154,000)	(306,885)	542,898	(164,000)

GUADALUPE COUNTY, TEXAS

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G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 446 - COUNTY ATTORNEY STATE FORFEITURE							
REVENUES							
100 - SPECIAL REVENUE							
446-100_300.7542	Revenues Forfeiture Proceeds	201,074	15,443	55,000	55,000	302,256	55,000
446-100_330.7610	Investment Income Interest Income	1,479	1,619	1,000	1,000	2,197	1,000
	REVENUES Total	202,553	17,062	56,000	56,000	304,453	56,000
EXPENSES							
100 - SPECIAL REVENUE							
<i>Personnel Services</i>							
446-100_430.1030	Employees Salaried Exempt	71,250	28,837	77,577	152,832	121,185	101,000
446-100_430.1040	Employees Hourly Employees	-	-	26,182	26,182	19,166	-
446-100_430.1054	Employees Certification Supplement	-	900	-	-	800	-
446-100_430.1060	Employees Supplemental Pay	24,608	-	16,000	16,000	-	-
446-100_430.1595	Employees Part-time employees	-	4,145	20,000	20,000	1,440	20,000
446-100_430.1598	Employees Temporary Employees	-	-	20,000	20,000	-	20,000
446-100_430.1610	Employees Longevity	1,255	-	1,500	1,500	1,500	-
446-100_450.2010	Social Security/Medicare	7,296	2,606	12,336	18,093	10,906	10,787
446-100_450.2020	Group Medical Insurance	9,100	1,880	53,517	63,857	16,116	13,140
446-100_450.2030	Retirement	12,304	4,366	18,053	27,671	18,353	15,464
446-100_450.2040	Worker's Compensation Insurance	125	678	747	845	738	184
	Total: Personnel Services	125,940	43,411	245,912	346,980	190,204	180,575
<i>Operations</i>							
446-100_520.3100	Office Supplies / Minor Eqpt	-	-	4,000	4,000	2,319	4,000
446-100_520.3340	Miscellaneous	242	-	5,000	4,207	-	5,000
446-100_520.3341	Crime Prevention	-	-	2,500	2,500	-	2,500
446-100_520.4812	Training & Conferences	23,037	12,115	25,000	25,793	25,792	25,000
	Total: Operations	23,279	12,115	36,500	36,500	28,112	36,500
<i>Operations - Non Capital Assets</i>							
446-100_520.3657	Controlled Assets	864	-	-	-	-	-
	Total: Operations - Non Capital Assets	864	-	-	-	-	-
<i>OT - Other Services</i>							
446-100_580.4927	Other Services Childrens Advocacy Ctr Suppo	10,000	10,000	10,000	10,000	10,000	10,000
446-100_580.4929	Other Services Family Violence Shelter	2,500	2,500	2,500	2,500	2,500	2,500
	Total: OT - Other Services	12,500	12,500	12,500	12,500	12,500	12,500
	EXPENSES Total	162,582	68,026	294,912	395,980	230,816	229,575
USE	Total: 446 - COUNTY ATTORNEY STATE FORFEITURE	202,553	17,062	56,000	56,000	304,453	56,000
USE	Total: 446 - COUNTY ATTORNEY STATE FORFEITURE	162,582	68,026	294,912	395,980	230,816	229,575
D Total:	446 - COUNTY ATTORNEY STATE FORFEITURE	39,971	(50,963)	(238,912)	(339,980)	73,637	(173,575)

GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2025-2026 FILED BUDGETS

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 447 - COUNTY ATTORNEY STATE FUNDS							
REVENUES							
100 - SPECIAL REVENUE							
447-100_350.7366	Intergovernmental State Funding	22,500	26,000	22,500	22,500	19,000	22,500
	REVENUES Total	22,500	26,000	22,500	22,500	19,000	22,500
EXPENSES							
100 - SPECIAL REVENUE							
<i>Operations</i>							
447-100_520.3100	Office Supplies / Minor Eqpt	3,335	6,201	2,000	2,000	1,981	2,000
447-100_520.3110	Postage	4,719	3,548	5,000	5,000	4,742	5,000
447-100_520.3857	Law Books/CD's	14,446	12,751	15,500	15,500	16,908	15,500
	<i>Total: Operations</i>	22,500	22,500	22,500	22,500	23,631	22,500
	Total: 100 - SPECIAL REVENUE	22,500	22,500	22,500	22,500	23,631	22,500
	EXPENSES Total	22,500	22,500	22,500	22,500	23,631	22,500
REVENUE	Total: 447 - COUNTY ATTORNEY STATE FUNDS	22,500	26,000	22,500	22,500	19,000	22,500
EXPENSE	Total: 447 - COUNTY ATTORNEY STATE FUNDS	22,500	22,500	22,500	22,500	23,631	22,500
FUND Total: 447 - COUNTY ATTORNEY STATE FUNDS		-	3,500	-	-	(4,631)	-

GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2025-2026 FILED BUDGETS

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 451 - CONSTABLE 1 STATE FORFEITURE							
REVENUES							
100 - SPECIAL REVENUE							
451-100_300.7655	Revenues Proceeds - County Auction	7,268	-	-	-	-	-
451-100_330.7610	Investment Income Interest Income	27	39	-	-	36	-
REVENUES Total		7,295	39	-	-	36	-
EXPENSES							
100 - SPECIAL REVENUE							
<i>Operations - Non Capital Assets</i>							
451-100_520.3657	Controlled Assets	-	6,300	-	-	-	-
<i>Total: Operations - Non Capital Assets</i>		-	6,300	-	-	-	-
Total: 100 - SPECIAL REVENUE		-	6,300	-	-	-	-
EXPENSES Total		-	6,300	-	-	-	-
REVENUE	Total: 451 - CONSTABLE 1 STATE FORFEITURE	7,295	39	-	-	36	-
EXPENSE	Total: 451 - CONSTABLE 1 STATE FORFEITURE	-	6,300	-	-	-	-
FUND Total: 451 - CONSTABLE 1 STATE FORFEITURE		7,295	(6,261)	-	-	36	-

GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2025-2026 FILED BUDGETS

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 453 - CONSTABLE 3 STATE FORFEITURE							
REVENUES							
100 - SPECIAL REVENUE							
453-100_300.7542	Revenues Forfeiture Proceeds	765	-	-	-	-	-
453-100_330.7610	Investment Income Interest Income	10	13	-	-	22	-
REVENUES Total		775	13	-	-	22	-
EXPENSES							
100 - SPECIAL REVENUE							
<i>Operations</i>							
453-100_520.3340	Miscellaneous	-	-	100	100	-	-
453-100_520.3630	Small Tools / Minor Equipment	-	-	250	250	-	-
453-100_520.3757	Vehicle Equipment	-	-	100	100	-	-
453-100_520.4540	Vehicle Repair & Maintenance	-	-	25	25	-	-
453-100_520.4812	Training & Conferences	-	-	25	25	-	-
<i>Total: Operations</i>		-	-	500	500	-	-
Total: 100 - SPECIAL REVENUE		-	-	500	500	-	-
EXPENSES Total		-	-	500	500	-	-
REVENUE	Total: 453 - CONSTABLE 3 STATE FORFEITURE	775	13	-	-	22	-
EXPENSE	Total: 453 - CONSTABLE 3 STATE FORFEITURE	-	-	500	500	-	-
FUND Total: 453 - CONSTABLE 3 STATE FORFEITURE		775	13	(500)	(500)	22	-

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 454 - CONSTABLE 4 STATE FORFEITURE							
REVENUES							
100 - SPECIAL REVENUE							
454-100_300.7542	Revenues Forfeiture Proceeds	765	-	-	-	-	-
454-100_330.7610	Investment Income Interest Income	16	19	-	-	32	-
REVENUES Total		781	19	-	-	32	-
REVENUE	Total: 454 - CONSTABLE 4 STATE FORFEITURE	781	19	-	-	32	-
EXPENSE	Total: 454 - CONSTABLE 4 STATE FORFEITURE						
FUND Total: 454 - CONSTABLE 4 STATE FORFEITURE		781	19	-	-	32	-

GUADALUPE COUNTY, TEXAS

FISCAL YEAR 2025-2026 FILED BUDGETS

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Adopted Budget
FUND: 500 - SPECIAL VIT INTEREST FUND							
REVENUES							
DEPT OR SOURCE: 100 - SPECIAL REVENUE							
500-100_330.7610	Investment Income Interest Income	-	-	-	16,745	16,745	-
REVENUES Total		-	-	-	16,745	16,745	-
EXPENSES							
DEPT OR SOURCE: 100 - SPECIAL REVENUE							
<i>Operations - Non Capital Assets</i>							
500-100_520.3657	Oper Exp Controlled Assets	-	-	12,000	17,287	17,286	-
<i>Total: Operations - Non Capital Assets</i>		-	-	12,000	17,287	17,286	-
DEPT OR SOURCE Total: 100 - SPECIAL REVENUE		-	-	12,000	17,287	17,286	-
EXPENSES Total		-	-	12,000	17,287	17,286	-
UND REVENUE	Total: 500 - SPECIAL VIT INTEREST FUND	-	-	-	16,745	16,745	-
UND EXPENSE	Total: 500 - SPECIAL VIT INTEREST FUND	-	-	12,000	17,287	17,286	-
FUND Total: 500 - SPECIAL VIT INTEREST FUND		-	-	(12,000)	(542)	(541)	-
REVENUE GRAND Totals:		6,776,191	6,985,433	7,234,069	7,255,162	8,341,923	7,808,636
EXPENSE GRAND Totals:		6,107,726	6,574,590	7,974,759	8,633,747	7,711,944	9,010,838
Grand Totals:		668,465	410,843	(740,690)	(1,378,585)	629,978	(1,202,202)

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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400 County Judge

County Judge	Elected	1	1	1	1	1	1	1	1
Executive Assistant	11	1	1	1	1	1	1	1	1
Court Coordinator (Probate)	10 11	0	0	0	0	0	0	1	1
County Engineer		1	1	1	1	0	0	0	0
Public Information Officer	13	0	0	0	1	1	1	0	0
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		3	3	3	4	3	3	3	3

