



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

Required notice pursuant to Local Government Code §711.008; as amended by Senate Bill 656, 83<sup>rd</sup> Texas Legislature Regular Session.

## NOTICE

This budget will raise more revenue from property taxes than last year's budget by an amount of \$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:

FILED FOR RECORD

FOR:	Kyle Kutscher, Jacqueline Ott, Drew Engelke, Michael Carpenter, Stephen Germann	26 JAN 16 PM 12:38
AGAINST:	none	TERESA KIEL GUADALUPE COUNTY CLERK
PRESENT and not voting:	none	BY <i>Jessica Woodard</i> <i>Tiffany Woodard</i>
ABSENT:	none	

### Property Tax Rate Comparison

#### Property Tax Rate:

	<u>2025-2026</u>	<u>2024-2025</u>
Maintenance & Operations	\$0.2664/100	\$0.3304/100
Debt Service	\$0.0120/100	
Lateral Road	<u>\$0.0520/100</u>	
Total Rate	\$0.3304/100	\$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

# TABLE OF CONTENTS

Notice of Increase in Property Taxes .....	1
Cover Page.....	2

## Section 1 - Introduction

Transmittal Letter from Commissioners Court.....	8
Budget Certificate .....	10
Budget Overview .....	11
Budget Calendar .....	13
Budget Policy and Procedures .....	14
Financial Policies .....	17
Profile of Guadalupe County .....	21
Guadalupe County Courthouse - An Interesting History.....	24
Guadalupe County Officials.....	25
Organizational Chart.....	26
Guadalupe County Map by Precinct ( <i>provided by the Guadalupe County Road &amp; Bridge Dept</i> ) .....	27

## Section 2 – Budget Review

Budget Summary – Financial Position by Fund .....	28
Tax Rate History by Fund with Graph.....	29
Certified Appraisal Total / Property Values .....	30
Principal Property Taxpayers .....	32
Debt Service Schedule – Outstanding Debt.....	33
Total County Revenues Chart.....	34
Comparison of Revenues Graph.....	35
Justice of The Peace Fines and Fees Graph.....	36
Total County Expenditures Chart .....	37
Descriptions by Function.....	38
County Population Graph.....	45
Fire Department Funding Graph .....	46

## Sections 3 – Expenditures

	Adopted Budget	Informational Only - Detail
General Fund Expenditures (Department Number):		
County Judge (400).....		47
Commissioners Court (401) .....		48
County Clerk (403).....		53
Veterans Service Officer (405).....		54
Non-departmental (409).....		55
County Engineer (410).....		56
County Court-at-Law (426) .....		57
County Court-at-Law No. 2 (427).....		58
Bond Office / Magistrate (430) .....		59
Combined District Court Expenses (435) .....		60
25th Judicial District Court (436).....		61
274th Judicial District Court (437).....		62
2nd 25th Judicial District Court (438) .....		63
456 <sup>th</sup> Judicial District Court (439) .....		64
District Clerk (450).....		65
Justice of the Peace, Precinct 1 (451) .....		66

### Section 3 - Expenditures, continued

Justice of the Peace, Precinct 2 (452) .....	67
Justice of the Peace, Precinct 3 (453) .....	68
Justice of the Peace, Precinct 4 (454).....	69
County Attorney (475).....	70
Election Administration (490).....	71
Human Resources (493).....	73
County Auditor (495).....	74
Purchasing (496) .....	75
County Treasurer (497).....	76
County Tax Assessor-Collector (499).....	77
Management Information Services (503).....	78
Building Maintenance (516) .....	79
Grounds Maintenance (517).....	80
Fire Department (543) .....	81
Fire Marshal / Emergency Management (545) .....	83
Constable, Precinct 1 (551).....	85
Constable, Precinct 2 (552).....	87
Constable, Precinct 3 (553).....	89
Constable, Precinct 4 (554).....	91
County Sheriff (560) .....	93
Department of Public Safety – Highway Patrol (562) .....	95
Department of Public Safety – Commercial Vehicle Enforcement (563) .....	95
County Jail (570).....	96
Adult Probation / Community Supervision & Corrections Dept (572) .....	98
Juvenile Probation / Detention (574) .....	99
Health and Social Services (630) .....	100
Emergency Medical Services (EMS)	
Indigent Health Care ( <i>Guadalupe Regional Medical Center</i> )	
Libraries ( <i>Seguin, Schertz, Marion</i> )	
Social Services ( <i>Retired Senior Volunteers, Youth Livestock Show, Meals on Wheels / Texans Feeding Texans, AACOG – Alamo Regional Transit Program, San Antonio Food Bank, Guadalupe County Historical Commission</i> )	
Environmental Health (635) .....	101
Animal Control (637) .....	102
Agricultural Extension Service (665) .....	103
Other Environmental Services (670).....	104
<i>Citizens' Collections Stations, Comal-Guadalupe Soil and Water Conservation District</i>	
Transfers to Other Funds (700) .....	105
Total General Fund .....	105
Road and Bridge - Unit Road System (200) .....	106
TxDot Infrastructure Grant Fund (202).....	108
General Land Office (GLO) Grant Fund (203) .....	109
Law Library Fund (400) .....	110
County Jury Fund (401).....	111
Fire Code Inspection Fee Fund (408).....	112
Sheriff's Donation Fund (409) .....	114
County Clerk Records Management Fund (410).....	115
County Clerk Records Archive Fund (411) .....	117

Adopted Budget	Informational Only – Detail
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### Section 3 - Expenditures, continued

County Records Management Fund (412) .....	118
Vital Statistics Preservation Fund (413) .....	119
Courthouse Security Fund (414) .....	120
District Clerk Records Management Fund (415) .....	122
Justice Assistance and Court Technology Fund (416) .....	123
County and District Court Technology Fund (417) .....	125
Justice Court Security Fund (418) .....	126
Justice Court Support Fund (419) .....	127
Surplus Funds – Election Contracts (420) .....	128
County Clerk of Court Fund (427) .....	129
District Clerk of Court Fund (429) .....	130
Court Reporter Service Fee Fund (430) .....	131
Child Abuse Prevention Fund (431) .....	132
District Clerk Records Archive Fund (432) .....	133
Court Records Preservation Fund (433) .....	134
Judicial Probate Education Fund (434) .....	135
Alternative Dispute Resolution Fund (435) .....	136
Court Initiated Guardianships Fund (436) .....	137
Child Safety Fee Fund (437) .....	138
<i>(Child Welfare Board, Children's Advocacy Center, Court Appointed Special Advocates, Family Violence Shelter)</i>	
Language Access Fund (438) .....	139
Specialty Court Fund (440) .....	140
County Attorney Pre-Trial Intervention Program (445) .....	141
Hotel Occupancy Tax Fund (480) .....	142
County Court Records Management Fund (487) .....	143
District Court Records Management Fund (489) .....	144
Bail Bond Security Fund (498) .....	145
Employee / Vending Machine Proceeds Fund (499) .....	146
Law Enforcement Training Funds (505) .....	147
Debt Service - Interest & Sinking Fund (600) .....	149
Capital Projects Fund (700) .....	150
Tax Notes 2020 / 2017 / 2013 (701) .....	151
Recovery Funds Grant Fund (714) .....	152
Jail Commissary Fund (800) .....	153
Employee Health Benefits Fund (850) .....	154
Workers' Compensation Fund (855) .....	155
County Attorney Grants Fund (895) .....	156
Law Enforcement Grants Fund (897) .....	157
Miscellaneous Short Term Grants (899) .....	158
Total Expenditures (All Funds) .....	159

### Section 4 - Revenues

General Fund (100) .....	160
Road and Bridge Fund (200) .....	165
TxDOT Infrastructure Grant Fund (202) .....	165
General Land Office (GLO) Grant Fund (203) .....	165

**Section 4 – Revenues, continued**

Law Library Fund (400) .....	165
County Jury Fund (401).....	165
Fire Code Inspection Fee Fund (408).....	166
Sheriff's Donation Fund (409) .....	166
County Clerk Records Management Fund (410).....	166
County Clerk Record Archive Fund (411) .....	166
County Records Management Fund (412) .....	166
Vital Statistic Preservation Fund (413) .....	166
Courthouse Security Fund (414) .....	166
District Clerk Records Management Fund (415) .....	166
Justice Court Assistance and Technology Fund (416) .....	167
County and District Court Technology Fund (417) .....	167
Justice Court Security Fund (418) .....	167
Justice Court Support Fund (419) .....	167
Surplus Funds – Election Contracts (420) .....	167
Help America Vote Act (HAVA) Fund (422) .....	167
County Clerk of the Court Fund (427).....	168
District Clerk of the Court Fund (429).....	168
Court Reporter Service Fee Fund (430) .....	168
Child Abuse Prevention Fund (431) .....	168
District Clerk Records Archive Fund (432) .....	168
Court Records Preservation Fund (433) .....	168
Judicial Probate Education (434).....	168
Alternative Dispute Resolution Fund (435) .....	168
Court Initiated Guardianships Fund (436) .....	169
Child Safety Fee Fund (437).....	169
Language Access Fund (438) .....	169
Specialty Courts Fund (440).....	169
Local Youth Diversion Fund (previously Truancy Prevention & Diversion) (441).....	169
Court Facility Fee Fund (443) .....	169
County Attorney Pre-Trial Intervention (445) .....	169
Hotel Occupancy Tax Fund (480) .....	170
County Court Records Management Fund (487) .....	170
District Court Records Management Fund (489) .....	170
Bail Bond Security Fund (498) .....	170
Employee / Vending Machine Proceeds Fund (499) .....	170
Law Enforcement Training Fee Funds (505) .....	170
Debt Service - Interest and Sinking Fund (600).....	171
Capital Projects Fund (700) .....	171
Tax Notes 2020 / 2017 / 2013 (701) .....	171
Recovery Fund Grants (714) .....	171
Jail Commissary Fund (800).....	171
Employee Health Benefits Fund (850) .....	171
Workers' Compensation Fund (855) .....	172
County Attorney Grants Fund (895) .....	172
Law Enforcement Grants Fund (897).....	172
Miscellaneous Short Term Grants Fund (899) .....	172
Total Revenues.....	173

**Section 5 – Specialized Local Entities / Filed Budget**

Overview / Statutory Reference (Specialized Local Entities / Filed Budgets) .....	174
Juvenile Services (Funds 324,325,326,327) .....	176
Sheriff's State Forfeiture Chapter 59 Funds (Funds 403) .....	183
County Attorney State Forfeiture Chapter 59 Funds (Fund 446) .....	184
County Attorney State Funds (Fund 447) .....	185
Constable, Precinct 1 State Forfeiture Chapter 59 Funds (Funds 451) .....	186
Constable, Precinct 3 State Forfeiture Chapter 59 Funds (Funds 453) .....	187
Constable, Precinct 4 State Forfeiture Chapter 59 Funds (Funds 454) .....	188
Special Vehicle Inventory Tax (VIT) Fund (Funds 500) .....	189

**Section 6 - Personnel**

Number of Budgeted Positions by Department.....	190
Budgeted Positions by Function and by Fiscal Year Chart and Graph .....	205
Grade and Step Chart – Hourly Non-Law Enforcement.....	206
Grade and Step Chart – Law Enforcement / Peace Officers.....	207
Grade and Step Chart – Detention Officers.....	207
Grade and Step Chart – Fire Fighters .....	208

**Section 7 – Fixed Assets & Capital Projects**

Equipment (Controlled and Capital) Transaction Report.....	209
Capital Projects Report.....	214

**Section 8 – Tax Rate Documents**

Tax Rate Order.....	215
Notice About Tax Rate (Texas Comptroller Form 50-212).....	218
Notice of Public Hearing on Tax Increase (Texas Comptroller Form 50-876).....	221
Tax Rate Calculation Worksheet (General Funds and Lateral Road) .....	224



# 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 Officers. 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 1<sup>st</sup> (Ref: County's Personnel Policy).

The budget was passed and approved by the Commissioners' Court of Guadalupe County on the 2<sup>nd</sup> 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	<u>-1</u>	Director of Engineering
Total	32	

#### Summary

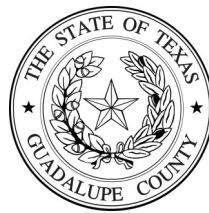
Considerable time was spent by the Commissioners Court in reviewing budget requests for compliance with the overall goals of the County. This is a solid budget and one that meets the demands of the growing County. Even though many departmental budget requests were not granted, officials are prepared 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	<b>Budget meetings with Elected Officials / Department Heads to review budget</b>
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 87<sup>th</sup> Legislative Session, the commissioners court shall hold the hearing not later than the 25th day after the day the proposed budget is filed under Section 111.006 but before the commissioners court adopts the county's ad valorem tax rate for the current tax year. (The proposed budget must be filed with the County Clerk no later than August 15.)

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

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

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

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

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

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

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

#### Expenditures Categories

The budget was adopted by expenditure categories 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 30<sup>th</sup> or later than the 10<sup>th</sup> day before the date of the hearing." The notice was also posted on the County's website.

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

On September 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 Nepumoceno 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	County Judge
Jacqueline Ott	County Commissioner, Precinct 1
Drew Engelke	County Commissioner, Precinct 2
Michael Carpenter	County Commissioner, Precinct 3
Stephen Germann	County Commissioner, Precinct 4

## District Court

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

## Elected County and Precinct Officials

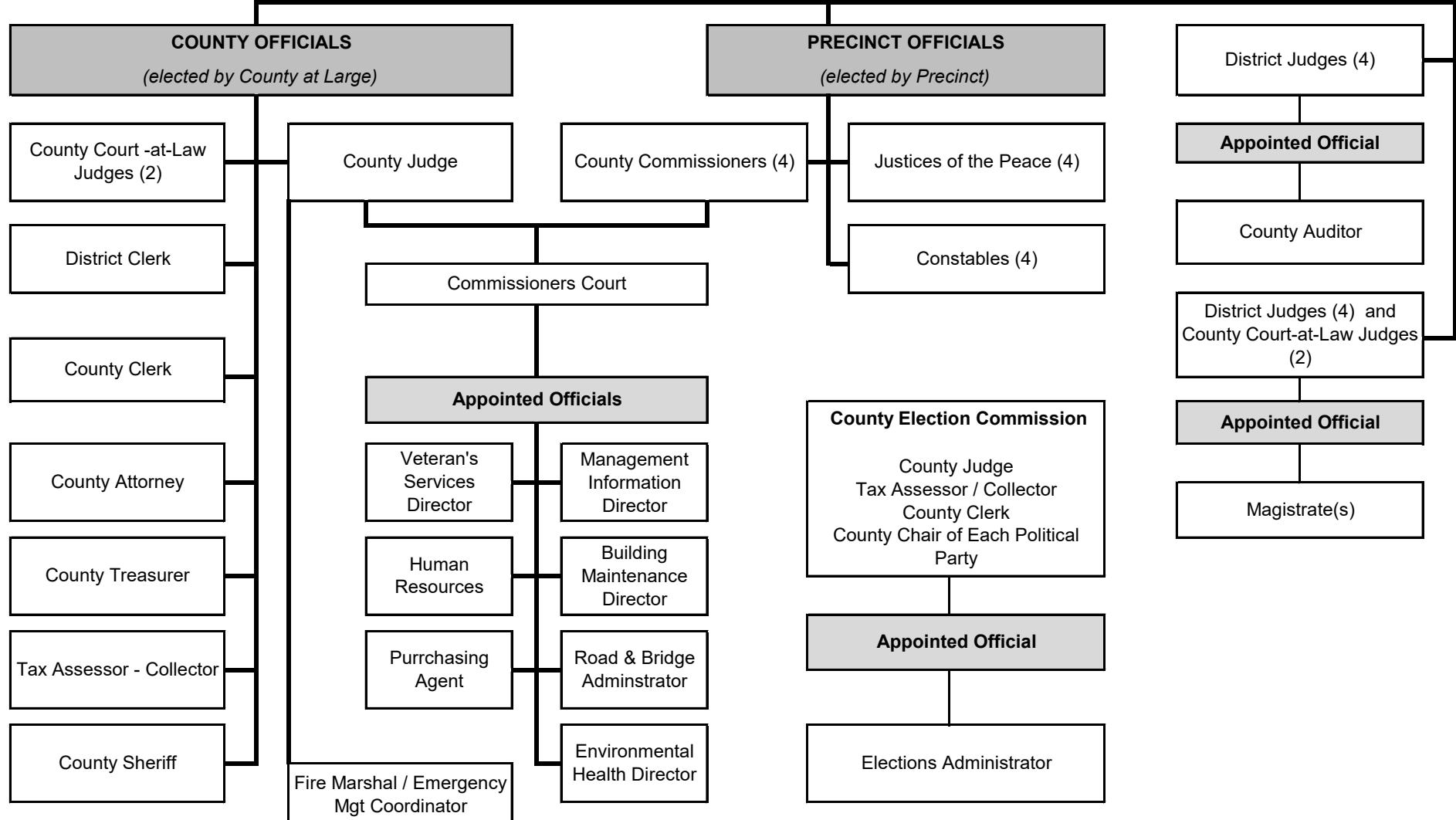
Bill Squires	Judge, County Court at Law
Kirsten Legore	Judge, County Court at Law No. 2
Darrell Hunter	Justice of the Peace, Precinct 1
Sheryl Sachtleben	Justice of the Peace, Precinct 2
John Terry	Justice of the Peace, Precinct 3
Todd Friesenhahn	Justice of the Peace, Precinct 4
Linda Douglass	County Treasurer
Daryl John	Tax Assessor / Collector
Teresa Kiel	County Clerk
Dave Willborn	County Attorney
Linda Balk	District Clerk
Joshua Ray	Sheriff
James Springer	Constable, Precinct 1
Mark Reyes	Constable, Precinct 2
Jeffrey Large	Constable, Precinct 3
Harvey Faulkner	Constable, Precinct 4

## Appointed County Officials

Jim Bennett	Chief Adult Probation
Nicholas Reininger	Chief Juvenile Probation Officer
Lisa Hayes	Elections Administrator
Kristen Klein	County Auditor
Chris Kubala	Management Information Systems Director
Teresa Sazedj	Human Resources Director
Douglas Burnside	Road & Bridge Administrator
Daniella Valdez	Environmental Health Director
Richard Vasquez	Building Maintenance Director
Travis Franke	County Extension Agent
Patrick Pinder	Emergency Management Coordinator / Fire Marshal
Don Cunningham	Purchasing Agent
Nancy Russell	Veterans Service Officer
Melroy Koehler	Magistrate

# GUADALUPE COUNTY ORGANIZATIONAL CHART

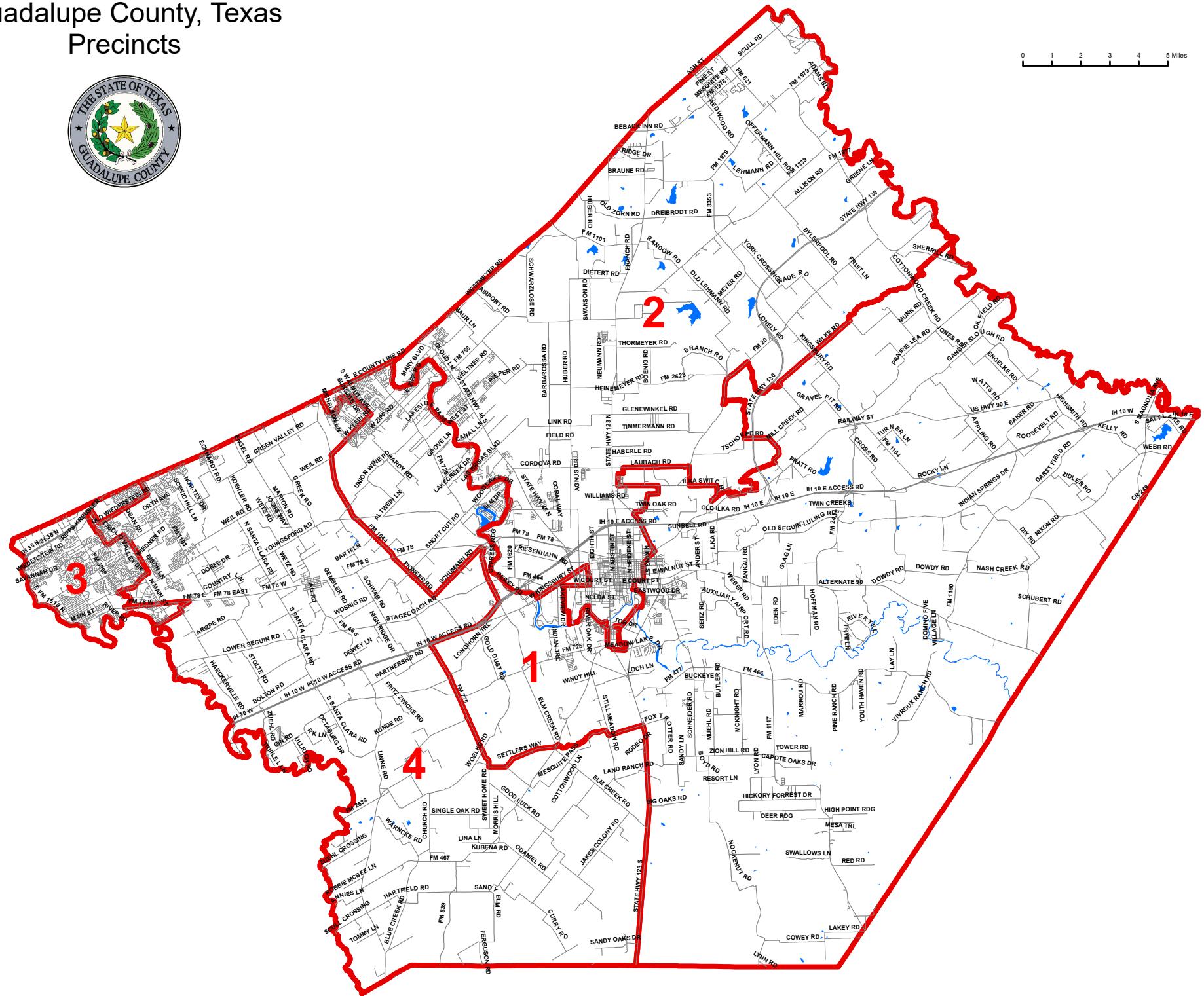
## VOTERS OF GUADALUPE COUNTY



# Guadalupe County, Texas Precincts



0 1 2 3 4 5 Miles



# 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) <sup>1</sup>	\$ 27,372,000
200 - ROAD & BRIDGE FUND	9,354,000	15,925,500	17,739,548	(1,814,048) <sup>2</sup>	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 PROG	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	-	-
	\$ 86,921,689	\$ 165,912,002	\$ 200,261,509	\$ (34,349,507)	\$ 52,572,182

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

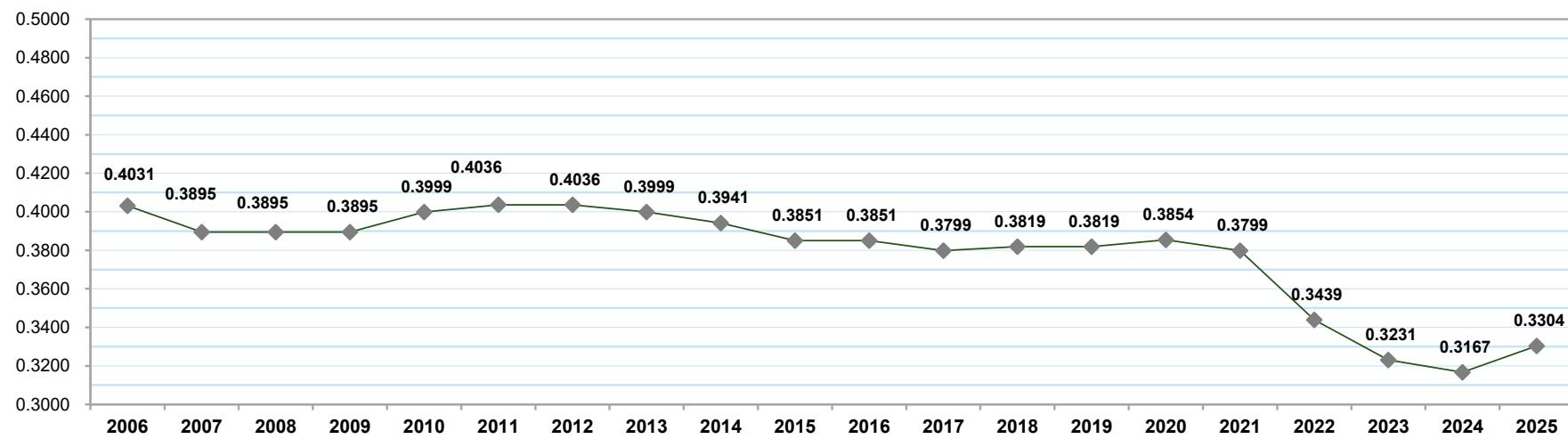
<sup>2</sup> Road and Bridge Expenditures include major project for contract road maintenance projects

## 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

Tax Rate Per \$100 Valuation



# 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 Market Value (+) 3,560,950,269
							=	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
AB						5	741,087,809	0
CHODO						1	2,002,320	0
DP						1,813	0	0
DPS						138	0	0
DSTR						0	0	0
DV1						415	0	2,362,045
DV1S						62	0	232,500
DV2						398	0	2,803,421
DV2S						36	0	204,375
DV3						669	0	5,921,184
DV3S						51	0	377,500
DV4						7,000	0	41,887,641
DV4S						652	0	3,893,916
DVHS						6,258	0	2,312,231,086
DVHSS						280	0	78,809,983
EX-XA						0	0	0
EX-XD						11	0	350,241
EX-XD (prorated)						2	0	108,812
EX-XG						18	0	4,317,799
EX-XJ						53	0	47,313,589
EX-XL						7	0	1,482,106
EX-XN						122	0	63,124,954
EX-XR						38	0	135,825,938
EX-XU						23	0	3,622,784
EX-XV						1,849	0	2,045,899,586
EX-XV (prorated)						14	0	505,080
EX366						368	0	400,532
FR						59	419,417,736	0
FRSS						3	0	898,293
HS						48,201	203,360,595	0
HT						2	0	0
LIH						3	0	7,603,850
MASSS						14	0	4,275,862
MED						6	0	8,733,090
OV65						15,690	135,650,584	0
OV65S						1,034	8,634,219	0
PC						22	147,219,186	0
SO						250	6,728,074	0
							6,728,074	Total Exemptions (-) 6,437,286,690
								= 23,319,828,453
Freeze						Assessed	Taxable	Actual Tax
DP						263,022,251	223,964,886	426,340.83
DPS						26,472,369	23,205,463	39,849.55
OV65						2,991,680,706	2,511,619,176	4,975,219.44
Total						3,281,175,326	2,758,789,525	5,441,409.82
Tax Rate						0.262700		5,868,800.33
Transfer						Assessed	Taxable	Post %Taxable
DP						-	-	-
OV65						13,813,823	11,135,005	8,498,266
Total						13,813,823	11,135,005	8,498,266
Net Taxable								
Freeze Taxable								(-) 2,758,789,525
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							
Market Value	(+)						
	3,560,950,269						
	=						
	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					
Timber Use:	0	0					
Property Loss:	4,723,313,325	8,605,270					
Homestead Cap	(-)						
23.231 Cap	(-)						
	498,015,489						
	=						
	243,664,583						
Exemption	Count	Local	State	Total			
CHODO	1	2,002,320	0	2,002,320			
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	Net Taxable	
DP	263,022,251	221,527,900	68,680.71	76,557.32	1,220		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	(-)
Tax Rate	0.054000						2,756,103,906
Transfer	Assessed	Taxable	Post %Taxable	Adjustment	Count		
DP	-	-	-	-	-		
OV65	13,813,823	11,135,005	7,022,897	4,112,108	44		
Total	13,813,823	11,135,005	7,022,897	4,112,108	44	Transfer Adjustment	(-)
							4,112,108
						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%
<b>Total Freeze Adjusted Taxable as of 7-25-2025</b>	<b>\$ 21,976,077 *</b>		<b>100.0%</b>

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.

