

AGENDA
GILLESPIE COUNTY COMMISSIONERS COURT
REGULAR MEETING
MONDAY, AUGUST 28, 2023
GILLESPIE COUNTY COURTHOUSE
FREDERICKSBURG, TEXAS
9:00 O'CLOCK A.M.

Invocation and Pledge of Allegiance.

1. Call meeting to order.
2. Consider approval of Bills & Claims and payments via electronic fund transfers.
3. Consider approval of Journal Entries & Budget Amendments (Line Item Transfers).
4. Consider approval of payroll claims & related expenses.
5. Consider approval of Departmental Reports.
6. Consider approval of Fees of Office.
7. Consider approval of renewal contract with DBT Transportation Services for Automated Weather Observing System (AWOS) maintenance and National Airspace Data Interchange Network (NADIN) service for the County Airport, and authorization for execution of documents.
8. Consider approval of the County Airport emergency plan.
9. Consider approval of request from Rhett Hawk, LLC, to sublease space to Chavi, LLC, at the County Airport.
10. Consider approval of Center for Internet Security, Inc. quote for CIS Endpoint Security Services to replace the County's existing antivirus solution.

11. Consider approval of Ooma, Inc. quote for the implementation of AirDial services to replace County's existing wireline phone services, and authorization for execution of documents.
12. Consider approval of interlocal agreement between the County and Alamo Area Council of Governments (AACOG) related to Public Safety Answering Point Services (PSAP) for E-911.
13. Consider authorizing the removal of cattle guard on Pecan Creek Road in the 1000-1100 section of Pecan Creek Road. (Notice to adjacent landowners was mailed May 30th, deadline for public hearing request is August 13th, and removal would occur on or after August 28th, 2023).
14. Consider acceptance of a monetary donation from Sharon Treibs Moose to be allocated to Gillespie County Road & Bridge Precinct #4.
15. Consider approval of advertising for position in the County Clerk's office.
16. Consider approval of revised job description for position in the County Treasurer's Office.
17. Consider approval of advertising for position in the County Treasurer's Office.
18. Consider approval of advertising for position in the County Sanitation/Floodplain department.
19. Consider approval of cell phone allowance for personnel in the Sanitation/Floodplain office.
20. Consider approval of submission certifying Gillespie County's completion of annual Cybersecurity Training for County employees.
21. Receive update on the annual Gillespie County open enrollment dates for benefits and employee Self Service Portal information.

22. Consider approval of proposals from RAC, Inc. Elevator Inspection Service to perform annual safety test on elevators at Gillespie County Courthouse and Pioneer Memorial Library, and authorization for execution of documents.
23. Consider implementation of a 457 retirement savings plan, approval of 457 plan documents, and authorization for execution of documents.
24. Consider acceptance and approval of bond for Elections Administrator.
25. Consider approval of Gillespie Central Appraisal District annual audit report.
26. Consider approval of Gillespie Central Appraisal District FY2024 Appraisal and Collection budgets.
27. Consider approval to release surety bond for grading, paving, and drainage for Canyons Subdivision, Precinct 1.
28. Consider approval of the Gillespie County 2024 Holidays and Pay Day Schedule.
29. Consider approval of purchase of miscellaneous vehicle parts and bagged ice for the County yard.
30. Consider approval of modifications to a structure at the County yard to accommodate large equipment.
31. Consider approval of the Gillespie County Travel Policy.
32. Consider approval of hiring or transferring personnel for vacant positions in the Sheriff's Office.



DBT TRANSPORTATION AVIATION SUPPORT AND MAINTENANCE SERVICES ORDER SUMMARY

Contracted Party:	Serviced Customer Location:
Name: Gillespie County	Name: Gillespie County Airport - T82
Street: 101 W Main	Street: 101 W. Main, Unit 9
City: Fredericksburg	City: Fredericksburg
State: TX	State: TX
Zip: 78624	Zip: 78624
Contact Name:	Contact Name: Tony Lombardi
Contact Email:	Contact Email: tlombardi@gillespiecounty.org
Contact Phone:	Contact Phone: 830-997-7502
Invoice Email: tlombardi@gillespiecounty.org	

The Effective Date of this Agreement starts on 9/1/23.

The Term of this Agreement shall be for a period of 3 year(s) from Effective Date.

SERVICES	
<input checked="" type="checkbox"/> Periodic/ Pre-Season Maintenance	
<input checked="" type="checkbox"/> Equipment Restoration	Unlimited
<input checked="" type="checkbox"/> Data Services – NADIN	Modem
<input type="checkbox"/> Data Services - ALIS	
<input type="checkbox"/> Data Services - RCR	
<input type="checkbox"/> Other Data Services	

AIRPORT WEATHER EQUIPMENT	MANUFACTURER	MODEL	INSPECTION FREQUENCY	ANNUAL DATE
AWOS <input checked="" type="checkbox"/>	DBT VC/VD	IIIPT	Tri Annual	2/10/24
DME <input type="checkbox"/>	Select		Select	
GS <input type="checkbox"/>	Select		Select	
LOC <input type="checkbox"/>	Select		Select	
VOR <input type="checkbox"/>	Select		Semi Annual	



DBT TRANSPORTATION AVIATION SUPPORT AND MAINTENANCE SERVICES ORDER SUMMARY

WEATHER/NAVAID EQUIPMENT	MANUFACTURER	MODEL	FREQUENCY	ANNUAL DATE
Markers <input type="checkbox"/>	Select	Select	Select	
NDB <input type="checkbox"/>	Select		Select	
RVR <input type="checkbox"/>	Select		Select	
RWIS Runway/Road <input type="checkbox"/>	Select	Select	Select	

	AIRFIELD EQUIPMENT	FREQUENCY	NOTES
<input type="checkbox"/>	Approach Lighting		
<input type="checkbox"/>	Bolt Torquing		
<input type="checkbox"/>	CCR PMA		
<input type="checkbox"/>	Control Tower		
<input type="checkbox"/>	Moventor Skiddometer		
<input type="checkbox"/>	PAPI/VASI		

PRICING		BILLED
Annual Fee		
Pricing Year One	\$ 6,145.00	Annually
Pricing Year Two	\$ 6,206.00	Annually
Pricing Year Three	\$ 6,269.00	Annually
Pricing Year Four	\$	Select
Pricing Year Five	\$	Select
Contract Total	\$ 18,620.00	

FEE SCHEDULE	
Unplanned Outage Fee	\$ 1780 per day (lightning strike, bird strike)
Facility Visit Fee	\$ 1780 per day
Holiday Visit Fee	\$ 700 additional per day
Cancellation/Delay Fee	\$ 700 per day



DBT TRANSPORTATION AVIATION SUPPORT AND MAINTENANCE SERVICES ORDER SUMMARY

STATEMENT OF WORK, ADDITIONAL TERMS & ATTACHMENTS

- Airfield Lighting Statement of Work
- AWOS & Navaid Statement of Work
- Data Services Statement of Work
- DBT Terms and Conditions
- RWIS Maintenance Statement of Work
- Additional Notes and Attachments

This Order Summary is part of the DBT Support and Maintenance Services Agreement (“Service Agreement”) between DBT and Customer. The Service Agreement consists of this Summary and each listed attachment. By signing this Order Summary, the parties signify that they have read, understand, and agree to be bound by all the terms and conditions of the Service Agreement.

DBT Transportation Services

By:

Title: CEO/COO

Date: 7/28/23

Contracted Party

By:

Title:

Date:

**GILLESPIE COUNTY AIRPORT
Fredericksburg, Texas**

**AIRPORT EMERGENCY
PLAN**

Aug 28, 2023

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1. Background

1.1 Airport Ownership and Nature of Operations

- 1.1.1 The Gillespie County Airport (“Airport”) is a general aviation airport owned by Gillespie County (“County”) that supports a variety of general aviation operations ranging from light, single engine piston airplanes, to multi-engine turbine airplanes, helicopters, and other types of aircraft.
- 1.1.2 The Airport is a nontowered airport (i.e., not served by an operating air traffic control tower).

1.2 Airport Management and Fixed-Base Operator Roles

1.2.1 Airport Management

- 1.2.1.1 The Gillespie County Commissioners Court (“Court”), through its Airport Manager is responsible for the day-to-day management of the Airport.
- 1.2.1.2 In general, the Airport Manager and staff oversee the financial and operating performance of the Airport, including leasing of Airport property, but do not provide services to general aviation aircraft such as aircraft fueling, aircraft handling, or maintenance.
- 1.2.1.3 The Airport Manager and staff are generally on site and available only during normal business hours.

1.2.2 Fixed-Base Operator

- 1.2.2.1 A fixed-base operator (“FBO”) at an airport is an entity that is granted the right to operate on the airport and provide support services to general aviation aircraft.
- 1.2.2.2 Fredericksburg FBO (Gillespie Air Services), a private business enterprise, leases land at the Airport and provides FBO related services including aircraft fueling, aircraft parking, rental cars, storage, and other services.
- 1.2.2.3 Fredericksburg FBO, in connection with its role as an FBO, is required to maintain business hours that provide coverage for Airport operations, generally from 8 am until 6pm.
- 1.2.2.4 Upon request, the FBO can also provide certain “call-out” services for general aviation operations outside of its normal business hours.

1.3 Airport Hours of Operation and Attendance

1.3.1 The Airport is open 24 hours/day, seven days a week, unless otherwise closed due to weather or other operational / maintenance related considerations.

1.3.2 It is important to note, that although the Airport is generally available for aircraft operations 24 hours/day, seven days a week, the Airport is attended only part-time. The Airport Manager (and its staff) and Fredericksburg FBO are generally on site only during their respective normal business hours.

1.3.3 As such, aircraft operations can, and do, routinely occur at the Airport when it is unattended and, in certain instances during normal business hours, is unattended when staffing shortages exist either in the Airport Manager's office or at the FBO.

1.4 No Rescue or Firefighting Equipment Located on the Field

1.4.1 As is the case at many general aviation airports, the Airport does not (and is not required to) have its own rescue or firefighting equipment located on the field.

1.4.2 Rescue and firefighting services are available from the local community. Coordination / communication with such resources is discussed in this document.

1.5 Airport not Certified under 14 CFR Part 139

1.5.1 14 CFR Part 139 requires airports that serve certain scheduled and nonscheduled air carrier operations to obtain and keep current an Airport Operating Certificate ("AOC").

1.5.2 No operations falling within the scope of 14 CFR Part 139 are conducted at the Airport and, as such the Airport is not certified (nor required to be certified) under 14 CFR 139.