401 Commissioners' Court

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

403 County Clerk

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

405 Veterans Service Office

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

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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410 County Engineer

County Engineer	Appointed	0	0	0	0	1	1	0	0
Director of Engineering	Appointed	0	0	0	0	0	0	1	0
Assistant Engineer		0	0	0	0	1	1	0	0
Engineer / Project Manager		0	0	0	0	0	0	0	1
Project Coordinator	10	0	0	0	0	0	0	0	1
TOTAL FULL TIME POSITIONS		0	0	0	0	2	2	1	2

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

426 County Court-at-Law

County Court-at-Law Judge	Elected	1	1	1	1	1	1	1	1
Court Reporter		1	1	1	1	1	1	1	1
Court Coordinator	11	1	1	1	1	1	1	1	1
Probate/Guardianship Auditor (position split - CCL & CCL No. 2)	10	0	0	0	0	0	0	0.5	0.5
Part-time		½	½	½	½	½	0	0	0
TOTAL FULL TIME POSITIONS		3	3	3	3	3	3	3.5	3.5

427 County Court-at-Law No. 2

County Court-at-Law Judge	Elected	1	1	1	1	1	1	1	1
Court Reporter		1	1	1	1	1	1	1	1
Court Coordinator	11	1	1	1	1	1	1	1	1
Probate/Guardianship Auditor (position split - CCL & CCL No. 2)	10	0	0	0	0	0	0	0.5	0.5
TOTAL FULL TIME POSITIONS		3	3	3	3	3	3	3.5	3.5

430 Bond Office / Magistrate

Magistrate (full-time)	Appointed	0	0	0	0	1	1	1	1
Magistrate (part-time)	Appointed	0	0	0	0	½	½	½	½
Clerk		0	0	0	0	1	0	0	0
Clerk II	5	0	0	0	0	0	0	0	1
Clerk I	4	0	0	0	0	0	1	1	0
TOTAL FULL TIME POSITIONS		0	0	0	0	2	2	2	2

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

435 Combined Courts

Magistrate		½	½	½	½	0	0	0	0
TOTAL FULL TIME POSITIONS		0	0	0	0	0	0	0	0

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

436 25th Judicial District Court

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

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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437 274th Judicial District Court

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

438 2nd 25th Judicial District Court

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

439 456th Judicial District Court

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

450 District Clerk

District Clerk	Elected	1	1	1	1	1	1	1	1
Chief Deputy Clerk	11	1	1	1	1	1	1	1	1
Assistant Chief Deputy	10	0	0	0	0	0	0	0	1
Office Manager		0	1	1	1	1	0	0	0
Office Manager II	9	0	0	0	0	0	1	1	0
Supervisor	8	1	1	1	1	1	1	1	2
Senior Clerk		0	0	0	0	3	0	0	0
Accounting Clerk		2	1	1	1	1	0	0	0
Scanning Clerk		1	0	0	0	0	0	0	0
Clerk		9	10	10	11	8	0	0	0
Clerk IV	7	0	0	0	0	0	0	3	3
Clerk III	6	0	0	0	0	0	3	3	3
Clerk II	5	0	0	0	0	0	4	4	3
Clerk I	4	0	0	0	0	0	5	3	3
Clerk Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		15	15	15	16	16	16	17	17

451 Justice of the Peace, Precinct 1

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

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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452 Justice of the Peace, Precinct 2

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

Note: Clerk I position changed back to part-time in FY25.

453 Justice of the Peace, Precinct 3

Justice of the Peace	Elected	1	1	1	1	1	1	1	1
Office Manager		1	1	1	1	1	0	0	0
Office Manager I	8	0	0	0	0	0	1	1	1
Clerk		1	1	1	1	1	0	0	0
Clerk II	5	0	0	0	0	0	0	0	1
Clerk I	4	0	0	0	0	0	1	1	1
Part-time		0	0	0	½	½	½	½	½
TOTAL FULL TIME POSITIONS		3	3	3	3	3	3	3	4

454 Justice of the Peace, Precinct 4

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

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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475 Combined County Attorney's Office (County and District Attorney) Combined January 1, 2017

County Attorney (changed to State employee 1/1/2017)	Elected	0	0	0	0	0	0	0	0
<u>Assistant County Attorneys:</u>									
First Assistant		1	1	1	1	1	1	1	1
Family Justice Division Chief		0	0	0	0	0	1	1	1
Family Justice 1st Chair		0	0	0	1	1	1	1	1
Family Justice 2nd Chair		1	1	1	2	2	1	1	1
CPS Prosecutor/Felony 3rd		1	1	1	0	0	0	0	0
Felony Division Chief		0	0	0	0	0	1	1	1
Felony 1st Chair		2	2	2	0	0	2	2	2
Felony 1st Chair - Line		0	0	0	1	1	0	0	0
Felony 2nd Chair		3	3	3	3	3	2	2	2
Felony 2nd Chair/Civil Overflow		0	0	0	1	1	0	0	0
Felony		0	0	0	0	0	0	0	1
Misdemeanor/Juvenile Division Chief		1	1	1	1	1	1	1	1
Juvenile Prosecutor		0	0	0	1	1	1	1	1
Misdemeanor Prosecutor		0	0	0	0	0	1	1	1
Misdemeanor 2nd Chair		2	2	2	1	1	0	0	0
Appellate Prosecutor		1	1	1	1	1	1	1	1
Civil Division Chief		1	1	1	0	0	0	0	0
Civil / Commissioners Court Attorney		0	0	0	0	1	1	1	1
Civil Prosecutor		0	0	0	0	0	1	1	1
<u>Other Personnel:</u>									
Administrative Office Manager		1	1	1	1	1	0	0	0
Personnel Office Manager		1	1	1	1	1	0	0	0
Office Manager II	10	0	0	0	0	0	2	2	2
Chief Felony Investigator	SGT	1	1	1	1	1	1	1	1
Investigator I	C/I	1	1	1	1	1	1	1	1
Investigator II	C/I	2	2	2	2	2	2	2	2
Legal Administrative Assistant II	8	3	3	3	3	3	3	3	3
Legal Administrative Assistant I	6	1	1	1	1	1	1	1	1
Misdemeanor Discovery Coordinator	6	0	0	0	0	0	0	0	1
Felony Discovery Coordinator	6	0	0	0	0	0	0	0	1
Clerk II	5	1	1	1	1	1	1	1	0
Clerk I	4	1	1	1	1	1	1	1	0
Receptionist	4	1	1	1	1	1	1	1	1
Victim Coordinator II	9	1	1	1	1	1	2	2	2
Victim Coordinator I	8	1	2	2	2	2	1	1	1
Paralegal II	10	1	1	1	1	1	1	1	1
Paralegal I	6	1	1	1	1	1	1	1	0
Misdemeanor Intake Coordinator	6	0	0	0	0	0	0	0	1
Juvenile Administrator	8	1	1	1	1	1	1	1	1
<u>Office of the Attorney General Grant</u>									
Victim Coordinator I		1	0	0	0	0	0	0	0

State Forfeiture Funds

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

*Position added during FY22

**Position added during FY24

***Position added during FY25

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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SB 22 (Senate Bill 22 Rural Prosecutor Grants)

Felony Prosecutor		0	0	0	0	0	0	0	1
Misdemeanor Prosecutor		0	0	0	0	0	0	1	1
Victim Coordinator I	8	0	0	0	0	0	0	1	1

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

TOTAL FULL TIME POSITIONS	32	32	32	32	34	34	37	39
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490 Elections Administration

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

493 Human Resources

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

495 County Auditor

County Auditor	Appointed	1	1	1	1	1	1	1	1
First Assistant Auditor		1	1	1	1	1	1	1	1
Internal Auditor / Accounting Manager	14	1	1	1	1	1	1	1	1
Grant Accountant / Internal Auditor	13	1	1	1	1	1	1	1	1
Grant / Capital Projects Accountant	13	0	0	0	0	1	1	1	1
Accountant / Internal Auditor	13	0	0	0	0	0	0	1	1
Accountant II / Financial Analyst	11	1	1	1	1	1	1	1	1
Accounts Payable Supervisor	12	1	1	1	1	1	1	1	1
Purchasing Coordinator		1	0	0	0	0	0	0	0
Accounts Payable Auditor	8	1	2	2	2	2	2	2	2

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
495 County Auditor, Cont.									
Clerk		1	1	1	1	1	0	0	0
Clerk II	5	0	0	0	0	0	0	1	1
Clerk I	4	0	0	0	0	0	1	0	0
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		9	9	9	9	10	10	11	11

496 Purchasing

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

*Buyer position changed to Assistant Buyer, December 2022.