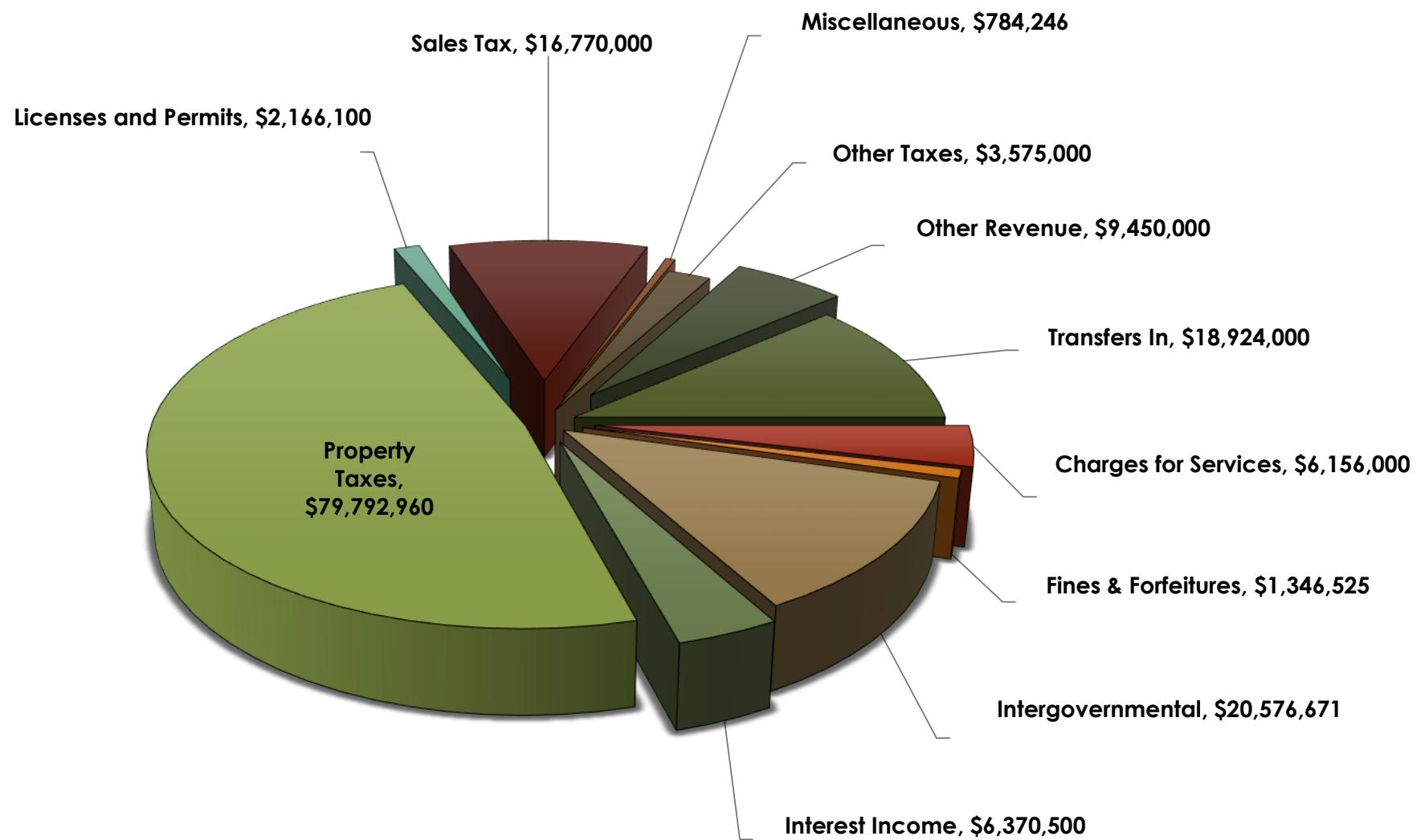
These funds were used to purchase the building for the new Elections Building (Hwy 123 Bypass, Seguin), and used on the construction of the Law Enforcement Center Addition, the renovation/addition for the Justice of the Peace, Precinct 1 building, the remodel of the Veterans Center and for new construction 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>

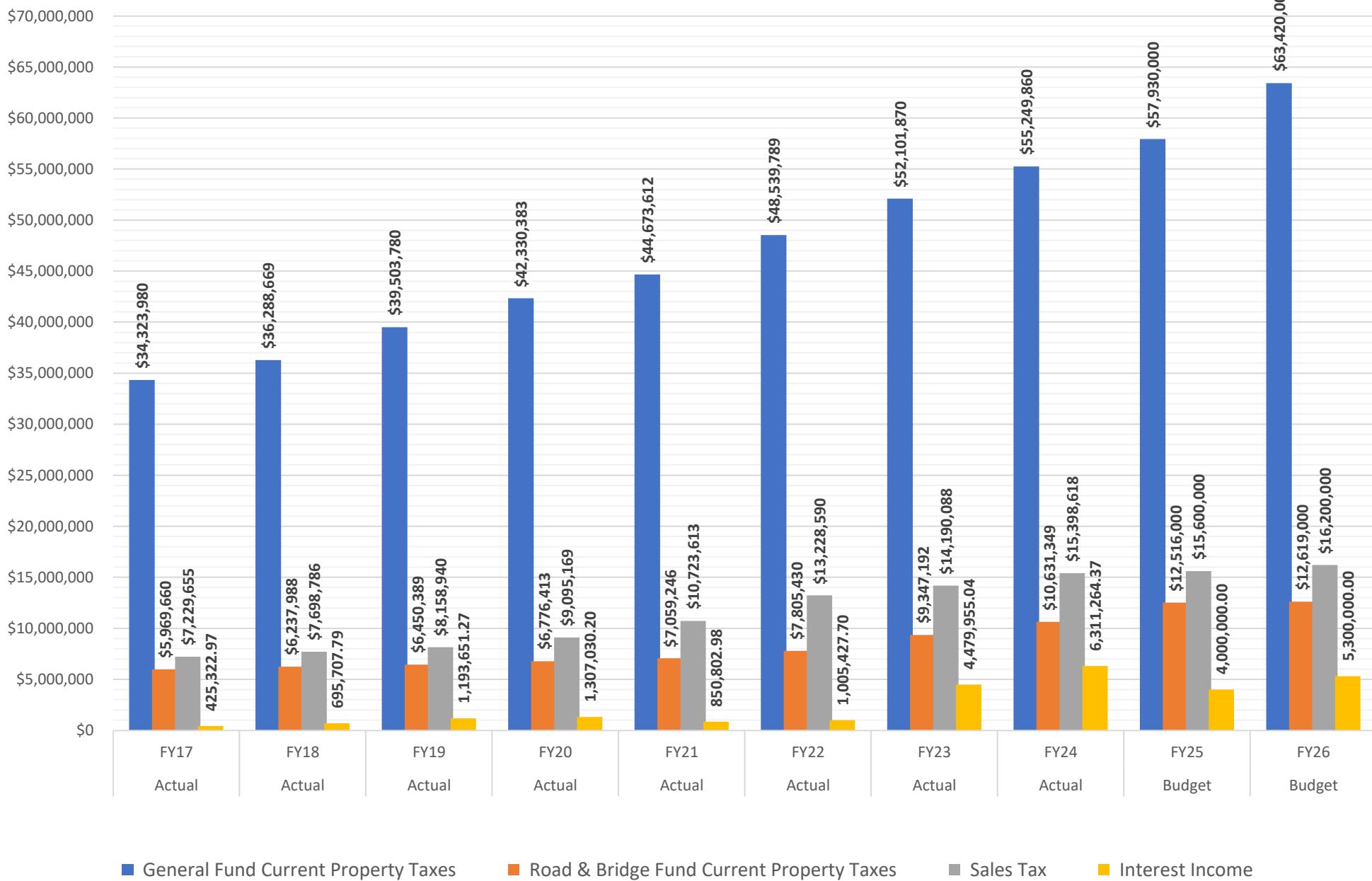
Tax Notes, Series 2020		
<u>Funds Received</u>		
Tax Notes	\$ 8,500,000	
Investment Income	<u>68,969</u>	
		8,568,969
<u>Funds Expended</u>		
Issue Costs	68,750	
Elections Building	2,150,343	
Justice of the Peace, Pct 1	2,219,427	
Development Building	2,271,387	
Veterans Center	1,845,502	
MIS Equipment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

# FY26 REVENUE BY CLASSIFICATION



# COMPARISON OF REVENUES

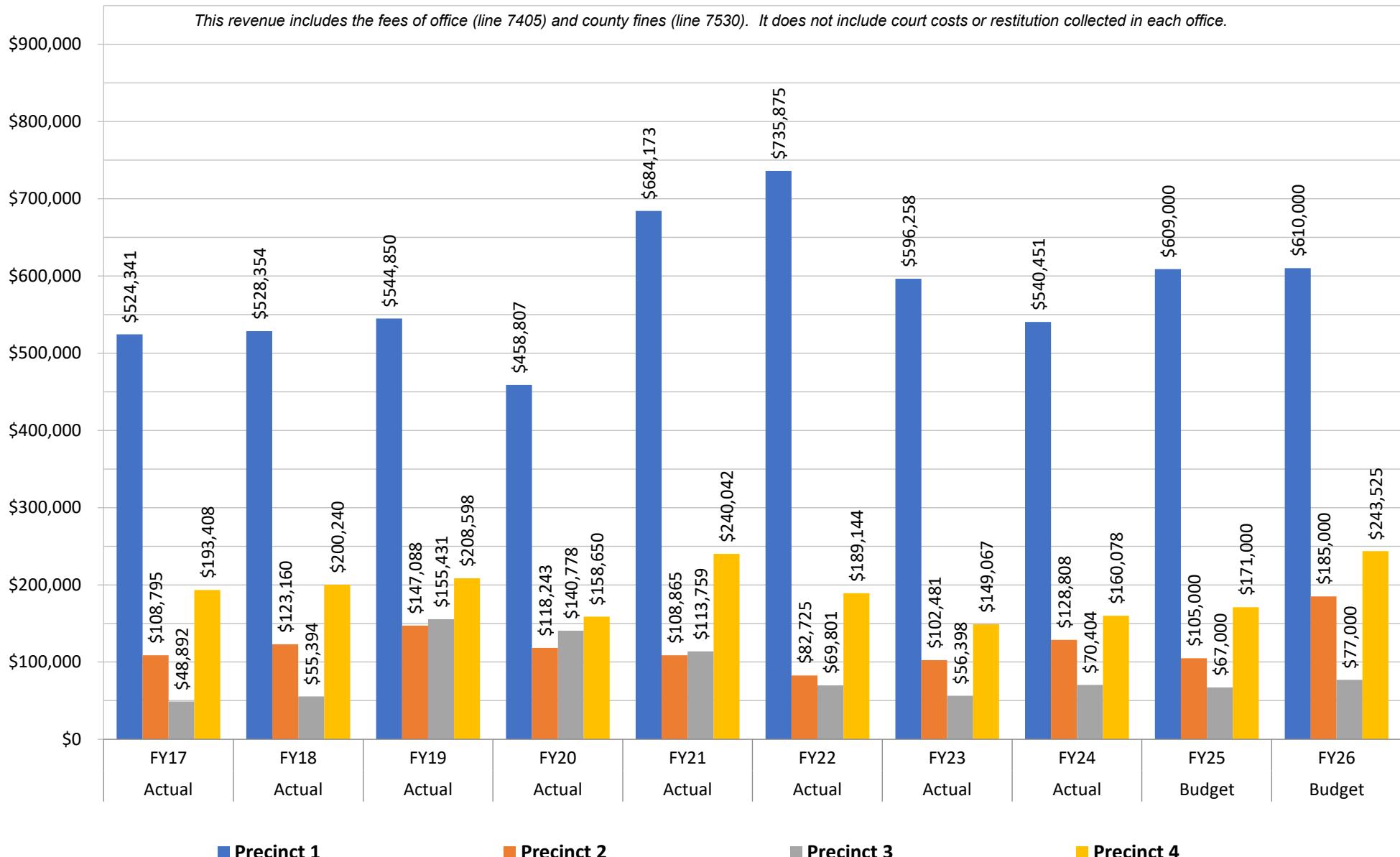
## FISCAL YEARS 2017 TO 2026



# JUSTICE OF THE PEACE FINES AND FEES

## FISCAL YEARS 2017 - 2026

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



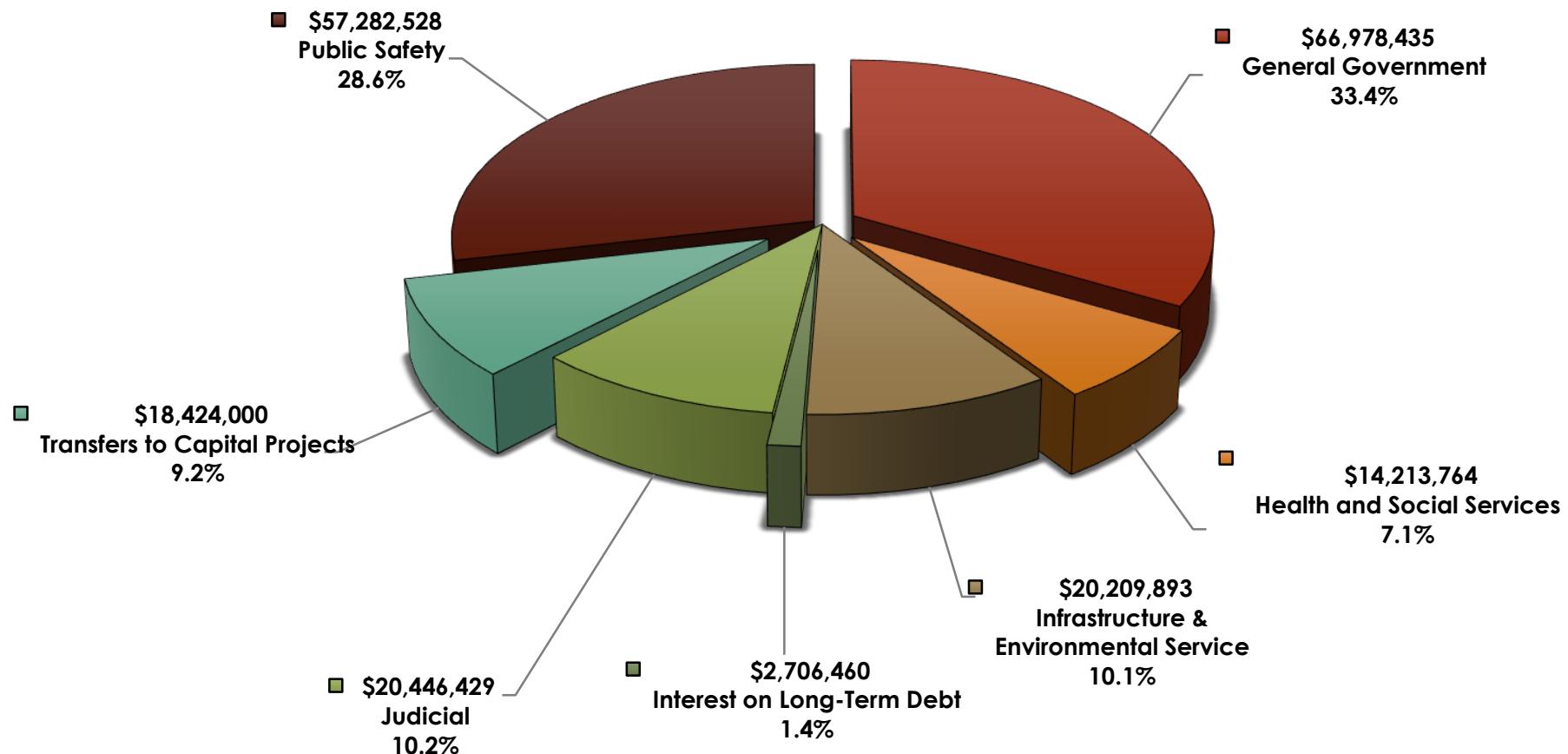
■ Precinct 1

■ Precinct 2

■ Precinct 3

■ Precinct 4

# 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 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 274<sup>th</sup>, 25<sup>th</sup>, and 2<sup>nd</sup> 25<sup>th</sup> District Courts, have original jurisdiction in all felony criminal cases, divorce cases, cases involving title to land, election contest cases, civil matters, and any matters in which jurisdiction is not placed in another trial court. The fourth District Court, the 456<sup>th</sup> District Court (created in 2021) has primarily civil jurisdiction. Each of the four District Court Judges are elected for a four-year term by the voters of their District.

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

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

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

County Attorney Pre-Trial Intervention Program (445-100) – a special revenue fund 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**

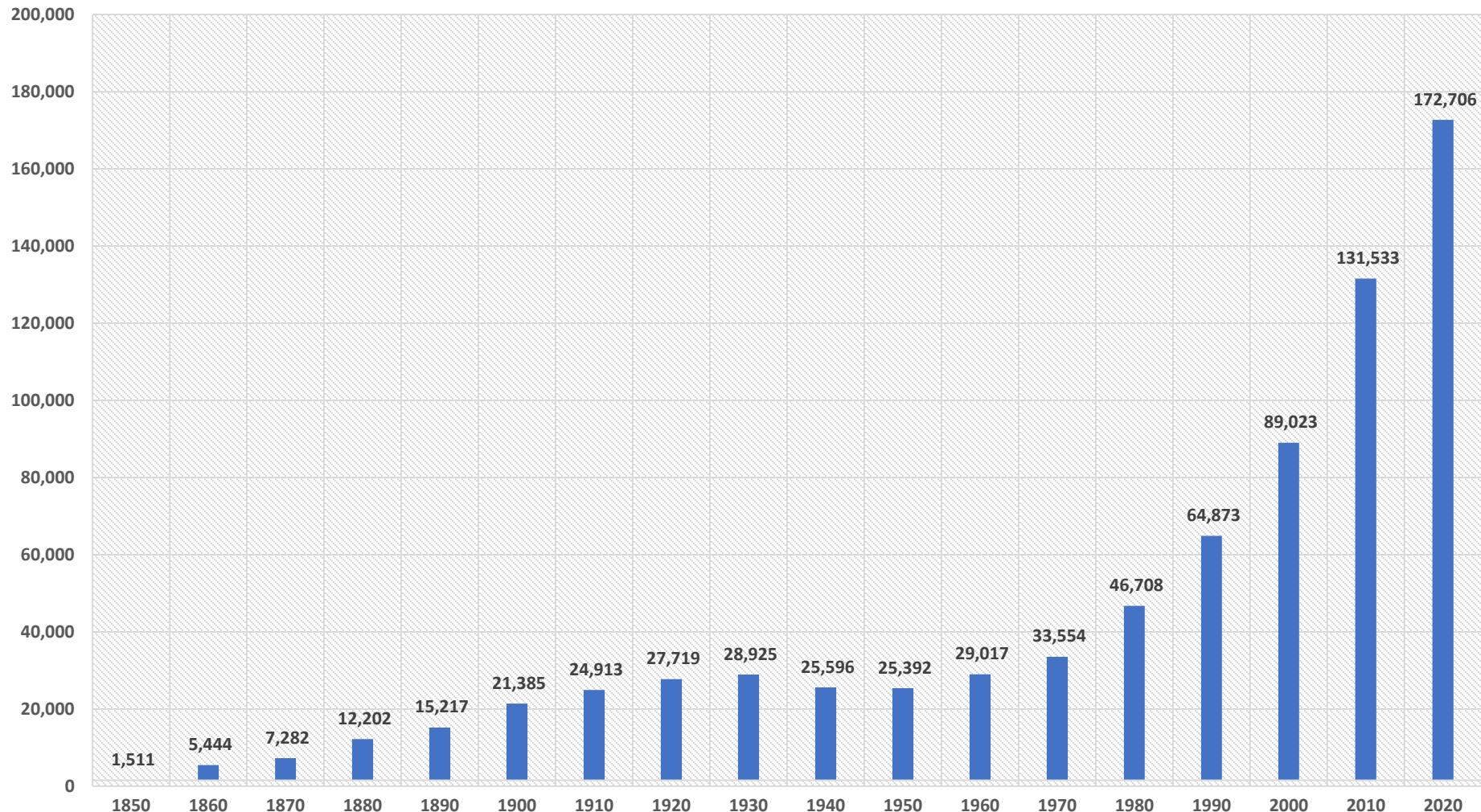
##### **Budgets Filed With Commissioners Court**

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

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

# GUADALUPE COUNTY, TEXAS POPULATION 1850-2020

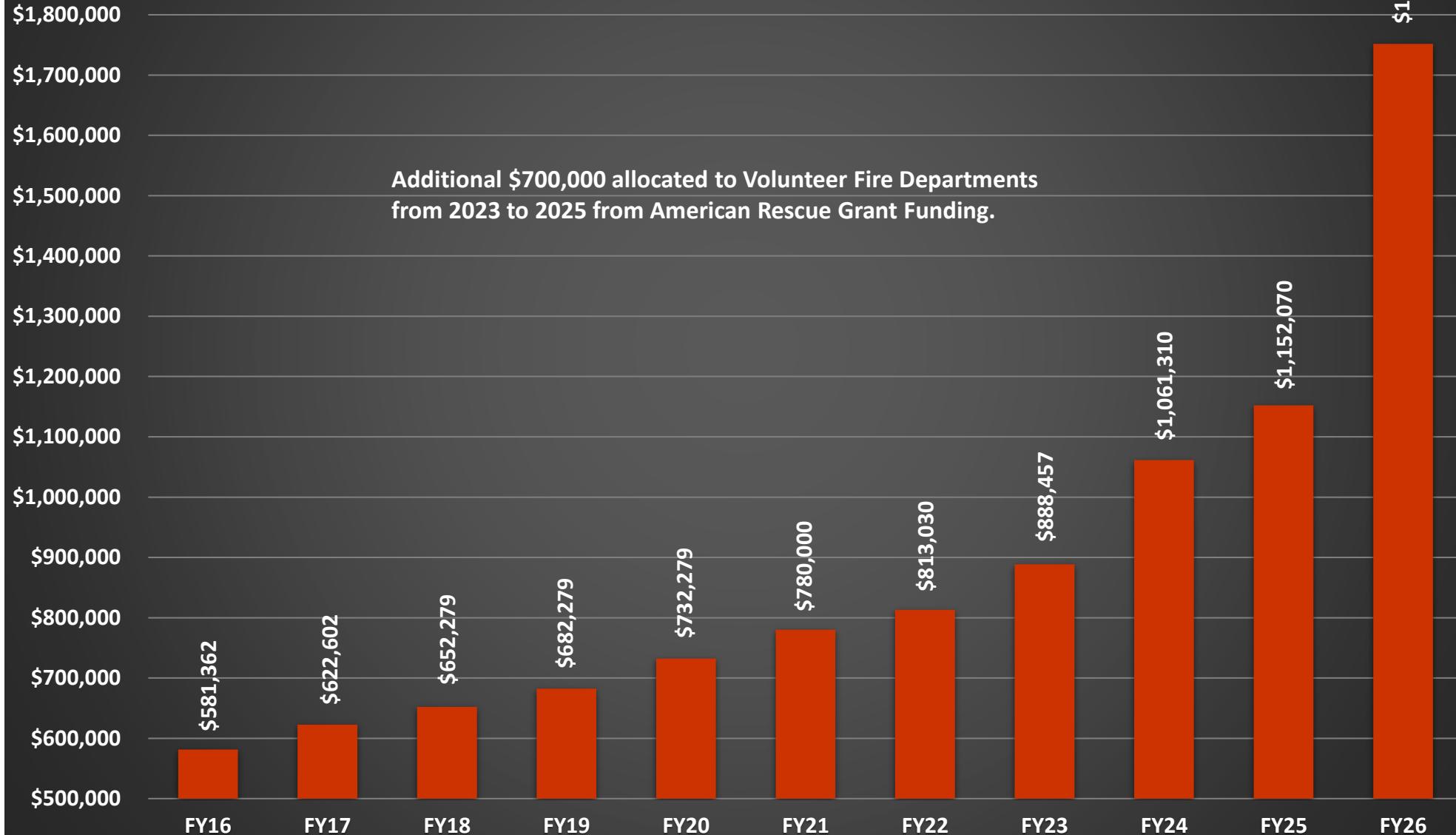


Information for 1850 - 2020 provided by the United States Department of Commerce, Bureau of the Census