1.6 Aircraft Operators and Types of Accidents and Incidents

1.6.1 Aircraft Operator

1.6.1.1 The National Transportation Safety Board ("NTSB") defines an "Operator" as "any person who causes or authorizes the operation of an aircraft, such as the owner, lessee, or bailee of an aircraft."

1.6.2 Aircraft Accident

1.6.2.1 The NTSB defines an “Aircraft Accident,” in part, as “an occurrence associated with the operation of an aircraft which takes place between the time any person boards the aircraft with the intention of flight and all such persons have disembarked, and in which any person suffers death or serious injury or in which the aircraft receives substantial damage.”

- *Serious injury*-any injury which: (1) requires hospitalization for more than 48 hours, commencing within 7 days from the date of the injury; (2) results in a fracture of any bone (except simple fractures of fingers, toes or nose); (3) causes severe hemorrhages, nerve, muscle, or tendon damage; (4) involves any internal organ; or (5) involves second or third degree burns, or any burns affecting more than 5% of body surface. (49 CFR PART 830)
- *Substantial damage*-damage or failure which adversely affects the structural strength, performance, or flight characteristics of the aircraft, and which would normally require major repair or replacement of the affected component. Engine failure or damage limited to an engine if only one engine fails or is damaged, bent fairings or cowling, dented skin, small punctured hold in the skin or fabric, ground damage to rotor, or propeller blades, and damage to landing gear, wheels, tire, flaps, engine accessories, brakes, or wingtips are not considered “substantial damage” for the purpose of this part. (49 CFR PART 830)

1.6.3 Aircraft Incident

1.6.3.1 The NTSB defines an “Incident” as “an occurrence other than an accident, associated with the operation of an aircraft, which affects or could affect the safety of operations.”

1.7 Disabled Aircraft Phases

1.7.1 Disabled Aircraft Response Phase

1.7.1.1 The Disabled Aircraft Response Phase begins at the first notification of a possible emergency and continues through rescue operations, including removal of passengers and crew and extinguishment of any fire if present.

1.7.2 Disabled Aircraft Removal Phase

1.7.2.1 The Disabled Aircraft Removal Phase begins when all persons have been removed and the aircraft is safe for off-site investigation and when the relevant authorities, including any other public safety officials and the FAA and NTSB have approved relocation of the aircraft from the scene.

1.8 Designated Airport Representatives

1.8.1 For purposes outlined in this Aircraft Accident and Incident Response Plan (“Plan”), in situations where the Airport Manager is not present, the volunteer members listed in Appendix D, as available, shall be designated representatives of the Airport (“Designated Airport Representatives”).

1.8.2 The Airport Manager and Designated Airport Representatives shall receive annual training with respect to the provisions of this Aircraft and Incident Response Plan.

1.9 Incident Command

1.9.1 External resources responding to an Aircraft Accident or Incident on the Airport will direct all rescue, firefighting and security operations. Such parties will coordinate the response and establish incident command resources as they determine necessary for the specific situation and for the various stages of the response (“Incident Command”).

1.9.2 The Airport Manager / Designated Airport Representative will be the point of contact for any such Incident Command designated by such external resources.

1.10 Notices to Air Missions (“NOTAMs”)

1.10.1 Notices to Airmen or “NOTAMs” is a notice containing information essential to personnel concerned with flight operations, but not known far enough in advance to be publicized by other means to the aviation community. It states the abnormal status of a component of the National Airspace System (including airports) – not the normal status.

1.10.2 In the context of this Plan, NOTAMs provide the Aircraft Operator important information on the status of the Airport, including Airport closure, partial closure (i.e., runway, taxiways, etc.) and other conditions important to aviation safety. NOTAMs are prepared by the Airport Manager / Designated Airport Representative and submitted to the FAA for dissemination to the aviation community.

2. Introduction

2.1 Purpose and Scope

- 2.1.1 The scope and purpose of this Aircraft Accident and Incident Response Plan (“Plan”) is to:
- 1) Minimize any further injury, loss of life, or damage to property, and safely return the Airport to operation following an Aircraft Accident or Incident that occurs on Airport property.
 - 2) Establish an Accident and Incident Reporting framework to assist in obtaining resources to handle an Aircraft Accident or Incident on Airport property, including rescue, firefighting, security, and Incident Command capabilities that are not resident on the Airport; and
 - 3) Provide guidance to the Airport Manager / Designated Airport Representative in the removal of any disabled aircraft that may have resulted from an Accident or Incident on Airport property.
- 2.1.2 Although the Airport Manager and Fredericksburg FBO personnel may serve roles in communication and support, they are not trained in rescue, firefighting, security, or Incident Command and will not serve in such capacities at any time in an Aircraft Accident or Incident occurring on the Airport.
- 2.1.3 This Plan is limited in scope and is not intended to be the equivalent of an Airport Emergency Plan prepared in accordance with FAA Advisory Circular AC 150/5200-31C.

2.2 Review and Update

- 2.2.1 This Plan has been reviewed by the relevant parties identified herein, including Airport Management, the Airport Advisory Board, Fredericksburg FBO, the Fredericksburg Police Department, the Fredericksburg Fire Department, Fredericksburg Emergency Medical Services, Gillespie County Community Emergency Response Team, the Gillespie County Sheriff’s Office, and the Texas Department of Public Safety.
- 2.2.2 This Plan shall be updated from time to time as personnel and circumstances change and presented to Gillespie County Commissioners Court on at least an annual basis for approval and communication to relevant parties.
- 2.2.3 This plan will be exercised annually. The Airport Manager’s office shall obtain documentation of receipt and understanding of this Plan from the parties listed in paragraph 2.2.1.

3. Accident and Incident Reporting

3.1 Baseline

- 3.1.1 Accidents and Incidents identified by anyone should call 911 and describe the Aircraft or Incident, location, and request emergency services.
- 3.1.2 Following a call to 911, individuals are requested to contact the Airport Manager, and if unable to reach the Airport Manager, a Designated Airport Representative.
- 3.1.3 Accident and Incident Reporting for anyone who identifies a potential Accident or Incident are outlined in Appendix A.

3.2 Airport Manager / Designated Airport Representatives

- 3.2.1 Upon becoming aware of an Accident or Incident (and when present at the Airport), the Airport Manager / Designated Airport Representative will perform the communication and related activities outlined in Appendix B.

3.3 Fredericksburg FBO

- 3.3.1 During times when the Airport office is closed, or when the Airport Manager / Designated Airport Representative is otherwise not present and upon becoming aware of an Accident or Incident, the FBO will perform the communication and related activities outlined in Appendix C.

4. External Response Capabilities

4.1 Fredericksburg Fire/Emergency Medical Services Department

- 4.1.1 The Fredericksburg Fire Department responds with equipment and trained personnel for fire suppression, rescue of victims, and transportation of victims to area hospitals.
- 4.1.2 Containment of hazardous materials (HAZMAT) in and around the accident site.
- 4.1.3 The Fredericksburg Fire Department is limitedly responsible for HAZMAT clean-up. HAZMAT clean-up is the owner/operator responsibility.
 - 4.1.3.1 For the Spill Response Procedures Checklist refer to Appendix I. In addition, contact information for local clean-up services can be found in Appendix E.

4.1.3.2 For more information and TCEQ forms, refer to the Airport's SWPPP

- Reportable Quantities:
 - Engine oil, Hydraulic Fluid – 25 gal
 - Gasoline or other fuels – 17 gal

4.1.4 Fredericksburg Emergency Medical Services (“EMS”) can provide emergency medical services to include triage, patient care, and transport.

4.2 Fredericksburg Police Department/Gillespie County Sheriff's Office

4.2.1 The PD/SO assists in securing the area and providing for the free flow of emergency equipment into the Accident or Incident scene.

4.2.2 The PD/SO can also provide crowd control, site security, and control of ingress and egress to the scene by authorized personnel.

4.3 Texas Department of Public Safety

4.3.1 The Texas Department of Public Safety (DPS) will contact the FAA if the accident occurs off airport property or when Airport Management or Designated Representatives are not present on the airport at the time of the accident.

4.3.2 DPS holds the scene and takes photos to document the scene for FAA/NTSB investigators.

4.3.3 DPS assists in securing the area and providing for the free flow of emergency equipment into the Accident or Incident scene.

4.3.4 DPS can also provide crowd control and control of ingress and egress to the scene by authorized personnel.

4.4 Other Resources

4.4.1 External responders may also access other services from surrounding communities (i.e., TFS & Harper/Stonewall/Willow City/Doss/Tierra Linda VFD), other state and local resources, and / or federal resources as they deem necessary to respond to the specific situation at hand.

4.4.2 In accordance with the Gillespie County Airport's Minimum Operating Standards, all leaseholders are required to respond to airport emergencies at the request of the Airport Manager or local authorities.

5. Disabled Aircraft Removal

5.1 Airport Manager / Designated Airport Representative

5.1.1 The role of the Airport Manager / Designated Airport Representative is to safely return the airfield to normal operations.

5.1.2 The Airport Manager / Designated Airport Representative is not required to provide assistance in the physical process of removing or relocating the disabled aircraft or in recommending an aircraft removal resource, but in most cases will at their discretion.

5.1.3 This Airport Manager / Designated Airport Representative works with the relevant emergency responders, the NTSB, and the FAA to confirm timing and ability for the Aircraft Owner / Operator to remove the disabled aircraft.

5.2 Fredericksburg FBO

5.2.1 Fredericksburg FBO may be available to provide limited support for removing a disabled aircraft.

5.2.2 The Aircraft Owner / Operator in its sole decision, determines whether Fredericksburg FBO or any other aircraft removal or resource is qualified to remove or relocate its aircraft.

5.3 NTSB and FAA

5.3.1 National Transportation Safety Board (“NTSB”)

5.3.1.1 When the NTSB is involved in responding to the Aircraft Accident or Incident, The Airport Manager / Designated Airport Representative will confirm with the FAA/NTSB the ability to remove or relocate the disabled aircraft prior to providing the Owner / Operator access to the area to start the removal / relocation process.

5.3.1.2 In most cases, the NTSB will issue a “permission to move the aircraft” following its initial investigation of the accident. This permission allows the aircraft to be moved only from the location of the accident to a selected area for further investigation. The NTSB generally retains custody of the aircraft until completion of its investigation.

5.3.1.3 Upon completion of its investigation, or as determined by the Investigating Official, the NTSB will issue a “Release” of the aircraft. This “Release” permits the operator to move the aircraft as desired for repairs or salvage.