497 Treasurer

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

499 Tax Assessor-Collector

Tax Assessor-Collector	Elected	1	1	1	1	1	1	1	1
Chief Deputy	12	1	1	1	1	1	1	1	1
Assistant Chief Deputy	10	1	1	1	1	1	1	1	1
Supervisor	8	2	2	2	2	2	2	5	5
Bookkeeper	7	0	0	0	1	1	1	1	1
Senior Tax Assistant		2	2	2	2	2	0	0	0
Lead Senior Clerk		0	0	0	0	2	0	0	0
Senior Clerk		16	16	16	16	4	0	0	0
Clerk		0	0	0	0	11	0	0	0
Clerk IV	7	0	0	0	0	0	3	2	2
Clerk III	6	0	0	0	0	0	5	3	3
Clerk II	5	0	0	0	0	0	5	6	7
Clerk I	4	0	0	0	0	0	6	5	5
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		23	23	23	24	25	25	25	26

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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503 Management Information Services

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

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

516 Building Maintenance

Building Maintenance Director	Appointed	1	1	1	1	1	1	1	1
Asst. Building Maintenance Director	12 11	1	1	1	1	1	1	1	1
Building Maintenance Technician	10	0	0	0	0	0	0	1	1
Building Maintenance Assistant	7	1	1	1	1	1	1	1	1
Cleaning Crew Chief Leader / Supervisor	7	1	1	1	1	1	1	1	1
Custodians	4	8	8	9	9	9	9	0	0
Custodians II	5	0	0	0	0	0	0	4	4
Custodians I	4	0	0	0	0	0	0	6	6
Custodian/Grounds-Schertz	4	1	1	1	1	1	1	0	0
Secretary		1	1	1	1	0	0	0	0
Clerk		0	0	0	0	1	0	0	0
Clerk III	6	0	0	0	0	0	0	0	1
Clerk I	4	0	0	0	0	0	1	1	0
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		14	14	15	15	15	15	16	16

517 Grounds Maintenance

Groundskeeper		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		½	½	½	½	½	½	½	½

543 Fire Department

Fire Chief Fire Division Chief		0	0	0	0	1	1	1	1
Lieutenant		0	0	0	0	3	3	3	3
Fire Apparatus Operation / Fire Fighter		0	0	0	0	3	6	6	6
Senior Fire Fighter		0	0	0	1	0	0	0	0
Fire Fighters		0	0	4	2	3	6	6	12
Part-time		0	0	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		0	0	4	3	10	16	16	22

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

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
545 Fire Marshal / Emergency Management									
Fire Marshal / Emergency Management Coordinator	Appointed	1	1	1	1	1	1	1	1
Assistant Fire Marshal / EMC	SGT	1	1	1	1	1	1	1	1
Deputy Fire Marshal		1	1	1	1	1	0	0	0
Clerk		1	1	1	2	2	0	0	0
Disaster Recovery / Response	7	0	0	0	0	0	1	1	1
Administrative Assistant	7	0	0	0	0	0	0	1	1
Clerk I	4	0	0	0	0	0	1	0	0
Part-time		½	½	½	½	½	½	½	½
408 Fire Code Inspection Fund									
Deputy Fire Marshal	DEP / 9*	0	0	0	1	1	3	3	3
Permit Tech	5	0	0	0	0	0	0	0	1
TOTAL FULL TIME POSITIONS		4	4	4	6	6	7	7	8

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

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

551 Constable, Precinct 1

Constable	Elected	1	1	1	1	1	1	1	1
Deputy Constable	DEP	1	1	1	1	1	1	1	2
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		2	2	2	2	2	2	2	3

552 Constable, Precinct 2

Constable	Elected	1	1	1	1	1	1	1	1
Deputy Constable	DEP	1	1	1	1	1	1	1	2
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		2	2	2	2	2	2	2	3

553 Constable, Precinct 3

Constable	Elected	1	1	1	1	1	1	1	1
Deputy Constable	DEP	1	1	1	1	1	1	1	2
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		2	2	2	2	2	2	2	3

554 Constable, Precinct 4

Constable	Elected	1	1	1	1	1	1	1	1
Deputy Constable	DEP	1	1	1	1	1	1	1	2
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		2	2	2	2	2	2	2	3

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
560 County Sheriff									
Sheriff	Elected	1	1	1	1	1	1	1	1
Chief Deputy	CHIEF	0	0	0	0	1	1	1	1
Captain	CAPT	2	2	2	2	2	2	2	3
Lieutenants	LT	4	4	4	4	4	4	4	5
Sergeants	SGT	12	12	12	13	16	16	18	18
Corporals	C/I	10	10	10	10	10	11	11	11
Investigators	C/I	11	12	12	14	14	15	17	18
DEA Narcotics Investigators	C/I	2	2	2	2	2	2	2	2
Deputies / Patrol	DEP	45	45	45	47	50	49	49	55
Deputies / Civil Process	DEP	3	3	3	3	2	2	2	2
Deputies / Warrants	DEP	3	3	3	3	3	3	3	3
Deputies / Transportation	DEP	4	4	4	4	4	4	4	4
Deputies / Bailiffs	DEP	7	7	7	7	7	7	7	7
Deputies / Uncertified Cadets	DEP	*3	0	0	0	0	*3	*3	*3
Dispatcher Supervisor	12	1	1	1	1	1	1	1	1
Dispatcher Assistant Supervisor	11	1	1	1	1	1	1	1	1
Lead Night Shift Supervisor	10	0	0	0	0	1	1	1	1
Dispatchers	9	16	16	16	16	15	16	17	17
Administrative Assistant		1	1	1	1	1	0	0	0
IT Technician		0	0	0	1	0	0	0	0
Crime Scene Technician	8	0	0	0	0	0	1	1	1
CID Analyst	7	2	2	2	2	2	2	2	2
Evidence Coordinator		1	1	1	1	1	0	0	0
Clerk / Training Coordinator		1	1	1	1	1	0	0	0
Purchasing Clerk / Equipment Coordinator		1	1	1	1	1	0	0	0
Purchasing Coordinator Assistant		0	0	0	1	1	0	0	0
Clerks		4	4	4	4	4	0	0	0
Executive Assistant	11	0	0	0	0	0	0	1	1
Office Administrator	10	0	0	0	0	0	1	0	0
Training Coordinator	8	0	0	0	0	0	1	1	1
Clerk III	6	0	0	0	0	0	2	4	5
Clerk II	5	0	0	0	0	0	1	1	1
Clerk I	4	0	0	0	0	0	4	3	2
*3 During FY19 a Patrol Deputy position moved to Cadet position; moved back prior to the year end. As of FY24, Sheriff authorized to use three(3) patrol deputies positions for cadets as needed.									
Auto Theft Task Force Grant - Investigators	C/I	2	2	2	2	2	2	0	0

Senate Bill 22 - Rural Sheriff's Office Grant

Lieutenants	LT	0	0	0	0	0	0	1	1
Sergeants	SGT	0	0	0	0	0	0	1	1
Deputies / Patrol	DEP	0	0	0	0	0	0	2	2
TOTAL FULL TIME POSITIONS		134	135	135	142	147	150	158	167

Note: Positions added with new grant during FY24

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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562 Department of Public Safety

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

Note: In FY23 IT Technician moved to 503 MIS Department

570 County Jail

Jail Administrator		1	1	1	1	1	1	1	1
Assistant Jail Administrator	J-AJA	1	1	1	1	1	1	1	1
Captain	J-CPT	1	1	1	1	1	1	1	1
Lieutenant	J-LT	2	2	2	2	2	2	2	3
Sergeants	J-SGT	4	4	4	4	4	4	4	4
Sergeant - Classification	J-SGT	1	1	1	1	1	1	1	1
Corporals	J-CPL	9	9	9	9	9	9	9	9
Fire and Safety Officer	J-DO	1	1	1	1	1	1	1	1
Classification Officers	J-DO	3	3	3	3	3	3	3	3
Bonding Unit Officers		4	4	4	4	0	0	0	0
Detention Officers	J-DO	65	60	60	60	56	56	58	61
Commissary / Laundry Attendants	J-DO	2	2	2	2	2	2	2	2
Nurse Supervisor	13	1	1	1	1	1	1	1	1
Nurses	12	4	4	4	4	4	4	4	4
Medical Assistants	8	4	4	4	4	4	4	4	4
Maintenance		2	2	2	2	2	0	0	0
Maintenance II	7	0	0	0	0	0	1	1	1
Maintenance I	6	0	0	0	0	0	1	1	1
Coordinator Clerk		1	1	1	1	1	0	0	0
Accounting Clerks		5	5	5	5	5	0	0	0
Clerk IV	7	0	0	0	0	0	1	1	1
Clerk III	6	0	0	0	0	0	0	1	1
Clerk II	5	0	0	0	0	0	2	1	1
Clerk I	4	0	0	0	0	0	3	3	3
Kitchen Supervisor	7	1	1	1	1	1	1	1	1
Cooks	5	6	6	6	6	6	6	6	6
Part-time		½	½	½	½	½	½	½	½
TOTAL FULL TIME POSITIONS		118	113	113	113	105	105	107	111

637 Animal Control

Animal Control Supervisor	11	1	1	1	1	1	1	1	1
Animal Control Officers	7	3	3	3	3	3	3	4	4
Kennel Attendant	4	0	0	0	0	0	0	0	1
TOTAL FULL TIME POSITIONS		4	4	4	4	4	4	5	6

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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635 Environmental Health

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

Environmental Health Director	Appointed	1	1	1	1	1	0	1	1
Environmental Health Administrator	11	0	0	0	0	0	1	0	0
Flood Plain Administrator	11	0	0	0	0	0	1	1	1
Sanitation Inspector	9	2	2	2	2	2	2	2	2
Flood Plain Manager	7 8	2	2	2	2	2	1	1	1
Compliance Officers	DEP	2	2	2	2	2	2	2	2
Planner	10 11	0	0	0	0	0	0	1	1
Assistant Planner	8 9	0	0	0	1	1	1	1	1
Permit Technician		0	0	0	0	1	0	0	0
Clerk		1	1	1	1	1	0	0	0
Clerk II	5	0	0	0	0	0	1	2	2
Clerk I	4	0	0	0	0	0	1	1	1
Grant Clerk (FEMA Home Elevation Grant)		0	0	0	0	0	0	0	0
TOTAL FULL TIME POSITIONS		8	8	8	9	10	10	12	12

665 County Extension

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

620 Road and Bridge

Administrative Office

Road Administrator	Appointed	1	1	1	1	1	1	1	1
Assistant Road Administrator	14	1	1	1	1	1	1	1	1
Field Superintendant	14	0	0	0	0	0	0	0	1
Inspections & Compliance	9 10	1	1	1	1	1	1	1	1
Construction Inspector	11 12	0	0	0	0	0	1	1	1
Administrative Assistant	7	1	1	1	1	1	1	1	1
Data Entry Specialist		1	1	1	1	1	0	0	0
Clerk II	5	0	0	0	0	0	0	0	1
Clerk I	4	0	0	0	0	0	1	1	0
GIS Manager GIS Specialist	14 15	1	1	1	1	1	1	1	1
Asst. GIS Specialist	8	1	1	1	1	1	1	1	1
GIS Tech II	10	0	0	0	0	0	0	0	1