# TOTAL FIRE DEPARTMENT FUNDING BY YEAR

County Funding for Municipal and Volunteer Fire Departments

Fiscal Years 2016 to 2026



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

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

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

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


**Contact Information:**

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

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



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

**GUADALUPE COUNTY, TEXAS**
**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
<b>SUB-DEPARTMENT: 01 - PRECINCT 1</b>							
<i>Personnel Services</i>							
100-401-01_410.1010	Elected Officials Salary	80,000	82,626	85,931	85,931	85,931	<b>94,266</b>
100-401-01_410.1012	Elected Officials Auto Allowance	6,900	6,900	6,900	6,900	6,900	<b>6,900</b>
100-401-01_410.1610	Elected Officials Longevity	1,585	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	<b>7,739</b>
100-401-01_450.2020	Group Medical Insurance	-	-	12,408	12,408	9,306	<b>13,140</b>
100-401-01_450.2030	Retirement	11,232	11,843	12,146	12,146	12,146	<b>12,929</b>
100-401-01_450.2040	Worker's Compensation Insurance	116	121	124	124	124	<b>132</b>
<i>Total: Personnel Services</i>		106,504	111,617	126,984	126,984	123,707	<b>135,106</b>
<i>Operations</i>							
100-401-01_520.4801	Conference/Training Pct 1	4,594	5,518	6,000	6,000	5,628	<b>6,000</b>
<i>Total: Operations</i>		4,594	5,518	6,000	6,000	5,628	<b>6,000</b>
<b>SUB-DEPARTMENT Total: 01 - PRECINCT 1</b>		111,098	117,135	132,984	132,984	129,335	<b>141,106</b>

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

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

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

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

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

**Contact Information:**

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

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

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

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

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

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

**Contact Information:****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	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
<b>DEPT : 405 - VETERANS' SERVICE OFFICER</b>							
<i>Personnel Services</i>							
100-405_420.1020	Appointed Officials Salary	66,560	69,287	72,059	72,059	72,059	<b>81,000</b>
100-405_420.1022	Appointed Officials Auto Allowance	3,000	3,000	3,000	3,000	3,000	<b>3,000</b>
100-405_420.1610	Appointed Officials Longevity	1,000	2,730	1,790	1,790	1,790	<b>1,350</b>
100-405_430.1040	Employees Hourly Employees	62,010	84,579	98,283	98,283	90,490	<b>101,080</b>
100-405_430.1595	Employees Part-time employees	39,470	46,170	51,300	51,300	44,333	<b>68,740</b>
100-405_430.1610	Employees Longevity	1,500	5,220	4,780	4,780	3,000	<b>2,000</b>
100-405_450.2010	Social Security/Medicare	12,759	15,353	17,688	17,688	16,106	<b>19,674</b>
100-405_450.2020	Group Medical Insurance	25,480	33,840	37,224	37,224	25,850	<b>39,420</b>
100-405_450.2030	Retirement	22,082	26,932	29,549	29,549	27,435	<b>32,866</b>
100-405_450.2040	Worker's Compensation Insurance	226	275	302	302	278	<b>336</b>
<i>Total: Personnel Services</i>		234,086	287,386	315,975	315,975	284,342	<b>349,466</b>
<i>Operations</i>							
100-405_520.3100	Office Supplies / Minor Eqpt	1,767	1,799	2,500	2,393	2,152	<b>2,300</b>
100-405_520.3110	Postage	-	73	200	200	-	<b>150</b>
100-405_520.3300	Fuel	-	577	8,000	8,000	701	<b>5,000</b>
100-405_520.3340	Miscellaneous	-	-	6,000	3,764	748	<b>3,000</b>
100-405_520.3900	Subs, Publications, Access Fees	1,350	2,475	2,865	2,865	2,475	<b>2,600</b>
100-405_520.4260	Mileage/Travel non training	-	-	200	200	-	<b>200</b>
100-405_520.4350	Printing	361	456	500	500	487	<b>1,000</b>
100-405_520.4520	Repair Office & Misc Equipment	541	1,290	3,900	3,900	496	<b>2,000</b>
100-405_520.4540	Vehicle Repair & Maintenance	-	8	1,000	3,236	3,236	<b>1,000</b>
100-405_520.4800	Bond Premium / Issue Costs	81	-	-	-	-	-
100-405_520.4812	Training & Conferences	-	419	2,000	2,000	1,808	<b>3,000</b>
100-405_520.4825	Insurance - Fleet	-	-	175	282	282	<b>700</b>
100-405_583.3340	Miscellaneous	-	705	-	-	-	-
<i>Total: Operations</i>		4,100	7,800	27,340	27,340	12,384	<b>20,950</b>
<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	-	-	-	-
<b>DEPT Total: 405 - VETERANS' SERVICE OFFICER</b>		243,433	395,279	343,315	343,315	296,726	<b>370,416</b>

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

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

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



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

**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
<b>DEPT : 410 - COUNTY ENGINEER</b>							
<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	<b>140,000</b>
100-410-00_430.1040	Employees Hourly Employees	-	-	-	-	-	<b>63,305</b>
100-410-00_430.1053	Employees Cell Phone Allowance	180	480	-	-	720	<b>1,440</b>
100-410-00_430.1610	Employees Longevity	-	-	-	-	-	<b>1,000</b>
100-410-00_450.2010	Social Security/Medicare	17,391	14,273	13,667	13,667	9,548	<b>15,739</b>
100-410-00_450.2020	Group Medical Insurance	13,650	14,100	12,408	12,408	12,408	<b>21,900</b>
100-410-00_450.2030	Retirement	30,535	27,015	23,735	23,735	16,716	<b>26,294</b>
100-410-00_450.2040	Worker's Compensation Insurance	312	272	242	242	170	<b>267</b>
<i>Total: Personnel Services</i>		301,784	267,168	235,772	235,772	169,640	<b>269,945</b>
<i>Operations</i>							
100-410-00_520.3100	Office Supplies / Minor Eqpt	275	96	500	500	351	<b>1,900</b>
100-410-00_520.3110	Postage	-	-	200	200	-	<b>250</b>
100-410-00_520.3300	Fuel	1,763	1,925	3,500	3,500	1,289	<b>3,000</b>
100-410-00_520.3340	Miscellaneous	-	-	100	100	27	<b>100</b>
100-410-00_520.3757	Vehicle Equipment	-	-	1,000	1,000	-	<b>2,050</b>
100-410-00_520.3900	Subs, Publications, Access Fees	1,639	-	500	500	-	<b>500</b>
100-410-00_520.4022	Engineering Services	177,487	72,523	196,500	207,208	256,492	<b>135,000</b>
100-410-00_520.4023	Development Review Services	9,190	13,565	250,000	239,292	95,572	<b>140,000</b>
100-410-00_520.4212	Wireless Internet Service	360	360	1,020	1,020	360	<b>2,160</b>
100-410-00_520.4350	Printing	90	-	200	200	-	<b>500</b>
100-410-00_520.4540	Vehicle Repair & Maintenance	772	74	1,600	1,600	1,485	<b>1,800</b>
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	<b>840</b>
100-410-00_520.4812	Training & Conferences	2,942	2,963	5,500	5,500	744	<b>5,500</b>
100-410-00_520.4825	Insurance - Fleet	138	283	600	600	320	<b>800</b>
<i>Total: Operations</i>		195,731	92,830	462,410	462,410	357,074	<b>294,400</b>
<i>Capital Outlay</i>							
100-410-00_595.5730	Capital Outlay Vehicles	48,738	-	-	-	-	-
<i>Total: Capital Outlay</i>		48,738	-	-	-	-	-
<b>SUB-DEPARTMENT Total: 00 - GENERAL</b>							
<b>DEPT Total: 410 - COUNTY ENGINEER</b>							

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

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

**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

**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	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
<b>DEPT : 450 - DISTRICT CLERK</b>							
<i>Personnel Services</i>							
100-450-00_410.1010	Elected Officials Salary	87,000	89,856	93,450	93,450	93,450	<b>103,400</b>
100-450-00_410.1610	Elected Officials Longevity	2,475	4,035	3,095	3,095	3,095	<b>2,655</b>
100-450-00_430.1040	Employees Hourly Employees	627,147	625,194	765,063	765,063	738,577	<b>807,157</b>
100-450-00_430.1595	Employees Part-time employees	37,811	63,721	82,186	82,186	75,285	<b>85,306</b>
100-450-00_430.1610	Employees Longevity	13,490	36,545	25,315	25,315	23,815	<b>19,180</b>
100-450-00_450.2010	Social Security/Medicare	55,828	59,321	74,137	74,137	68,180	<b>74,495</b>
100-450-00_450.2020	Group Medical Insurance	147,812	151,340	210,936	210,936	204,732	<b>223,380</b>
100-450-00_450.2030	Retirement	97,515	104,713	123,852	123,852	119,343	<b>130,062</b>
100-450-00_450.2040	Worker's Compensation Insurance	994	1,062	1,266	1,266	1,207	<b>1,278</b>
<i>Total: Personnel Services</i>		1,070,070	1,135,788	1,379,300	1,379,300	1,327,684	<b>1,446,913</b>
<i>Operations</i>							
100-450-00_520.3100	Office Supplies / Minor Eqpt	15,404	17,677	20,000	19,474	12,037	<b>25,000</b>
100-450-00_520.3110	Postage	31,307	30,959	43,000	42,640	39,244	<b>53,000</b>
100-450-00_520.3340	Miscellaneous	1,079	1,537	1,700	1,700	1,608	<b>2,700</b>
100-450-00_520.3900	Subs, Publications, Access Fees	427	480	1,000	1,000	262	<b>1,000</b>
100-450-00_520.4212	Wireless Internet Service	-	-	-	396	395	<b>500</b>
100-450-00_520.4260	Mileage/Travel non training	383	179	800	800	444	<b>800</b>
100-450-00_520.4350	Printing	7,042	9,021	11,000	11,000	10,425	<b>30,000</b>
100-450-00_520.4520	Repair Office & Misc Equipment	143	69	500	500	294	<b>500</b>
100-450-00_520.4522	Copier Maintenance Agreements	1,002	1,086	1,500	1,500	1,091	<b>1,500</b>
100-450-00_520.4621	Lease - Copier	4,006	3,501	7,000	7,000	3,429	<b>7,000</b>
100-450-00_520.4622	Lease/Rent - Postage Machine	-	-	900	900	-	<b>900</b>
100-450-00_520.4810	Membership Dues & Licenses	225	255	300	300	255	<b>300</b>
100-450-00_520.4812	Training & Conferences	7,745	8,688	13,000	13,000	10,178	<b>15,000</b>
<i>Total: Operations</i>		68,762	73,452	100,700	100,210	79,663	<b>138,200</b>
<i>Operations - Non Capital Assets</i>							
100-450-00_520.3657	Controlled Assets	3,525	1,760	3,500	3,990	800	<b>5,000</b>
<i>Total: Operations - Non Capital Assets</i>		3,525	1,760	3,500	3,990	800	<b>5,000</b>
<i>Capital Outlay</i>							
100-450-00_595.5720	Capital Outlay Office Furniture & Equip	-	10,808	-	-	-	-
<i>Total: Capital Outlay</i>		-	10,808	-	-	-	-
<b>DEPT Total: 450 - DISTRICT CLERK</b>		1,142,357	1,221,807	1,483,500	1,483,500	1,408,147	<b>1,590,113</b>

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

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

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


**Address:**

SEGUIN OFFICE:  
211 W. Court Street  
Seguin, Texas

SCHERTZ OFFICE:  
1101 Elbel Road  
Schertz,

**Contact Information:**

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

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

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

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$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.

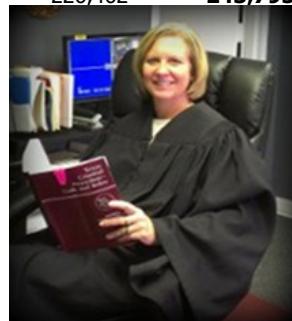
**Contact Information:**

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

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

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

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$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 Sachtlen  
 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
<b>DEPT : 453 - JUSTICE OF THE PEACE, PRECINCT 3</b>							
<i>Personnel Services</i>							
100-453_410.1010	Elected Officials Salary	75,000	77,462	80,560	80,560	80,560	<b>88,400</b>
100-453_410.1012	Elected Officials Auto Allowance	5,000	5,000	5,000	5,000	5,000	<b>5,000</b>
100-453_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	<b>720</b>
100-453_410.1610	Elected Officials Longevity	1,960	3,520	2,580	2,580	2,580	<b>2,140</b>
100-453_430.1040	Employees Hourly Employees	93,925	97,997	103,336	103,336	103,317	<b>148,381</b>
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	<b>3,780</b>
100-453_450.2010	Social Security/Medicare	14,564	15,406	18,292	18,292	16,256	<b>19,004</b>
100-453_450.2020	Group Medical Insurance	32,760	33,840	37,224	37,224	37,224	<b>50,370</b>
100-453_450.2030	Retirement	25,881	27,540	30,558	30,558	28,668	<b>31,748</b>
100-453_450.2040	Worker's Compensation Insurance	262	279	312	312	289	<b>325</b>
<i>Total: Personnel Services</i>		276,818	293,038	325,492	325,492	306,753	<b>349,868</b>
<i>Operations</i>							
100-453_520.3100	Office Supplies / Minor Eqpt	3,768	3,364	3,000	2,850	2,644	<b>4,000</b>
100-453_520.3110	Postage	-	3,138	3,000	3,166	3,166	<b>4,000</b>
100-453_520.3900	Subs, Publications, Access Fees	-	88	300	300	260	<b>300</b>
100-453_520.4212	Wireless Internet Service	360	360	360	360	360	<b>360</b>
100-453_520.4260	Mileage/Travel non training	786	955	800	800	314	<b>800</b>
100-453_520.4350	Printing	376	125	1,500	125	125	<b>1,500</b>
100-453_520.4520	Repair Office & Misc Equipment	512	660	1,000	850	834	<b>1,500</b>
100-453_520.4622	Lease/Rent - Postage Machine	227	227	840	674	227	<b>840</b>
100-453_520.4800	Bond Premium / Issue Costs	121	50	50	50	50	<b>50</b>
100-453_520.4810	Membership Dues & Licenses	145	70	300	300	100	<b>300</b>
100-453_520.4812	Training & Conferences	8,102	5,806	7,000	8,915	8,904	<b>9,000</b>
100-453_520.4853	Petit Jurors	120	-	240	-	-	<b>240</b>
<i>Total: Operations</i>		14,517	14,844	18,390	18,390	16,984	<b>22,890</b>
<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	-
<b>DEPT Total: 453 - JUSTICE OF THE PEACE, PRECINCT 3</b>		291,336	307,881	348,582	348,582	328,272	<b>372,758</b>

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

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$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

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

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

The Justice of the Peace Courts have jurisdiction over criminal (Class C Misdemeanor with fine only) cases and Justice and Small Claims cases where the amount in controversy does not exceed \$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	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
<b>DEPT : 475 - COUNTY ATTORNEY</b>							
<i>Personnel Services</i>							
100-475_410.1010	Elected Officials Salary	18,000	19,500	18,000	18,000	18,000	<b>25,000</b>
100-475_410.1012	Elected Officials Auto Allowance	-	4,500	6,000	6,000	6,000	<b>6,000</b>
100-475_410.1610	Elected Officials Longevity	1,585	3,145	2,205	2,205	2,205	<b>1,765</b>
100-475_430.1030	Employees Salaried Exempt	1,273,008	1,508,843	1,632,676	1,632,676	1,552,755	<b>2,110,700</b>
100-475_430.1040	Employees Hourly Employees	1,031,540	1,093,391	1,241,335	1,241,335	1,170,566	<b>1,278,028</b>
100-475_430.1053	Employees Cell Phone Allowance	2,880	2,880	2,880	2,880	2,880	<b>2,880</b>
100-475_430.1054	Employees Certification Supplement	10,500	10,400	10,400	10,400	10,400	<b>10,400</b>
100-475_430.1610	Employees Longevity	43,400	87,805	63,295	63,295	53,130	<b>42,890</b>
100-475_430.1611	Employees Assistant Prosecutors Long	32,440	30,780	35,000	35,000	20,060	<b>35,000</b>
100-475_440.1625	Uniform/Clothing/Boot Allowance	1,800	1,800	1,800	1,800	1,800	<b>1,800</b>
100-475_450.2010	Social Security/Medicare	178,141	203,746	230,540	230,540	212,281	<b>258,864</b>
100-475_450.2020	Group Medical Insurance	326,638	347,474	421,872	421,872	416,815	<b>462,519</b>
100-475_450.2030	Retirement	306,850	353,129	385,137	370,137	362,743	<b>449,132</b>
100-475_450.2040	Worker's Compensation Insurance	7,922	8,966	9,849	9,849	9,530	<b>11,080</b>
<i>Total: Personnel Services</i>		3,234,704	3,676,358	4,060,989	4,045,989	3,839,165	<b>4,696,058</b>
<i>Operations</i>							
100-475_520.3100	Office Supplies / Minor Eqpt	24,875	15,990	30,000	25,934	21,062	<b>30,000</b>
100-475_520.3110	Postage	466	-	550	550	550	<b>550</b>
100-475_520.3300	Fuel	4,292	3,581	6,500	6,300	2,868	<b>6,500</b>
100-475_520.3340	Miscellaneous	2,790	3,174	3,000	3,000	407	<b>3,000</b>
100-475_520.3857	Law Books/CD's	-	272	500	8,500	3,098	<b>4,000</b>
100-475_520.3900	Subs, Publications, Access Fees	664	264	300	300	288	<b>300</b>
100-475_520.4013	Sexual Assault Exams	-	-	2,500	2,500	-	<b>100</b>
100-475_520.4015	Witness / Trial	15,890	7,796	25,000	25,000	2,600	<b>20,000</b>
100-475_520.4017	Investigation	1,626	1,127	10,000	2,000	544	<b>7,500</b>
100-475_520.4205	Cell Phone	1,141	1,178	1,200	1,200	1,180	<b>1,200</b>
100-475_520.4260	Mileage/Travel non training	112	444	1,500	1,500	467	<b>1,500</b>
100-475_520.4350	Printing	6,797	8,959	13,000	13,000	11,354	<b>13,000</b>
100-475_520.4520	Repair Office & Misc Equipment	3,662	2,560	4,000	4,000	598	<b>4,000</b>
100-475_520.4540	Vehicle Repair & Maintenance	1,164	847	2,750	2,750	1,766	<b>2,750</b>
100-475_520.4800	Bond Premium / Issue Costs	284	355	600	800	677	<b>600</b>
100-475_520.4810	Membership Dues & Licenses	6,866	6,788	10,000	10,000	7,553	<b>10,000</b>
100-475_520.4812	Training & Conferences	1,018	3,511	5,500	5,500	666	<b>5,500</b>
100-475_520.4825	Insurance - Fleet	845	637	1,500	1,500	640	<b>1,500</b>
<i>Total: Operations</i>		72,492	57,482	118,400	114,334	56,319	<b>112,000</b>
<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	-	-	-	-
<b>DEPT Total: 475 - COUNTY ATTORNEY</b>		3,314,314	3,743,572	4,179,389	4,164,389	3,899,346	<b>4,808,058</b>

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

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



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

**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
<b>DEPT : 490 - ELECTION ADMINISTRATION, Cont.</b>							
	<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	-
<b>DEPT Total: 490 - ELECTION ADMINISTRATION</b>		<b>849,343</b>	<b>1,203,285</b>	<b>1,569,320</b>	<b>1,571,669</b>	<b>1,315,290</b>	<b>1,598,927</b>

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


*Contact Information:*

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
<b>DEPT : 493 - HUMAN RESOURCES</b>							
<i>Personnel Services</i>							
100-493_420.1020	Appointed Officials Salary	114,400	127,382	132,477	132,477	132,477	<b>140,426</b>
100-493_420.1610	Appointed Officials Longevity	-	2,500	1,500	1,500	1,500	<b>1,180</b>
100-493_430.1040	Employees Hourly Employees	198,615	191,392	278,498	278,498	246,045	<b>286,077</b>
100-493_430.1610	Employees Longevity	4,460	11,640	7,495	7,495	7,495	<b>4,100</b>
100-493_450.2010	Social Security/Medicare	23,185	24,082	32,128	32,128	28,081	<b>33,031</b>
100-493_450.2020	Group Medical Insurance	51,870	51,700	74,448	74,448	61,006	<b>78,840</b>
100-493_450.2030	Retirement	40,323	42,546	53,672	53,672	49,525	<b>55,182</b>
100-493_450.2040	Worker's Compensation Insurance	414	435	549	549	505	<b>564</b>
<i>Total: Personnel Services</i>		433,267	451,677	580,767	580,767	526,635	<b>599,400</b>
<i>Operations</i>							
100-493_520.3100	Office Supplies / Minor Eqpt	3,434	3,277	6,000	6,000	5,272	<b>7,000</b>
100-493_520.3110	Postage	-	-	400	400	31	<b>400</b>
100-493_520.3550	Safety Equipment / Supplies	350	924	2,000	2,000	400	<b>2,000</b>
100-493_520.3900	Subs, Publications, Access Fees	311	304	500	500	307	<b>20,000</b>
100-493_520.4054	Pre-employment/employee physical	6,201	8,138	7,250	8,250	7,525	<b>8,500</b>
100-493_520.4300	Advertising & Legal Notices	12,191	4,948	20,000	19,000	319	<b>15,000</b>
100-493_520.4350	Printing	146	-	800	800	527	<b>1,000</b>
100-493_520.4520	Repair Office & Misc Equipment	-	-	150	150	-	<b>150</b>
100-493_520.4522	Copier Maintenance Agreements	922	1,082	1,600	1,600	462	<b>1,600</b>
100-493_520.4800	Bond Premium / Issue Costs	-	-	150	150	-	<b>150</b>
100-493_520.4810	Membership Dues & Licenses	333	338	950	950	322	<b>2,800</b>
100-493_520.4812	Training & Conferences	4,980	2,203	8,000	8,000	2,164	<b>10,000</b>
100-493_520.4818	Wellness Training	-	-	2,000	2,000	505	<b>2,000</b>
100-493_580.4991	Recognition Awards	7,524	3,943	12,000	12,000	5,226	<b>12,000</b>
<i>Total: Operations</i>		36,391	25,157	61,800	61,800	23,060	<b>82,600</b>
<b>DEPT Total: 493 - HUMAN RESOURCES</b>		469,658	476,835	642,567	642,567	549,695	<b>682,000</b>

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

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

**Contact Information:**

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

# GUADALUPE COUNTY, TEXAS

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

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

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

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

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



#### Contact Information:

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

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

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

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


**Contact Information:**

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

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

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

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

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



**Contact Information:**

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

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

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

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



MAIN OFFICE: 307 W. Court Seguin, Texas 78155 830-379-2315	ANNEX: 1101 Elbel Road Schertz, TX 78154 Phone 210-945-9708
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**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
<b>DEPT : 503 - MANAGEMENT INFORMATION SERVICE</b>							
<i>Personnel Services</i>							
100-503_420.1020	Appointed Officials Salary	110,000	116,145	120,791	120,791	120,791	<b>124,414</b>
100-503_420.1022	Appointed Officials Auto Allowance	4,000	4,000	4,000	4,000	4,000	<b>4,000</b>
100-503_420.1610	Appointed Officials Longevity	2,145	3,705	2,765	2,765	2,765	<b>2,325</b>
100-503_430.1030	Employees Salaried Exempt	-	103,003	107,123	107,123	107,123	<b>110,337</b>
100-503_430.1040	Employees Hourly Employees	473,394	393,440	445,447	445,447	434,675	<b>465,808</b>
100-503_430.1610	Employees Longevity	7,950	14,735	11,115	11,115	11,115	<b>9,490</b>
100-503_450.2010	Social Security/Medicare	43,095	46,436	52,880	52,880	49,958	<b>52,653</b>
100-503_450.2020	Group Medical Insurance	77,350	82,720	111,672	111,672	105,128	<b>118,260</b>
100-503_450.2030	Retirement	75,979	81,114	88,341	88,341	86,964	<b>91,553</b>
100-503_450.2040	Worker's Compensation Insurance	780	826	903	903	886	<b>936</b>
<i>Total: Personnel Services</i>		794,693	846,124	945,037	945,037	923,405	<b>979,776</b>
<i>Operations</i>							
100-503_520.3100	Office Supplies / Minor Eqpt	1,277	1,792	2,500	2,500	693	<b>2,700</b>
100-503_520.3300	Fuel	627	643	1,500	1,500	660	<b>1,500</b>
100-503_520.3315	Cable, Media & Misc Supplies	6,473	4,929	6,200	6,200	5,037	<b>5,680</b>
100-503_520.3655	Replacement Computer Equipment	8,161	11,397	15,000	15,000	13,504	<b>15,000</b>
100-503_520.3658	Workcenter Upgrades-Controlled	299,352	276,416	126,280	254,720	251,386	<b>184,720</b>
100-503_520.3660	Computer Software	13,627	34,540	215,300	187,300	171,262	<b>235,280</b>
100-503_520.4030	Consulting Services	8,500	19,370	15,000	22,560	22,560	<b>15,000</b>
100-503_520.4210	Telephone Computer Line	244,196	256,113	377,900	277,536	255,855	<b>341,960</b>
100-503_520.4213	TV / Satellite Service / Cable	1,616	1,499	1,380	1,744	1,743	<b>3,240</b>
100-503_520.4505	Repair Bldg & Bldg Equipment	1,127	-	5,000	5,000	1,385	<b>5,000</b>
100-503_520.4523	Software Maintenance/License	960,765	976,980	1,228,899	1,199,215	1,020,231	<b>1,509,150</b>
100-503_520.4525	Software Site Licenses	219,778	141,272	234,060	262,480	233,320	<b>443,645</b>
100-503_520.4526	Maint & Upgrade Phone Systems	14,193	5,787	5,000	5,000	2,200	<b>3,000</b>
100-503_520.4529	PC Contract Maintenance	244,678	249,092	320,968	320,968	142,988	<b>354,106</b>
100-503_520.4533	Repair County MIS Equipment	12,074	27,528	14,500	14,662	14,661	<b>15,850</b>
100-503_520.4540	Vehicle Repair & Maintenance	243	445	1,000	1,000	63	<b>1,000</b>
100-503_520.4810	Membership Dues & Licenses	175	175	175	175	175	<b>175</b>
100-503_520.4812	Training & Conferences	8,481	12,812	30,800	22,800	6,007	<b>21,600</b>
100-503_520.4825	Insurance - Fleet	275	301	400	400	320	<b>400</b>
<i>Total: Operations</i>		2,045,617	2,021,090	2,601,862	2,600,760	2,144,050	<b>3,159,006</b>
<i>Operations - Non Capital Assets</i>							
100-503_520.3657	Controlled Assets	10,649	8,742	-	1,102	1,101	<b>2,485</b>
<i>Total: Operations - Non Capital Assets</i>		10,649	8,742	-	1,102	1,101	<b>2,485</b>
<i>Capital Outlay</i>							
100-503_595.5760	Capital Outlay MIS Equipment	501,119	183,387	188,000	215,190	207,630	<b>179,285</b>
<i>Total: Capital Outlay</i>		501,119	183,387	188,000	215,190	207,630	<b>179,285</b>
<b>PT Total: 503 - MANAGEMENT INFORMATION SERVICES</b>							
<b>OFFICIAL: CHRIS KUBALA, MANAGEMENT INFORMATION SERVICES DIRECTOR</b>							
<b>APPOINTED: 01/01/2022</b>							