5.3.2 Federal Aviation Administration (“FAA”)

5.3.2.1 When the FAA is involved in responding to the Aircraft Accident or Incident, The Airport Manager / Designated Airport Representative will confirm with the FAA the ability to remove or relocate the disabled aircraft prior to providing the Owner / Operator access to the area to start the removal / relocation process.

5.4 Aircraft Owner / Operator

5.4.1 It is the responsibility of the Aircraft Owner / Operator to coordinate the timing and approach to the removal or relocation of any disabled aircraft with the Airport Manager / Designated Airport Representative, the NTSB, FAA, and emergency responders in advance of any removal or relocation of the aircraft, in whole or part.

5.4.2 The Aircraft Owner / Operator determines whether the Fredericksburg FBO or any other disabled aircraft removal resource is qualified to remove or relocate its aircraft and will not hold them responsible for any further damage caused by the moving of the aircraft.

5.4.3 Appendix E contains a list of disabled aircraft removal resources known to the Airport, including Fredericksburg FBO. The list is provided for informational purposes only, is not intended to be a complete list of such service providers, and none of the service providers listed are endorsed or recommended by the Airport Manager.

5.4.4 The Aircraft Owner / Operator will meet with the Airport Manager, NTSB Investigator, FAA and any emergency responders, as applicable, to agree on a plan of action to permanently remove or relocate the disabled aircraft.

5.4.5 The Aircraft Owner / Operator shall ensure the removal process (and service provider) comply with the agreed-upon removal plan of action.

5.4.6 The Aircraft Owner / Operator shall be solely responsible for timely complying with any NTSB / FAA required notices related to the Aircraft Accident or Incident.

5.4.7 The Aircraft Owner / Operator shall expedite the removal or relocation of the aircraft when approved to do so by the Airport Manager / Designated Airport Representative, NTSB, FAA and emergency responders involved in the situation.

5.4.8 If the aircraft is not removed expeditiously and pursuant to the agreed-upon plan, the Airport Manager / Designated Airport Representative may order its removal at the expense of the aircraft owner.

6 Reopening the Airport

6.1 Airport Manager / Designated Airport Representative

- 6.1.1 The Airport Manager / Designated Airport Representative works with the relevant emergency responders, the NTSB, and the FAA to confirm that such services and investigations have progressed to a stage that would permit the Airport to safely reopen either all or part of its operation.
- 6.1.2 The Airport Manager / Designated Airport Representative works with the Aircraft Owner / Operator to confirm the status of removal or relocation of any disabled aircraft and that such would permit the Airport to safely reopen all or part of its function.
- 6.1.3 The Airport Manager / Designated Airport Representative will physically inspect areas cleared prior to resumption of all or part of the Airport's operation.
- 6.1.4 The Airport Manager / Designated Airport Representative determines that the Airport can safely reopen all or part of the Airport operations.
- 6.1.5 The Airport Manager / Designated Airport Representative prepares /updates NOTAMs on any operational restrictions remaining on the Airport, if any.
- 6.1.6 The Airport Manager / Designated Airport Representative reopens all or part of the Airport.

6.2 Aircraft Owner / Operator

- 6.2.1 The Aircraft Owner / Operator remains responsible for the continued adherence to any disabled aircraft removal plan during a partial or full return to operational status of the Airport, including the actions of any disabled aircraft resources engaged to handle any remaining issues in the removal or relocation of the aircraft.
- 6.2.2 The Aircraft Owner / Operator is responsible to keep the Airport Manager / Designated Airport Representative informed of the status and compliance with the agreed plan for removal / relocation activities in connection with the disabled aircraft removal plan.

7. Comments and Questions

7.1 Comments and questions should be directed to:

Airport Manager
Gillespie County Airport
191 Airport Rd
Fredericksburg, TX 78624
Phone: 830-990-5764

APPROVED BY THE GILLESPIE COUNTY COMMISSIONERS COURT THIS
_____ DAY OF _____, 2023.

Daniel Jones, Gillespie County Judge

Attest: _____
Lindsey Brown, Gillespie County Clerk

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**Gillespie-County Airport
Aircraft Accident and Incident Response Plan**

Accident and Incident Reporting

1. Call 911 and describe the Aircraft Accident or Incident, location, and request emergency services.
2. Notify Airport Manager at 832-315-0764 or, if unable to reach the Airport Manager, one of the Designated Airport Representatives listed below:
 - a. Steve Allen - 281-635-2292
 - b. Ethan Crane - 830-997-3313
 - c. Bob Snowden - 830-456-5425
 - d. Adam Sheffield - 830-456-9230

**Gillespie-County Airport
Aircraft Accident and Incident Response Plan**

**Accident and Incident Reporting -
Airport Manager / Designated Airport Representative**

3. Call **911** and describe the Aircraft Accident or Incident, location, and request emergency services.
4. Contact the FAA / Houston Air Route Traffic Control Center (“ATC”) on 281-230-5560 if closing all or part of the Airport and ask them to advise any known inbound traffic. Advise ATC of the aircraft tail number if available.
5. Monitor Airport traffic on CTAF 122.7, if able, and advise aircraft of any closures or issues. When time permits, broadcast Airport operational status, including any full or partial Airport closures, in the blind.
6. Update AWOS 120.0 with a recorded message on Airport operational status.
7. Prepare NOTAM to address Airport operational status and provide to Leidos Flight Service NOTAM desk at 877-487-6867. (Note the Designated Airport Representative are authorized to post NOTAMS)
8. Call the FAA Operations Center at 817-222-5006, or the NTSB at 844-373-2992, and describe the Aircraft Accident or Incident. Make sure you have the following information:
9. Provide access to the Airport to emergency responders, the FAA and NTSB as applicable, including assistance and direction to the location of the Aircraft Accident or Incident.

**Gillespie-County Airport
Aircraft Accident and Incident Response Plan**

Accident and Incident Reporting – Fredericksburg FBO

During times when the Airport office is closed (or when the Airport Manager or a Designated Airport Representative is otherwise not present), Fredericksburg FBO will perform the following communication and related activities:

1. Call **911** and describe the Aircraft Accident or Incident, location, and request emergency services.
2. Provide access to the Airport to emergency responders, the FAA and NTSB as applicable, including assistance and direction to the location of the Aircraft Accident or Incident.
3. Notify Airport Manager at 832-315-0764 or, if unable to reach the Airport Manager, one of the Designated Airport Representatives listed below:
 - a. Steve Allen - 281-635-2292
 - b. Ethan Crane - 830-997-3313
 - c. Bob Snowden - 830-456-5425
 - d. Adam Sheffield - 830-456-9230
4. Monitor Airport traffic on CTAF 122.7, if able, and advise aircraft of any closures or issues. When time permits, broadcast Airport operational status, including any full or partial Airport closures, in the blind.
5. Provide a situation report to the Airport Manager or Designated Airport Representative upon arrival.

**Gillespie-County Airport
Aircraft Accident and Incident Response Plan**

Airport Manager and Designated Airport Representatives

Airport Manager

Tony Lombardi

Designated Airport Representatives

Steve Allen (Chairman of the Airport Advisory Board)

Ethan Crane (Owner of the FBO)

Bob Snowden (Local Pilot)

Adam Sheffield (Local Pilot)

**Gillespie-County Airport
Aircraft Accident and Incident Response Plan**

Disabled Aircraft Removal Resources and Key Numbers

Disabled Aircraft Removal Resources:

- Doc’s Auto Repair has tow truck which will help move a tailwheel aircraft, Cell: 830-889-8895
Note: Tricycle gear aircraft or larger twins will require bigger equipment with straps and spreader bar.
- Perry’s Crane and Rigging Co. Inc., 830-257-3478 or 830-257-3773
- Sunbelt Rental, 830-997-7137
- Texas First Rentals, 830-990-4333
- FBO (For tug support), 830-997-3313.
- TAC Aero maintenance has a forklift. (830) 990-9050
- HAZMAT/Spill Removal
 - Alamo1/Alamo Environmental (210) 404-1220. (24-hour hotline)

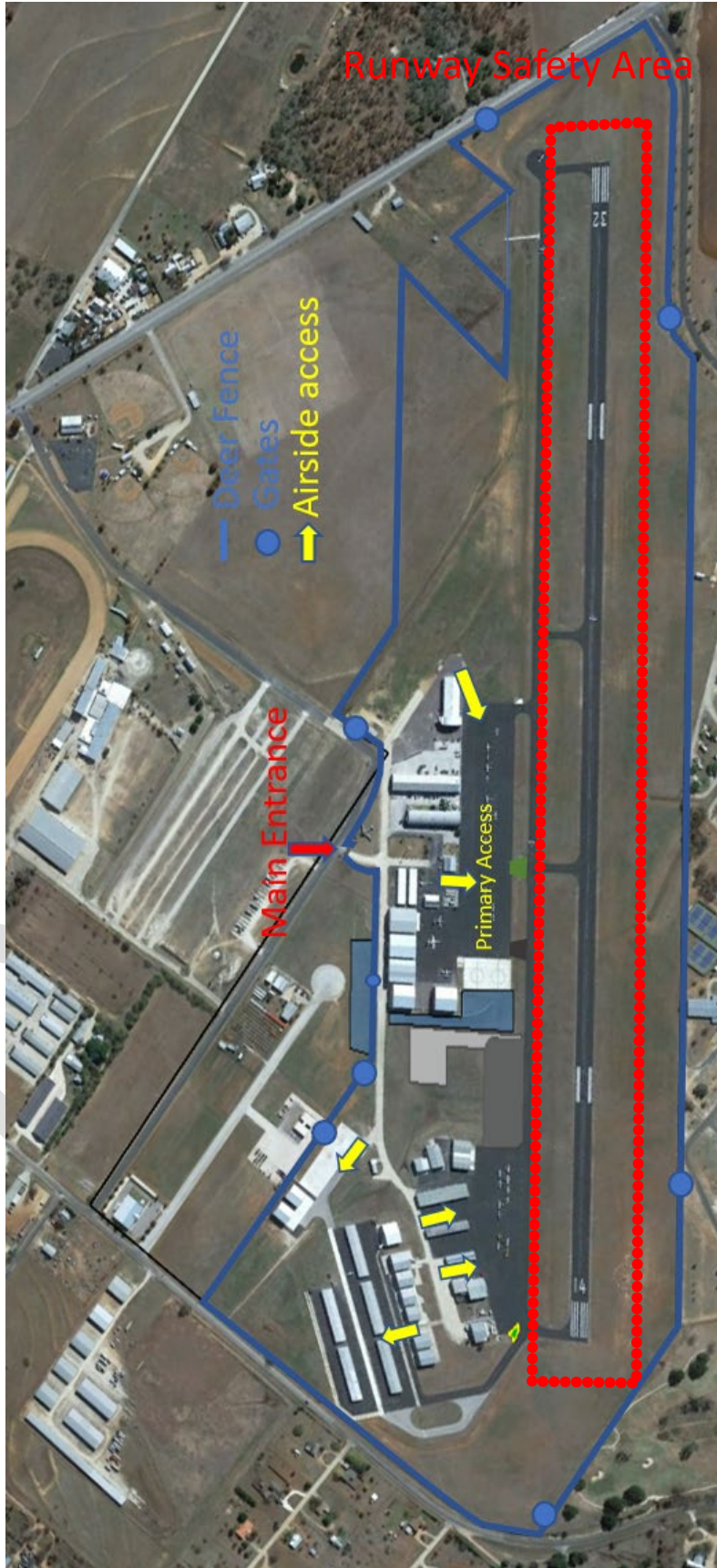
Key Numbers:

- | | |
|---|--------------|
| • FAA Operations Center | 817-222-5006 |
| • FAA Flight Standards Office | 800-292-2023 |
| • National Transportation Safety Board (NTSB) | 844-373-9922 |
| • Gillespie County/Fredericksburg Dispatch | 830-997-7585 |
| • Leidos Flight Service NOTAM | 877-487-6867 |

**Gillespie County Airport
Aircraft Accident and Incident Response Plan**

Airport Access Points

DRAFT



Gillespie County Airport Quick Reference Emergency Checklist-Manager

(Don't move the Aircraft until approved by the FAA/NTSB)

1. Type of emergency - *Federal regulations require operators to notify the NTSB immediately of aviation accidents and certain incidents*

*“An accident is defined as an occurrence associated with the operation of an aircraft that takes place between the time any person boards the aircraft with the intention of flight and all such persons have disembarked, and in which **any person suffers death or serious injury, or in which the aircraft receives substantial damage.**”*

2. Location of incident.

- A. If in the safety area of runway (RSA) (200' either side of runway centerline)
- Close runway, stop takeoffs and landings, use CTAF Freq. 122.7 VHF
 - Do not allow takeoffs and landing from the taxiway
 - Recommend parking a PD/SO vehicle or county gator with lights on at the ends of both runways to stop takeoffs and landings.
 - As time permits call Flight Service to issue NOTAM 877-487-6867

3. Estimate of people involved.

- A. Care for injured until arrival of First Responders

4. Notify (Airport Manager Responsibility):

- A. If there is an injury, or possible fire, confirm First Responders on the way/if not, call 911 (request “Jaws of life”)
- Fredericksburg Police and Gillespie County Sheriff (830-990-8793) (Dispatch)/830-997-7585 ((DPS office is in Kerrville 830-258-8400x68437)
- B. FAA Communications Center Dallas, 1-817-222-5006
- At a minimum have the following information to pass on:
 - Incident time: _____
 - Type of aircraft/N#: _____
 - Pilot Name/status: _____
 - Location of incident: _____
 - Summary of the event: _____

- Other key numbers: FAA Flight Standards Office (1-800-292-2023) and the National Transportation Safety Board (NTSB) ((844) 373-9922)

5. If on scene, Fire Department Chief or senior firefighter is the Incident Commander

- A. Direct rescue and fire suppression
- B. Protect and preserve the accident scene to the maximum extent possible

6. If required, Gillespie County Emergency Management Coordinator

- A. Will arrange for resources needed by Incident Commander
 - Hospital Services
 - Mortuary Aid
 - Airevac

7. If on scene, Law Enforcement

- A. City of Fredericksburg assisted by Gillespie County Sheriff and Texas DPS will secure incident site, control vehicular traffic and perform crowd control.
- B. Ensure the free flow of emergency vehicles.
- C. Control access to and from the site

8. Airport Manager

- A. Support the effort by coordinating the use of equipment, material and personnel.
- B. Contact airport tenants for assistance.
- C. Take pictures, send to FSDO Inspector, if requested
- D. Ask FSDO/FAA representative for permission to move wreckage if in runway safety area and runway is closed,
 - Recommendation: if able, have the pilot contact his insurance company prior to moving it, however once the FAA approves the move, don't wait on the insurance company if the site interferes with the operations of the runway (i.e. on the runway or in the RSA).

Note: Remove disabled aircraft past the parallel taxiway to be safe.

- E. Request Fuel Samples from FBO, if it was determined that the aircraft received fuel from the FBO.
- F. Create a log of the event.

9. Support Equipment

- A. Doc's Auto Repair has tow truck which will help move a tailwheel aircraft, Cell: 830-889-8895

- B. Note: Tricycle gear aircraft or larger twins will require bigger equipment with straps and spreader bar.
- C. Perry's Crane and Rigging Co. Inc., 830-257-3478 or 830-257-3773
- D. Sunbelt Rental, 830-997-7137
- E. Texas First Rentals, 830-990-4333
- F. FBO (For tug support), 830-997-3313.
- G. TAC Aero maintenance has a forklift. (830) 990-9050
- H. HAZMAT/Spill Removal
 - Alamo1/Alamo Environmental (210) 404-1220. (24-hour hotline)

Key Numbers:

- FAA Operations Center 817-222-5006
- FAA Flight Standards Office 800-292-2023
- National Transportation Safety Board (NTSB) 844-373-9922
- Gillespie County/Fredericksburg Dispatch 830-997-7585
- Leidos Flight Service NOTAM 877-487-6867

DRAFT

Gillespie County Airport Quick Reference Emergency Checklist-Manager Absent

(Don't move the Aircraft until approved by the FAA/NTSB)

1. Notification/Type of emergency - Federal regulations require operators to notify the NTSB immediately of aviation accidents and certain incidents

*“An accident is defined as an occurrence associated with the operation of an aircraft that takes place between the time any person boards the aircraft with the intention of flight and all such persons have disembarked, and in which **any person suffers death or serious injury, or in which the aircraft receives substantial damage.**”*

- A. If there is an injury, or possible fire, or in doubt...Call 911/confirm First Responders on the way (request “Jaws of life”)
- B. Contact Airport Manager 832-315-0764
 - Contact Jon Watt @ 520-342-9980 (for county representation/help)
- C. Call for assistance/help:
 - Bob Snowden 830-456-5425,
 - Steve Allen 281-635-2292,
 - Ethan Crane/FBO 830-997-3313
 - Adam Sheffield 830-456-9230

(Note: Due to their expertise and willingness to help, these individuals have volunteered to represent the Airport manager in his absent and should be give the respect and authority to make Airport Manager's decisions)

2. Location of incident.

- A. If in the safety area of runway (RSA) (200' either side of runway centerline)
 - Close runway, stop takeoffs and landings, use CTAF Freq. 122.7 VHF
 - Do not allow takeoffs and landing from the taxiway.
 - Recommend parking a PD/SO vehicle or county gator with lights on at the ends of both runways to stop takeoffs and landings.
 - As time permits call Flight Service to issue NOTAM 877-487-6867 (Note: the 4 individuals list above are authorized to post NOTAMS)

3. Estimate of people involved.

- B. Care for injured until arrival of First Responders

4. Notify (by either FBO or other Knowledgeable Person):

A. Call FAA Operations Center-817-222-5006

- At a minimum have the following information to pass on:
 - Incident time: _____
 - Type of aircraft/N#: _____
 - Pilot Name/status: _____
 - Location of incident: _____
 - Summary of the event: _____

- Other key numbers: FAA Flight Standards Office (1-800-292-2023) and the National Transportation Safety Board (NTSB) ((844) 373-9922)

B. If emergency vehicles were called...check with Dispatch (830-997-7585) to see if DPS is responding.

5. if on scene, Fire Department Chief or senior firefighter is the Incident Commander

- A. Direct rescue and fire suppression
- B. Protect and preserve the accident scene to the maximum extent possible

6. If needed, Gillespie County Emergency Management Coordinator

- A. Will arrange for resources needed by Incident Commander
 - 1. Hospital Services
 - 2. Mortuary Aid
 - 3. Airevac

7. If on scene, Law Enforcement

- A. City of Fredericksburg assisted by Gillespie County Sheriff and Texas DPS will secure incident site, control vehicular traffic and perform crowd control.
- B. Ensure the free flow of emergency vehicles.
- C. Control access to and from the site

8. Airport Manager or Designated Airport Representatives

- A. Support the effort by coordinating the use of equipment, material and personnel.
- B. Contact airport tenants for assistance.
- C. Take pictures, send to FSDO Inspector upon request.
- D. Ask FSDO/FAA representative for permission to move wreckage if in runway safety area and runway is closed,

- Recommendation: if able, have the pilot contact his insurance company prior to moving it, however once the FAA approves the move, don't wait on the insurance company if the site interferes with the operations of the runway (i.e. on the runway or in the RSA)

Note: Remove disabled aircraft past the parallel taxiway to be safe

- E. Request Fuel Samples from FBO, if it was determined that the aircraft received fuel from the FBO.
- F. Create a log of the event (for minor incident send the N#, type of aircraft and pilot's contact information (phone and email) to airport manager)

9. Support Equipment

- A. Doc's Auto Repair has tow truck which will help move a tailwheel aircraft, Cell: 830-889-8895
- B. Note: Tricycle gear aircraft or larger twins will require bigger equipment with straps and spreader bar.
- C. Perry's Crane and Rigging Co. Inc., 830-257-3478 or 830-257-3773
- D. Sunbelt Rental, 830-997-7137
- E. Texas First Rentals, 830-990-4333
- F. FBO (For tug support), 830-997-3313.
- G. TAC Aero maintenance has a forklift. (830) 990-9050
- H. HAZMAT/Spill Removal
 - Alamo1/Alamo Environmental (210) 404-1220. (24-hour hotline)

Key Numbers:

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| • FAA Operations Center | 817-222-5006 |
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| • Gillespie County/Fredericksburg Dispatch | 830-997-7585 |
| • Leidos Flight Service NOTAM | 877-487-6867 |

Gillespie County Airport Spill Response Procedures

Gillespie County Airport Spill Response Procedures

Is this an INCIDENTAL RELEASE?

- The spill is small and/or CAN be safely cleaned by 1 or 2 people
- The material spilled is a KNOWN material.
- The hazards associated with the material are KNOWN and NOT considered extremely dangerous

Or

Is this an EMERGENCY RESPONSE situation?