Equipment Maintenance

Chief Mechanic	12 13	1	1	1	1	1	1	1	1
Lead Mechanic	11 12	1	1	1	1	1	1	1	1
Mechanics	8 9	5	5	5	5	5	5	6	6
Mechanic's Helpers	6 7	3	3	3	3	3	3	2	2

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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620 Road and Bridge, *Continued*

Heavy Construction

Heavy Construction Foreman Construction Foreman	12 13	1	1	1	1	1	1	1	1
Heavy Construction Leadman Grader Operators	10 11	2	2	2	2	2	2	2	2
Heavy Construction Operators Equipment Operators	7 8	8	8	8	8	8	8	8	9

Transport Crew

Safety and Transportation Foreman	12 13	1	1	1	1	1	1	1	1
Lead Truck Driver	9 11	1	1	1	1	1	1	1	1
Truck Drivers	8 9	8	8	8	8	8	8	8	8

Sign Shop

Sign Shop Foreman	11 12	1	1	1	1	1	1	1	1
Assistant Sign Shop Supervisor	8 9	1	1	1	1	1	1	1	1
Road Sign Workers	5 6	2	2	2	2	2	2	2	2

Maintenance Foreman	11 12	5	5	5	5	5	5	5	5
Road Maintenance Leadman Heavy Equipment Operator	8 9	5	5	5	5	5	5	5	5
Road Maintenance Operator II Maintenance Worker II	6 7	0	0	0	0	0	0	6	6
Road Maintenance Operator I Maintenance Worker I	5 6	0	0	0	0	0	0	19	19
Maintenance Workers	4	25	25	25	25	25	25	0	0
TOTAL FULL TIME POSITIONS		77	77	77	77	77	78	78	81

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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Specialized Local Entities whose employees are considered 'County Employees'

325 Juvenile Services Department

Probation

Chief Probation Officer	Appointed	1	1	1	1	1	1	1	1
Assistant Chief Probation Officer		1	1	1	1	1	1	1	1
JPO Administrator	Salary	0	0	0	0	1	1	1	1
JPO Supervisors		2	2	2	2	0	0	0	0
Juvenile Probation Officer-Intensive Supervision (ISP-JPO)	12	0	0	0	0	0	2	3	3
Juvenile Probation Officers (JPO's)	11	8	8	8	8	9	8	7	7
Financial Manager	11	1	1	1	1	1	1	1	1
Office Manager	8	2	2	2	2	1	1	1	1
Administrative Support		3	3	3	3	3	0	0	0
Administrative Assistant II	7	0	0	0	0	0	2	2	2
Administrative Assistant I	6	0	0	0	0	0	1	1	1
Counselor/Clinician		1	1	1	1	1	0	0	0
Prevention Officer (S Grant)		1	1	0	0	0	0	0	0
Prevention Officer	8	0	0	1	1	1	1	1	1
Part-time (S Grant position)		½	½	0	0	0	0	0	0
Community Activities Officers		0	½	½	½	½	½	½	½

Note: During FY15, the Department created two positions, a second Assistant Chief position and a Financial Assistant Position, and reduced two positions, a JPO Supervisor position and a Probation Officer position.

Detention

Assistant Chief Probation Officer		1	1	1	1	0	0	0	0
Facility Administrator		0	0	0	0	1	1	1	1
Detention Manager	13	1	1	1	1	1	1	1	1
Detention Night Manager	13	0	0	0	0	1	1	1	1
Operations Manger	12	2	1	1	1	1	1	1	1
Quality Assurance (Compliance Manager)	12	1	1	1	1	1	1	1	1
Office Manager	8	1	1	1	1	1	1	1	1
Supervisors		4	4	4	4	0	0	0	0
Team Leader	11	0	0	0	0	6	6	6	6
Assistant Team Leader	10	0	0	0	0	4	4	4	4
Supervision Officers (JSO)	9	21	22	22	22	16	16	16	17
Maintenance	6	1	1	1	1	1	1	1	1
Nurse	11	1	1	1	1	1	1	1	1
Kitchen Coordinator	9	0	0	0	0	1	1	1	1
Kitchen Assistant*	4	0	0	0	0	1	1	1	1
Part-time Nurse		½	½	½	½	½	½	½	½
Part-time Kitchen Aide		0	½	½	½	½	½	½	½
Part-time Juvenile Supervision Officers		½	½	½	½	½	½	½	½
Temporary Summer Instructors		½	0	0	0	½	½	½	½

* Kitchen Assistant created during FY22

NUMBER OF BUDGETED POSITIONS BY DEPARTMENT									
DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Drug Court Grant									
Juvenile Probation Officer		0	0	0	0	0	0	0	0
Administrative Assistant		0	0	0	0	0	0	0	0
TOTAL FULL TIME POSITIONS		53	53	53	53	55	55	55	56

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

TOTAL FULL TIME POSITIONS	597	593	600	615	634	647	669	702
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General Notes:

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

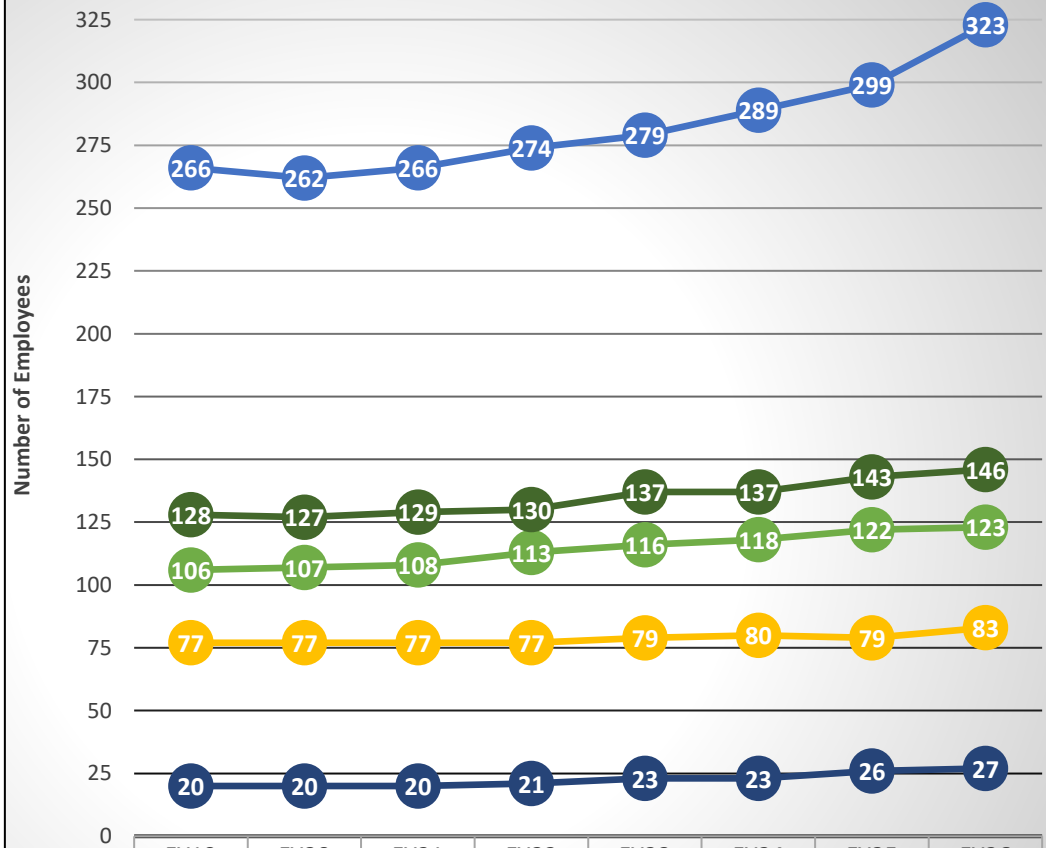
NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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POSITIONS BY FUNCTION AND BY FISCAL YEAR

General Government		106	107	108	113	116	118	122	123
Public Safety		266	262	266	274	279	289	299	323
Health & Welfare		20	20	20	21	23	23	26	27
Judicial		128	127	129	130	137	137	143	146
Infrastructure & Environmental Services		77	77	77	77	79	80	79	83
TOTAL FULL TIME POSITIONS		597	593	600	615	634	647	669	702

TOTAL NUMBER OF BUDGETED POSITIONS (By Function and By Fiscal Year)



CLASSIFICATIONS

General Government: County Judge, County Commissioners, County Clerk, Elections, Human Resources, County Auditor, Purchasing, County Treasurer, Tax Assessor-Collector, Management Information Services (MIS), Building and Grounds Maintenance,

Public Safety: Sheriff, Constables, Department, Fire Marshal, Jail/Adult Detention Emergency Management, Fire Department

Infrastructure and Environmental Services: Road & Bridge, County Engineer

Judicial: Justice of the Peace, County Court-at-Law, County Attorney, District Court, District Clerk, Juvenile Services, Magistrate/Bond Office

Health & Welfare: Veterans' Service Officer, Environmental Health, Agriculture Extension (Agri-Life), Animal Control

Public Safety	266	262	266	274	279	289	299	323
Infrastructure & Environmental Services	77	77	77	77	79	80	79	83
General Government	106	107	108	113	116	118	122	123
Judicial	128	127	129	130	137	137	143	146
Health & Welfare	20	20	20	21	23	23	26	27