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

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

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

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

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

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

**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

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

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

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

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

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

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



**Contact Information:**

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

**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
<b>DEPT : 551 - CONSTABLE, PRECINCT 1, Cont.</b>							
<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>	<i>86,496</i>	<i>42,155</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>111,000</i>
<b>DEPT Total: 551 - CONSTABLE, PRECINCT 1</b>		<b>383,587</b>	<b>350,667</b>	<b>355,907</b>	<b>355,907</b>	<b>332,691</b>	<b>603,673</b>

**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

**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

<b>G/L Account Number</b>	<b>Account Description</b>	<b>2023 Actual Amount</b>	<b>2024 Actual Amount</b>	<b>2025 Adopted Budget</b>	<b>20245 Amended Budget</b>	<b>2025 Actual Amount</b>	<b>2026 Adopted Budget</b>
<b>DEPT : 552 - CONSTABLE, PRECINCT 2</b>							
<i>Personnel Services</i>							
100-552_410.1010	Elected Officials Salary	70,000	77,462	80,560	80,560	80,560	<b>88,400</b>
100-552_410.1023	Elected Officials Cell Phone Allowance	720	720	720	720	720	<b>720</b>
100-552_410.1054	Elected Officials Certification Supplement	1,300	1,300	2,600	2,600	1,300	<b>2,600</b>
100-552_410.1610	Elected Officials Longevity	2,110	3,670	2,730	2,730	2,730	<b>2,290</b>
100-552_410.1625	Elected Officials Uniform Allowance	450	450	450	450	450	<b>450</b>
100-552_430.1040	Employees Hourly Employees	64,754	70,388	76,089	76,089	73,260	<b>159,575</b>
100-552_430.1053	Employees Cell Phone Allowance	-	-	720	720	-	<b>720</b>
100-552_430.1054	Employees Certification Supplement	1,350	1,300	2,600	2,600	2,250	<b>5,200</b>
100-552_430.1595	Employees Part-time employees	58,784	44,434	65,000	65,000	48,918	<b>70,000</b>
100-552_430.1610	Employees Longevity	2,070	4,380	3,695	3,695	2,940	<b>2,750</b>
100-552_440.1625	Uniform/Clothing/Boot Allowance	1,050	1,050	1,350	1,350	1,050	<b>1,350</b>
100-552_450.2010	Social Security/Medicare	14,809	14,982	18,093	18,093	15,730	<b>25,555</b>
100-552_450.2020	Group Medical Insurance	21,840	22,560	24,816	24,816	24,816	<b>37,230</b>
100-552_450.2030	Retirement	25,728	26,211	30,226	30,226	27,372	<b>42,692</b>
100-552_450.2040	Worker's Compensation Insurance	3,348	3,425	3,945	3,945	3,554	<b>5,582</b>
<i>Total: Personnel Services</i>		268,313	272,331	313,594	313,594	285,650	<b>445,114</b>
<i>Operations</i>							
100-552_520.3100	Office Supplies / Minor Eqpt	643	855	2,000	1,460	734	<b>2,000</b>
100-552_520.3110	Postage	190	-	400	668	668	<b>3,000</b>
100-552_520.3300	Fuel	14,085	11,668	16,000	15,650	10,390	<b>15,000</b>
100-552_520.3340	Miscellaneous	2,445	2,700	3,000	1,083	1,020	<b>3,000</b>
100-552_520.3390	Ammunition	1,702	4,276	4,000	4,000	-	<b>5,000</b>
100-552_520.3757	Vehicle Equipment	1,238	17,669	20,000	20,000	391	<b>20,000</b>
100-552_520.3800	Body Armor	4,003	507	2,000	3,917	3,917	<b>4,000</b>
100-552_520.4200	Telephone	-	-	-	-	-	<b>1,500</b>
100-552_520.4205	Cell Phone	652	656	1,500	1,500	659	<b>1,500</b>
100-552_520.4212	Wireless Internet Service	1,162	3,730	3,000	3,896	3,894	<b>4,000</b>
100-552_520.4260	Mileage/Travel non training	-	-	500	500	-	<b>1,500</b>
100-552_520.4510	Repair Equip & Machinery	-	-	100	100	-	<b>200</b>
100-552_520.4525	Software Site Licenses	1,600	1,782	2,000	2,000	1,960	<b>3,000</b>
100-552_520.4540	Vehicle Repair & Maintenance	6,884	6,979	8,500	10,328	5,847	<b>8,500</b>
100-552_520.4626	Lease- Radar Equipment	5,668	5,668	6,500	6,500	5,668	<b>6,500</b>
100-552_520.4800	Bond Premium / Issue Costs	410	460	700	700	488	<b>1,000</b>
100-552_520.4810	Membership Dues & Licenses	40	45	750	750	45	<b>750</b>
100-552_520.4812	Training & Conferences	815	185	3,000	626	613	<b>3,000</b>
100-552_520.4825	Insurance - Fleet	1,150	1,279	1,300	1,572	1,572	<b>2,500</b>
<i>Total: Operations</i>		42,687	58,461	75,250	75,250	37,866	<b>85,950</b>
<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
<b>DEPT : 552 - CONSTABLE, PRECINCT 2, Cont.</b>							
100-552_595.5730	Capital Outlay Vehicles	-	42,155	-	-	-	-
	<i>Total: Capital Outlay</i>	-	42,155	-	-	-	-
<b>DEPT Total: 552 - CONSTABLE, PRECINCT 2</b>		<b>328,089</b>	<b>376,448</b>	<b>388,844</b>	<b>388,844</b>	<b>323,517</b>	<b>531,064</b>

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

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



**Contact Information:**

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

**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

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

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

**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**

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

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

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

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



**Contact Information:**

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

**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

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

**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
<b>DEPT : 560 - COUNTY SHERIFF, Cont.</b>							
<i>Operations, Cont/</i>							
100-560-00_520.4616	Uniform Accessories	11,046	9,373	12,000	26,800	25,086	<b>24,000</b>
100-560-00_520.4800	Bond Premium / Issue Costs	496	618	2,000	2,000	493	<b>2,000</b>
100-560-00_520.4810	Membership Dues & Licenses	2,256	4,285	5,000	5,000	3,492	<b>5,000</b>
100-560-00_520.4812	Training & Conferences	91,310	104,344	100,000	129,000	120,967	<b>125,000</b>
100-560-00_520.4825	Insurance - Fleet	32,140	36,475	50,000	50,000	41,362	<b>50,000</b>
	<i>Total: Operations</i>	1,451,623	1,969,014	2,035,750	2,629,743	2,452,021	<b>2,560,950</b>
<i>Operations - Non Capital Assets</i>							
100-560-00_520.3657	Controlled Assets	94,635	240,365	46,085	586,393	583,919	<b>225,373</b>
	<i>Total: Operations - Non Capital Assets</i>	94,635	240,365	46,085	586,393	583,919	<b>225,373</b>
<i>Capital Outlay</i>							
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	<b>120,202</b>
100-560-00_595.5712	Capital Outlay Extraordinary Equipmen	-	-	-	24,391	39,823	<b>40,200</b>
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	<b>1,110,000</b>
	<i>Total: Capital Outlay</i>	249,456	1,303,447	1,142,600	2,665,602	2,399,418	<b>1,270,402</b>
<i>Transfers Out</i>							
100-560-00_700.0899	Transfer out to Grant Fund	37,300	57,758	-	-	-	-
	<i>Total: Transfers Out</i>	37,300	57,758	-	-	-	-
	<b>SUB-DEPARTMENT Total: 00 - GENERAL</b>	15,656,090	19,043,016	20,790,459	22,752,892	21,955,095	<b>23,715,526</b>
	<b>DEPT Total: 560 - COUNTY SHERIFF</b>	15,656,090	19,043,016	20,790,459	22,752,892	21,955,095	<b>23,715,526</b>

**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

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

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
<b>DEPT : 570 - COUNTY JAIL, Cont</b>							
<i>Operations, Cont.</i>							
100-570-00_520.4800	Bond Premium / Issue Costs	426	355	500	500	357	<b>500</b>
100-570-00_520.4810	Membership Dues & Licenses	85	110	1,000	1,000	330	<b>1,000</b>
100-570-00_520.4812	Training & Conferences	28,396	24,031	30,000	31,500	29,488	<b>30,000</b>
100-570-00_520.4825	Insurance - Fleet	1,312	1,164	2,200	2,200	1,905	<b>2,200</b>
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	<b>10,000</b>
	<i>Total: Operations</i>	2,367,208	2,845,554	2,909,700	3,122,789	2,909,828	<b>3,033,800</b>
<i>Operations - Non Capital Assets</i>							
100-570-00_520.3657	Controlled Assets	21,838	16,242	17,000	21,808	21,718	<b>18,200</b>
	<i>Total: Operations - Non Capital Assets</i>	21,838	16,242	17,000	21,808	21,718	<b>18,200</b>
<i>Capital Outlay</i>							
100-570-00_595.5302	Capital Outlay Major Building Renovati	200,250	913,632	890,000	79,910	79,910	<b>85,000</b>
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	-
	<i>Total: Capital Outlay</i>	503,419	1,073,666	1,048,000	607,298	535,313	<b>85,000</b>
<b>SUB-DEPARTMENT Total: 00 - GENERAL</b>							
<b>DEPT Total: 570 - COUNTY JAIL</b>							
		10,001,424	13,505,480	14,842,497	14,169,692	13,795,918	<b>14,790,544</b>

OFFICIAL: ROBERT HERNANDEZ, JAIL ADMINISTRATOR

APPOINTED: 05/12/2009

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



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

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

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

**Contact Information:**

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
<b>DEPT : 574 - JUVENILE PROB/DETENTION SUPPORT</b>							
<i>Personnel Services</i>							
100-574_410.1010	Elected Officials Salary	28,800	28,800	28,800	28,800	28,800	<b>28,800</b>
100-574_450.2010	Social Security/Medicare	2,148	2,154	2,154	2,154	2,182	<b>2,154</b>
100-574_450.2030	Retirement	3,663	3,681	3,681	3,681	3,683	<b>3,681</b>
<i>Total: Personnel Services</i>		34,610	34,635	34,635	34,635	34,665	<b>34,635</b>
<i>Operations</i>							
100-574_520.4400	Electric Service & Garbage	51,612	55,426	60,000	59,912	53,723	<b>72,000</b>
100-574_520.4420	Water - Utilities	10,377	15,475	14,000	16,038	14,114	<b>18,000</b>
100-574_520.4505	Repair Bldg & Bldg Equipment	19,909	6,558	25,000	23,050	11,870	<b>25,000</b>
100-574_520.4825	Insurance - Fleet	1,727	1,881	2,500	2,500	1,930	<b>2,800</b>
<i>Total: Operations</i>		83,624	79,340	101,500	101,500	81,637	<b>117,800</b>
<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	<b>5,512,570</b>
<i>Total: Transfers Out</i>		4,436,780	4,698,078	5,049,931	5,049,931	5,049,931	<b>5,512,570</b>
<b>EPT Total: 574 - JUVENILE PROB/DETENTION SUPPORT</b>							
<b>OFFICIAL: NICK REININGER, CHIEF JUVENILE PROBATION OFFICER</b>							
<b>APPOINTED: 05/22/2022</b>							

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**

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

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

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

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

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



**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

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

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

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



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

Travis Franke	County Extension Agent -Agriculture and Natural Resources
Matthew Miranda	County Extension Agent - 4-H and Youth Development
Jeff Hanselka	County Extension Agent -Natural Resources
Druann Benavides	County Extension Agent -Family and Consumer Sciences

#### Contact Information:

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

**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
<b>DEPT : 670 - OTHER ENVIRONMENTAL SERVICES</b>							
<i>Operations</i>							
100-670_520.4071	Waste Disposal	-	12,524	50,000	50,000	22,814	<b>50,000</b>
	<i>Total: Operations</i>	-	12,524	50,000	50,000	22,814	<b>50,000</b>
<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	<b>6,000</b>
	<i>Total: Other Services</i>	156,938	17,876	6,000	6,000	6,000	<b>6,000</b>
<b>DEPT Total: 670 - OTHER ENVIRONMENTAL SERVICES</b>		156,938	30,399	56,000	56,000	28,814	<b>56,000</b>

**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
<b>DEPT : 700 - TRANSFERS (IN) /OUT</b>							
<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	<b>18,424,000</b>
	<i>Total: Transfers Out</i>	<i>16,700,000</i>	<i>5,242,600</i>	<i>12,150,000</i>	<i>12,150,000</i>	<i>12,150,000</i>	<b><i>18,424,000</i></b>
<b>DEPT Total: 700 - TRANSFERS (IN) /OUT</b>		<b>16,700,000</b>	<b>5,242,600</b>	<b>12,150,000</b>	<b>12,150,000</b>	<b>12,150,000</b>	<b><b>18,424,000</b></b>
	Total	81,922,473	80,879,971	100,175,400	101,770,714	95,215,116	<b>114,572,771</b>
Total: 100 - GENERAL FUND		81,922,473	80,879,971	100,175,400	101,770,714	95,215,116	<b>114,572,771</b>

**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

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

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

**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

**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
<b>FUND: 202 - TxDOT INFRASTRUCTURE GRANT</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
202-100_520.3705	Culverts	-	-	15,000	-	-	-
202-100_520.4022	Engineering Services	-	-	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	-
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		-	-	37,940	37,940	30,352	-
		<b>Total</b>		37,940	37,940	30,352	-
<b>Total: 202 - TxDOT INFRASTRUCTURE GRANT</b>		-	-	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.

**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
<b>FUND: 203 - GENERAL LAND OFFICE GRANTS (R&amp;B)</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
203-100_582.4022	Grant Specific Expense Grant Administ	-	-	-	124,922	124,922	<b>250,000</b>
	<i>Total: Operations</i>	-	-	-	124,922	124,922	<b>250,000</b>
<i>GR - Grant</i>							
203-100_582.4025	Grant Specific Expense Architectural Ei	-	-	-	225,102	225,101	<b>100,000</b>
203-100_582.4032	Grant Specific Expense Contractual	-	-	-	1,500,676	-	<b>1,500,000</b>
	<i>Total: GR - Grant</i>	-	-	-	1,725,778	225,101	<b>1,600,000</b>
<b>DEPT Total: 100 - SPECIAL REVENUE</b>							
	<i>Total</i>	-	-	-	1,850,700	350,024	<b>1,850,000</b>
Total: 203 - GENERAL LAND OFFICE GRANTS (R&B)							
		-	-	-	1,850,700	350,024	<b>1,850,000</b>

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

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

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

**Controlled by:** Commissioners Court

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

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

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

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

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

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 401 - COUNTY JURY FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
401-100_520.4853	Petit Jurors	660	6,684	40,000	40,000	8,444	<b>40,000</b>
	<i>Total: Operations</i>	660	6,684	40,000	40,000	8,444	<b>40,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	660	6,684	40,000	40,000	8,444	<b>40,000</b>
	Total	660	6,684	40,000	40,000	8,444	<b>40,000</b>
	Total: 401 - COUNTY JURY FUND	660	6,684	40,000	40,000	8,444	<b>40,000</b>

**COUNTY JURY FUND**

**Statute:** Local Gov't Code §§134.154,135.156

**Ancillary funding statutes:** Local Gov't Code §§134.101, 134.102, 134.103, 135.101, 135.102

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

**Controlled by:** Commissioners Court

**Purposes:** To fund juror reimbursements and otherwise finance jury services.

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

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

**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
<b>FUND: 408 - FIRE CODE INSPECTION FEE FUND, Cont.</b>							
<i>Capital Outlay</i>							
408-100_595.5710	Capital Outlay Equipment & Machinery	-	17,837	-	13,890	13,890	<b>30,000</b>
408-100_595.5730	Capital Outlay Vehicles	24,799	-	75,000	62,000	47,385	-
	<i>Total: Capital Outlay</i>	<i>24,799</i>	<i>17,837</i>	<i>75,000</i>	<i>75,890</i>	<i>61,275</i>	<b><i>30,000</i></b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<b>155,764</b>	<b>305,742</b>	<b>513,506</b>	<b>527,396</b>	<b>405,290</b>	<b>536,273</b>
	Total	155,764	305,742	513,506	527,396	405,290	<b>536,273</b>
Total: 408 - FIRE CODE INSPECTION FEE FUND		155,764	305,742	513,506	527,396	405,290	<b>536,273</b>

**FIRE CODE INSPECTION AND PERMIT FUND**

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

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

**Controlled by:** Commissioners Court

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

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

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

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 409 - SHERIFF'S DONATION FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<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
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		4,556	15,189	8,168	8,168	5,879	6,735
<b>Total</b>		4,556	15,189	8,168	8,168	5,879	6,735
<b>Total: 409 - SHERIFF'S DONATION FUND</b>		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
<b>FUND: 410 - COUNTY CLERK RECORDS MGMT FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
410-100_520.3100	Office Supplies / Minor Eqpt	-	-	1,000	1,000	-	<b>1,000</b>
410-100_520.3355	Records Preservation	-	39,820	400,000	400,000	-	<b>400,000</b>
410-100_520.3660	Computer Software	-	-	50,000	50,000	-	<b>50,000</b>
410-100_520.4520	Repair Office & Misc Equipment	-	6,822	7,000	7,000	5,705	<b>7,500</b>
410-100_520.4523	Software Maintenance/License	200,598	183,442	200,000	200,000	102,436	<b>200,000</b>
410-100_520.4810	Membership Dues & Licenses	345	345	1,000	1,000	495	<b>1,000</b>
410-100_520.4812	Training & Conferences	10,864	7,363	20,000	20,000	6,319	<b>25,000</b>
<i>Total: Operations</i>		211,807	237,794	679,000	679,000	114,955	<b>684,500</b>
<i>Operations - Non Capital Assets</i>							
410-100_520.3657	Controlled Assets	-	-	1,200	1,200	384	<b>1,200</b>
<i>Total: Operations - Non Capital Assets</i>		-	-	1,200	1,200	384	<b>1,200</b>
<i>Capital Outlay</i>							
410-100_595.5720	Capital Outlay Office Furniture & Equip	-	-	50,000	50,000	-	<b>50,000</b>
<i>Total: Capital Outlay</i>		-	-	50,000	50,000	-	<b>50,000</b>
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		211,807	237,794	730,200	730,200	115,340	<b>735,700</b>
<b>Total: 410 - COUNTY CLERK RECORDS MGMT FUND</b>		211,807	237,794	730,200	730,200	115,340	<b>735,700</b>

**COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND**

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

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

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

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

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

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

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

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

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
<b>FUND: 411 - CO. CLERK RECORDS ARCHIVE-GF</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
411-100_520.3355	Records Preservation	418,675	500,000	500,000	500,000	-	<b>500,000</b>
	<i>Total: Operations</i>	418,675	500,000	500,000	500,000	-	<b>500,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	418,675	500,000	500,000	500,000	-	<b>500,000</b>
	Total	418,675	500,000	500,000	500,000	-	<b>500,000</b>
Total: 411 - CO. CLERK RECORDS ARCHIVE-GF		418,675	500,000	500,000	500,000	-	<b>500,000</b>

**COUNTY CLERK RECORDS ARCHIVE ACCOUNT**

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

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

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

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

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

*\*Information from: 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
<b>FUND: 412 - COUNTY RECORDS MANAGEMENT</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<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	-	<b>8,000</b>
412-100_520.4523	Software Maintenance/License	1,750	1,750	2,500	2,500	1,750	<b>2,500</b>
	<i>Total: Operations</i>	<i>47,812</i>	<i>31,235</i>	<i>8,500</i>	<i>8,500</i>	<i>1,750</i>	<b><i>10,500</i></b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<b>47,812</b>	<b>31,235</b>	<b>8,500</b>	<b>8,500</b>	<b>1,750</b>	<b><b>10,500</b></b>
	Total	47,812	31,235	8,500	8,500	1,750	<b>10,500</b>
Total: 412 - COUNTY RECORDS MANAGEMENT		47,812	31,235	8,500	8,500	1,750	<b>10,500</b>

**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:**

**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
<b>FUND: 413 - VITAL STATISTICS PRESERVATION-GF</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
413-100_520.3100	Office Supplies / Minor Eqpt	2,857	3,310	6,000	6,000	3,310	<b>6,000</b>
413-100_520.3355	Records Preservation	-	-	6,000	6,000	-	<b>6,000</b>
413-100_520.4812	Training & Conferences	-	1,578	4,000	4,000	650	<b>4,000</b>
	<i>Total: Operations</i>	<i>2,857</i>	<i>4,888</i>	<i>16,000</i>	<i>16,000</i>	<i>3,960</i>	<b><i>16,000</i></b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<b>2,857</b>	<b>4,888</b>	<b>16,000</b>	<b>16,000</b>	<b>3,960</b>	<b><b>16,000</b></b>
	Total	2,857	4,888	16,000	16,000	3,960	<b>16,000</b>
Total: 413 - VITAL STATISTICS PRESERVATION-GF							

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

**COURTHOUSE SECURITY FUND****Statute:** Code Crim. Proc. art. 102.017**Ancillary funding statutes:** Local Gov't Code §§134.101, 134.102, 134.103, 135.101, 135.102.

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

**Controlled by:** Commissioners Court

**Purposes:** To pay for security personnel, services, and items related to a building housing a court, including: x-ray machine (purchase and repair); handheld and walkthrough metal detectors; identification cards and systems; electronic locking and surveillance equipment; video 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:** KP-0448 (2023): A county commissioners court may use monies from the courthouse security fund to purchase or repair bullet-proof glass related to buildings that house the operations of district, county, or justice courts. A court would likely conclude that a building does not house the operations of a district, county, or justice court if it is devoid of adjudicators.

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

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

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
<b>FUND: 415 - DISTRICT CLERK RECORDS MGMT</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<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	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	12,331	12,331	5,600	-
	<b>Total</b>	-	-	12,331	12,331	5,600	-
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*

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

G/L Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	20245 Amended Budget	2025 Actual Amount	2026 Adopted Budget
<b>FUND: 416 - JUSTICE COURT ASSISTANCE &amp; TECH, Cont.</b>							
<b>SUB-DEPARTMENT: 34 - CONSTABLE, PCT 4</b>							
<i>Operations</i>							
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
<i>Total: Operations</i>		-	-	300	300	-	300
<b>SUB-DEPARTMENT Total: 34 - CONSTABLE, PCT 4</b>		-	-	300	300	-	300
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		21,369	11,928	34,500	35,350	4,944	<b>114,160</b>
Total		21,369	11,928	34,500	35,350	4,944	<b>114,160</b>
Total: 416 - JUSTICE COURT ASSISTANCE & TECH		21,369	11,928	34,500	35,350	4,944	<b>114,160</b>

**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
<b>FUND: 417 - CO &amp; DIST COURT TECHNOLOGY FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
417-100_520.4523	Software Maintenance/License	-	-	-	-	-	<b>25,000</b>
417-100_520.4812	Training & Conferences	2,983	200	15,000	15,000	740	<b>5,000</b>
<i>Total: Operations</i>		<b>2,983</b>	<b>200</b>	<b>15,000</b>	<b>15,000</b>	<b>740</b>	<b>30,000</b>
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		<b>2,983</b>	<b>200</b>	<b>15,000</b>	<b>15,000</b>	<b>740</b>	<b>30,000</b>
<i>Total</i>		<b>2,983</b>	<b>200</b>	<b>15,000</b>	<b>15,000</b>	<b>740</b>	<b>30,000</b>
<b>Total: 417 - CO &amp; DIST COURT TECHNOLOGY FUND</b>		<b>2,983</b>	<b>200</b>	<b>15,000</b>	<b>15,000</b>	<b>740</b>	<b>30,000</b>

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

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

**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
<b>FUND: 418 - JP JUSTICE COURT SECURITY</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
418-100_520.4637	Security	2,330	1,878	6,000	6,000	854	<b>19,000</b>
	<i>Total: Operations</i>	2,330	1,878	6,000	6,000	854	<b>19,000</b>
<i>Operations - Non Capital Assets</i>							
418-100_520.3657	Controlled Assets	-	-	-	-	-	<b>4,000</b>
	<i>Total: Operations - Non Capital Assets</i>	-	-	-	-	-	<b>4,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	2,330	1,878	6,000	6,000	854	<b>23,000</b>
	<i>Total</i>	2,330	1,878	6,000	6,000	854	<b>23,000</b>
Total: 418 - JP JUSTICE COURT SECURITY		2,330	1,878	6,000	6,000	854	<b>23,000</b>

**JUSTICE COURT SECURITY FUND**

<b>Statute:</b>	Code Crim. Proc. art. 102.017(d)
<b>Source:</b>	One-fourth of the money allocated to the courthouse security fund under Section 134.103, Local Government Code.
<b>Controlled by:</b>	Commissioners Court
<b>Purposes:</b>	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.
<b>Limitations:</b>	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.
<b>Interpretation:</b>	JC-0476 (2002): Code Crim. Proc. art. 102.017 authorizes commissioners court to expend monies to provide courthouse security, but it does not, either expressly or by necessary implication, provide authority for the commissioners court to establish a courthouse security force of licensed peace officers.
	JC-0014 (1999): Code Crim. Proc. art. 102.017(d)(9) does not authorize the commissioners court to expend monies from the courthouse security fund to purchase clip-on microphones for deputy sheriffs' portable radios.