- The spill is large and/or CANNOT be cleaned safely by 1 or 2 people [more than 3 gallons or 400 square feet (20x20-foot area)]
- The material spilled is an UNKNOWN material
- There has been an aircraft overfill or mechanical failure of the fuel system

INCIDENTAL RELEASE	EMERGENCY RESPONSE						
<p>Notify Airport immediately and provide the following information:</p> <ul style="list-style-type: none"> Whether anyone was injured The name of the material spilled The amount of material spilled The location of the spill Whether the spill entered the storm drainage system 	<p>Evacuate the area. Use caution tape, ropes, cones, etc. to cordon off the area. If possible, remain in the vicinity, up-wind and away from danger, in order to assist emergency responders</p>						
<p>Deploy containment devices, if necessary, to protect groundwater, surface water, and/or soil.</p>	<p>Immediately call the fire department. Then notify the airport and provide the following information:</p> <ul style="list-style-type: none"> Whether anyone was injured The name of the material spilled The amount of material spilled The location of the spill Whether the spill entered the storm drainage system 						
<p>Clean up spill using spill kit material (e.g. absorbents, pads, shovel, broom, etc.) and the appropriate personal protective equipment.</p>	<p>Escort emergency responders to the area where the spill occurred. The emergency responders will assume control upon their arrival.</p>						
<p>Place contaminated materials into appropriate containers and place containers in a secured area with cover to protect the containers from weather. Label the containers with the date the contents were placed in the container as well as the contents in the container.</p>	<p>Help with cleanup as directed by emergency responders. Clean up spill using spill kit material (e.g. absorbents, pads, shovel, broom, etc.) and the appropriate personal protective equipment.</p>						
<p>Schedule a waste pick-up with your waste handling contractor and dispose of materials appropriately. Provide a copy of the waste manifest to Gillespie County Airport.</p>	<p>Place contaminated materials into appropriate containers and place containers in a secured area with cover to protect the containers from weather. Label the containers with the date the contents were placed in the container as well as the contents in the container.</p>						
<p>Reportable Quantities:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">1. Engine oil, Hydraulic fluid –</td> <td style="width: 30%;">25 gallons on land or sheen on water</td> </tr> <tr> <td>2. Antifreeze –</td> <td>11 gallons</td> </tr> <tr> <td>3. Gasoline or other fuels –</td> <td>17 gallons</td> </tr> </table> <p style="text-align: center; font-size: small;">(Reference SWP3 for complete list)</p>	1. Engine oil, Hydraulic fluid –	25 gallons on land or sheen on water	2. Antifreeze –	11 gallons	3. Gasoline or other fuels –	17 gallons	<p>Schedule a waste pick-up with your waste handling contractor and dispose of materials appropriately. Provide a copy of the waste manifest to Gillespie County Airport.</p>
1. Engine oil, Hydraulic fluid –	25 gallons on land or sheen on water						
2. Antifreeze –	11 gallons						
3. Gasoline or other fuels –	17 gallons						

Note:

- Remember to send a copy of all documents related to the spill to Gillespie County Airport
- Reportable Quantity (RQ) spills must also be reported immediately (within 24 hours) to the following agencies: TCEQ Emergency Response at (800) 832-8224 and the National Response Center at (800) 424-8802

For further information, contact Gillespie County Airport:
 Primary Contact: Tony Lombardi
 Office:..... (830) 990-5764
 Cell:..... (832) 315-0764
 Email: tlombardi@gillespiecounty.org



Center for Internet Security, Inc.
 31 Tech Valley Drive
 East Greenbush, New York 12061
 United States

QUOTE for Gillespie County
 Quote: SQ-230807-0016129
 Created Date: 08/07/2023
 Valid Through: 9/3/2023
 Prepared by: John Stanley
 Phone: (838) 240-6430

Quote

Address Information

Bill To:
 Gillespie County
 101 West Main St, Unit 4
 Fredericksburg, Texas 78624
 United States

Buying Contact: Roger Bunker
Buying Email: rbunker@gillespiecounty.org

Ship To:
 Gillespie County
 101 West Main St, Unit 4
 Fredericksburg, Texas 78624
 United States

Shipping Contact: Roger Bunker
Shipping Email: rbunker@gillespiecounty.org

Related Information

Currency: USD

Billing Frequency: One-Time

Service Lines

Product/Service	Product Code	Date	Qty	Term	List Price	Sales Price	NET
CIS Services MDR Advanced powered by CrowdStrike	CIS-MDR-ADV-CS-CISS	8/7/2023 - 8/6/2024	250	12 Mon	\$5.00	\$5.00	\$15,000.00
CIS Services MDR Spotlight powered by CrowdStrike	CIS-MDR-SPOT-CS-CISS	8/7/2023 - 8/6/2024	250	12 Mon	\$0.50	\$0.50	\$1,500.00

List Price Total: \$16,500.00

Sales Price Total: \$16,500.00

Net Amount: \$16,500.00

Balance Due Amount: \$16,500.00

Standard Terms

Please note that if the purchase(s) listed above are related to a new product/service, the Date(s) are determined based upon both the order being approved and all pre service requirements met. If the purchase(s) listed above are for a renewing product/service, the Date(s) reflect the actual term.

Any taxes or fees to be collected by a taxing jurisdiction, financial institution or payment processor incidental to the payment of Products/Services by Customer to CIS shall in no way limit the amount of the Products/Services to be paid by Customer to CIS.

All rights reserved. Copyright Center for Internet Security, Inc.

Your Proposal

PREPARED FOR:

PREPARED BY:





Ooma Inc 525 Almanor
Avenue, Suite 200
Sunnyvale, CA 94085

Roger Bunker
Gillespie County, Texas

Quote Summary

Account Number	R232-0016007
Quote Number	11483
Quote Date	08/10/2023
Quote Expiry On	09/09/2023
Service Term [Month]	36

Billing Address: 101 West Main Street
Mail Unit 4
Fredericksburg
TX
78624
USA

Thank you for your interest in cloud VoIP Services from Ooma Enterprise! We're thrilled to provide you this proposal.

Please note: Additional taxes and fees may apply. Shipping and handling charges are extra. Any out-of-scope installation work or day-of-installation delay is subject to additional fees.

<https://www.ooma.com/enterprise-communications/>

Monthly Recurring Charges

Item Description	Unit Price	Quantity	Amount
Rental: Ooma AirDial	\$15.00	4	\$60.00
Ooma AirDial Service (Per Line)	\$39.95	11	\$439.45
			\$499.45

Non-Recurring Charges

Item Description	Unit Price	Quantity	Amount
Fee: AirDial Self Installation	\$0.00	4	\$0.00
Set Up: AirDial Setup Fee	\$20.00	11	\$220.00
			\$220.00

Regulatory Taxes & Surcharges for Monthly Recurring Charges

Description	Amount
FEDERAL COST RECOVERY FEE	\$2.02
FEE: E911 SERVICE FEE	\$11.00
ALAMO AREA COG 9-1-1 FEE	\$5.50
STATE COST-RECOVERY FEE	\$0.00
COUNTY SALES TAX	\$1.60
CITY SALES TAX	\$4.82
STATE SALES TAX	\$20.08
FEE: REGULATORY RECOVERY FEE (RRF)	\$30.47
FEDERAL UNIVERSAL SERVICE FUND	\$23.67

Regulatory Taxes & Surcharges for Monthly Recurring Charges

Description	Amount
FEDERAL COST RECOVERY CHARGE	\$0.01
9-1-1 EQUALIZATION FEE	\$0.66
	\$99.83

Regulatory Taxes & Surcharges for Non-Recurring Charges

Description	Amount
STATE COST-RECOVERY FEE	\$0.00
COUNTY SALES TAX	\$1.10
CITY SALES TAX	\$3.30
STATE SALES TAX	\$13.75
	\$18.15

Comment:

Per the tax exemption documentation provided, the customer is exempt from paying: state sales tax, county sales tax, and city sales tax.

Customer Use Only:

By signing below, Customer agrees that, upon acceptance by Ooma, this Quote shall become a binding purchase order subject to the terms of the Ooma Enterprise Terms and Conditions, including the Service Level Agreement and a mandatory arbitration provision, at <https://www.ooma.com/legal/enterprise-terms/> (the "Terms"). This Quote, the Terms, any lease agreement, and any attachments and/or addendums thereto represent the entire agreement of the parties hereto (the "Agreement"). In the event of a conflict or inconsistency between this Quote, and any previous quote or the Terms, the terms of this Quote shall prevail. Pricing for this order is confidential and shall not be disclosed by Customer. Capitalized terms used but not defined herein shall have the respective meanings set forth in the Terms. This is not an invoice. The person whose signature appears below represents and warrants that they are duly authorized to sign this purchase commitment.

Title : _____

Print Name : _____

Authorized Signature : _____ Date : _____

Company Use Only:

Authorized Signature : _____ Date : _____

AACOG Routing Approval Form

Attach electronic signature to certify departmental approval

Originator	Date	Subject	Needed By:
Marcela Medina	7/24/2023	CSFRF CSEC Documentation	7/26/2023

Document Category

- | | | |
|------------------------------------|--|--|
| <input type="checkbox"/> Grant | <input checked="" type="checkbox"/> Interlocal (ILA) | <input type="checkbox"/> Request for Application |
| | <input type="checkbox"/> Vendor Services | <input type="checkbox"/> Request for Proposal |
| | <input type="checkbox"/> Instructor | <input type="checkbox"/> Request for Information |
| <input type="checkbox"/> Amendment | <input type="checkbox"/> Consultant | <input type="checkbox"/> MOU |
| | <input type="checkbox"/> Certification Forms | |

Attachment Description

The Public Safety Answering Point Services (PSAP) Interlocal Agreements for E9-1-1 is required by the Commission on State Emergency Communications (CSEC). The PSAP ILA includes the inventory for each PSAP. The only attachment that needs to be signed in addition to the full agreement is Attachment A. This ILA is effective September 1, 2023 - August 31, 2025. They must be signed by August 31, 2023.

Recommendation:

Please review and sign.