FY26 GUADALUPE COUNTY HOURLY (NON-LAW ENFORCEMENT) GRADE / STEP CHART

GRADE	STEP															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
	17	45.21	46.33	47.48	48.68	49.89	51.14	52.42	53.74	55.07	56.45	57.86	59.31	60.79	62.32	63.86
	16	42.25	43.30	44.38	45.50	46.63	47.79	48.99	50.22	51.47	52.76	54.08	55.42	56.81	58.23	59.69
	15	39.48	40.47	41.48	42.52	43.58	44.67	45.78	46.93	48.11	49.31	50.54	51.80	53.10	54.43	55.78
	14	36.89	37.82	38.77	39.73	40.73	41.75	42.80	43.86	44.96	46.08	47.23	48.41	49.62	50.86	52.14
	13	34.48	35.35	36.23	37.14	38.06	39.02	39.98	40.99	42.01	43.06	44.15	45.25	46.37	47.54	48.73
	12	32.23	33.03	33.86	34.71	35.58	36.46	37.38	38.31	39.27	40.25	41.25	42.28	43.34	44.42	45.54
	11	30.12	30.87	31.64	32.43	33.25	34.07	34.93	35.80	36.70	37.61	38.55	39.52	40.50	41.52	42.56
	10	28.15	28.85	29.57	30.31	31.08	31.85	32.64	33.46	34.30	35.17	36.04	36.94	37.85	38.80	39.78
	9	26.31	26.97	27.63	28.34	29.04	29.77	30.51	31.27	32.05	32.86	33.68	34.52	35.38	36.26	37.17
	8	24.59	25.20	25.82	26.48	27.13	27.82	28.51	29.22	29.95	30.70	31.48	32.26	33.06	33.90	34.74
	7	22.98	23.56	24.14	24.74	25.37	26.00	26.66	27.32	28.01	28.70	29.42	30.15	30.90	31.67	32.47
	6	21.48	22.01	22.56	23.12	23.71	24.30	24.91	25.52	26.17	26.82	27.49	28.17	28.88	29.61	30.34
	5	20.07	20.57	21.08	21.62	22.16	22.71	23.28	23.85	24.45	25.07	25.69	26.33	27.00	27.67	28.36
	4	18.76	19.23	19.71	20.20	20.70	21.22	21.75	22.29	22.85	23.42	24.01	24.61	25.22	25.86	26.50

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

**FY26 GUADALUPE COUNTY LAW ENFORCEMENT GRADE / STEP CHART AND
ADULT DETENTION GRADE /STEP CHART**

	ADULT DETENTION (AD)					
	AD-DET	AD-CPL	AD-SGT	AD-LT	AD-CAPT	AD-AJA
	Detention Officer	Detention Corporal	Detention Sgt	Detention LT	Jail Captain	Asst Jail Admin
0	27.42					
1	28.69	32.87	35.83	37.31	41.09	42.23
2	29.40	33.69	36.72	38.24	42.12	43.29
3	30.14	34.54	37.64	39.20	43.17	44.37
4	30.89	35.40	38.58	40.18	44.25	45.48
5	31.66	36.28	39.55	41.18	45.36	46.62
6	32.46	37.19	40.54	42.21	46.49	47.78
7	33.27	38.12	41.55	43.26	47.65	48.98
8	34.10	39.07	42.59	44.35	48.84	50.20
9	34.95	40.05	43.65	45.45	50.07	51.46
10	35.82	41.05	44.75	46.59	51.33	52.74
11	36.72	42.08	45.86	47.76	52.60	54.06
12	37.64	43.13	47.01	48.95	53.92	55.41
13	38.58	44.21	48.19	50.17	55.28	56.80
14	39.54	45.31	49.39	51.43	56.67	58.22
15	40.53	46.45	50.63	52.71	58.10	59.67

	LAW ENFORCEMENT (LE) PEACE OFFICERS						
	LE-DEP	LE-C/I	LE-SGT	LE-LT	LE-CAPT	LE-CHIEF	
	Deputy / Civil / Warrants / Bailiffs / Transport	Cpl / Investigator	Sergeant	Lieutenant	Captain	Chief Deputy	
	30.90						0
	33.10	36.76	40.51	43.16	3,688.74	3,968.46	1
	33.93	37.68	41.52	44.24	3,780.96	4,067.68	2
	34.78	38.63	42.56	45.35	3,875.49	4,169.37	3
	35.65	39.59	43.62	46.48	3,972.37	4,273.60	4
	36.54	40.58	44.71	47.65	4,071.68	4,380.44	5
	37.45	41.59	45.83	48.84	4,173.48	4,489.95	6
	38.39	42.63	46.98	50.06	4,277.81	4,602.20	7
	39.35	43.70	48.15	51.31	4,384.76	4,717.26	8
	40.33	44.79	49.35	52.59	4,494.38	4,835.19	9
	41.34	45.91	50.58	53.90	4,606.74	4,956.07	10
	42.37	47.06	51.84	55.25	4,721.91	5,079.97	11
	43.43	48.24	53.14	56.63	4,839.96	5,206.97	12
	44.52	49.45	54.47	58.05	4,960.96	5,337.14	13
	45.63	50.69	55.83	59.50	5,084.98	5,470.57	14
	46.77	51.96	57.23	60.99	5,212.10	5,607.33	15

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

FY26 GUADALUPE COUNTY FIRE FIGHTER GRADE / STEP CHART

Fire Fighter Grade / Step

FIRE-FF

FIRE-FAO

FIRE-LT

Fire Fighter

FAO Driver

Lieutenant

0	19.57			0
1	21.36			1
2	21.90			2
3	22.45	26.78		3
4	23.01	27.45		4
5	23.59	28.14	29.87	5
6	24.18	28.84	30.62	6
7	24.78	29.56	31.39	7
8	25.40	30.30	32.17	8
9	26.04	31.06	32.97	9
10	26.69	31.84	33.79	10
11	27.36	32.64	34.63	11
12	28.04	33.46	35.50	12
13	28.74	34.30	36.39	13
14	29.46	35.16	37.30	14
15	30.20	36.04	38.23	15



Equipment (Capital & Controlled Assets)

Budget Year of 2026

Budget Level at Adopted Budget

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
FUND 100 - GENERAL FUND				
401 - COMMISSIONERS COURT				
100-401-00_520.3657	Camera	1.0000	3,500.00	3,500.00
401 - COMMISSIONERS COURT Totals				\$3,500.00
409 - NON DEPARTMENTAL				
100-409_520.3657	Refrigerator (Tax Office)	1.0000	1,000.00	1,000.00
409 - NON DEPARTMENTAL Totals				\$1,000.00
426 - COUNTY COURT AT LAW				
100-426_595.5720	Copier	1.0000	8,000.00	8,000.00
426 - COUNTY COURT AT LAW Totals				\$8,000.00
430 - BOND OFFICE / MAGISTRATE				
100-430_520.3657	Scanner / Copier	1.0000	5,000.00	5,000.00
430 - BOND OFFICE / MAGISTRATE Totals				\$5,000.00
450 - DISTRICT CLERK				
100-450-00_520.3657	Passport Camera	1.0000	5,000.00	5,000.00
450 - DISTRICT CLERK Totals				\$5,000.00
490 - ELECTION ADMINISTRATION				
100-490_520.3657	Shredder	1.0000	2,000.00	2,000.00
490 - ELECTION ADMINISTRATION Totals				\$2,000.00
496 - PURCHASING				
100-496_595.5720	Industrial Shredder	1.0000	15,000.00	15,000.00
496 - PURCHASING Totals				\$15,000.00
499 - TAX ASSESSOR COLLECTOR				
100-499-00_520.3657	Refrigerator (Seguin Office)	1.0000	1,000.00	1,000.00
499 - TAX ASSESSOR COLLECTOR Totals				\$1,000.00
503 - MANAGEMENT INFORMATION SERVICES				
100-503_520.3657	Lenovo ThinkPad Docking Station	1.0000	225.00	225.00
100-503_520.3657	Lenovo ThinkPad T16 Laptop	1.0000	1,300.00	1,300.00
100-503_520.3657	Viewsonic VX2767-MHD Monitors	6.0000	160.00	960.00
Account 520.3657 - Oper Exp Controlled Assets Totals				\$2,485.00
100-503_595.5760	Camera System and Server for Elbel Building (Schertz)	1.0000	113,527.00	113,527.00
100-503_595.5760	Camera System (Elections)	1.0000	44,758.00	44,758.00
100-503_595.5760	Storage Enclosure/Expansion for Server Environment	1.0000	21,000.00	21,000.00
Account 595.5760 - Capital Outlay MIS Equipment Totals				\$179,285.00
503 - MANAGEMENT INFORMATION SERVICES Totals				\$181,770.00
516 - BUILDING MAINTENANCE				
100-516-00_520.3657	Floor Equipment	1.0000	2,500.00	2,500.00
516 - BUILDING MAINTENANCE Totals				\$2,500.00
543 - FIRE DEPARTMENTS				
Account 520.3657 - Oper Exp Controlled Assets				
100-543_520.3657	Air Pak Bottles	10.0000	1,500.00	15,000.00
100-543_520.3657	Bunker Gear Coat	12.0000	2,800.00	33,600.00
100-543_520.3657	Bunker Pants	12.0000	1,800.00	21,600.00
100-543_595.5710	Power Hawk 40" Power Pusher Ram	1.0000	3,200.00	3,200.00
100-543_595.5710	Res-Q-Jack Ram Plate	1.0000	500.00	500.00
100-543_520.3657	Rapid Intervention Packs	2.0000	2,500.00	5,000.00



Equipment (Capital & Controlled Assets)