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 419 - JUSTICE COURT SUPPORT FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
419-100_520.4523	Software Maintenance/License	-	-	-	-	-	<b>76,500</b>
	<i>Total: Operations</i>	-	-	-	-	-	<b>76,500</b>
<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	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	-	2,737	2,541	<b>76,500</b>
	<i>Total</i>	-	-	-	2,737	2,541	<b>76,500</b>
Total: 419 - JUSTICE COURT SUPPORT FUND							
		-	-	-	2,737	2,541	<b>76,500</b>

**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
<b>FUND: 420 - SURPLUS FUNDS-ELECTION CONTRACTS</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<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	-	<b>15,000</b>
420-100_520.4520	Repair Office & Misc Equipment	-	4,425	10,000	10,000	4,425	<b>10,000</b>
420-100_520.4810	Membership Dues & Licenses	825	1,400	1,600	1,600	1,573	<b>2,500</b>
420-100_520.4812	Training & Conferences	16,245	14,064	25,000	25,000	12,037	<b>25,000</b>
<i>Total: Operations</i>		17,070	19,889	66,600	66,600	30,661	<b>52,500</b>
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		17,070	19,889	66,600	66,600	30,661	<b>52,500</b>
Total		17,070	19,889	66,600	66,600	30,661	<b>52,500</b>
Total: 420 - SURPLUS FUNDS-ELECTION CONTRACTS		17,070	19,889	66,600	66,600	30,661	<b>52,500</b>

**ELECTION SERVICES CONTRACT FUND****Statute:** Election Code §31.100**Source:** Money paid to the county elections officer under an election services contract.**Controlled by:** County Elections Officer**Purposes:** To defray expenses of the county elections officer in connection with election-related duties or functions.**Limitations:** Commissioners court may not consider availability of the election services contract fund in adopting the county budget for the county election officer.**Interpretation:** 1 Tex. Admin Code §81.161: Fund surplus may not be used to fund the day to day operation of the office of the county election officer, which includes duties required by statute, necessary administrative personnel, office space and equipment, ballots, election kits, poll lists, and early voting and election day workers. Examples of allowed expenses include polling place mail-outs, travel to election seminars, purchase of voting equipment changes or upgrades, or technology upgrades for the office (computers).

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

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

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

**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
<b>FUND: 427 - COUNTY CLERK OF COURT FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
427-100_520.3355	Records Preservation	-	-	50,000	50,000	-	<b>50,000</b>
	<i>Total: Operations</i>	-	-	50,000	50,000	-	<b>50,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	50,000	50,000	-	<b>50,000</b>
	<b>Total</b>	-	-	50,000	50,000	-	<b>50,000</b>
Total: 427 - COUNTY CLERK OF COURT FUND		-	-	50,000	50,000	-	<b>50,000</b>

**Clerk of the Court Account**

Statute: Local Gov't Code §135.153

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

Controlled by: Commissioners Court

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

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 429 - DISTRICT CLERK OF COURT FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
429-100_520.3355	Records Preservation	-	-	150,000	150,000	150,000	<b>100,000</b>
	<i>Total: Operations</i>	-	-	150,000	150,000	150,000	<b>100,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	150,000	150,000	150,000	<b>100,000</b>
	<b>Total</b>	-	-	150,000	150,000	150,000	<b>100,000</b>
Total: 429 - DISTRICT CLERK OF COURT FUND		-	-	150,000	150,000	150,000	<b>100,000</b>

**Clerk of the Court Account**

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

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

Controlled by: Commissioners Court

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

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 430 - COURT REPORTER FEE (GC 51.601)</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
430-100_520.4007	Court Reporter	52,067	45,690	75,000	75,000	45,937	<b>75,000</b>
	<i>Total: Operations</i>	<i>52,067</i>	<i>45,690</i>	<i>75,000</i>	<i>75,000</i>	<i>45,937</i>	<b><i>75,000</i></b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<b>52,067</b>	<b>45,690</b>	<b>75,000</b>	<b>75,000</b>	<b>45,937</b>	<b>75,000</b>
	Total	52,067	45,690	75,000	75,000	45,937	<b>75,000</b>
Total: 430 - COURT REPORTER FEE (GC 51.601)		52,067	45,690	75,000	75,000	45,937	<b>75,000</b>

**Court Reporter Service Fund**

<b>Statute:</b>	Government Code §51.601
<b>Source:</b>	Percentage, not less than: 11.7371% of \$213 local consolidated civil filing fee for district court, statutory county court, or county court.
<b>Controlled by:</b>	Commissioners Court
<b>Purposes:</b>	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.
<b>Interpretation:</b>	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
<b>FUND: 431 - CHILD ABUSE PREVENTION FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Other Services</i>							
431-100_580.4938	Contribution to MHMR	5,000	-	-	-	-	-
	<i>Total: Other Services</i>	5,000	-	-	-	-	-
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	5,000	-	-	-	-	-
	Total	5,000	-	-	-	-	-
Total: 431 - CHILD ABUSE PREVENTION FUND		5,000	-	-	-	-	-

**CHILD ABUSE PREVENTION FUND**

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 432 - DIST CLK RECORDS ARCHIVE -GF</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
432-100_520.3355	Records Preservation	-	-	7,000	7,000	-	<b>7,954</b>
	<i>Total: Operations</i>	-	-	7,000	7,000	-	<b>7,954</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	7,000	7,000	-	<b>7,954</b>
	<b>Total</b>	-	-	7,000	7,000	-	<b>7,954</b>
Total: 432 - DIST CLK RECORDS ARCHIVE -GF		-	-	7,000	7,000	-	<b>7,954</b>

**DISTRICT CLERK RECORDS ARCHIVE (ALSO KNOW AS RECORDS TECHNOLOGY)**

**Statute:** Government Code §51.305

*Repealed effective January 1, 2022 (SB 41)*

**Controlled by:** Commissioners Court

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 433 - COURT RECORDS PRESERVATION-GF</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
433-100_520.3355	Records Preservation	31,242	-	-	-	-	<b>10,599</b>
	<i>Total: Operations</i>	<i>31,242</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<b>10,599</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<b>31,242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,599</b>
	Total	31,242	-	-	-	-	<b>10,599</b>
Total: 433 - COURT RECORDS PRESERVATION-GF		31,242	-	-	-	-	<b>10,599</b>

**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
<b>FUND: 434 - JUDICIAL PROBATE EDUCATION FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
434-100_520.4812	Training & Conferences	-	521	5,000	5,000	-	<b>8,000</b>
	<i>Total: Operations</i>	-	521	5,000	5,000	-	<b>8,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	521	5,000	5,000	-	<b>8,000</b>
	Total	-	521	5,000	5,000	-	<b>8,000</b>
Total: 434 - JUDICIAL PROBATE EDUCATION FUND		-	521	5,000	5,000	-	<b>8,000</b>

**JUDICIAL EDUCATION AND SUPPORT FUND**

Statute: Local Gov't Code §135.159

Ancillary funding statutes: Local Gov't Code §135.102

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

Controlled by: Commissioners Court

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

\*Information from: 2024 Special &amp; 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
<b>FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<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>	<i>36,667</i>	<i>40,000</i>	<i>40,000</i>	<i>40,000</i>	<i>36,667</i>	<i>40,000</i>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<b>36,667</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>36,667</b>	<b>40,000</b>
	<b>Total</b>	<b>36,667</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>36,667</b>	<b>40,000</b>
<b>Total: 435 - ALTERNATIVE DISPUTE RESOLUTION</b>		<b>36,667</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>36,667</b>	<b>40,000</b>

**COUNTY DISPUTE RESOLUTION FUND****Statute:** Local Gov't Code §135.157**Ancillary funding statutes:** Local Gov't Code §§135.101, 135.102, 135.103

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

**Controlled by:** Commissioners Court

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

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

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

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

**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
<b>FUND: 436 - COURT-INITIATED GUARDIANSHIPS</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
436-100_520.4062	Guardian Ad-Litem	2,000	725	8,000	8,000	-	<b>15,000</b>
436-100_520.4064	Attorney Ad-Litem	6,000	2,650	17,000	17,000	2,400	<b>30,000</b>
	<i>Total: Operations</i>	<i>8,000</i>	<i>3,375</i>	<i>25,000</i>	<i>25,000</i>	<i>2,400</i>	<b>45,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	<b>8,000</b>	<b>3,375</b>	<b>25,000</b>	<b>25,000</b>	<b>2,400</b>	<b>45,000</b>
	Total	8,000	3,375	25,000	25,000	2,400	<b>45,000</b>
Total: 436 - COURT-INITIATED GUARDIANSHIPS		8,000	3,375	25,000	25,000	2,400	<b>45,000</b>

**COURT-INITIATED GUARDIANSHIPS**

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

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

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

**Controlled by:** Commissioners Court

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

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

**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
<b>FUND: 437 - CHILD SAFETY FEE-GF</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Other Services</i>							
437-100_580.4925	Child Welfare Board Support	25,000	29,800	31,000	31,000	31,000	<b>30,000</b>
437-100_580.4927	Childrens Advocacy Ctr Support	15,000	15,000	15,000	15,000	15,000	<b>20,000</b>
437-100_580.4928	Casa of Central Texas	15,000	15,000	15,000	15,000	15,000	<b>20,000</b>
437-100_580.4929	Family Violence Shelter	15,000	15,000	15,000	15,000	15,000	<b>20,000</b>
		<i>Total: Other Services</i>	70,000	74,800	76,000	76,000	<b>90,000</b>
<b>DEPT Total: 100 - SPECIAL REVENUE</b>			70,000	74,800	76,000	76,000	<b>90,000</b>
		Total	70,000	74,800	76,000	76,000	<b>90,000</b>
Total: 437 - CHILD SAFETY FEE-GF			70,000	74,800	76,000	76,000	<b>90,000</b>

**CHILD SAFETY FEE**

**Statute:** Transportation Code §502.403

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

**Controlled by:** Commissioners Court

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

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

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

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 438 - LANGUAGE ACCESS FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
438-100_520.4015	Witness / Trial	-	-	25,000	55,000	52,220	<b>30,000</b>
	<i>Total: Operations</i>	-	-	25,000	55,000	52,220	<b>30,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	25,000	55,000	52,220	<b>30,000</b>
	<b>Total</b>	-	-	25,000	55,000	52,220	<b>30,000</b>
<b>Total: 438 - LANGUAGE ACCESS FUND</b>		-	-	25,000	55,000	52,220	<b>30,000</b>

**LANGUAGE ACCESS FUND**

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

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

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

**Controlled by:** Commissioners Court

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

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

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

**SPECIALITY COURT FUND**

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

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

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

**Controlled by:** Commissioners Court

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

*\*Information from: 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
<b>FUND: 445 - CA PRE-TRIAL INTERVENTION PROG</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
445-100_587.4053	Treatment Services	17,300	24,300	40,000	40,000	56,200	<b>60,000</b>
	<i>Total: Operations</i>	17,300	24,300	40,000	40,000	56,200	<b>60,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	17,300	24,300	40,000	40,000	56,200	<b>60,000</b>
	<b>Total</b>	17,300	24,300	40,000	40,000	56,200	<b>60,000</b>
Total: 445 - CA PRE-TRIAL INTERVENTION PROG		17,300	24,300	40,000	40,000	56,200	<b>60,000</b>

**COUNTY ATTORNEY PRETRIAL INTERVENTION PROGRAM**

Statute: Code Crim. Proc. art. 102.0121

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

**Controlled by:** County Attorney

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

**Limitations:** Monies may only be used to administer pretrial intervention program.

The money in the fund may be expended only in accordance with a budget approved by the commissioners court.

**Interpretation:** KP-0121 (2016): A court would likely conclude that pretrial intervention agreement cannot be conditioned on payment of an amount in excess of the fee authorized by Code Crim. Proc. art. 102.0121. Fee authorized by Code Crim. Proc. art. 102.0121 may only be used for expenses of a prosecuting attorney's office related to a defendant's participation in a pretrial intervention program offered by the county.

GA-1039 (2014): Pretrial intervention program funds may be used to refurbish courthouse facilities, train staff, and purchase office supplies only to the extent that the expenditures reimburse the county for expenses related to a defendant's participation in a pretrial intervention program and are used for administration of the program. The commissioners court determines the reimbursement amount, subject to judicial review.

*\*Information from: 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
<b>FUND: 480 - HOTEL OCCUPANCY</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
480-100_520.4500	Repair Building Structures	-	-	20,000	20,000	10,000	<b>31,000</b>
	<i>Total: Operations</i>	-	-	20,000	20,000	10,000	<b>31,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	20,000	20,000	10,000	<b>31,000</b>
	<b>Total</b>	-	-	20,000	20,000	10,000	<b>31,000</b>
	<b>Total: 480 - HOTEL OCCUPANCY</b>	-	-	20,000	20,000	10,000	<b>31,000</b>

**HOTEL OCCUPANCY FUND**

Statute: Tax Code §352.002(y)

**Source:**

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

**Controlled by:** Commissioners Court**Purposes:**

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

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

**Limitations:**

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 487 - COUNTY COURT RECORDS MGT FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
487-100_520.3355	Records Preservation	-	-	25,000	25,000	-	<b>25,000</b>
	<i>Total: Operations</i>	-	-	25,000	25,000	-	<b>25,000</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	25,000	25,000	-	<b>25,000</b>
	Total	-	-	25,000	25,000	-	<b>25,000</b>
Total: 487 - COUNTY COURT RECORDS MGT FUND		-	-	25,000	25,000	-	<b>25,000</b>

**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
<b>FUND: 489 - DISTRICT COURT RECORDS MGT FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
489-100_520.3355	Records Preservation	-	-	88,286	88,286	51,807	<b>120,000</b>
489-100_520.4523	Software Maintenance/License	-	-	-	-	-	<b>1,200</b>
	<i>Total: Operations</i>	-	-	88,286	88,286	51,807	<b>121,200</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	-	-	88,286	88,286	51,807	<b>121,200</b>
	Total	-	-	88,286	88,286	51,807	<b>121,200</b>
Total: 489 - DISTRICT COURT RECORDS MGT FUND		-	-	88,286	88,286	51,807	<b>121,200</b>

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

**BAIL BOND SECURITY FUND****Statute:** Occupation Code §1704.101**Source:** Bail Bond application filing and renewal fees**Purposes:** Sec. 1704.103. DISBURSEMENTS FROM COUNTY FUND. (a) Fees deposited in the general fund of a county or in a separate county fund under Section 1704.101(2) may be used only to administer and enforce this chapter, including reimbursement for:

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

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

**GUADALUPE COUNTY, TEXAS**
**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
<b>FUND: 499 - EMPLOYEE FUND-GF</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
499-100_580.4991	Recognition Awards	826	4,886	10,000	10,000	1,230	<b>10,000</b>
499-100_580.4999	Misc Disbursements	-	450	100	100	105	<b>100</b>
	<i>Total: Operations</i>	826	5,336	10,100	10,100	1,335	<b>10,100</b>
<i>Other Services</i>							
499-100_580.4994	Funeral Flowers-Staff/Officials	164	45	100	100	50	<b>100</b>
	<i>Total: Other Services</i>	164	45	100	100	50	<b>100</b>
	<b>DEPT Total: 100 - SPECIAL REVENUE</b>	990	5,381	10,200	10,200	1,385	<b>10,200</b>
	Total	990	5,381	10,200	10,200	1,385	<b>10,200</b>
	Total: 499 - EMPLOYEE FUND-GF	990	5,381	10,200	10,200	1,385	<b>10,200</b>

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

**GUADALUPE COUNTY, TEXAS****FY26 ADOPTED BUDGET**

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

**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
<b>FUND: 600 - DEBT SERVICE</b>							
<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	<b>2,670,000</b>
600-680_688.6500	Tax Notes, Series 2020 Interest Payment	66,593	65,625	56,077	56,077	56,077	<b>36,460</b>
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	<b>2,706,460</b>
<b>DEPT Total: 680 - DEBT SERVICE</b>		2,668,690	2,683,312	2,666,677	2,666,677	2,666,077	<b>2,706,460</b>
<b>Total:</b> 600 - DEBT SERVICE		2,668,690	2,683,312	2,666,677	2,666,677	2,666,077	<b>2,706,460</b>

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
<b>FUND: 700 - CAPITAL PROJECT FUND</b>							
<i>Operations</i>							
700_520.4933	Transportation Project Match	-	1,607,905	1,074,000	1,074,000	281,625	<b>574,000</b>
700_520.4975	Low Water Crossings/Bridges	-	-	-	-	-	<b>2,500,000</b>
700_520.4976	Contractor Road Repair	-	-	-	-	-	<b>7,500,000</b>
	<i>Total: Operations</i>	-	1,607,905	1,074,000	1,074,000	281,625	<b>10,574,000</b>
<i>Capital Outlay</i>							
700_595.5100	LAND PURCHASE	-	-	2,000,000	2,000,000	989,191	<b>1,000,000</b>
700_595.5300	Bldg Purchase/New Construct	-	-	-	-	-	<b>2,500,000</b>
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	<b>3,000,000</b>
700_595.5305	JUSTICE CENTER	-	-	-	-	-	<b>300,000</b>
700_595.5309	ADMIN BLDG REMODEL	539,313	-	-	-	-	-
700_595.5315	SCHERTZ BUILDING	-	-	326,000	326,000	-	<b>775,000</b>
700_595.5318	LAW ENFORCE CTR ADDITION/REMOI	(515)	180,300	2,000,000	2,000,000	585,517	<b>7,500,000</b>
700_595.5321	BODY CAMERA/IN-CAR CAMERA SYST	-	-	-	-	-	<b>1,500,000</b>
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	<b>3,250,000</b>
700_595.5335	EMERGENCY RESPONSE/FIRE STATIO	-	-	-	-	-	<b>175,000</b>
700_595.5337	EOC WAREHOUSE	-	-	-	-	-	<b>200,000</b>
700_595.5339	NORTH GUADALUPE STREET PROJECT	-	-	-	-	-	<b>2,000,000</b>
	<i>Total: Capital Outlay</i>	8,832,728	3,715,377	12,681,000	13,008,647	7,305,672	<b>22,200,000</b>
<b>DEPT : 700 - TRANSFERS (IN) / OUT</b>							
<i>Transfers Out</i>							
700-700_700.0100	Transfer to General Fund	-	18,676	-	-	-	-
	<i>Total: Transfers Out</i>	-	18,676	-	-	-	-
<b>DEPT Total: 700 - TRANSFERS (IN) / OUT</b>							
	<i>Total</i>	8,832,728	5,341,958	13,755,000	14,082,647	7,587,297	<b>32,774,000</b>
<i>Total: 700 - CAPITAL PROJECT FUND</i>							
		8,832,728	5,341,958	13,755,000	14,082,647	7,587,297	<b>32,774,000</b>

**GUADALUPE COUNTY, TEXAS****FY26 ADOPTED BUDGET**

<b>G/L Account Number</b>	<b>Account Description</b>	<b>2023 Actual Amount</b>	<b>2024 Actual Amount</b>	<b>2025 Adopted Budget</b>	<b>20245 Amended Budget</b>	<b>2025 Actual Amount</b>	<b>2026 Adopted Budget</b>
<b>FUND: 701 - TAX NOTES 2020/2017/2013</b>							
<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>	<u>2,029,156</u>	-	-	-	-	-
	Total	2,029,156	-	-	-	-	-
Total: 701 - TAX NOTES 2020/2017/2013		2,029,156	-	-	-	-	-

**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
<b>FUND: 714 - RECOVERY FUND GRANTS</b>							
<b>DEPT : 930 - AMERICAN RESCUE PLAN</b>							
<b>SUB-DEPARTMENT: 43 - Public Health/Economic Impact</b>							
<i>Operations</i>							
714-930-43_582.0034	Grant Specific Expense Food Bank	100,000	-	-	-	-	-
	<i>Total: Operations</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Capital Outlay</i>							
714-930-43_582.0021	Grant Specific Expense CAD/RMS System	-	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 / Comm	-	760,000	500,000	-	-	-
714-930-43_582.0025	Grant Specific Expense Emergency Res	29,065	181,926	12,000,000	6,439,009	430,408	<b>6,275,000</b>
714-930-43_582.0026	Grant Specific Expense Warehouse / E	26,031	109,993	5,000,000	11,013,976	328,696	<b>8,725,000</b>
714-930-43_582.0027	Grant Specific Expense Land	-	-	1,000,000	800,000	376,580	<b>400,000</b>
714-930-43_582.0031	Grant Specific Expense Hospital - GRM	727,698	272,302	-	-	-	-
	<i>Total: Capital Outlay</i>	<i>1,647,688</i>	<i>3,002,959</i>	<i>18,500,000</i>	<i>18,720,892</i>	<i>1,550,289</i>	<b><i>15,400,000</i></b>
<b>DEPARTMENT Total: 43 - Public Health/Economic Impact</b>							
<b>SUB-DEPARTMENT: 44 - Revenue Loss Funding</b>							
<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>	<i>400,000</i>	<i>1,287,878</i>	<i>500,000</i>	<i>710,923</i>	<i>200,922</i>	<i>-</i>
<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 Netwo	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>	<i>525,875</i>	<i>1,479,988</i>	<i>876,673</i>	<i>1,946,347</i>	<i>1,472,254</i>	<i>-</i>
<b>SUB-DEPARTMENT Total: 44 - Revenue Loss Funding</b>							
<b>DEPT Total: 930 - AMERICAN RESCUE PLAN</b>							
	<i>Total</i>	<i>2,673,564</i>	<i>5,770,824</i>	<i>19,876,673</i>	<i>21,378,162</i>	<i>3,223,465</i>	<b><i>15,400,000</i></b>
<i>Total: 714 - RECOVERY FUND GRANTS</i>							
		<i>2,673,564</i>	<i>5,770,824</i>	<i>19,876,673</i>	<i>21,378,162</i>	<i>3,223,465</i>	<b><i>15,400,000</i></b>

**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
<b>FUND: 800 - JAIL COMMISSARY FUND</b>							
<b>DEPT : 100 - SPECIAL REVENUE</b>							
<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/Stamper	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	-	-	-	-
<i>Total: Operations</i>		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	-
<i>Total: Operations - Non Capital Assets</i>		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	-
<i>Total: Capital Outlay</i>		-	44,423	-	182,100	176,569	-
<b>DEPT Total: 100 - SPECIAL REVENUE</b>		359,888	498,924	355,000	623,100	585,828	-
<b>Total</b>		359,888	498,924	355,000	623,100	585,828	-
<b>Total: 800 - JAIL COMMISSARY FUND</b>							
<b>JAIL COMMISSARY FUND</b>							
<b>Statute:</b>		Local Gov't Code §§351.0415, 351.04155					
<b>Source:</b>		Inmate purchases from commissary. Optional, as determined by the sheriff.					
<b>Controlled by:</b>		Sheriff					
<b>Purposes:</b>		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.					
<b>Limitations:</b>		Sheriff must maintain accounts showing the amount of proceeds from the commissary operation and the amount and purpose of disbursements made from the proceeds; accept new bids for commissary suppliers' contracts every 5 years.					