Required Attachments:

- | | |
|--|--|
| <input type="checkbox"/> Board Documentation | <input type="checkbox"/> Contracting party emails(s) |
| <input type="checkbox"/> SAMS and State debarment research | <input type="checkbox"/> |
| <input type="checkbox"/> Budget | |

Approval Routing:

Through	Signature
Debbie Ugarte Administrator	DocuSigned by: <i>Debbie Ugarte</i> 7/27/2023 <small>441FF1F38D9045D...</small>
Program Director	DocuSigned by: <i>Marcela Medina</i> 7/27/2023 <small>67688FOED15146E...</small>
Julio Elizondo CFO	DocuSigned by: <i>Julio Elizondo</i> 7/28/2023 <small>0D2064B0B3C74C2...</small>
Clifford Herberg General Counsel/Senior Director	DocuSigned by: <i>Clifford C. Herberg</i> 7/28/2023 <small>F72AC8719DD049F...</small>

INTERLOCAL AGREEMENT FOR E9-1-1 PUBLIC SAFETY ANSWERING POINT SERVICES

Article 1: Parties & Purpose

1.1 The Alamo Area Council of Governments (RPC) is a regional planning commission and political subdivision of the State of Texas organized and operating under the Texas Regional Planning Act of 1965, as amended, Chapter 391 of the Local Government Code. The RPC has developed a Strategic Plan to establish and operate 9-1-1 service (Strategic Plan) in State Planning Region 18 (Region), and the Commission on State Emergency Communications (Commission) has approved its current Strategic Plan.

1.2 Gillespie County (Local Government) is a local government that operates Public Safety Answering Points (PSAP) that assists in implementing the Strategic Plan as approved by the Commission.

1.3 The Commission, as authorized by Health & Safety Code, Chapter 771, is the oversight and funding authority for regional planning commissions implementing 9-1-1 service.

1.4 The Contract for 9-1-1 Services between the Commission and the RPC requires the RPC to execute interlocal agreements with local governments relating to the planning, development, operation, and provision of 9-1-1 service, the use of wireline and wireless 9-1-1 fees and equalization surcharge appropriated to the Commission and granted to the RPC (9-1-1 Funds) and adherence to Applicable Law.

Article 2: Applicable Law

2.1 Applicable laws include, but are not limited to, the Texas Health and Safety Code Chapter 771; Commission Rules (Title 1, Part 12, Texas Administrative Code) and Program Policy Statements; the biennial state General Appropriations Act, Texas Government Code (including Uniform Grant and Contract Management Standards [UGMS]), Chapter 783 and Title 1, Part 1, Chapter 5, Subchapter A, Division 4, Texas Administrative Code; Preservation and Management of Local Government Records Act, Chapter 441, Subchapter J; and Resolution of Certain Contract Claims Against the State, Chapter 2260); Texas Local Government Code (including Regional Planning Commissions Act, Chapter 391).

2.2 Any new or amended policy or procedure, other than an adopted rule, shall be enforceable against the Local Government 30 days following the date of its adoption unless the RPC finds and declares that an emergency exists which requires that such policy or procedure be enforceable immediately. The RPC shall provide the Local Government written notice of all new or amended policies, procedures or interpretations of Commission rules within a reasonable time after adoption, and in any event at least

10 days prior to the time such policies or procedures are enforceable against the Local Government.

Article 3: Deliverables

3.1 The Local Government agrees to:

3.1.1 Operate and maintain the Gillespie County Communications Center PSAP(s) located at, 104 Industrial Loop, Fredericksburg, TX, 78624;

3.1.2 Provide 9-1-1 public safety answering service 24 hours per day, seven days per week; and

3.1.3 Cooperate with the RPC in providing and maintaining suitable PSAP space meeting all technical requirements.

3.2 Ownership, Transference & Disposition of Equipment

3.2.1. The RPC and the Local Government shall comply with Applicable Law, in regards to the ownership, transfer of ownership, and/or control of equipment acquired with 9-1-1 Funds in connection with the provision of 9-1-1 service (9-1-1 equipment).

3.2.2 The RPC shall establish ownership of all 9-1-1 equipment located within the Local Government's jurisdiction. The RPC may maintain ownership, or it may agree to transfer ownership to the Local Government according to established policy.

3.2.3 The Local Government shall ensure that sufficient controls and security exist by which to protect and safeguard the 9-1-1 equipment against loss, damage or theft.

3.2.4 Ownership and transfer-of-ownership documents shall be prepared by the RPC and signed by both parties upon establishing ownership or transference of ownership of any such 9-1-1 equipment in accordance with UGMS and the State Comptroller of Public Accounts. Sample forms are provided as Attachments A and B to this Agreement.

3.2.5 Replacement insurance on 9-1-1 equipment shall be purchased and maintained by Local Government and proof of insurance shall be provided upon request.

3.2.6 The RPC and/or the Commission shall be reimbursed by the Local Government for any damage to 9-1-1 equipment other than ordinary wear and tear.

3.3 Inventory

3.3.1 The RPC shall maintain a current inventory of all 9-1-1 equipment consistent with Applicable Law;

3.3.2 All 9-1-1 equipment shall be tagged with identification labels.

3.3.3 Any lost or stolen 9-1-1 equipment shall be reported to the RPC as soon as possible.

3.4 Security

3.4.1 The Local Government shall limit access to all 9-1-1 equipment and related data only to authorized personnel.

3.5 Training

3.5.1 The Local Government shall notify the RPC of any new 9-1-1 call takers and schedule for applicable training as soon as possible.

3.6 Operations

The Local Government shall:

3.6.1 Designate a PSAP supervisor and provide related contact information to the RPC;

3.6.2 Monitor and test the 9-1-1 equipment and report any failures or maintenance issues immediately to the appropriate maintenance vendor and/or the RPC;

3.6.3 Coordinate with the RPC and local elected officials or designee in the planning for and implementation and operation of all 9-1-1 equipment;

3.6.4 Allow 24-hour access to the 9-1-1 equipment for repair and maintenance service, as required;

3.6.5 Assist the RPC in conducting inspections of all 9-1-1 equipment at the PSAP as identified by the RPC for quality assurance;

3.6.6 Test all Telecommunications Devices for the Deaf (TDD) for proper operation;

3.6.7 Log all TDD 9-1-1 calls and equipment testing as required by the Americans with Disabilities Act of 1990;

3.6.8 Log all trouble reports and make copies available to the RPC as required;

3.6.9 Make no changes to 9-1-1 equipment, software or programs without prior written consent from the RPC.

Article 4: Performance Monitoring

4.1 The RPC and the Commission reserve the right to perform on-site monitoring of the PSAP(s) for compliance with Applicable Law and performance of the deliverables specified in this Agreement. The Local Government agrees to fully cooperate with all monitoring requests from the RPC and/or the Commission for such purposes.

Article 5: Procurement

5.1 The RPC and the Local Government agree to use competitive procurement practices and procedures required by Applicable Law and RPC procurement policies in connection with any procurement to be funded with 9-1-1 Funds.

5.2 The RPC shall purchase supplies necessary for performance of the deliverables per this Agreement.

Article 6: Financial

6.1 As authorized by Applicable Law, the provisioning of 9-1-1 service throughout the Region is funded by Commission grants of appropriated 9-1-1 Funds.

6.2 The RPC will provide 9-1-1 Funds to the Local Government on a cost reimbursement basis using a monitoring process that provides assurance that the reimbursement requests from the Local Government are complete, accurate, and appropriate.

6.3 The RPC may withhold, decrease, or seek reimbursement of 9-1-1 Funds in the event that those 9-1-1 Funds were used in noncompliance with Applicable Law.

6.4 The Local Government shall reimburse the RPC and/or the Commission, as applicable, any 9-1-1 Funds used in noncompliance with Applicable Law.

6.5 Such reimbursement of 9-1-1 Funds to the RPC and/or the Commission, as applicable, shall be made by the Local Government within 60 days after demand by the RPC, unless an alternative repayment plan is approved by the RPC and then submitted to the Commission for approval.

6.6 The Local Government commits to providing 9-1-1 services as a condition to receiving 9-1-1 Funds as prescribed by the RPC's Strategic Plan and any amendments thereto.

Article 7: Records

7.1 The Local Government will maintain adequate fiscal records and supporting documentation of all 9-1-1 Funds reimbursed to the Local Government for 9-1-1 service consistent with Applicable Law and generally accepted accounting principles and as approved in the RPC's current approved Strategic Plan;

7.2 The RPC or its duly authorized representative shall have access to and the right to examine and audit all books, accounts, records, files, and/or other papers or property pertaining to the 9-1-1 service belonging to or in use by the Local Government, the PSAP, or by any other entity that has performed or will perform services related to this Agreement.

7.3 The Commission and State Auditor's Office shall have the same access and examination rights as the RPC.

Article 8: Assignment

8.1 The Local Government may not assign its rights or subcontract its duties under this Agreement. An attempted assignment or subcontract in violation of this paragraph is void.

Article 9: Nondiscrimination and Equal Opportunity

9.1 The RPC and the Local Government shall not exclude anyone from participating under this Agreement, deny anyone benefits under this Agreement, or otherwise unlawfully discriminate against anyone in carrying out this Agreement because of race, color, religion, sex, age, disability, handicap, or national origin.

Article 10: Dispute Resolution

10.1 Disputes include, but are not limited to, disagreement between the parties about the meaning or application of the Strategic Plan, the Applicable Law or policy, or this Agreement.

10.2 The parties desire to resolve disputes without litigation. Accordingly, if a dispute arises, the parties agree to attempt in good faith to resolve the dispute between them. To this end, the parties agree not to sue one another, except to enforce compliance with this Article 10, until they have exhausted the procedures set out in this Article 10.

10.3 At the written request of either party, each party shall appoint one non-lawyer representative to negotiate informally and in good faith to resolve any dispute arising between the parties. The representatives appointed shall determine the location, format, frequency, and duration of the negotiations.

10.4 If the representatives cannot resolve the dispute within 30 calendar days after the first negotiation meeting, the parties agree to submit the dispute to a mutually designated legal mediator. Each party shall pay one-half the total fee and expenses for conducting the mediation.

10.5 The parties agree to continue performing their duties under this Agreement, which are unaffected by the dispute, during the negotiation and mediation process.

10.6 If mediation does not resolve the parties' dispute, the parties may pursue their legal and equitable remedies.

Article 11: Suspension for Unavailability of Funds

11.1 In the event that (i) the RPC's approved budget and/or appropriations to the Commission from the Texas Legislature do not permit or otherwise appropriate funds for reimbursement to Local Government provided for in this Agreement, and (ii) such lack of permission or non-appropriation shall not have resulted from any act or failure to act on the part of the RPC, and (iii) the RPC has exhausted all funds legally available for reimbursement to Local Government, and no other legal procedure shall exist whereby payment hereunder can be made to Local Government; and (iv) RPC has negotiated in good faith with Local Government to develop an alternative payment schedule or new agreement that will accommodate RPC's approved budget and/or appropriations for the applicable period, then RPC will not be obligated to reimburse the Local Government for the applicable budget year(s).