Budget Year of 2026

Budget Level at Adopted Budget

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-543_520.3657	Scott Connect Monitor System	1.0000	3,000.00	3,000.00
	Account 520.3657 - Oper Exp Controlled Assets Totals			\$81,900.00
	Account 595.5710 - Capital Outlay Equipment & Machinery			
100-543_595.5710	Air Pak	8.0000	8,500.00	68,000.00
100-543_520.3657	Motorola APX8000XE Portable Radio	6.0000	10,500.00	63,000.00
100-543_595.5710	Milwaukee Brute Force Combi-Tool	1.0000	13,000.00	13,000.00
100-543_595.5710	Mobile Radio	1.0000	9,500.00	9,500.00
	Account 595.5710 - Capital Outlay Equipment & Machinery Totals			\$153,500.00
	Account 595.5730 - Capital Outlay Vehicles			
100-543_595.5730	Heavy Duty Cab Chassis Truck for Brush Truck	1.0000	85,000.00	85,000.00
100-543_595.5730		1.0000	15,000.00	15,000.00
	Account 595.5730 - Capital Outlay Vehicles Totals			\$100,000.00
	Account 595.5740 - Capital Outlay Fire Trucks			
100-543_595.5740	Brush Truck Upfitted Package	1.0000	175,000.00	175,000.00
	Account 595.5740 - Capital Outlay Fire Trucks Totals			\$175,000.00
	543 - FIRE DEPARTMENTS Totals			\$510,800.00
	545 - FIRE MARSHAL / EMC			
	Account 520.3657 - Oper Exp Controlled Assets			
100-545_520.3657	CPR Training Aid Manikin Pack	1.0000	1,500.00	1,500.00
100-545_520.3657	Microwave	1.0000	700.00	700.00
100-545_520.3657	Pallet Jack	1.0000	1,500.00	1,500.00
100-545_520.3657	Refrigerator	1.0000	2,000.00	2,000.00
	Account 520.3657 - Oper Exp Controlled Assets Totals			\$5,700.00
	Account 595.5710 - Capital Outlay Equipment & Machinery			
100-545_595.5710	Siren Replacement Sites / River Flow Data Equipment	1.0000	280,000.00	280,000.00
	Account 595.5710 - Capital Outlay Equipment & Machinery Totals			\$280,000.00
	545 - FIRE MARSHAL / EMC Totals			\$285,700.00
	551 - CONSTABLE, PRECINCT 1			
	Account 520.3657 - Oper Exp Controlled Assets			
100-551_520.3657	AR15 556	2.0000	1,500.00	3,000.00
100-551_520.3657	Shotgun (Benelli 12g M4)	1.0000	1,500.00	1,500.00
100-551_520.3657	Radar Unit	1.0000	3,600.00	3,600.00
	Account 520.3657 - Oper Exp Controlled Assets Totals			\$8,100.00
	Account 595.5710 - Capital Outlay Equipment & Machinery			
100-551_595.5710	Harris Portable 200P Radio	1.0000	7,000.00	7,000.00
100-551_595.5710	Harris XL200M In Car Radio	1.0000	9,000.00	9,000.00
	Account 595.5710 - Capital Outlay Equipment & Machinery Totals			\$16,000.00
	Account 595.5730 - Capital Outlay Vehicles			
100-551_595.5730	Chevrolet Tahoe (outfitted)	1.0000	95,000.00	95,000.00
	Account 595.5730 - Capital Outlay Vehicles Totals			\$95,000.00
	551 - CONSTABLE, PRECINCT 1 Totals			\$119,100.00
	553 - CONSTABLE, PRECINCT 3			
	Account 520.3657 - Oper Exp Controlled Assets			
100-553_520.3657	Mobile Fingerprint Scanner	1.0000	3,500.00	3,500.00
	Account 520.3657 - Oper Exp Controlled Assets Totals			\$3,500.00
	Account 595.5710 - Capital Outlay Equipment & Machinery			



Equipment (Capital & Controlled Assets)

Budget Year of 2026
Budget Level at Adopted Budget

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
100-553_595.5710	2 Taser 7's	1.0000	6,085.76	6,086.00
100-553_595.5710	In- Car Radio For New Tahoe	1.0000	9,500.00	9,500.00
100-553_595.5710	In- Car Radio For Requested Explorer	1.0000	9,500.00	9,500.00
100-553_595.5710	Portable Radio For New Deputy Position (1)	1.0000	9,500.00	9,500.00
Account 595.5710 - Capital Outlay Equipment & Machinery Totals				\$34,586.00
Account 595.5730 - Capital Outlay Vehicles				
100-553_595.5730	Ford Interceptor Utility	1.0000	55,090.00	55,090.00
Account 595.5730 - Capital Outlay Vehicles Totals				\$55,090.00
553 - CONSTABLE, PRECINCT 3 Totals				\$93,176.00
554 - CONSTABLE, PRECINCT 4				
Account 520.3657 - Oper Exp Controlled Assets				
100-554_520.3657	Laptop Mount/Docking Station & Hardware	1.0000	1,550.00	1,550.00
Account 520.3657 - Oper Exp Controlled Assets Totals				\$1,550.00
Account 595.5710 - Capital Outlay Equipment & Machinery				
100-554_595.5710	LSM LPR Camera System	1.0000	14,000.00	14,000.00
100-554_595.5710	Radio	1.0000	9,500.00	9,500.00
Account 595.5710 - Capital Outlay Equipment & Machinery Totals				\$23,500.00
554 - CONSTABLE, PRECINCT 4 Totals				\$25,050.00
560 - COUNTY SHERIFF				
Account 520.3657 - Oper Exp Controlled Assets				
100-560-00_520.3657	365 Labs Gismo/Printer for Requested Positions	6.0000	3,063.00	18,378.00
100-560-00_520.3657	Glock with Optic and Light	10.0000	1,000.00	10,000.00
100-560-00_520.3657	In Car Camera for Marked Tahoes	6.0000	3,500.00	21,000.00
100-560-00_520.3657	P-140 40mm folding SWAT	1.0000	1,695.00	1,695.00
100-560-00_520.3657	Radar for Marked Tahoes	6.0000	2,800.00	16,800.00
100-560-00_520.3657	Rifle	50.0000	2,625.00	131,250.00
100-560-00_520.3657	Rifle for Requested Positions	6.0000	2,625.00	15,750.00
100-560-00_520.3657	Shotgun for Requested Positions	6.0000	550.00	3,300.00
100-560-00_520.3657	Taser for Requested Positions	6.0000	1,200.00	7,200.00
Account 520.3657 - Oper Exp Controlled Assets Totals				\$225,373.00
Account 595.5710 - Capital Outlay Equipment & Machinery				
100-560-00_595.5710	Clip on Night Vision Long Range SWAT	2.0000	10,415.07	20,830.00
100-560-00_595.5710	DJI Matrice 30T Drone UAV	1.0000	16,699.91	17,700.00
100-560-00_595.5710	DJI Matrice 4T Drone UAV	1.0000	9,639.25	9,640.00
100-560-00_595.5710	Handheld Radio for New Positions Requested	6.0000	5,172.00	31,032.00
100-560-00_595.5710	In Car Radio for Tahoes	6.0000	7,000.00	42,000.00
Account 595.5710 - Capital Outlay Equipment & Machinery Totals				\$120,202.00
Account 595.5712 - Capital Outlay Extraordinary Equipment Repair				
100-560-00_595.5712	9 Transmission Replacements (as have been historically needed)	6.0000	6,700.00	40,200.00
Account 595.5712 - Capital Outlay Extraordinary Equipment Repair Totals				\$40,200.00
Account 595.5730 - Capital Outlay Vehicles				
100-560-00_595.5730	Marked Tahoe	6.0000	60,000.00	360,000.00
100-560-00_595.5730	Non Police Pursuit Vehicles	15.0000	50,000.00	750,000.00
Account 595.5730 - Capital Outlay Vehicles Totals				\$1,110,000.00
SUB-DEPARTMENT 00 - GENERAL Totals				\$1,495,775.00
560 - COUNTY SHERIFF Totals				\$1,495,775.00



Equipment (Capital & Controlled Assets)

Budget Year of 2026

Budget Level at Adopted Budget

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
562 - DEPARTMENT OF PUBLIC SAFETY				
SUB-DEPARTMENT 63 - COMMERCIAL VEHICLE ENFORCEMENT				
100-562-63_520.3657	Monitors 32"	12.0000	175.00	2,100.00
100-562-63_520.3657	Televisions for Scale Houses	2.0000	500.00	1,000.00
SUB-DEPARTMENT 63 - COMMERCIAL VEHICLE ENFORCEMENT Totals				\$3,100.00
562 - DEPARTMENT OF PUBLIC SAFETY Totals				\$3,100.00
570 - COUNTY JAIL				
Account 520.3657 - Oper Exp Controlled Assets				
100-570-00_520.3657	Handheld Radio	26.0000	700.00	18,200.00
Account 520.3657 - Oper Exp Controlled Assets Totals				\$18,200.00
Account 595.5302 - Capital Outlay Major Building Renovations				
100-570-00_595.5302	Boiler	1.0000	85,000.00	85,000.00
Account 595.5302 - Capital Outlay Major Building Renovations Totals				\$85,000.00
SUB-DEPARTMENT 00 - GENERAL Totals				\$103,200.00
570 - COUNTY JAIL Totals				\$103,200.00
635 - ENVIRONMENTAL HEALTH				
100-635_520.3657	800 ft. Rotary Laser Level Complete Kit	2.0000	659.00	1,318.00
635 - ENVIRONMENTAL HEALTH Totals				\$1,318.00
FUND 100 - GENERAL FUND Totals				\$2,861,588.06
FUND 200 - ROAD & BRIDGE FUND				
620 - UNIT ROAD SYSTEM				
Account 520.3657 - Oper Exp Controlled Assets				
200-620-00_520.3657	1" Impact Wrench	1.0000	800.00	800.00
200-620-00_520.3657	3/4" Air Impact Wrench	1.0000	700.00	700.00
200-620-00_520.3657	35 Ton Hydraulic Floor Jack	1.0000	700.00	700.00
200-620-00_520.3657	Bad Elf Pioneer Package	1.0000	3,688.00	3,688.00
200-620-00_520.3657	Brake Drum Dolly	1.0000	850.00	850.00
200-620-00_520.3657	Electromagnetic Drill Press	1.0000	1,000.00	1,000.00
200-620-00_520.3657	Fluid Evacuator	1.0000	1,200.00	1,200.00
200-620-00_520.3657	Metal Dumping Hopper	1.0000	2,300.00	2,300.00
Account 520.3657 - Oper Exp Controlled Assets Totals				\$11,238.00
Account 595.5300 - Capital Outlay Bldg Purchase/New Construct				
200-620-00_595.5300	Water Well Kingsbury	1.0000	60,000.00	60,000.00
Account 595.5300 - Capital Outlay Bldg Purchase/New Construct Totals				\$60,000.00
Account 595.5302 - Capital Outlay Major Building Renovations				
200-620-00_595.5302	Central East Gate Entrance	1.0000	48,000.00	48,000.00
Account 595.5302 - Capital Outlay Major Building Renovations Totals				\$48,000.00
Account 595.5710 - Capital Outlay Equipment & Machinery				
200-620-00_595.5710	Box Trailer for Storage and Emergency Response Signs	1.0000	15,000.00	15,000.00
200-620-00_595.5710	Brush Chipper - Area A	1.0000	131,000.00	131,000.00
200-620-00_595.5710	Electronic Message Board	2.0000	17,500.00	35,000.00
200-620-00_595.5710	Grapple Single Axle with extended boom - Area B	1.0000	338,000.00	338,000.00
200-620-00_595.5710	High Production Ice Machine - Mechanic Shop	2.0000	7,500.00	15,000.00
200-620-00_595.5710	Power Boom - Area A/E	1.0000	93,000.00	93,000.00
200-620-00_595.5710	Refrigerant Machine - Mechanic Shop	1.0000	7,500.00	7,500.00