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

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

**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
<b>FUND: 855 - WORKERS' COMPENSATION FUND</b>							
<b>DEPT : 699 - WORKERS COMPENSATION</b>							
<i>Operations</i>							
855-699_520.4820	Insurance other than fleet	329,578	329,578	450,000	450,000	343,769	<b>450,000</b>
	<i>Total: Operations</i>	329,578	329,578	450,000	450,000	343,769	<b>450,000</b>
<b>DEPT Total: 699 - WORKERS COMPENSATION</b>		329,578	329,578	450,000	450,000	343,769	<b>450,000</b>
	Total	329,578	329,578	450,000	450,000	343,769	<b>450,000</b>
Total: 855 - WORKERS' COMPENSATION FUND		329,578	329,578	450,000	450,000	343,769	<b>450,000</b>

**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
<b>FUND: 895 - COUNTY ATTORNEY GRANTS</b>							
<b>DEPT : 870 - CO ATTORNEY-SB22</b>							
<i>Personnel Services</i>							
895-870_430.1030	Employees Salaried Exempt	-	50,946	26,182	26,182	43,918	<b>147,300</b>
895-870_430.1040	Employees Hourly Employees	-	39,901	44,447	44,447	27,859	<b>53,944</b>
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	<b>15,353</b>
895-870_450.2020	Group Medical Insurance	-	8,460	-	-	7,238	<b>32,421</b>
895-870_450.2030	Retirement	-	28,260	29,892	29,892	28,853	<b>25,719</b>
895-870_450.2040	Worker's Compensation Insurance	-	105	305	305	95	<b>263</b>
<i>Total: Personnel Services</i>		-	275,000	275,000	275,000	278,931	<b>275,000</b>
<b>DEPT Total: 870 - CO ATTORNEY-SB22</b>		-	275,000	275,000	275,000	278,931	<b>275,000</b>
<b>Total</b>		-	275,000	275,000	275,000	278,931	<b>275,000</b>
<b>Total: 895 - COUNTY ATTORNEY GRANTS</b>		-	275,000	275,000	275,000	278,931	<b>275,000</b>

**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
<b>FUND: 897 - LAW ENFORCEMENT GRANTS</b>							
<b>DEPT : 820 - ReACT MOTOR VEHICLE TASKFORCE-SA</b>							
<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	-	-	-	-
<b>DEPT Total: 820 - ReACT MOTOR VEHICLE TASKFORCE-SA</b>		-	110,229	-	-	-	-
<b>DEPT : 821 - RURAL LAW ENFORCEMENT GRANT SB21</b>							
<i>Personnel Services</i>							
897-821_430.1040	Employees Hourly Employees	-	156,423	337,253	337,253	334,629	<b>355,454</b>
897-821_430.1054	Employees Certification Supplement	-	3,025	10,400	10,400	5,675	<b>10,400</b>
897-821_430.1610	Employees Longevity	-	-	5,280	5,280	7,280	<b>5,595</b>
897-821_440.1599	Holiday Pay	-	4,809	17,503	17,503	17,247	<b>18,752</b>
897-821_450.2010	Social Security/Medicare	-	11,963	26,372	26,372	26,736	<b>28,563</b>
897-821_450.2020	Group Medical Insurance	-	18,832	49,632	49,632	47,564	<b>24,819</b>
897-821_450.2030	Retirement	-	20,992	47,343	47,343	46,625	<b>49,868</b>
897-821_450.2040	Worker's Compensation Insurance	-	2,757	6,217	6,217	6,113	<b>6,549</b>
<i>Total: Personnel Services</i>		-	218,800	500,000	500,000	491,869	<b>500,000</b>
<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	-	-	-	-
<b>DEPT Total: 821 - RURAL LAW ENFORCEMENT GRANT SB22</b>		-	500,000	500,000	500,000	491,869	<b>500,000</b>
<i>Total</i>		-	610,229	500,000	500,000	491,869	<b>500,000</b>
<i>Total: 897 - LAW ENFORCEMENT GRANTS</i>		-	610,229	500,000	500,000	491,869	<b>500,000</b>

**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
<b>FUND: 899 - MISCELLANEOUS SHORT TERM GRANTS</b>							
<b>DEPT : 899 - MISCELLANEOUS GRANTS</b>							
<i>Operations</i>							
899-899_582.0006	Grant Specific Expense OAG VINE GRA	17,505	18,030	-	18,571	18,571	<b>18,571</b>
	<i>Total: Operations</i>	17,505	18,030	-	18,571	18,571	<b>18,571</b>
<b>DEPT Total: 899 - MISCELLANEOUS GRANTS</b>		17,505	18,030	-	18,571	18,571	<b>18,571</b>
<b>DEPT : 905 - TRAVIS COUNTY SCATTF GRANT</b>							
<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	-	-	-	-
<b>DEPT Total: 905 - TRAVIS COUNTY SCATTF GRANT</b>		151,001	161,895	-	-	-	-
<b>DEPT : 942 - EMERGENCY MANAGEMENT GRANTS</b>							
<b>SUB-DEPARTMENT: A1 - AACOG Homeland Security-</b>							
<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	-
<b>RTMENT Total: A1 - AACOG Homeland Security-Support</b>		-	222,442	-	216,030	133,002	-
<b>SUB-DEPARTMENT: A2 - DOJ-Depart of Justice-Programs</b>							
<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	-
<b>EPARTMENT Total: A2 - DOJ-Depart of Justice-Programs</b>		-	-	-	963,000	951,909	-
<b>DEPT Total: 942 - EMERGENCY MANAGEMENT GRANTS</b>		-	222,442	-	1,179,030	1,084,911	-
<b>DEPT : 944 - ROAD &amp; BRIDGE GRANTS</b>							
<b>SUB-DEPARTMENT: B1 - TXVEMP CLASS 4-7</b>							
<i>Capital Outlay</i>							
899-944-B1_595.5730	Capital Outlay Vehicles	366,512	-	-	-	-	-
	<i>Total: Capital Outlay</i>	366,512	-	-	-	-	-
<b>SUB-DEPARTMENT Total: B1 - TXVEMP CLASS 4-7</b>		366,512	-	-	-	-	-
<b>DEPT Total: 944 - ROAD &amp; BRIDGE GRANTS</b>		366,512	-	-	-	-	-
<b>DEPT : 945 - VETERANS SERVICE GRANTS</b>							
<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	-

**GUADALUPE COUNTY, TEXAS**
**FY26 ADOPTED BUDGET**

<b>G/L Account Number</b>	<b>Account Description</b>	<b>2023 Actual Amount</b>	<b>2024 Actual Amount</b>	<b>2025 Adopted Budget</b>	<b>20245 Amended Budget</b>	<b>2025 Actual Amount</b>	<b>2026 Adopted Budget</b>
<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>	<i>18,284</i>	<i>44,166</i>	<i>96,709</i>	<i>96,709</i>	<i>31,984</i>	<i>-</i>
<b>DEPT Total: 945 - VETERANS SERVICE GRANTS</b>		<b>18,856</b>	<b>44,742</b>	<b>99,000</b>	<b>99,000</b>	<b>32,206</b>	<b>-</b>
	<b>Total</b>	<b>553,874</b>	<b>447,110</b>	<b>99,000</b>	<b>1,296,601</b>	<b>1,135,688</b>	<b>18,571</b>
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	<b>200,261,509</b>

## **FY26 ADOPTED BUDGET - REVENUES**

<b>G/L Account Number</b>	<b>Account Description</b>	<b>2023 Actual Amount</b>	<b>2024 Actual Amount</b>	<b>2025 Adopted Budget</b>	<b>2025 Amended Budget</b>	<b>2025 Actual Amount</b>	<b>2026 Adopted Budget</b>
<b>FUND: 100 - GENERAL FUND</b>							
<b>DEPT: 400 - COUNTY JUDGE</b>							
100-400_300.7410	Probate Training Fee	-	-	-	-	-	-
100-400_350.7436	State Salary Supplement	25,200	25,200	25,200	25,200	25,200	<b>37,800</b>
<b>Total: 400 - COUNTY JUDGE</b>		25,200	25,200	25,200	25,200	25,200	<b>37,800</b>
<b>DEPT: 403 - COUNTY CLERK</b>							
100-403-00_300.7210	Marriage License	26,843	26,463	26,000	26,000	25,195	<b>26,000</b>
100-403-00_300.7405	Fees of Office	989,070	956,314	950,000	950,000	1,053,009	<b>1,030,000</b>
100-403-00_300.7408	Probate Fees	2,985	3,209	2,500	2,500	3,369	<b>3,000</b>
100-403-00_300.7411	Clerk of Court Fees	14,115	13,724	15,000	15,000	13,833	<b>15,000</b>
100-403-00_300.7415	Copy Fees	87,604	82,479	75,000	75,000	85,827	<b>85,000</b>
100-403-00_300.7608	Cash Overage/Shortage	-	35	-	-	-	-
<b>Total: 403 - COUNTY CLERK</b>		1,120,617	1,082,224	1,068,500	1,068,500	1,181,233	<b>1,159,000</b>
<b>DEPT: 409 - NON DEPARTMENTAL</b>							
100-409_300.7110	Current Taxes / Real Property	52,101,870	55,249,860	57,930,000	57,930,000	57,282,684	<b>63,420,000</b>
100-409_300.7120	Delinquent Taxes / Real Property	396,758	373,950	370,000	370,000	489,962	<b>400,000</b>
100-409_300.7130	Penalty & Interest	431,374	474,624	365,000	365,000	497,177	<b>500,000</b>
100-409_300.7135	Unclaimed Excess Proceeds TC 34	-	10,385	5,000	5,000	12,310	<b>5,000</b>
100-409_300.7190	1/2 Cent Sales Tax	14,190,088	15,398,618	15,600,000	15,600,000	15,083,126	<b>16,200,000</b>
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	<b>140,000</b>
100-409_300.7325	Mixed Beverage Tax	286,292	307,018	290,000	290,000	302,156	<b>325,000</b>
100-409_300.7420	County Court Costs	77,462	76,151	75,000	75,000	76,312	<b>80,000</b>
100-409_300.7421	County Time Payment Fee	10,125	12,192	10,000	10,000	15,069	<b>12,000</b>
100-409_300.7540	Bond Forfeitures	28,062	60,189	50,000	50,000	112,681	<b>50,000</b>
100-409_300.7605	Miscellaneous Revenue	65,534	73,470	20,000	22,500	88,793	<b>65,000</b>
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	<b>1,946</b>
100-409_300.7626	Waste Management Settlement	669,370	665,530	650,000	650,000	538,231	<b>650,000</b>
100-409_300.7640	Net Estray Proceeds	745	11,074	1,500	1,500	1,000	<b>1,500</b>
100-409_300.7652	WC Indemnity Payments	10,037	8,821	20,000	20,000	7,488	<b>20,000</b>
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	-	<b>1,000</b>
100-409_330.7610	Investment Income	4,479,955	6,311,264	4,000,000	4,000,000	4,899,780	<b>5,300,000</b>
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	<b>90,000</b>
100-409_350.7312	Indigent Fair Defense Allocation	87,383	76,680	80,000	80,000	88,687	<b>80,000</b>
<b>Total: 409 - NON DEPARTMENTAL</b>		72,820,257	79,776,790	79,658,500	79,694,720	79,763,520	<b>87,341,446</b>

**DEPT: 410 - COUNTY ENGINEER**

## **FY26 ADOPTED BUDGET - REVENUES**

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

## **FY26 ADOPTED BUDGET - REVENUES**

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

## **FY26 ADOPTED BUDGET - REVENUES**

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

## **FY26 ADOPTED BUDGET - REVENUES**

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

## **FY26 ADOPTED BUDGET - REVENUES**

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

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

## **FY26 ADOPTED BUDGET - REVENUES**

G/L Account Number	Account Description	2023	2024	2025	2025	2025	2026
		Actual Amount	Actual Amount	Adopted Budget	Amended Budget	Actual Amount	Adopted Budget
	<b>Total: 100 - SPECIAL REVENUE</b>	878	272	-	-	348	-
<b>FUND: 416 - JUSTICE COURT ASSISTANCE &amp; TECH</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
416-100_300.7401	JP1 Justice Court Technology	14,044	13,637	12,000	12,000	15,434	<b>15,000</b>
416-100_300.7402	JP2 -Justice Court Technology	3,660	4,591	3,500	3,500	7,434	<b>8,000</b>
416-100_300.7403	JP3 - Justice Court Technology	1,970	2,300	1,800	1,800	2,094	<b>2,000</b>
416-100_300.7404	JP4 - Justice Court Technology	5,311	5,924	5,000	5,000	10,694	<b>10,000</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	24,986	26,452	22,300	22,300	35,656	<b>35,000</b>
<b>FUND: 417 - CO &amp; DIST COURT TECHNOLOGY FUN</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
417-100_300.7405	Fees of Office	2,217	2,153	2,000	2,000	2,346	<b>2,000</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	2,217	2,153	2,000	2,000	2,346	<b>2,000</b>
<b>FUND: 418 - JP JUSTICE COURT SECURITY</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
418-100_300.7409	Security Fee	719	680	600	600	613	<b>600</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	719	680	600	600	613	<b>600</b>
<b>FUND: 419 - JUSTICE COURT SUPPORT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
419-100_300.7420	County Court Costs	72,148	89,414	80,000	80,000	118,675	<b>95,000</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	72,148	89,414	80,000	80,000	118,675	<b>95,000</b>
<b>FUND: 420 - SURPLUS FUNDS-ELECTION CONTRACT</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
420-100_300.7647	Elections Admin Fee	20,292	16,922	-	-	25,015	<b>15,000</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	20,292	16,922	-	-	25,015	<b>15,000</b>
<b>FUND: 422 - HAVA FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
422-100_330.7610	Investment Income	(537)	-	-	-	-	-
422-100_350.7315	Chapter 19 Funds	-	-	-	-	-	-
422-100_350.7331	Grant Funding - Federal	-	-	-	-	-	-
	<b>Total: 100 - SPECIAL REVENUE</b>	(537)	-	-	-	-	-
<b>DEPT: 120 - SPECIAL REVENUE</b>							
422-120_350.7331	Grant Funding - Federal	-	-	-	-	-	-
422-120_701.0420	Transfers in Transfer In Contract E	-	-	-	-	-	-
	<b>Total: 120 - SPECIAL REVENUE</b>	-	-	-	-	-	-
	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
<b>FUND: 427 - COUNTY CLERK OF COURT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
427-100_300.7420	County Court Costs	39,365	36,365	35,000	35,000	35,375	<b>27,000</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	39,365	36,365	35,000	35,000	35,375	<b>27,000</b>
<b>FUND: 429 - DISTRICT CLERK OF COURT FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
429-100_300.7420	County Court Costs	85,898	104,310	100,000	100,000	119,902	<b>115,000</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	85,898	104,310	100,000	100,000	119,902	<b>115,000</b>
<b>FUND: 430 - COURT REPORTER FEE (GC 51.601)</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
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	<b>68,000</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	63,414	67,792	65,000	65,000	73,986	<b>68,000</b>
<b>FUND: 431 - CHILD ABUSE PREVENTION FUND</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
431-100_300.7405	Fees of Office	973	640	-	-	1,084	-
	<b>Total: 100 - SPECIAL REVENUE</b>	973	640	-	-	1,084	-
<b>FUND: 432 - DIST CLK RECORDS ARCHIVE -GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
432-100_300.7424	Records Mgmt/ Preservation Fees	1,255	333	-	-	439	-
	<b>Total: 100 - SPECIAL REVENUE</b>	1,255	333	-	-	439	-
<b>FUND: 433 - COURT RECORDS PRESERVATION-GF</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
433-100_300.7424	Records Mgmt/ Preservation Fees	1,351	352	-	-	457	-
	<b>Total: 100 - SPECIAL REVENUE</b>	1,351	352	-	-	457	-
<b>FUND: 434 - JUDICIAL PROBATE EDUCATION FUN</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
434-100_300.7420	County Court Costs	2,550	2,410	3,000	3,000	2,405	<b>2,500</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	2,550	2,410	3,000	3,000	2,405	<b>2,500</b>
<b>FUND: 435 - ALTERNATIVE DISPUTE RESOLUTION</b>							
<b>DEPT: 100 - SPECIAL REVENUE</b>							
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	<b>50,000</b>
	<b>Total: 100 - SPECIAL REVENUE</b>	46,112	50,793	48,000	48,000	61,519	<b>50,000</b>

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

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

## **FY26 ADOPTED BUDGET - REVENUES**

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

## **FY26 ADOPTED BUDGET - REVENUES**

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

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

# **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.

<b>FUND</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>NOTES</b>
324 - TEXAS JUVENILE JUSTICE DEPT GRANTS  STATE SALARY ADJUSTMENT BASIC SUBTOTAL	\$ 387,456 <u>1,017,510</u> \$ 1,404,966	\$ 387,456 <u>1,017,510</u> \$ 1,404,966	Texas Juvenile Justice Division (TJJD) grants are funded by the State of Texas. These State grants are on a September - August fiscal year.
325 - JUVENILE PROBATION (COUNTY FUNDS)  JUVENILE PROBATION JUVENILE DETENTION SUBTOTAL	\$ 5,519,170 <u>775,000</u> \$ 6,294,170	\$ 1,657,990 <u>5,500,807</u> \$ 7,158,797	This is the "county funded" portion of Juvenile's budget, and is divided into two departments - Probation (672) and Detention (673).
326 - JUVENILE PROBATION FEES FUND	\$ 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.
<b>TOTAL</b>	<b>\$ 7,699,136</b>	<b>\$ 8,563,763</b>	

## CHAPTER 59 FORFEITURE BUDGETS

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

FUND	REVENUES	EXPENDITURES
403 – SHERIFF STATE FORFEITURE FUND	\$ 31,000	\$ 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
<b>FUND: 324 - JUVENILE TJJD</b>							
<b>REVENUES</b>							
<b>676 - COMMUNITY PROGRAMS</b>							
324-676_350.7366	Intergovernmental State Funding	72,392	-	-	-	-	-
<b>677 - "R" GRANT R RISK</b>							
324-677_350.7366	Intergovernmental State Funding	6,035	9,220	-	-	-	-
<b>678 - PRE AND POST ADJUDICATION(State)</b>							
324-678_350.7366	Intergovernmental State Funding	50,314	-	-	-	-	-
<b>682 - BASIC ( was "A" STATE AID)</b>							
324-682_350.7366	Intergovernmental State Funding	463,667	917,906	983,906	983,906	983,906	<b>1,017,510</b>
<b>684 - SPECIAL PROGRAM FUNDS(A-2013)</b>							
324-684_350.7366	Intergovernmental State Funding	55,370	4,348	-	4,348	4,348	-
<b>686 - "N" MENTAL HEALTH SERVICES</b>							
324-686_350.7366	Intergovernmental State Funding	162,082	66,000	-	-	-	-
<b>688 - STATE SALARY ADJUSTMENT</b>							
324-688_350.7366	Intergovernmental State Funding	-	165,460	333,032	333,032	333,032	<b>387,456</b>
<b>REVENUES Total</b>		<b>809,860</b>	<b>1,162,934</b>	<b>1,316,938</b>	<b>1,321,286</b>	<b>1,321,286</b>	<b>1,404,966</b>
<b>EXPENSES</b>							
<b>676 - COMMUNITY PROGRAMS</b>							
<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>							
<b>Total: 676 - COMMUNITY PROGRAMS</b>							
<b>677 - "R" GRANT R RISK</b>							
<i>Operations</i>							
324-677_520.3660	Computer Software	6,035	9,220	-	-	-	-
<i>Total: Operations</i>							
<b>Total: 677 - "R" GRANT R RISK</b>							
<b>678 - PRE AND POST ADJUDICATION(State)</b>							
<i>ICC - Inter-County Contracts</i>							
324-678_540.4881	Inter-County Contracts Secure Placement	50,314	-	-	-	-	-
<i>Total: ICC - Inter-County Contracts</i>							
<b>Total: 678 - PRE AND POST ADJUDICATION(State)</b>							

**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
<b>682 - BASIC ( was "A" STATE AID)</b>							
<i>Personnel Services</i>							
324-682_430.1030	Employees Salaried Exempt	-	-	90,453	90,453	82,523	<b>93,167</b>
324-682_430.1040	Employees Hourly Employees	339,086	717,011	711,822	711,822	698,695	<b>754,979</b>
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	<b>59,381</b>
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	<b>108,393</b>
324-682_450.2040	Worker's Compensation Insurance	767	1,519	1,877	1,877	1,643	<b>1,590</b>
<i>Total: Personnel Services</i>		482,162	917,906	983,906	983,906	983,906	<b>1,017,510</b>
<b>Total: 682 - BASIC ( was "A" STATE AID)</b>		482,162	917,906	983,906	983,906	983,906	<b>1,017,510</b>
<b>684 - SPECIAL PROGRAM FUNDS(A-2013)</b>							
<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	-
<b>Total: 684 - SPECIAL PROGRAM FUNDS(A-2013)</b>		55,370	4,348	-	4,348	4,348	-
<b>686 - "N" MENTAL HEALTH SERVICES</b>							
<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	-	-	-	-
<b>Total: 686 - "N" MENTAL HEALTH SERVICES</b>		131,582	66,000	-	-	-	-
<b>688 - STATE SALARY ADJUSTMENT</b>							
<i>Personnel Services</i>							
324-688_430.1051	Employees TJJD State Salary Supplement	-	151,186	304,687	304,687	304,687	<b>334,687</b>
324-688_450.2010	Social Security/Medicare	-	6,274	-	-	-	<b>25,604</b>
324-688_450.2030	Retirement	-	8,000	23,309	23,309	28,345	<b>27,165</b>
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	<b>387,456</b>
<b>Total: 688 - STATE SALARY ADJUSTMENT</b>		-	165,460	333,032	333,032	333,032	<b>387,456</b>
EXPENSES Total							
FUND REVENUE	Total: 324 - JUVENILE TJJD	809,860	1,162,934	1,316,938	1,321,286	1,321,286	<b>1,404,966</b>
FUND EXPENSE	Total: 324 - JUVENILE TJJD	809,860	1,162,934	1,316,938	1,321,286	1,321,286	<b>1,404,966</b>
<b>FUND Total: 324 - JUVENILE TJJD</b>		-	-	-	-	-	-

**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
<b>FUND: 325 - JUVENILE PROBATION FUND</b>							
<b>REVENUES</b>							
<b>672 - JUVENILE PROBATION</b>							
325-672_300.7605	Revenues Miscellaneous Revenue	-	11	50	50	-	<b>50</b>
325-672_300.7655	Revenues Proceeds - County Auction	5,086	-	200	200	-	<b>50</b>
325-672_330.7610	Investment Income Interest Income	6,556	20,929	6,500	6,500	38,126	<b>6,000</b>
325-672_330.7611	Investment Income interest on State Funds	166	465	300	300	908	<b>500</b>
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	<b>5,512,570</b>
<b>Total: 672 - JUVENILE PROBATION</b>		4,448,588	4,719,483	5,056,981	5,056,981	5,088,965	<b>5,519,170</b>
<b>673 - JUVENILE DETENTION</b>							
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	<b>775,000</b>
325-673_300.7605	Revenues Miscellaneous Revenue	-	-	-	-	61	-
<b>Total: 673 - JUVENILE DETENTION</b>		887,040	1,020,531	750,000	750,000	930,719	<b>775,000</b>
REVENUES Total		5,335,627	5,740,015	5,806,981	5,806,981	6,019,683	<b>6,294,170</b>
<b>EXPENSES</b>							
<b>672 - JUVENILE PROBATION</b>							
<i>Personnel Services</i>							
325-672_420.1020	Appointed Officials Salary	105,286	111,913	116,390	116,390	116,390	<b>119,881</b>
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	<b>1,200</b>
325-672_430.1030	Employees Salaried Exempt	88,409	94,484	98,263	98,263	98,263	<b>101,211</b>
325-672_430.1040	Employees Hourly Employees	437,512	321,146	357,748	357,748	372,800	<b>385,720</b>
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	<b>152,048</b>
325-672_430.1610	Employees Longevity	27,980	55,050	39,060	39,060	38,810	<b>31,180</b>
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	<b>66,031</b>
325-672_450.2020	Group Medical Insurance	108,290	145,774	235,752	235,752	176,802	<b>249,660</b>
325-672_450.2030	Retirement	95,426	94,068	96,040	96,040	107,923	<b>101,121</b>
325-672_450.2040	Worker's Compensation Insurance	1,353	1,165	1,324	1,324	1,326	<b>1,798</b>
325-672_450.2060	Unemployment Insurance	901	1,139	1,080	1,080	1,453	<b>1,147</b>
<i>Total: Personnel Services</i>		1,013,278	944,929	1,124,160	1,126,160	1,127,300	<b>1,210,997</b>
<i>Operations</i>							
325-672_520.3100	Office Supplies / Minor Eqpt	10,896	12,016	10,000	13,900	12,096	<b>10,000</b>
325-672_520.3110	Postage	1,339	1,615	2,000	1,600	1,388	<b>2,000</b>
325-672_520.3300	Fuel	11,641	11,556	10,500	11,500	11,486	<b>12,000</b>
325-672_520.3334	Juvenile Employee Kitchen Supply	870	1,160	1,000	1,000	970	<b>1,000</b>
325-672_520.3340	Miscellaneous	7,154	6,455	4,000	3,108	3,108	<b>4,000</b>
325-672_520.3900	Subs, Publications, Access Fees	1,390	-	100	100	-	<b>50</b>
325-672_520.4010	Outside Audit	6,275	8,275	8,275	9,275	9,275	<b>8,275</b>
325-672_520.4054	Pre-employment/employee physical	77	372	400	400	216	<b>400</b>

**GUADALUPE COUNTY, TEXAS**
**FISCAL YEAR 2025-2026 FILED BUDGETS**

<b>G/L Account Number</b>	<b>Account Description</b>	<b>2023 Actual Amount</b>	<b>2024 Actual Amount</b>	<b>2025 Adopted Budget</b>	<b>2025 Amended Budget</b>	<b>2025 Actual Amount</b>	<b>2026 Adopted Budget</b>
325-672_520.4200	Telephone	3,662	-	-	-	-	-
325-672_520.4205	Cell Phone	4,699	3,830	3,900	3,900	3,808	<b>3,900</b>
325-672_520.4260	Mileage/Travel non training	775	57	100	100	33	<b>50</b>
325-672_520.4350	Printing	330	608	700	700	591	<b>700</b>
325-672_520.4505	Repair Bldg & Bldg Equipment	13,857	19,346	600	3,600	3,389	<b>600</b>
325-672_520.4520	Repair Office & Misc Equipment	1,772	2,640	2,000	3,000	2,960	<b>2,000</b>
325-672_520.4540	Vehicle Repair & Maintenance	3,704	4,348	5,000	9,000	7,594	<b>5,000</b>
325-672_520.4622	Lease/Rent - Postage Machine	620	620	620	620	620	<b>620</b>
325-672_520.4800	Bond Premium / Issue Costs	-	-	284	284	71	<b>71</b>
325-672_520.4810	Membership Dues & Licenses	-	-	50	50	-	<b>50</b>
325-672_520.4812	Training & Conferences	13,183	8,086	20,000	10,500	7,590	<b>20,000</b>
325-672_585.3340	Non Residential Other Juvenile Needs	-	-	-	-	-	<b>50</b>
325-672_585.3341	Non Residential Community Service Supply	-	-	-	-	-	<b>200</b>
325-672_585.3375	Non Residential Prescriptions	12	-	50	350	315	<b>2,000</b>
325-672_585.3376	Non Residential Juvenile Medical Services	379	-	50	50	-	<b>2,000</b>
325-672_585.4052	Non Residential Evaluations & Psychologicals	63,129	12,125	30,000	58,000	53,915	<b>30,000</b>
325-672_585.4053	Non Residential Counseling	56,706	86,321	110,000	110,000	100,864	<b>115,000</b>
325-672_585.4055	Non Residential Toxicology/Drug Testing	13,053	17,079	50	50	-	<b>20,000</b>
325-672_585.4057	Non Residential Other Program Expenses	-	-	-	-	-	<b>8,100</b>
325-672_585.4884	Non Residential Electronic Monitoring	23,538	17,054	50	50	-	<b>11,000</b>
325-672_586.4881	Residential Services Secure Placement	154,156	43,171	70,200	104,892	49,795	<b>93,600</b>
325-672_586.4882	Residential Services Non Secure Placement	103,162	25,462	46,800	98,800	52,487	<b>46,800</b>
325-672_586.4883	Residential Services Contract Detention	-	-	50	50	-	<b>50</b>
<i>Total: Operations</i>		496,381	282,197	326,779	444,879	322,572	<b>399,516</b>
<i>Operations - Non Capital Assets</i>							
325-672_520.3657	Controlled Assets	2,966	-	1,000	5,300	5,300	<b>2,850</b>
<i>Total: Operations - Non Capital Assets</i>		2,966	-	1,000	5,300	5,300	<b>2,850</b>
<i>Capital Outlay</i>							
325-672_595.5730	Capital Outlay Vehicles	-	79,602	44,627	44,627	40,375	<b>44,627</b>
<i>Total: Capital Outlay</i>		-	79,602	44,627	44,627	40,375	<b>44,627</b>
<b>Total: 672 - JUVENILE PROBATION</b>		1,512,625	1,306,728	1,496,566	1,620,966	1,495,547	<b>1,657,990</b>