Article 12: Notice to Parties

12.1 Notice under this Agreement must be in writing and received by the party against whom it is to operate. Notice is received by a party (1) when it is delivered to the party personally; or (2) on the date shown on the return receipt if mailed by registered or certified mail, return receipt requested, to the party's address specified in this Article and signed on behalf of the party.

12.2 The RPC's address is:

Alamo Area Council of Governments
2700 NE Loop 410, Suite 101
San Antonio TX 78217

The Local Government's address is:

Gillespie County
101 W. Main St., Unit #9
Fredericksburg, TX 78624

12.3 A party may change its address by providing notice of the change in accordance with paragraph 12.1.

Article 13: Effective Date and Term

13.1 This Agreement is effective as of September 1, 2023 and shall terminate on August 31, 2025.

13.2 In the event of default in the performance of this Agreement, the non-defaulting party may terminate this Agreement after providing written notice of the default to the defaulting party, and the failure of the defaulting party to cure said default within 30 calendar days of said notice.

13.3 If this Agreement is terminated for any reason, neither party shall not be liable to the Local Government for any damages, claims, losses, or any other amounts arising from or related to any such termination.

Article 14: Force Majeure

14.1 The RPC may grant relief from performance of the Agreement if the Local Government is prevented from performance by act of war, order of legal authority, act of God, or other unavoidable cause not attributable to the fault or negligence of the Local Government. The burden of proof for the need of such relief shall rest upon the Local Government. To obtain release based on force majeure, the Local Government shall file a written request with the RPC.

Article 15: Confidentiality

15.1 The parties will comply with the Texas Public Information Act, Government Code, Chapter 552 as interpreted by judicial opinions and opinions of the Attorney General of the State of Texas. This Agreement and all data and other information generated or otherwise obtained in its performance may be subject to the Texas Public Information Act. The parties agree to maintain the confidentiality of information received during the performance of this Agreement.

15.2 The Local Government or its duly authorized representative will notify the RPC upon receipt of any requests for information.

Article 16: Indemnification

16.1 To the extent authorized by law, each party agrees to indemnify the other and agrees to defend its governing body members, officers and employees, against any claim, suit or administrative proceeding, and to indemnify them against any liability including all costs, expenses, and reasonable attorney's fees incurred arising out of an act or omission of the governing body, any officer, employee or agent in carrying out this Agreement.

Article 17: Historically Underutilized Business Requirements

17.1 The Local Government shall comply with requirements of Chapter 2261 of the Government Code regarding Historically Underutilized Businesses.

Article 18: Miscellaneous

18.1 For purposes of this Agreement, terms not specifically defined herein are defined in the Applicable Laws.

18.2 Each individual signing this Agreement on behalf of a party warrants that he or she is legally authorized to do so, and that the party is legally authorized to perform the obligations undertaken.

18.3 This Agreement constitutes the entire agreement between the parties and supersedes any and all oral or written agreements between the parties relating to matters herein. An amendment to this Agreement is not effective unless in writing and signed by both parties.

18.4 All parties agree that should any provision of this Agreement be determined to be invalid or unenforceable, such determination shall not affect the term of this Agreement, which shall continue in full force and effect.

18.5 The following Attachments are part of this Agreement:

Attachment A	Ownership Agreement
Attachment B	Transfer of Ownership Form
Attachment C	Scope of Work
Attachment D	PSAP Operations Performance Measures and Monitoring
Attachment E	Commission Documents – Legislation, Rules and Program Policy Statements
Attachment F	Acronyms

18.6 This Agreement is binding on, and to the benefit of, the parties' successors in interest.

18.7 This Agreement is executed in duplicate originals.

Alamo Area Council of Governments

DocuSigned by:
By: Diane Rath
575164BC7AF4426...

Printed Name: Diane Rath

Title: Executive Director

Date: 7/28/2023

Gillespie County

By: _____

Printed Name: Daniel Jones

Title: Gillespie County Judge

Date: _____

Attachment A Ownership Agreement

As stipulated in Article 3 of the Agreement, the RPC shall establish ownership of all 9-1-1 equipment located within the Local Government's jurisdiction.

The RPC hereby establishes all 9-1-1 equipment located at the Gillespie County Communications Center, TX, in Gillespie County, to be the property of AACOG, hereinafter referred to as "Owner".

Following is an itemized listing of 9-1-1 equipment hereby defined as the property of Owner.

Alamo Area Council of Governments

DocuSigned by:
By: *Diane Rath*
575164BC7AF4426...

Printed Name: Diane Rath

Title: Executive Director

Date: 7/28/2023

Gillespie County

By: _____

Printed Name: Daniel Jones

Title: Gillespie County Judge

Date: _____

Inventory - COG		Inventory - Description	Inventory - Manufacturer	Inventory - Manufacturer Part#	Inventory Serial#	Inventory Installed		
Name	County	Item#	Hardware Type					
AACOG	Gillespie	19223	Monitor	22in LED Monitor - WS	HP	1JS05A8#ABA	6CM9321GYP	8/4/2021
AACOG	Gillespie	20677	Router - WAN	4G Router - gillespie-r2	Cisco	C8200-1N-4T V02	FJC26382BKR	3/9/2023
AACOG	Gillespie	20676	Router - WAN	AVPN Router - gillespie-r1	Cisco	C8200-1N-4T V02	FJC26382BTF	3/9/2023
AACOG	Gillespie	19227	Ethernet Switch	Ethernet Switch (24 Port) - 1A	Cisco	WS-C2960X-24TS-L V05	FJC24461KGZ	8/9/2021
AACOG	Gillespie	19228	Ethernet Switch	Ethernet Switch (24 Port) - 1B	Cisco	WS-C2960X-24TS-L V05	FJC24461KXL	8/9/2021
AACOG	Gillespie	19230	Gateway - FXO	Gateway - FXO1A (4 Port)	AudioCodes	GGWV00680	D12800109	8/9/2021
AACOG	Gillespie	19231	Gateway - FXO	Gateway - FXO1B (4 Port)	AudioCodes	GGWV00680	D12800125	8/9/2021
AACOG	Gillespie	19235	Genovation Keypad	Genovation Keypad - USB	Genovation Inc.	5.96E+15	5.96E+15	8/9/2021
AACOG	Gillespie	19236	Genovation Keypad	Genovation Keypad - USB	Genovation Inc.	5.96E+15	5.96E+15	8/9/2021
AACOG	Gillespie	19237	Genovation Keypad	Genovation Keypad - USB	Genovation Inc.	5.96E+15	5.96E+15	8/9/2021
AACOG	Gillespie	13939	KM - USB	KVM - Freedom II (4 Port USB)	Black Box	1801B0109769	1801B0109769	9/11/2018
AACOG	Gillespie	13940	KM - USB	KVM - Freedom II (4 Port USB)	Black Box	1801B0109773	1801B0109773	9/11/2018
AACOG	Gillespie	13941	KM - USB	KVM - Freedom II (4 Port USB)	Black Box	1801B0109766	1801B0109766	9/11/2018
AACOG	Gillespie	16990	KM - USB	KVM - Freedom II (4 Port USB)	Black Box	1911B0150212	1911B0150212	8/18/2020
AACOG	Gillespie	13477	Pole	LED Off-Hook Light Pole	Signaworks Inc.	STL-24-1	WSC-13477	9/11/2018

AACOG	Gillespie	13478	LED Off-Hook Light Pole	LED Off-Hook Light Pole	Signaworks Inc.	STL-24-1	WSC-13478	9/11/2018
AACOG	Gillespie	13479	LED Off-Hook Light Pole	LED Off-Hook Light Pole	Signaworks Inc.	STL-24-1	WSC-13479	9/11/2018
AACOG	Gillespie	19579	Network Interface Module	Network Interface Module	Cisco	74-116159-01	FOC214938HJ	8/9/2021
AACOG	Gillespie	19243	PortServer TS4	Port Server TS4	Digi	50000836-15S	E03325297	8/9/2021
AACOG	Gillespie	11029	Printer	Printer - LaserJet Pro 400	HP		PHGDG11966	8/9/2021
AACOG	Gillespie	11014	RS-232 Data Sharer	RS-232 Data Sharer (2 Port)	Black Box	724-746-5500	15072971664	
AACOG	Gillespie	20660	RS-232 Data Sharer	RS-232 Data Sharer (8 Port)	Black Box		CC1403250122	
AACOG	Gillespie	19242	RS-232 Data Sharer	RS-232 Data Sharer (8 Port) RJ-11	Black Box		5254677-0062	8/9/2021
AACOG	Gillespie	19232	SAM	SAM	Motorola Solutions		23893 C	8/9/2021
AACOG	Gillespie	19233	SAM	SAM	Motorola Solutions		23894 C	8/9/2021
AACOG	Gillespie	19234	SAM	SAM	Motorola Solutions		23887 C	8/9/2021
AACOG	Gillespie	19238	SAM Ext Speaker Kit	SAM Ext Speaker Kit	Motorola Solutions	4210022G-12-SR03	WV100016	8/9/2021
AACOG	Gillespie	19239	SAM Ext Speaker Kit	SAM Ext Speaker Kit	Motorola Solutions	4210022G-12-SR03	WV100012	8/9/2021
AACOG	Gillespie	19240	SAM Ext Speaker Kit	SAM Ext Speaker Kit	Motorola Solutions	4210022G-12-SR03	WU100042	8/9/2021
AACOG	Gillespie	19244	SAM Jack Box	SAM Jack Box	Motorola Solutions		WSC-19244	8/9/2021
AACOG	Gillespie	19245	SAM Jack Box	SAM Jack Box	Motorola Solutions		WSC-19245	8/9/2021
AACOG	Gillespie	19246	SAM Jack Box	SAM Jack Box	Motorola Solutions		WSC-19246	8/9/2021