Equipment (Capital & Controlled Assets)

Budget Year of 2026

Budget Level at Adopted Budget

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
200-620-00_595.5710	Traffic Control Devices	2.0000	13,000.00	26,000.00
	Account 595.5710 - Capital Outlay Equipment & Machinery Totals			\$660,500.00
	Account 595.5712 - Capital Outlay Extraordinary Equipment Repair			
200-620-00_595.5712	Contingent Transmission or Engine Repairs	1.0000	100,000.00	100,000.00
	Account 595.5712 - Capital Outlay Extraordinary Equipment Repair Totals			\$100,000.00
	Account 595.5725 - Capital Outlay Major Infrastructure Projects			
200-620-00_595.5725	Pipe Rejuvenation / Refurbishment and / or Replacement	1.0000	500,000.00	500,000.00
	Account 595.5725 - Capital Outlay Major Infrastructure Projects Totals			\$500,000.00
	Account 595.5730 - Capital Outlay Vehicles			
200-620-00_595.5730	F250 Crew Cab SRW - 4X4 (Mechanics)	1.0000	76,000.00	76,000.00
200-620-00_595.5730	F250 Crew Cab SRW 4X2 (Area B)	1.0000	76,000.00	76,000.00
200-620-00_595.5730	F350 Crew Cab DRW (Area B)	1.0000	87,450.00	87,450.00
200-620-00_595.5730	F350 Crew Cab DRW (Area A)	1.0000	87,450.00	87,450.00
	Account 595.5730 - Capital Outlay Vehicles Totals			\$326,900.00
	FUND 200 - ROAD & BRIDGE FUND Totals			\$1,706,638.00
FUND 408 - FIRE CODE INSPECTION FEE FUND				
408-100_520.3657	Taser 10 with Equipment	2.0000	15,000.00	30,000.00
	FUND 408 - FIRE CODE INSPECTION FEE FUND Totals	Transactions	1	\$30,000.00
FUND 410 - COUNTY CLERK RECORDS MGMT FUND				
410-100_520.3657	Scanner	1.0000	1,200.00	1,200.00
410-100_595.5720	Plat Cabinets	1.0000	50,000.00	50,000.00
	FUND 410 - COUNTY CLERK RECORDS MGMT FUND Totals	Transactions	2	\$51,200.00
FUND 416 - JUSTICE COURT ASSISTANCE & TECH				
SUB-DEPARTMENT 01 - PRECINCT 1				
	Account 520.3657 - Oper Exp Controlled Assets			
416-100-01_520.3657	Contingent Monitors	4.0000	300.00	1,200.00
416-100-01_520.3657	Contingent Printer	1.0000	2,000.00	2,000.00
416-100-01_520.3657	Contingent Scanners	2.0000	1,200.00	2,400.00
	FUND 416 - JUSTICE COURT ASSISTANCE & TECH Totals			\$5,600.00
FUND 418 - JP JUSTICE COURT SECURITY				
418-100_520.3657	Camera Server Upgrade	1.0000	4,000.00	4,000.00
	FUND 418 - JP JUSTICE COURT SECURITY Totals			\$4,000.00
EXPENSES Totals				\$4,659,027.00
Grand Totals				\$4,659,027.00

CAPITAL PROJECTS (FUND 700)

Account	Description	2026 Budget	Notes
520.4976	CONTRACTOR ROAD REPAIR	7,500,000	Offerman Hill 2.3 miles x 20' wide w/3 LWC's \$2.3M Dauer Ranch Road 8600' x 24' wide no LWC \$1.9M Old Seguin Lulling 11,200' x 22' 6 LWC's \$2.2M Linne Road 9000' x 24' wide 3 LWC no estimate yet Projects intended to be funded with (not to exceed) \$7.5M of the \$10M committed funds.
520.4975	LOW WATER CROSSINGS / BRIDGES	2,500,000	\$700,000 Elmons Road \$500,000 Pahlmeyer Road \$400,000 Schubert Road \$900,000 Zuehl Road, Bank Reinforcement Eden Road and Blumberg Park low water crossing are additional potential issues that need to be addressed and could become a priority. No cost estimate yet. Intended to use portion of \$10M committed funds, not to exceed \$2.5M.

10,000,000

595.5100	LAND PURCHASE	1,000,000	\$1M included for land purchase for future county facilities.
595.5300	BUILDING PURCHASE/NEW CONSTRUCTION	2,500,000	\$2.5M for potential purchase of building or buildings for county facilities / operations.
595.5333	MARION BUILDING	3,250,000	\$3.25M for Marion Remodel for JP4 and Const. Pct. 4 \$2.6-2.7M construction. Remaining funds to cover professional services, permitting, landscape, parking, furniture, etc...
595.5321	BODY CAMERA/IN-CAR CAMERA SYSTEM	1,500,000	\$1.5M included to complete project to outfit all certified peace officers in county with body cams / in car cameras.
595.5315	SCHERTZ BUILDING	775,000	\$375,000 included for flooring and phasing plan that could involve temporary move / relocation. \$400,000 for buildout of additional Adult Probation Offices
520.4933	TRANSPORTATION PROJECT MATCH	574,000	\$574,000 included for 2nd and final payment for Cibolo ILA. (Bolton, Dean and Lower Seguin Road) Total cost \$1,148,000. 1/2 to be paid in FY25 and 1/2 to be paid in FY26.
595.5305	JUSTICE CENTER	300,000	3rd floor Justice Center Courtroom #303 (witness stand, jury box and mill work) and 1st Floor Courtroom renovation #109 (potentially converting into additional district/county court space for future. \$75K and \$225K)
595.5337	EOC WAREHOUSE	200,000	Funds for furniture as OFI (Owner Furnished Items).
595.5335	EMERGENCY RESPONSE/FIRE STATION	175,000	Funds for furniture as OFI (Owner Furnished Items).

10,274,000

Potential Projects Funded by Tax Anticipation Notes

595.5339	NORTH GUADALUPE STREET PROJECT	2,000,000	Phase 1 expansion from northern boundary of county property south to S.O. Roadway required to be updated and expanded with EOC/Warehouse construction and Animal Control Expansion Projects.
595.5318	LAW ENFORCE CTR ADDITION/REMODEL	7,500,000	\$7,000,000 allocated for Alpha Hall renovation for Adult Detention to include Chiller (HVAC) and connect Juvenile. \$600,000 Funded from Juvenile Budget. (These funds have been recommended but not finalized until Aug. 14, 2025 Juvenile Board Meeting.) \$500,000 included for replacement and or upgrade to fire alarm / monitoring system in the Adult Detention Facility.
595.5304	ANIMAL CONTROL BUILDING	3,000,000	Animal Control Expansion / Renovation Project.

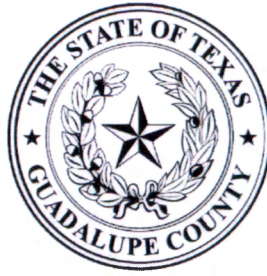
12,500,000

American Rescue Grant Capital Projects (on-going construction projects)

582.0025	EMERGENCY RESPONSE CENTER/FIRE STATION	6,275,000	Emergency Response / Fire Station
595.5335	EMERGENCY OPERATIONS CENTER/WAREHOUSE	8,725,000	Emergency Management Operations Center and Warehouse
595.5335	LAND	400,000	Land for Emergency Response / Fire Station

15,400,000

Total Capital Projects 48,174,000



ORDER
ADOPTING THE 2025 TAX RATE
FOR GUADALUPE COUNTY

=====

On the **2nd** day of **September 2025**, the Commissioner's Court of Guadalupe County, Texas, convened in regular session of said Court.

WHEREAS, Texas Tax Code §26.05 provides that the Guadalupe County Commissioners Court shall adopt the tax rates for the current year; and

WHEREAS, it is necessary to levy ad valorem taxes on each \$100 valuation of all taxable property in Guadalupe County, Texas, for the Tax Year beginning January 1, 2025, at the tax rates set forth herein below; and

WHEREAS, in compliance with Tax Code §26.05, the following notice is hereby provided:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND
OPERATIONS THAN LAST YEAR'S TAX RATE

THE TAX RATE WILL EFFECTIVELY BE RAISED BY FOUR PERCENT
(4%) AND WILL RAISE TAXES FOR MAINTENANCE AND
OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$13.70

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

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

Maintenance & Operations Tax Rate:	0.2664
Lateral Road Tax Rate:	0.0520
Interest and Sinking Tax Rate:	<u>0.0120</u>
Guadalupe County Tax Rate:	0.3304

MAINTENANCE AND OPERATIONS (M&O):

Pct. 3 Commissioner Carpenter moved for a tax rate of **\$0.2664** per \$100.00 of taxable value for the purpose of Maintenance and Operations; and seconded by Pct. 4 Commissioner Germann.

Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
Kyle Kutscher County Judge	X			
Jacqueline Ott County Commissioner, Pct. 1	X			
Drew Engelke County Commissioner, Pct. 2	X			
Michael Carpenter County Commissioner, Pct. 3	X			
Stephen Germann County Commissioner, Pct. 4	X			

LATERAL ROADS (LTR):

Pct. 3 Commissioner Carpenter moved for a tax rate of **\$0.0520** per \$100.00 of taxable value for the purpose of Lateral Roads; and seconded by Pct. 4 Commissioner Germann.

Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
Kyle Kutscher County Judge	X			
Jacqueline Ott County Commissioner, Pct. 1	X			
Drew Engelke County Commissioner, Pct. 2	X			
Michael Carpenter County Commissioner, Pct. 3	X			
Stephen Germann County Commissioner, Pct. 4	X			

DEBT SERVICE:

Pct. 3 Commissioner Carpenter moved for a tax rate of **\$0.0120** per \$100.00 of taxable value for the purpose of Debt Service; and seconded by Pct. 4 Commissioner Germann.

Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
Kyle Kutscher County Judge	X			
Jacqueline Ott County Commissioner, Pct. 1	X			
Drew Engelke County Commissioner, Pct. 2	X			
Michael Carpenter County Commissioner, Pct. 3	X			
Stephen Germann County Commissioner, Pct. 4	X			

TOTAL TAX RATE:

Pct. 3 Commissioner Carpenter moved to decrease the property tax rate by the adoption of a tax rate of **\$0.3304** per \$100.00, which is effectively a Four Percent (4%) increase over the No New Revenue Rate; seconded by Pct. 4 Commissioner Germann.

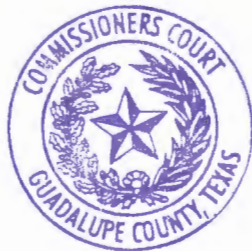
Record vote as follows:

	YES	ABSTAIN	NO	ABSENT
Kyle Kutscher County Judge	X			
Jacqueline Ott County Commissioner, Pct. 1	X			
Drew Engelke County Commissioner, Pct. 2	X			
Michael Carpenter County Commissioner, Pct. 3	X			
Stephen Germann County Commissioner, Pct. 4	X			


BE IT FURTHER ORDERED that the Guadalupe County Commissioners Court levy taxes in accordance with the foregoing tax rates and the provision of the law; and

BE IT FURTHER ORDERED that if, for any reason, the action of the Guadalupe County Commissioners Court setting tax rates or levying taxes should be held ineffective by a court of competent jurisdiction, that this Order shall serve as evidence of the good faith of Guadalupe County in attempting to comply with the law in substantial fashion as could be done under the circumstances, and as evidence that Guadalupe County would have lawfully adopted a tax rate but for the conditions completely beyond control of Guadalupe County.

APPROVED the 2nd day of September 2025.

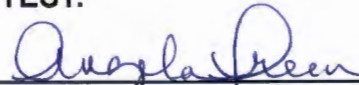


GUADALUPE COUNTY:



Kyle Kutscher, County Judge

ATTEST:



Teresa Kiel
County Clerk

Chief Deputy County Clerk

Notice About _____ Tax Rates

(current year)

Property Tax Rates in _____
(taxing unit's name)

This notice concerns the _____ property tax rates for _____
(current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

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

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

To see the full calculations, please visit _____ for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment

(expand as needed on the last page)

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$	<u>0.3304</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.3177</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.4913</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount
(current tax year)

of property tax revenue for GUADALUPE COUNTY from the same properties in both
(name of taxing unit)
the 2024 tax year and the 2025 tax year.
(preceding tax year) (current tax year)

The voter-approval tax rate is the highest tax rate that GUADALUPE COUNTY may adopt without holding
(name of taxing unit)
an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that GUADALUPE COUNTY is proposing
(name of taxing unit)
to increase property taxes for the 2025 tax year.
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/02/2025 10:00 A.M. CST
(date and time)
at GUADALUPE COUNTY COURTHOUSE, 101 E. COURT, SEGUIN, TEXAS.
(meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, GUADALUPE COUNTY is not required
(name of taxing unit)
to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or
opposition to the proposed tax rate by contacting the members of the COMMISSIONERS COURT of
(name of governing body)
GUADALUPE COUNTY at their offices or by attending the public hearing mentioned above.
(name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

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

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

FOR the proposal: DREW ENGELKE, MICHAEL CARPENTER, KYLE KUTSCHER _____
AGAINST the proposal: STEPHEN GERMANN, JACQUELINE OTT _____
PRESENT and not voting: NONE _____
ABSENT: NONE _____

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

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

	2024	2025	Change
Total tax rate (per \$100 of value)	0.3167	\$0.3304	4.32% increase
Average homestead taxable value	\$301,980	\$293,324	2.86% decrease
Tax on average homestead	\$956	\$969	1.35% increase
Total tax levy on all properties	\$67,276,632	\$72,608,957	7.92% increase

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

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The GUADALUPE County Auditor certifies that GUADALUPE County has
(county name) (county name)

spent \$ 15,637 in the previous 12 months for the maintenance and operations cost
(amount minus any amount received from state revenue for such costs)

of keeping inmates sentenced to the Texas Department of Criminal Justice. GUADALUPE County
(county name)

Sheriff has provided GUADALUPE County information on these costs, minus the state revenues
(county name)
received for the reimbursement of such costs.

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

Indigent Health Care Compensation Expenditures (counties)

The GUADALUPE COUNTY spent \$ 1,056,917 from July 1 2024 to June 30 2025 (current year)
(name of taxing unit) (amount) (prior year)

on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ -139,248
(amount of increase)

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

Indigent Defense Compensation Expenditures (counties)

The GUADALUPE COUNTY spent \$ 1,620,649 from July 1 2024 to June 30 2025
(name of taxing unit) (amount) (prior year) (current year)

to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 465,310
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by .0002 /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for GUADALUPE COUNTY
(name of taxing unit)
at (830) 303-8850 or daryl.john@guadalupe.tx.gov, or visit https://www.guadalupe.tx.gov

(telephone number)

(email address)

(internet website address)

for more information.

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

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

GUADALUPE COUNTY

Taxing Unit Name

307 West Court St., Seguin , 78155

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

(830) 379-2315

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 24,001,603,245
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 2,776,653,421
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 21,224,949,824
4.	Prior year total adopted tax rate.	\$ 0.2627 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 176,253,097 B. Prior year values resulting from final court decisions: - \$ 158,379,155 C. Prior year value loss. Subtract B from A. ³	\$ 17,873,942
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 17,873,942

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 21,242,823,766
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 15,520,260</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 157,178,075</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 172,698,335
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 172,698,335
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 21,070,125,431
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 55,351,219
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 208,652
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 55,559,871
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 23,319,828,453</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,796,072</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 23,327,624,525

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>1,135,303,060</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B.	\$ <u>1,135,303,060</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>2,486,850,860</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>21,976,076,725</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>921,543,377</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>921,543,377</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>21,054,533,348</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.2638</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ <u>0.3177</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.2514</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>21,242,823,766</u>

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 53,404,458
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 199,060 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 199,060 E. Add Line 30 to 31D. \$ 53,603,518	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,054,533,348
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.2545 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 15,637 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 11,077 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100	
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 1,056,917 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 1,196,165 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100	

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 1,620,649 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 1,155,339 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0022 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0002 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0002 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.2547 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 15,398,618 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0731 /\$100 C. Add Line 40B to Line 39.	\$ 0.3278 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.3392 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 2,706,960 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 60,000 E. Adjusted debt. Subtract B, C and D from A.	\$ 2,646,960
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 2,646,960
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate 97.25 % C. Enter the 2023 actual collection rate 97.37 % D. Enter the 2022 actual collection rate 97.21 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,646,960
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,976,076,725
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0120 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.3512 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.4074 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 15,689,348
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,976,076,725
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0713 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3177 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4074 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.3361 /\$100

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

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

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

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

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴⁰ I

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.4640 /\$100 \$ 0.1386 /\$100 \$ 0.3254 /\$100 \$ 0.2627 /\$100 \$ 0.0627 /\$100 \$ 21,283,028,807 \$ 13,344,459
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.5042 /\$100 \$ 0.1772 /\$100 \$ 0.3270 /\$100 \$ 0.2731 /\$100 \$ 0.0539 /\$100 \$ 19,530,247,961 \$ 10,526,803
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.4152 /\$100 \$ 0.0142 /\$100 \$ 0.4010 /\$100 \$ 0.3299 /\$100 \$ 0.0711 /\$100 \$ 13,647,128,448 \$ 9,703,108
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 33,574,370.000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.1552 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.4913 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

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

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 _____/\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____/\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____/\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3177 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4913 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➡

Daryl John

Printed Name of Taxing Unit Representative

**sign
here** ➡



7-28-25

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

GUADALUPE COUNTY / LATERAL ROAD

Taxing Unit Name

307 West Court St., Seguin , 78155

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

(830) 379-2315

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 24,558,987,464
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 2,773,123,213
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 21,785,864,251
4.	Prior year total adopted tax rate.	\$ 0.0540 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 176,253,097 B. Prior year values resulting from final court decisions: - \$ 158,379,155 C. Prior year value loss. Subtract B from A. ³	\$ 17,873,942
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 17,873,942

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 21,803,738,193
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 15,520,260</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 162,756,189</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 178,276,449
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 178,276,449
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 21,625,461,744
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,677,749
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 39,012
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 11,716,761
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 23,985,038,828</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,796,072</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 23,992,834,900

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 1,131,950,300 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 1,131,950,300
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 2,484,269,884
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 22,640,515,316
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 920,899,346
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 920,899,346
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 21,719,615,970
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0539 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.3222 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0540 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,803,738,193

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 11,774,018
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 39,012 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 39,012 E. Add Line 30 to 31D.	\$ 11,813,030
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,719,615,970
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0543 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0543 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000 /\$100 C. Add Line 40B to Line 39.	\$ 0.0543 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.0562 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate 97.41 % C. Enter the 2023 actual collection rate 97.47 % D. Enter the 2022 actual collection rate 97.29 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 22,640,515,316
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.0562 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.4133 /\$100

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

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

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

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

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

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

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

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

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

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

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

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

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____/\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____/\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.3222 / \$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4133 / \$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. \$ _____ / \$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➡

Daryl John

Printed Name of Taxing Unit Representative

**sign
here** ➡



7-25-25

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)