**673 - JUVENILE DETENTION**
*Personnel Services*

325-673_430.1030	Employees Salaried Exempt	82,617	88,501	92,041	92,041	92,041	<b>94,802</b>
325-673_430.1040	Employees Hourly Employees	1,889,056	2,076,401	2,257,509	2,257,509	2,158,503	<b>2,457,365</b>
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	<b>388,758</b>
325-673_430.1596	Employees Class Instructors	-	-	9,000	-	-	<b>9,000</b>
325-673_430.1610	Employees Longevity	35,310	79,910	69,975	66,975	63,570	<b>56,265</b>
325-673_440.1599	Other Pay Holiday Pay	80,648	99,116	96,259	96,259	100,240	<b>105,301</b>
325-673_440.1600	Other Pay Overtime	50,747	20,276	28,940	40,940	38,102	<b>35,500</b>
325-673_440.1625	Other Pay Uniform/Clothing/Boot Allowance	13,950	13,725	14,400	14,400	13,950	<b>14,850</b>

**GUADALUPE COUNTY, TEXAS**
**FISCAL YEAR 2025-2026 FILED BUDGETS**

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

**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
<b>FUND: 326 - JUVENILE PROBATION FEE FUND</b>							
<b>REVENUES</b>							
<b>672 - JUVENILE PROBATION</b>							
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	-
	<b>REVENUES Total</b>	<b>8,327</b>	<b>2,175</b>	<b>550</b>	<b>550</b>	<b>212</b>	<b>-</b>
<b>EXPENSES</b>							
<b>672 - JUVENILE PROBATION</b>							
<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>	<b>1,004</b>	<b>5,091</b>	<b>45,500</b>	<b>45,500</b>	<b>38,578</b>	<b>-</b>
	<b>Total: 672 - JUVENILE PROBATION</b>	<b>1,004</b>	<b>5,091</b>	<b>45,500</b>	<b>45,500</b>	<b>38,578</b>	<b>-</b>
	<b>EXPENSES Total</b>	<b>1,004</b>	<b>5,091</b>	<b>45,500</b>	<b>45,500</b>	<b>38,578</b>	<b>-</b>
D REVENUE	Total: 326 - JUVENILE PROBATION FEE FUND	<b>8,327</b>	<b>2,175</b>	<b>550</b>	<b>550</b>	<b>212</b>	<b>-</b>
D EXPENSE	Total: 326 - JUVENILE PROBATION FEE FUND	<b>1,004</b>	<b>5,091</b>	<b>45,500</b>	<b>45,500</b>	<b>38,578</b>	<b>-</b>
<b>FUND Total: 326 - JUVENILE PROBATION FEE FUND</b>		<b>7,323</b>	<b>(2,916)</b>	<b>(44,950)</b>	<b>(44,950)</b>	<b>(38,366)</b>	<b>-</b>

**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
<b>FUND: 327 - JUVENILE PROBATION TITLE IVE</b>							
<b>REVENUES</b>							
<b>672 - JUVENILE PROBATION</b>							
327-672_330.7610	Investment Income Interest Income	193	160	100	100	100	-
	<b>REVENUES Total</b>	<b>193</b>	<b>160</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>
<b>EXPENSES</b>							
<b>672 - JUVENILE PROBATION</b>							
<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>	<b>3,671</b>	<b>3,049</b>	<b>28,300</b>	<b>28,300</b>	<b>27,748</b>	<b>-</b>
	<b>Total: 672 - JUVENILE PROBATION</b>	<b>3,671</b>	<b>3,049</b>	<b>28,300</b>	<b>28,300</b>	<b>27,748</b>	<b>-</b>
	<b>EXPENSES Total</b>	<b>3,671</b>	<b>3,049</b>	<b>28,300</b>	<b>28,300</b>	<b>27,748</b>	<b>-</b>
D REVENUE	Total: 327 - JUVENILE PROBATION TITLE IVE	193	160	100	100	100	-
D EXPENSE	Total: 327 - JUVENILE PROBATION TITLE IVE	3,671	3,049	28,300	28,300	27,748	-
<b>FUND Total: 327 - JUVENILE PROBATION TITLE IVE</b>		<b>(3,478)</b>	<b>(2,888)</b>	<b>(28,200)</b>	<b>(28,200)</b>	<b>(27,648)</b>	<b>-</b>

**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
<b>FUND: 403 - SHERIFF'S STATE FORFEITURE CH 59</b>							
<b>REVENUES</b>							
<b>100 - SPECIAL REVENUE</b>							
403-100_300.7542	Revenues Forfeiture Proceeds	312,578	35,415	30,000	30,000	643,400	<b>30,000</b>
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	<b>1,000</b>
	<b>REVENUES Total</b>	<b>388,279</b>	<b>37,016</b>	<b>31,000</b>	<b>31,000</b>	<b>660,354</b>	<b>31,000</b>
<b>EXPENSES</b>							
<b>100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
403-100_520.3100	Office Supplies / Minor Eqpt	-	-	5,000	3,000	-	<b>5,000</b>
403-100_520.3340	Miscellaneous	4,197	34,835	50,000	32,840	31,836	<b>50,000</b>
403-100_520.3390	Ammunition	-	-	-	-	-	<b>5,000</b>
403-100_520.3392	Firearms & Weapons-Controlled FA	-	21,181	-	2,283	2,286	<b>5,000</b>
403-100_520.3660	Computer Software	-	-	5,000	2,462	-	<b>5,000</b>
403-100_520.3757	Vehicle Equipment	-	-	5,000	5,000	1,503	<b>5,000</b>
403-100_520.3800	Body Armor	-	-	50,000	151,000	-	<b>50,000</b>
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	<b>10,000</b>
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	-	-	-	-	-	<b>5,000</b>
403-100_520.4525	Software Site Licenses	7,893	10,443	5,000	5,000	-	<b>5,000</b>
403-100_520.4812	Training & Conferences	375	2,375	50,000	50,000	-	<b>50,000</b>
	<b>Total: Operations</b>	<b>12,964</b>	<b>96,272</b>	<b>185,000</b>	<b>334,885</b>	<b>114,456</b>	<b>195,000</b>
<i>Operations - Non Capital Assets</i>							
403-100_520.3657	Controlled Assets	38,607	13,617	-	-	-	-
	<b>Total: Operations - Non Capital Assets</b>	<b>38,607</b>	<b>13,617</b>				
<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	-	-	-	-
	<b>Total: CAP - Capital Outlay</b>	<b>19,839</b>	<b>58,300</b>		<b>3,000</b>	<b>3,000</b>	
	<b>Total: 100 - SPECIAL REVENUE</b>	<b>71,410</b>	<b>168,189</b>	<b>185,000</b>	<b>337,885</b>	<b>117,456</b>	<b>195,000</b>
	<b>EXPENSES Total</b>	<b>71,410</b>	<b>168,189</b>	<b>185,000</b>	<b>337,885</b>	<b>117,456</b>	<b>195,000</b>
VENUE	Total: 403 - SHERIFF'S STATE FORFEITURE CH 59	388,279	37,016	31,000	31,000	660,354	<b>31,000</b>
EXPENSE	Total: 403 - SHERIFF'S STATE FORFEITURE CH 59	71,410	168,189	185,000	337,885	117,456	<b>195,000</b>
<b>JND Total: 403 - SHERIFF'S STATE FORFEITURE CH 59</b>		<b>316,869</b>	<b>(131,173)</b>	<b>(154,000)</b>	<b>(306,885)</b>	<b>542,898</b>	<b>(164,000)</b>

**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
<b>FUND: 446 - COUNTY ATTORNEY STATE FORFEITURE</b>							
<b>REVENUES</b>							
<b>100 - SPECIAL REVENUE</b>							
446-100_300.7542	Revenues Forfeiture Proceeds	201,074	15,443	55,000	55,000	302,256	<b>55,000</b>
446-100_330.7610	Investment Income Interest Income	1,479	1,619	1,000	1,000	2,197	<b>1,000</b>
	REVENUES Total	202,553	17,062	56,000	56,000	304,453	<b>56,000</b>
<b>EXPENSES</b>							
<b>100 - SPECIAL REVENUE</b>							
<i>Personnel Services</i>							
446-100_430.1030	Employees Salaried Exempt	71,250	28,837	77,577	152,832	121,185	<b>101,000</b>
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	<b>20,000</b>
446-100_430.1598	Employees Temporary Employees	-	-	20,000	20,000	-	<b>20,000</b>
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	<b>10,787</b>
446-100_450.2020	Group Medical Insurance	9,100	1,880	53,517	63,857	16,116	<b>13,140</b>
446-100_450.2030	Retirement	12,304	4,366	18,053	27,671	18,353	<b>15,464</b>
446-100_450.2040	Worker's Compensation Insurance	125	678	747	845	738	<b>184</b>
	<i>Total: Personnel Services</i>	125,940	43,411	245,912	346,980	190,204	<b>180,575</b>
<i>Operations</i>							
446-100_520.3100	Office Supplies / Minor Eqpt	-	-	4,000	4,000	2,319	<b>4,000</b>
446-100_520.3340	Miscellaneous	242	-	5,000	4,207	-	<b>5,000</b>
446-100_520.3341	Crime Prevention	-	-	2,500	2,500	-	<b>2,500</b>
446-100_520.4812	Training & Conferences	23,037	12,115	25,000	25,793	25,792	<b>25,000</b>
	<i>Total: Operations</i>	23,279	12,115	36,500	36,500	28,112	<b>36,500</b>
<i>Operations - Non Capital Assets</i>							
446-100_520.3657	Controlled Assets	864	-	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	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	<b>10,000</b>
446-100_580.4929	Other Services Family Violence Shelter	2,500	2,500	2,500	2,500	2,500	<b>2,500</b>
	<i>Total: OT - Other Services</i>	12,500	12,500	12,500	12,500	12,500	<b>12,500</b>
	<i>EXPENSES Total</i>	162,582	68,026	294,912	395,980	230,816	<b>229,575</b>
446-100_580.4927	Total: 446 - COUNTY ATTORNEY STATE FORFEITURE	202,553	17,062	56,000	56,000	304,453	<b>56,000</b>
446-100_580.4929	Total: 446 - COUNTY ATTORNEY STATE FORFEITURE	162,582	68,026	294,912	395,980	230,816	<b>229,575</b>
	<b>Total: 446 - COUNTY ATTORNEY STATE FORFEITURE</b>	39,971	(50,963)	(238,912)	(339,980)	73,637	<b>(173,575)</b>

**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
<b>FUND: 447 - COUNTY ATTORNEY STATE FUNDS</b>							
<b>REVENUES</b>							
<b>100 - SPECIAL REVENUE</b>							
447-100_350.7366	Intergovernmental State Funding	22,500	26,000	22,500	22,500	19,000	<b>22,500</b>
	REVENUES Total	22,500	26,000	22,500	22,500	19,000	<b>22,500</b>
<b>EXPENSES</b>							
<b>100 - SPECIAL REVENUE</b>							
<i>Operations</i>							
447-100_520.3100	Office Supplies / Minor Eqpt	3,335	6,201	2,000	2,000	1,981	<b>2,000</b>
447-100_520.3110	Postage	4,719	3,548	5,000	5,000	4,742	<b>5,000</b>
447-100_520.3857	Law Books/CD's	14,446	12,751	15,500	15,500	16,908	<b>15,500</b>
	<i>Total: Operations</i>	22,500	22,500	22,500	22,500	23,631	<b>22,500</b>
<b>Total: 100 - SPECIAL REVENUE</b>							
	EXPENSES Total	22,500	22,500	22,500	22,500	23,631	<b>22,500</b>
REVENUE	Total: 447 - COUNTY ATTORNEY STATE FUNDS	22,500	26,000	22,500	22,500	19,000	<b>22,500</b>
EXPENSE	Total: 447 - COUNTY ATTORNEY STATE FUNDS	22,500	22,500	22,500	22,500	23,631	<b>22,500</b>
<b>FUND Total: 447 - COUNTY ATTORNEY STATE FUNDS</b>							
		-	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
<b>FUND: 451 - CONSTABLE 1 STATE FORFEITURE</b>							
<b>REVENUES</b>							
<b>100 - SPECIAL REVENUE</b>							
451-100_300.7655	Revenues Proceeds - County Auction	7,268	-	-	-	-	-
451-100_330.7610	Investment Income Interest Income	27	39	-	-	36	-
	<b>REVENUES Total</b>	<b>7,295</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>
<b>EXPENSES</b>							
<b>100 - SPECIAL REVENUE</b>							
<i>Operations - Non Capital Assets</i>							
451-100_520.3657	Controlled Assets	-	6,300	-	-	-	-
	<i>Total: Operations - Non Capital Assets</i>	<i>-</i>	<i>6,300</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<b>Total: 100 - SPECIAL REVENUE</b>	<b>-</b>	<b>6,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>EXPENSES Total</b>	<b>-</b>	<b>6,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
REVENUE	Total: 451 - CONSTABLE 1 STATE FORFEITURE	7,295	39	-	-	36	-
EXPENSE	Total: 451 - CONSTABLE 1 STATE FORFEITURE	-	6,300	-	-	-	-
<b>FUND Total: 451 - CONSTABLE 1 STATE FORFEITURE</b>		<b>7,295</b>	<b>(6,261)</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>-</b>

**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
<b>FUND: 453 - CONSTABLE 3 STATE FORFEITURE</b>							
<b>REVENUES</b>							
<b>100 - SPECIAL REVENUE</b>							
453-100_300.7542	Revenues Forfeiture Proceeds	765	-	-	-	-	-
453-100_330.7610	Investment Income Interest Income	10	13	-	-	22	-
	<b>REVENUES Total</b>	<b>775</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>-</b>
<b>EXPENSES</b>							
<b>100 - SPECIAL REVENUE</b>							
<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	-	-
	<b>Total: 100 - SPECIAL REVENUE</b>			<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>
	<b>EXPENSES Total</b>			<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>
REVENUE	Total: 453 - CONSTABLE 3 STATE FORFEITURE	775	13	-	-	22	-
EXPENSE	Total: 453 - CONSTABLE 3 STATE FORFEITURE	-	-	500	500	-	-
<b>FUND Total: 453 - CONSTABLE 3 STATE FORFEITURE</b>		<b>775</b>	<b>13</b>	<b>(500)</b>	<b>(500)</b>	<b>22</b>	<b>-</b>

**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
<b>FUND: 454 - CONSTABLE 4 STATE FORFEITURE</b>							
<b>REVENUES</b>							
<b>100 - SPECIAL REVENUE</b>							
454-100_300.7542	Revenues Forfeiture Proceeds	765	-	-	-	-	-
454-100_330.7610	Investment Income Interest Income	16	19	-	-	32	-
	<b>REVENUES Total</b>	<b>781</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>-</b>
REVENUE	Total: 454 - CONSTABLE 4 STATE FORFEITURE						
EXPENSE	Total: 454 - CONSTABLE 4 STATE FORFEITURE						
<b>FUND Total: 454 - CONSTABLE 4 STATE FORFEITURE</b>		<b>781</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>-</b>

**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
<b>FUND: 500 - SPECIAL VIT INTEREST FUND</b>							
<b>REVENUES</b>							
<b>DEPT OR SOURCE: 100 - SPECIAL REVENUE</b>							
500-100_330.7610	Investment Income Interest Income	-	-	-	16,745	16,745	-
	<b>REVENUES Total</b>	-	-	-	16,745	16,745	-
<b>EXPENSES</b>							
<b>DEPT OR SOURCE: 100 - SPECIAL REVENUE</b>							
<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	-
<b>DEPT OR SOURCE Total: 100 - SPECIAL REVENUE</b>							
	<b>EXPENSES Total</b>	-	-	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	-
<b>FUND Total: 500 - SPECIAL VIT INTEREST FUND</b>							
	<b>REVENUE GRAND Totals:</b>	6,776,191	6,985,433	7,234,069	7,255,162	8,341,923	<b>7,808,636</b>
	<b>EXPENSE GRAND Totals:</b>	6,107,726	6,574,590	7,974,759	8,633,747	7,711,944	<b>9,010,838</b>
	<b>Grand Totals:</b>	668,465	410,843	(740,690)	(1,378,585)	629,978	<b>(1,202,202)</b>

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

### 401 Commissioners' Court

Commissioners	<b>Elected</b>	4	4	4	4	4	4	4	4
Administrative Assistant	<b>7</b>	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
<b>TOTAL FULL TIME POSITIONS</b>		5	5	5	5	5	5	6	6

### 403 County Clerk

County Clerk	<b>Elected</b>	1	1	1	1	1	1	1	1
Chief Deputy	<b>11</b>	1	1	1	1	1	1	1	1
Assistant Chief Deputy	<b>10</b>	0	0	0	0	0	0	1	1
Office Administrator	<b>10</b>	0	0	0	0	0	1	0	0
Administrative Assistant		1	1	1	1	1	0	0	0
Supervisors	<b>8</b>	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	<b>7</b>	0	0	0	0	0	3	3	4
Clerk III	<b>6</b>	0	0	0	0	0	6	7	6
Clerk II	<b>5</b>	0	0	0	0	0	6	5	7
Clerk I	<b>4</b>	0	0	0	0	0	5	5	2
410 County Clerk Records Management Fund									
Clerk		0	0	0	0	0	0	0	0
<b>TOTAL FULL TIME POSITIONS</b>		24	24	24	25	25	25	25	25

### 405 Veterans Service Office

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

### 450 District Clerk

District Clerk	<b>Elected</b>	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
<b>TOTAL FULL TIME POSITIONS</b>		15	15	15	16	16	16	17	17

### 451 Justice of the Peace, Precinct 1

Justice of the Peace	<b>Elected</b>	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
<b>TOTAL FULL TIME POSITIONS</b>		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	<b>Elected</b>	1	1	1	1	1	1	1	1
Office Manager		1	0	0	0	0	0	0	0
Clerk		1	1	1	1	0	0	0	0
Clerk III	<b>6</b>	0	0	0	0	0	0	1	1
Clerk II	<b>5</b>	0	0	0	0	0	1	0	0
Clerk I	<b>4</b>	0	0	0	0	0	0	1	0
Part-time		½	½	½	½	½	½	0	½
<b>TOTAL FULL TIME POSITIONS</b>		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	<b>Elected</b>	1	1	1	1	1	1	1	1
Office Manager		1	1	1	1	1	0	0	0
Office Manager I	<b>8</b>	0	0	0	0	0	1	1	1
Clerk		1	1	1	1	1	0	0	0
Clerk II	<b>5</b>	0	0	0	0	0	0	0	1
Clerk I	<b>4</b>	0	0	0	0	0	1	1	1
Part-time		0	0	0	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		3	3	3	3	3	3	3	4

### 454 Justice of the Peace, Precinct 4

Justice of the Peace	<b>Elected</b>	1	1	1	1	1	1	1	1
Office Manager		1	1	1	1	1	0	0	0
Office Manager I	<b>8</b>	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	<b>7</b>	0	0	0	0	0	1	1	1
Clerk I	<b>4</b>	0	0	0	0	0	1	1	1
Part-time		½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		4	4	4	4	4	4	4	4

## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
<b>475 Combined County Attorney's Office (County and District Attorney) Combined January 1, 2017</b>									
County Attorney (changed to State employee 1/1/2017)	<b>Elected</b>	0	0	0	0	0	0	0	0
<b><u>Assistant County Attorneys:</u></b>									
First Assistant		1	1	1	1	1	1	1	1
Family Justice Division Chief		0	0	0	0	0	<b>1</b>	<b>1</b>	<b>1</b>
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	<b>1</b>
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
<b><u>Other Personnel:</u></b>									
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	<b>10</b>	0	0	0	0	0	2	2	2
Chief Felony Investigator	<b>SGT</b>	1	1	1	1	1	1	1	1
Investigator I	<b>C/I</b>	1	1	1	1	1	1	1	1
Investigator II	<b>C/I</b>	2	2	2	2	2	2	2	2
Legal Administrative Assistant II	<b>8</b>	3	3	3	3	3	3	3	3
Legal Administrative Assistant I	<b>6</b>	1	1	1	1	1	1	1	1
Misdemeanor Discovery Coordinator	<b>6</b>	0	0	0	0	0	0	0	<b>1</b>
Felony Discovery Coordinator	<b>6</b>	0	0	0	0	0	0	0	<b>1</b>
Clerk II	<b>5</b>	1	1	1	1	1	1	1	<b>0</b>
Clerk I	<b>4</b>	1	1	1	1	1	1	1	<b>0</b>
Receptionist	<b>4</b>	1	1	1	1	1	1	1	1
Victim Coordinator II	<b>9</b>	1	1	1	1	1	2	2	2
Victim Coordinator I	<b>8</b>	1	2	2	2	2	1	1	1
Paralegal II	<b>10</b>	1	1	1	1	1	1	1	1
Paralegal I	<b>6</b>	1	1	1	1	1	1	1	<b>0</b>
Misdemeanor Intake Coordinator	<b>6</b>	0	0	0	0	0	0	0	<b>1</b>
Juvenile Administrator	<b>8</b>	1	1	1	1	1	1	1	1
<b><u>Office of the Attorney General Grant</u></b>									
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

### 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							
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>495 County Auditor, Cont.</b>									
Clerk		1	1	1	1	0	0	0	0
Clerk II	<b>5</b>	0	0	0	0	0	1	1	
Clerk I	<b>4</b>	0	0	0	0	1	0	0	
Part-time		½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>

### 496 Purchasing

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

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

### 497 Treasurer

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

### 499 Tax Assessor-Collector

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

## 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
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>TOTAL FULL TIME POSITIONS</b>		14	14	15	15	15	15	16	16

### 517 Grounds Maintenance

Groundskeeper		½	½	½	½	½	½	½	½
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>545 Fire Marshal / Emergency Management</b>									
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	0	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
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>TOTAL FULL TIME POSITIONS</b>		2	2	2	2	2	2	2	3

## NUMBER OF BUDGETED POSITIONS BY DEPARTMENT

DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
<b>560 County Sheriff</b>									
Sheriff	<b>Elected</b>	1	1	1	1	1	1	1	1
Chief Deputy	<b>CHIEF</b>	0	0	0	0	1	1	1	1
Captain	<b>CAPT</b>	2	2	2	2	2	2	2	<b>3</b>
Lieutenants	<b>LT</b>	4	4	4	4	4	4	4	<b>5</b>
Sergeants	<b>SGT</b>	12	12	12	13	16	16	18	18
Corporals	<b>C/I</b>	10	10	10	10	10	11	11	11
Investigators	<b>C/I</b>	11	12	12	14	14	15	17	<b>18</b>
DEA Narcotics Investigators	<b>C/I</b>	2	2	2	2	2	2	2	2
Deputies / Patrol	<b>DEP</b>	45	45	45	47	50	49	49	<b>55</b>
Deputies / Civil Process	<b>DEP</b>	3	3	3	3	2	2	2	2
Deputies / Warrants	<b>DEP</b>	3	3	3	3	3	3	3	3
Deputies / Transportation	<b>DEP</b>	4	4	4	4	4	4	4	4
Deputies / Bailiffs	<b>DEP</b>	7	7	7	7	7	7	7	7
Deputies / Uncertified Cadets	<b>DEP</b>	*3	0	0	0	0	*3	*3	*3
Dispatcher Supervisor	<b>12</b>	1	1	1	1	1	1	1	1
Dispatcher Assistant Supervisor	<b>11</b>	1	1	1	1	1	1	1	1
Lead Night Shift Supervisor	<b>10</b>	0	0	0	0	1	1	1	1
Dispatchers	<b>9</b>	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	<b>8</b>	0	0	0	0	0	1	1	1
CID Analyst	<b>7</b>	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	<b>11</b>	0	0	0	0	0	0	1	1
Office Administrator	<b>10</b>	0	0	0	0	0	1	0	0
Training Coordinator	<b>8</b>	0	0	0	0	0	1	1	1
Clerk III	<b>6</b>	0	0	0	0	0	2	4	<b>5</b>
Clerk II	<b>5</b>	0	0	0	0	0	1	1	1
Clerk I	<b>4</b>	0	0	0	0	0	4	3	<b>2</b>
*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	<b>C/I</b>	2	2	2	2	2	2	0	0

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

Lieutenants	<b>LT</b>	0	0	0	0	0	0	1	1
Sergeants	<b>SGT</b>	0	0	0	0	0	0	1	1
Deputies / Patrol	<b>DEP</b>	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 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
<b>635 Environmental Health</b>									
	<i>In FY05 the R&amp;B Administrator assumed the responsibilities of this department, then during FY12 a separate director was appointed.</i>								
Environmental Health Director	Appointed	1	1	1	1	0	1	1	1
Environmental Health Administrator	11	0	0	0	0	1	0	0	0
Flood Plain Administrator	11	0	0	0	0	1	1	1	1
Sanitation Inspector	9	2	2	2	2	2	2	2	2
Flood Plain Manager	7 8	2	2	2	2	1	1	1	1
Compliance Officers	DEP	2	2	2	2	2	2	2	2
Planner	10 11	0	0	0	0	0	1	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	0	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
<b>TOTAL FULL TIME POSITIONS</b>		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
<b>TOTAL FULL TIME POSITIONS</b>		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      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 Manager	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
<b>TOTAL FULL TIME POSITIONS</b>		<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>56</b>

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

<b>TOTAL FULL TIME POSITIONS</b>	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

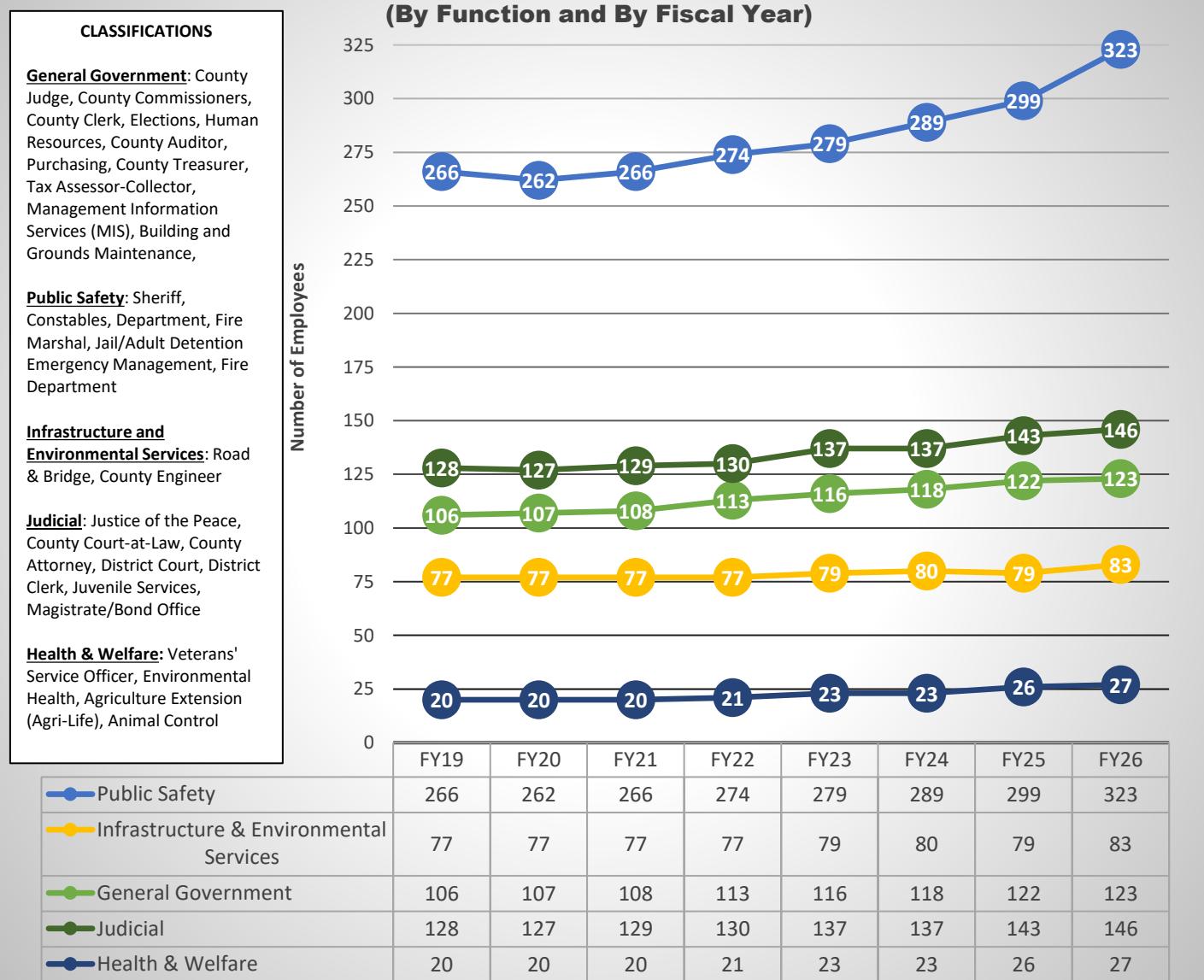
DEPARTMENT	GRADE	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
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## POSITIONS BY FUNCTION AND BY FISCAL YEAR

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
<b>TOTAL FULL TIME POSITIONS</b>	<b>597</b>	<b>593</b>	<b>600</b>	<b>615</b>	<b>634</b>	<b>647</b>	<b>669</b>	<b>702</b>

## TOTAL NUMBER OF BUDGETED POSITIONS

### (By Function and By Fiscal Year)



**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)						LAW ENFORCEMENT (LE) PEACE OFFICERS					
AD-DET	AD-CPL	AD-SGT	AD-LT	AD-CAPT	AD-AJA	LE-DEP	LE-C/I	LE-SGT	LE-LT	LE-CAPT	LE-CHIEF
Detention Officer	Detention Corporal	Detention Sgt	Detention LT	Jail Captain	Asst Jail Admin	Deputy / Civil / Warrants / Bailiffs / Transport	Cpl / Investigator	Sergeant	Lieutenant	Captain	Chief Deputy
0	27.42					30.90					0
1	28.69	32.87	35.83	37.31	41.09	42.23	33.10	36.76	40.51	43.16	3,688.74
2	29.40	33.69	36.72	38.24	42.12	43.29	33.93	37.68	41.52	44.24	3,780.96
3	30.14	34.54	37.64	39.20	43.17	44.37	34.78	38.63	42.56	45.35	3,875.49
4	30.89	35.40	38.58	40.18	44.25	45.48	35.65	39.59	43.62	46.48	3,972.37
5	31.66	36.28	39.55	41.18	45.36	46.62	36.54	40.58	44.71	47.65	4,071.68
6	32.46	37.19	40.54	42.21	46.49	47.78	37.45	41.59	45.83	48.84	4,173.48
7	33.27	38.12	41.55	43.26	47.65	48.98	38.39	42.63	46.98	50.06	4,277.81
8	34.10	39.07	42.59	44.35	48.84	50.20	39.35	43.70	48.15	51.31	4,384.76
9	34.95	40.05	43.65	45.45	50.07	51.46	40.33	44.79	49.35	52.59	4,494.38
10	35.82	41.05	44.75	46.59	51.33	52.74	41.34	45.91	50.58	53.90	4,606.74
11	36.72	42.08	45.86	47.76	52.60	54.06	42.37	47.06	51.84	55.25	4,721.91
12	37.64	43.13	47.01	48.95	53.92	55.41	43.43	48.24	53.14	56.63	4,839.96
13	38.58	44.21	48.19	50.17	55.28	56.80	44.52	49.45	54.47	58.05	4,960.96
14	39.54	45.31	49.39	51.43	56.67	58.22	45.63	50.69	55.83	59.50	5,084.98
15	40.53	46.45	50.63	52.71	58.10	59.67	46.77	51.96	57.23	60.99	5,212.10

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



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



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



# 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 <b>595.5710 - Capital Outlay Equipment &amp; Machinery</b> Totals			\$34,586.00
	Account <b>595.5730 - Capital Outlay Vehicles</b>			
100-553_595.5730	Ford Interceptor Utility	1.0000	55,090.00	55,090.00
	Account <b>595.5730 - Capital Outlay Vehicles</b> Totals			\$55,090.00
	553 - CONSTABLE, PRECINCT 3 Totals			\$93,176.00
<b>554 - CONSTABLE, PRECINCT 4</b>				
	Account <b>520.3657 - Oper Exp Controlled Assets</b>			
100-554_520.3657	Laptop Mount/Docking Station & Hardware	1.0000	1,550.00	1,550.00
	Account <b>520.3657 - Oper Exp Controlled Assets</b> Totals			\$1,550.00
	Account <b>595.5710 - Capital Outlay Equipment &amp; Machinery</b>			
100-554_595.5710	L5M 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 <b>595.5710 - Capital Outlay Equipment &amp; Machinery</b> Totals			\$23,500.00
	554 - CONSTABLE, PRECINCT 4 Totals			\$25,050.00
<b>560 - COUNTY SHERIFF</b>				
	Account <b>520.3657 - Oper Exp Controlled Assets</b>			
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 <b>520.3657 - Oper Exp Controlled Assets</b> Totals			\$225,373.00
	Account <b>595.5710 - Capital Outlay Equipment &amp; Machinery</b>			
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 <b>595.5710 - Capital Outlay Equipment &amp; Machinery</b> Totals			\$120,202.00
	Account <b>595.5712 - Capital Outlay Extraordinary Equipment Repair</b>			
100-560-00_595.5712	9 Transmission Replacements (as have been historically needed)	6.0000	6,700.00	40,200.00
	Account <b>595.5712 - Capital Outlay Extraordinary Equipment Repair</b> Totals			\$40,200.00
	Account <b>595.5730 - Capital Outlay Vehicles</b>			
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 <b>595.5730 - Capital Outlay Vehicles</b> Totals			\$1,110,000.00
	SUB-DEPARTMENT <b>00 - GENERAL</b> 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
<b>562 - DEPARTMENT OF PUBLIC SAFETY</b>				
SUB-DEPARTMENT <b>63 - COMMERCIAL VEHICLE ENFORCEMENT</b>				
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 <b>63 - COMMERCIAL VEHICLE ENFORCEMENT</b> Totals				<u>\$3,100.00</u>
562 - DEPARTMENT OF PUBLIC SAFETY Totals				<u>\$3,100.00</u>
<b>570 - COUNTY JAIL</b>				
Account <b>520.3657 - Oper Exp Controlled Assets</b>				
100-570-00_520.3657	Handheld Radio	26.0000	700.00	<u>18,200.00</u>
Account <b>520.3657 - Oper Exp Controlled Assets</b> Totals				<u>\$18,200.00</u>
Account <b>595.5302 - Capital Outlay Major Building Renovations</b>				
100-570-00_595.5302	Boiler	1.0000	85,000.00	<u>85,000.00</u>
Account <b>595.5302 - Capital Outlay Major Building Renovations</b> Totals				<u>\$85,000.00</u>
SUB-DEPARTMENT <b>00 - GENERAL</b> Totals				<u>\$103,200.00</u>
570 - COUNTY JAIL Totals				<u>\$103,200.00</u>
<b>635 - ENVIRONMENTAL HEALTH</b>				
100-635_520.3657	800 ft. Rotary Laser Level Complete Kit	2.0000	659.00	<u>1,318.00</u>
635 - ENVIRONMENTAL HEALTH Totals				<u>\$1,318.00</u>
FUND <b>100 - GENERAL FUND</b> Totals				<u>\$2,861,588.06</u>
<b>FUND 200 - ROAD &amp; BRIDGE FUND</b>				
<b>620 - UNIT ROAD SYSTEM</b>				
Account <b>520.3657 - Oper Exp Controlled Assets</b>				
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	<u>2,300.00</u>
Account <b>520.3657 - Oper Exp Controlled Assets</b> Totals				<u>\$11,238.00</u>
Account <b>595.5300 - Capital Outlay Bldg Purchase/New Construct</b>				
200-620-00_595.5300	Water Well Kingsbury	1.0000	60,000.00	<u>60,000.00</u>
Account <b>595.5300 - Capital Outlay Bldg Purchase/New Construct</b> Totals				<u>\$60,000.00</u>
Account <b>595.5302 - Capital Outlay Major Building Renovations</b>				
200-620-00_595.5302	Central East Gate Entrance	1.0000	48,000.00	<u>48,000.00</u>
Account <b>595.5302 - Capital Outlay Major Building Renovations</b> Totals				<u>\$48,000.00</u>
Account <b>595.5710 - Capital Outlay Equipment &amp; Machinery</b>				
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 <b>595.5710 - Capital Outlay Equipment &amp; Machinery</b> Totals			\$660,500.00
	Account <b>595.5712 - Capital Outlay Extraordinary Equipment Repair</b>			
200-620-00_595.5712	Contingent Transmission or Engine Repairs	1.0000	100,000.00	100,000.00
	Account <b>595.5712 - Capital Outlay Extraordinary Equipment Repair</b> Totals			\$100,000.00
	Account <b>595.5725 - Capital Outlay Major Infrastructure Projects</b>			
200-620-00_595.5725	Pipe Rejuvenation / Refurbishment and / or Replacement	1.0000	500,000.00	500,000.00
	Account <b>595.5725 - Capital Outlay Major Infrastructure Projects</b> Totals			\$500,000.00
	Account <b>595.5730 - Capital Outlay Vehicles</b>			
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 <b>595.5730 - Capital Outlay Vehicles</b> Totals			\$326,900.00
	FUND <b>200 - ROAD &amp; BRIDGE FUND</b> 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 <b>408 - FIRE CODE INSPECTION FEE FUND</b> 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 <b>410 - COUNTY CLERK RECORDS MGMT FUND</b> Totals	Transactions	2	\$51,200.00

## FUND 416 - JUSTICE COURT ASSISTANCE & TECH

### SUB-DEPARTMENT 01 - PRECINCT 1

	Account <b>520.3657 - Oper Exp Controlled Assets</b>			
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 <b>416 - JUSTICE COURT ASSISTANCE &amp; TECH</b> 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 <b>418 - JP JUSTICE COURT SECURITY</b> 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 Pahmeyer 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 **2<sup>nd</sup>** 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>
<b>Guadalupe County Tax Rate:</b>	<b>0.3304</b>

## 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
<b>Kyle Kutscher</b> County Judge	X			
<b>Jacqueline Ott</b> County Commissioner, Pct. 1	X			
<b>Drew Engelke</b> County Commissioner, Pct. 2	X			
<b>Michael Carpenter</b> County Commissioner, Pct. 3	X			
<b>Stephen Germann</b> County Commissioner, Pct. 4	X			

## LATERAL ROADS (LTR):

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
<b>Kyle Kutscher</b> County Judge	X			
<b>Jacqueline Ott</b> County Commissioner, Pct. 1	X			
<b>Drew Engelke</b> County Commissioner, Pct. 2	X			
<b>Michael Carpenter</b> County Commissioner, Pct. 3	X			
<b>Stephen Germann</b> County Commissioner, Pct. 4	X			

## 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
<b>Kyle Kutscher</b> County Judge	X			
<b>Jacqueline Ott</b> County Commissioner, Pct. 1	X			
<b>Drew Engelke</b> County Commissioner, Pct. 2	X			
<b>Michael Carpenter</b> County Commissioner, Pct. 3	X			
<b>Stephen Germann</b> County Commissioner, Pct. 4	X			

**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
<b>Kyle Kutscher</b> County Judge	X			
<b>Jacqueline Ott</b> County Commissioner, Pct. 1	X			
<b>Drew Engelke</b> County Commissioner, Pct. 2	X			
<b>Michael Carpenter</b> County Commissioner, Pct. 3	X			
<b>Stephen Germann</b> County Commissioner, Pct. 4	X			

**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

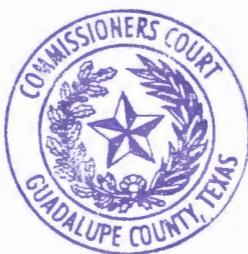
**BE IT FURTHER ORDERED** that if, for any reason, the action of the Guadalupe County Commissioners Court setting tax rates or levying taxes should be held ineffective by a court of competent jurisdiction, that this Order shall serve as evidence of the good faith of Guadalupe County in attempting to 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 2<sup>nd</sup> day of September 2025.

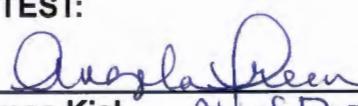
**GUADALUPE COUNTY:**



**Kyle Kutscher, County Judge**



**ATTEST:**

**Teresa Kiel** *Angela Green* **Chief Deputy County Clerk**  
**County Clerk**

# Notice About Tax Rates

(current year)

Property Tax Rates in \_\_\_\_\_  
(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** ..... 66 /\$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.

### **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*).

*(expand as needed on the last page)*

Total required for \_\_\_\_\_ debt service. .... \$ \_\_\_\_\_  
 (current year)

– Amount (if any) paid from funds listed in unencumbered funds ..... \$ \_\_\_\_\_

– Amount (if any) paid from other resources ..... \$ \_\_\_\_\_

– Excess collections last year. .... \$ \_\_\_\_\_

= Total to be paid from taxes in \_\_\_\_\_ ..... \$ \_\_\_\_\_  
 (current year)

+ Amount added in anticipation that the taxing unit will collect  
 only \_\_\_\_\_ % of its taxes in \_\_\_\_\_ ..... \$ \_\_\_\_\_  
 (collection rate) (current year)

= Total Debt Levy ..... \$ \_\_\_\_\_

### Voter-Approval Tax Rate Adjustments

#### State Criminal Justice Mandate

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has spent \$ \_\_\_\_\_ (minus any amount  
 (county name) (county name) (amount)

received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided \_\_\_\_\_ information on these costs,  
 (county name) (county name)

minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ \_\_\_\_\_ /\$100.  
 (amount of increase)

#### Indigent Health Care Compensation Expenditures

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to Jun 30 \_\_\_\_\_  
 (county name) (amount) (prior year) (current year)

on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ \_\_\_\_\_. This increased the voter-approval tax rate by \$ \_\_\_\_\_ /\$100.

#### Indigent Defense Compensation Expenditures

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
 (county name) (amount) (prior year) (current year)

to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ \_\_\_\_\_ for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ \_\_\_\_\_. This increased the voter-approval rate by \$ \_\_\_\_\_ /\$100 to recoup  
 (amount of increase) (amount of increase) (use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year's expenditures)

## Eligible County Hospital Expenditures

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

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

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

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

certified by \_\_\_\_\_  
(designated individual's name and position) (date)

## Unencumbered Fund Balances Extended Table

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

Type of Fund	Balance (\$)

## Current Year Debt Service Extended Table

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

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  
(*name of taxing unit*) from the same properties in both  
the 2024 tax year and the 2025 tax year.  
(*preceding tax year*)

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that GUADALUPE COUNTY  
(*name of taxing unit*) is proposing  
to increase property taxes for the 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  
(*name of taxing unit*) is not required  
to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or  
opposition to the proposed tax rate by contacting the members of the COMMISSIONERS COURT  
(*name of governing body*)  
at their offices or by attending the public hearing mentioned above.  
GUADALUPE COUNTY  
(*name of taxing unit*)

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

Property tax amount = ( tax rate ) x ( taxable value of your property ) / 100

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

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

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

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

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 name) County

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

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

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

The GUADALUPE COUNTY (name of taxing unit) spent \$ 1,056,917 (amount) from July 1 2024 (prior year) to June 30 2025 (current 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 (name of taxing unit) spent \$ 1,620,649 (amount) from July 1 2024 (prior year) to June 30 2025 (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@guadalupetx.gov, or visit https://www.guadalupetx.gov

*(telephone number)*

*(email address)*

*(internet website address)*

for more information.

Visit [Texas.gov/PropertyTaxes](http://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.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 24,001,603,245
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 2,776,653,421
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 21,224,949,824
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.2627 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <ul style="list-style-type: none"> <li>A. <b>Original prior year ARB values:</b>.....</li> <li>..... \$ 176,253,097</li> <li>B. <b>Prior year values resulting from final court decisions:</b>.....</li> <li>..... - \$ 158,379,155</li> <li>C. <b>Prior year value loss.</b> Subtract B from A.<sup>3</sup></li> </ul>	\$ 17,873,942
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <ul style="list-style-type: none"> <li>A. <b>Prior year ARB certified value:</b> .....</li> <li>..... \$ 0</li> <li>B. <b>Prior year disputed value:</b> .....</li> <li>..... - \$ 0</li> <li>C. <b>Prior year undisputed value.</b> Subtract B from A.<sup>4</sup></li> </ul>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 17,873,942

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 21,242,823,766
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> <li><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 15,520,260</li> <li><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 157,178,075</li> <li><b>C. Value loss.</b> Add A and B.<sup>6</sup></li> </ul>	\$ 172,698,335
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> <li><b>A. Prior year market value:</b> ..... \$ 0</li> <li><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</li> <li><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></li> </ul>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 172,698,335
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 21,070,125,431
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 55,351,219
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 208,652
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 55,559,871
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <ul style="list-style-type: none"> <li><b>A. Certified values:</b> ..... \$ 23,319,828,453</li> <li><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,796,072</li> <li><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</li> <li><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</li> <li><b>E. Total current year value.</b> Add A and B, then subtract C and D.</li> </ul>	\$ 23,327,624,525

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b> <p>A. <b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> ..... \$ <u>1,135,303,060</u></p> <p>B. <b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> ..... + \$ <u>0</u></p> <p>C. <b>Total value under protest or not certified.</b> Add A and B.</p>	\$ <u>1,135,303,060</u>
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>2,486,850,860</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>21,976,076,725</u>
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ <u>921,543,377</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>921,543,377</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>21,054,533,348</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.2638</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ <u>0.3177</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.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.2514</u> /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>21,242,823,766</u>

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

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

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.4074 /\$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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 15,689,348
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,976,076,725
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0713 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.3177 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4074 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

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

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

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 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.	<b>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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. 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.	<b>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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. 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.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 33,574,370.000
67.	<b>2025 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.1552 /\$100
68.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.4913 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

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

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 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> . <ul style="list-style-type: none"> <li><b>or</b> - 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 <i>Form 50-856-a, 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.<sup>50</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet.</li> <li><b>or</b> - 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.</li> </ul>	\$ 0.0000 /\$100
76.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ _____ /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>46</sup> Tex. Tax Code §26.012(8-a)

<sup>47</sup> Tex. Tax Code §26.063(a)(1)

<sup>48</sup> Tex. Tax Code §26.042(b)

<sup>49</sup> Tex. Tax Code §26.042(f)

<sup>50</sup> Tex. Tax Code §§26.42(c)

<sup>51</sup> Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.3177 /\$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.<sup>52</sup>

**print here**  Daryl John

Printed Name of Taxing Unit Representative

**sign here** 



7-28-25

Date

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

Date amended: 07/29/2025

# 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.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 24,558,987,464
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 2,773,123,213
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 21,785,864,251
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.0540 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <ul style="list-style-type: none"> <li>A. <b>Original prior year ARB values:</b>.....</li> <li>..... \$ 176,253,097</li> <li>B. <b>Prior year values resulting from final court decisions:</b>.....</li> <li>..... - \$ 158,379,155</li> <li>C. <b>Prior year value loss.</b> Subtract B from A.<sup>3</sup></li> </ul>	\$ 17,873,942
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <ul style="list-style-type: none"> <li>A. <b>Prior year ARB certified value:</b> .....</li> <li>..... \$ 0</li> <li>B. <b>Prior year disputed value:</b> .....</li> <li>..... - \$ 0</li> <li>C. <b>Prior year undisputed value.</b> Subtract B from A.<sup>4</sup></li> </ul>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 17,873,942

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 21,803,738,193
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> <li><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 15,520,260</li> <li><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 162,756,189</li> <li><b>C. Value loss.</b> Add A and B.<sup>6</sup></li> </ul>	\$ 178,276,449
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> <li><b>A. Prior year market value:</b> ..... \$ 0</li> <li><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</li> <li><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></li> </ul>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 178,276,449
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 21,625,461,744
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,677,749
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 39,012
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 11,716,761
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <ul style="list-style-type: none"> <li><b>A. Certified values:</b> ..... \$ 23,985,038,828</li> <li><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,796,072</li> <li><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</li> <li><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</li> <li><b>E. Total current year value.</b> Add A and B, then subtract C and D.</li> </ul>	\$ 23,992,834,900

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b> <p>A. <b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> ..... \$ <u>1,131,950,300</u></p> <p>B. <b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> ..... + \$ <u>0</u></p> <p>C. <b>Total value under protest or not certified.</b> Add A and B.</p>	\$ <u>1,131,950,300</u>
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>2,484,269,884</u>
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>22,640,515,316</u>
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ <u>920,899,346</u>
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ <u>920,899,346</u>
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>21,719,615,970</u>
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.0539</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ <u>0.3222</u> /\$100

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.0540</u> /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>21,803,738,193</u>

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 11,774,018
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	A. <b>M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 39,012	
	B. <b>Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... 0 - \$ _____	
	C. <b>Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ _____	0
	D. <b>Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... 39,012 \$ _____	
	E. Add Line 30 to 31D.	\$ 11,813,030
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 21,719,615,970
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0543 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	A. <b>Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. <b>Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 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.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	A. <b>Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
	B. <b>Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 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

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <p>A. <b>Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>B. <b>Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 _____ /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0000 _____ /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 _____ /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <p>A. <b>Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 _____</p> <p>B. <b>Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 _____ /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 _____ /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 _____ /\$100
38.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p>A. <b>Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ 0 _____</p> <p>B. <b>Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ 0.0000 _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 _____ /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0543 _____ /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ 0 _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 ..... \$ 0.0000 _____ /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.0543 _____ /\$100
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.0562 _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b> <b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ _____ /\$100
<b>42.</b> <b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (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.  <b>A.</b> <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>		
Enter debt amount .....	\$ 0	
<b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. ....	-\$ 0	
<b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) .....	-\$ 0	
<b>D.</b> Subtract <b>amount paid</b> from other resources .....	-\$ 0	
<b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0	
<b>43.</b> <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0	
<b>44. Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0	
<b>45. Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> .....	100.00 %	
<b>B.</b> Enter the prior year actual collection rate.....	97.41 %	
<b>C.</b> Enter the 2023 actual collection rate. ....	97.47 %	
<b>D.</b> Enter the 2022 actual collection rate. ....	97.29 %	
<b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>	100.00 %	
<b>46. Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0	
<b>47. Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 22,640,515,316	
<b>48. Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100	
<b>49. Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.0562 /\$100	
<b>D49. Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.4133 /\$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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.  Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

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

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

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

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

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

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

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

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 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 \$ _____ /\$100 \$ _____ /\$100
64.	<b>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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100
65.	<b>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</b> A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ _____
67.	<b>2025 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ /\$100
68.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)

## SECTION 6: De Minimis Rate

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

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

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 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 <i>Form 50-856-a, 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. <sup>50</sup> 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.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ _____ /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>45</sup> Tex. Tax Code §26.012(8-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.42(c)

<sup>50</sup> Tex. Tax Code §§26.42(c)

<sup>51</sup> Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.3222 /\$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.<sup>52</sup>

**print here**  Daryl John

Printed Name of Taxing Unit Representative

**sign here** 



7-25-25

Date

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

Date amended: 07/29/2025