AACOG	Gillespie	19229 Surge Arrester	Secondary Surge Arrester	Circa	837757	8/9/2021
AACOG	Gillespie	19937 UPS - 9PXM	UPS - 4-20KVA (9PXM)	Eaton Powerware	9PXM08AAAXXX	6/23/2022
AACOG	Gillespie	19655 Battery Pack	UPS - Internal Battery Pack	Eaton Powerware	P-103002954	6/23/2022
AACOG	Gillespie	19656 Battery Pack	UPS - Internal Battery Pack	Eaton Powerware	P-103002954	6/23/2022
AACOG	Gillespie	19657 Battery Pack	UPS - Internal Battery Pack	Eaton Powerware	P-103002954	6/23/2022
AACOG	Gillespie	19658 Battery Pack	UPS - Internal Battery Pack	Eaton Powerware	P-103002954	6/23/2022
AACOG	Gillespie	19632 gen 2	UPS - Environmental Monitoring Probe- gen 2	Eaton Powerware	744-A4026	6/23/2022
AACOG	Gillespie	19625 Card	UPS - Network-MS Card	Eaton Powerware	744-A3983	6/23/2022
AACOG	Gillespie	19618 Power Module	UPS - Split Phase Power Module	Eaton Powerware	730-06185	6/23/2022
AACOG	Gillespie	19611 Transfer Switch	UPS - Automatic Switch (9PXM)	Eaton Powerware	P-103002142	6/23/2022
AACOG	Gillespie	11015 Workstation - PC	Vesta Analytics Workstation - PC	HP	2UA33018G1	11/1/2021
AACOG	Gillespie	20686 Modem	WAN - Wireless Modem	Sierra Wireless	1104071 N62122028602B23	10/27/2022
AACOG	Gillespie	19218 Workstation - PC	Workstation - PC	HP	9MZ45UP#ABA	8/9/2021
AACOG	Gillespie	19219 Workstation - PC	Workstation - PC	HP	9MZ45UP#ABA	8/9/2021
AACOG	Gillespie	19220 Workstation - PC	Workstation - PC	HP	9MZ45UP#ABA	8/9/2021
AACOG	Gillespie	10446 Genovation Keypad	Genovation Keypad - USB	Genovation Inc.	5.96E+15	8/9/2016

Attachment B Transfer of Ownership Form

As stipulated is Article 3 of the Agreement between Alamo Area Council of Governments (RPC) and Gillespie County (Local Government) dated _____, 20____, the RPC shall document all transfers of ownership of 9-1-1 equipment between the RPC and the Local Government.

Indicate the appropriate classification:

Transfer_____ Disposition_____ Lost_____

Please provide the following information in as much detail as possible.

Inventory Number	Current Assignee:
Description	Location:
Serial Number	Signature:
Acquisition Date	Date:
Acquisition Cost	New Assignee:
Vendor	Location:
Invoice Number	Signature:
Purchase Order Number	Date:
Condition	

Continued.....

Attachment B
Transfer of Ownership Form (continued)

Action Recommended by: _____

Title: _____

Date: _____

Comments: _____

Approved: Yes No

Proceeds, if any: _____

Approved by: _____

Title: _____

Comptroller

Date: _____

Disposed or Lost Property shall require approval by the agency head.

Reviewed by: _____

Executive Director (or other appropriate title of agency head)

Date: _____

Attachment C Scope of Work

Section 1.0 - Scope:

As required by the Contract for 9-1-1 Services, RPC shall execute interlocal agreements between itself and its member local governments relating to planning, development, operation, and provision of 9-1-1 services. At a minimum, the parties agree to cooperate in addressing, database maintenance, and meet GIS requirements in accordance with State and Federal Standards.

PSAPs should strive to meet PSAP Service Capability Criteria Rating Scale standards as listed in APCO\NENA ANS 1.102.2, which provides for minimum standard, advanced, and superior rating categories.

1.1 The basic equipment categories are:

A. 9-1-1 Equipment

- i. Customer Premise Equipment (CPE) — located at the PSAPs such as telephone system interfaces, workstations, backroom servers, software, monitors, gateways, routers and any other equipment necessary for 9-1-1 call delivery;
- ii. Telecommunications Device for the Deaf / Teletypewriter (TDD / TTY)

B. Ancillary Equipment

- i. Uninterruptible Power Supply (UPS)
- ii. Printers
- iii. Recorders (as funding allows)

Section 2.0 - Program Deliverables:

Local Government agrees to comply with all applicable law, CSEC Rules, and RPC policies as they pertain to the 9-1-1 program to provide the following deliverables:

2.1 Inventory:

2.1.1 Local Government is responsible for notifying RPC upon disposition of equipment and shall provide inventory information for the Annual Certification of 9-1-1 Program Assets.

Attachment C Scope of Work (continued)

2.1.2 RPC shall maintain property records and conduct an annual physical inventory. Capital Recovery Asset Disposal Notices shall be prepared in accordance with UGMS and the State Comptroller of Public Accounts as required by CSEC Rule 251.5.

2.2 Security:

2.2.1 Local Government will protect the CPE and ancillary equipment by implementing measures that secure the premises (including equipment room) of its PSAPs against unauthorized entrance or use. RPC agrees to follow security access requirements established by Local Government.

2.2.2 Local Government will implement procedures and take appropriate security measures necessary to prevent unauthorized third-party software use on CPE or 9-1-1 Workstations as outlined in CSEC Rule 251.7, *Guidelines for Implementing Integrated Services*. RPC may conduct random security audits.

2.2.3 Local Government shall not attach nor integrate any hardware device or software application without prior written approval of RPC. Further, no unauthorized person shall configure, manipulate, or modify any hardware device or software application. Such authority can only be granted by RPC.

2.2.4 Local Government will adhere to Health & Safety Code, Section 771.061, Confidentiality of Information, in maintaining all 9-1-1 data.

2.3 Maintenance:

2.3.1 RPC shall practice and require preventive maintenance on all CPE and ancillary equipment, software, and databases, including, at a minimum, backing up data as necessary.

2.3.2 Local Government will provide upkeep of 9-1-1 equipment and areas by ensuring cleanliness.

2.3.3 Local Government shall notify RPC of any scheduled maintenance on commercial power or backup generator, at least 48 hours prior to work being done.

2.3.4 Local Government shall notify RPC of any power or generator outages that affect the 9-1-1 system and document them in trouble/maintenance logs.

Attachment C

Scope of Work (continued)

2.3.5 Local Government may call for technical assistance or make trouble reports by calling Western States Communications at 888-414-2738. In addition, the Local Government may use email to request routine maintenance at support@wscicom.com.

2.4 Supplies:

RPC will purchase supplies necessary for the continuous operation of 9-1-1 Ancillary equipment (i.e. printer toner).

2.5 Training

Local Government shall:

2.5.1 Provide telecommunicators access to emergency communications equipment training as approved by RPC training staff, or as determined by the Local Government.

2.5.2 Notify RPC in writing or email of any new 9-1-1 telecommunicator listing their full name, date of hire, and Texas Commission on Law Enforcement (TCOLE) PID#. New telecommunicators shall be scheduled for their 9-1-1 equipment training within 120 days of their hire date.

2.5.3 If a PSAP chooses to train its own personnel, a copy of the agencies approved Learning Objectives and Lesson Plan must be provided to RPC

2.5.4 Ensure that 9-1-1 telecommunicators meet minimum training requirements as listed in the Telecommunicators Proficiency Chart from TCOLE.

2.5.5 Ensure that all telecommunicators abide by TCOLE mandated rules and regulations for telecommunicator certification and/or licensing requirements.

2.6 Facilities:

2.6.1 Local Government shall meet minimum site requirements for backroom equipment. Most expenses associated with this are the responsibility of the PSAP.

2.6.2 Local Government's 9-1-1 equipment room and communications area shall be in compliance with the American with Disability Act of 1990.

Attachment C Scope of Work (continued)

2.6.3 RPC staff and contracted vendors shall have access to the 9-1-1 equipment room and communications area on a 24x7x365 basis.

2.7 Operations:

Local Government shall:

- 2.7.1 Check 9-1-1 workstations, make-busy switch, and TDD/TTY for proper operation and user familiarity at least once per shift.
- 2.7.2 Provide upon request any testing documentation or applicable paperwork required by RPC within 24 hours.
- 2.7.3 The PSAP shall provide an admin phone line answered by a telecommunicator 24 hours a day. Any change to this telephone number shall be reported to RPC in writing or by email.
- 2.7.4 When there is any incorrect ANI/ALI or GIS information, the telecommunicator shall submit a discrepancy report to make the necessary correction before the end of the shift.
- 2.7.5 Notification of change in medical, law enforcement or fire responders shall be made in writing to RPC at least 15 days prior to change.
- 2.7.6 PSAP must submit a written request for all Manual ALI query to RPC for any investigation purposes. PSAP agrees to use ALI lookup feature only in the event of handling and processing an emergency call. Manual ALI queries may be used for training or testing purposes limited to PSAP telephone numbers.
- 2.7.7 Each PSAP shall have in their emergency communication plan procedures that ensure survivability and sustainability of 9-1-1 services. This plan shall be accessible to RPC upon request.
- 2.7.8 Comply with RPC policy and procedures for PSAP moves/changes.

Attachment C Scope of Work (continued)

2.7.9 Telecommunicators must use re-transmit (re-bid or RTX) features on wireless calls to obtain updated GPS coordinates for the mobile devices.

2.8 Master Street Address Guide (MSAG) / GIS Maintenance:

Local Government and counties/cities shall:

- 2.8.1 Provide physical addresses requested as per local ordinances and/or subdivision regulations.
- 2.8.2 Verify or correct 9-1-1 ALI database information for accuracy as requested by RPC including No Record Found (NRF) and Telephone Number Change Request (TNCR) forms.
- 2.8.3 Make sure PSAPs provide needed information to complete 9-1-1 ALI discrepancy reports.
- 2.8.4 Meet GIS requirements to ensure accurate 9-1-1 call plotting and routing.
- 2.8.5 Provide available site address points, road centerline and provisioning boundary changes as needed.
- 2.8.6 Provide boundary changes affecting: law, fire, EMS, PSAP and ESN layers.
- 2.8.7 Resolve any discrepancies, including critical errors, as provided by RPC generated from GeoComm as needed.

Attachment D

PSAP Operations Performance Measures and Monitoring

Reports

The RPC may request that the Local Government provide it with specialized reports which will not duplicate information readily available from vendors. Such reports shall include, but are not limited to:

Call data which may not be captured by CPE and MIS systems
Planning for relocation or remodeling which may impact the reliability or delivery of a 911 call.

Logs

The Local Government shall provide copies of logs and reports to assist with the RPC's collection of efficiency data on the operation of PSAPs including, but not limited to:

1. Trouble report logs at least once per quarter;
2. List of service affecting issues once per quarter;
3. Certification of TTY/TDD testing once every six months; and
4. TTY/TDD call logs.

[Include logs necessary to insure compliance with this Agreement, the CSEC/RPC contract, Regional Strategic Plan and individual local requirements.]

Quality Assurance Inspections

RPC personnel will conduct site visits at least four (4) per year to evaluate the condition of equipment, efficiency of PSAP operations, and compliance with the Agreement.

Attachment E Commission Documents

The following documents govern the funding and provisioning of 9-1-1 services by the RPC:

1. Commission Legislation: <https://www.csec.texas.gov/s/statutes>

2. Commission Rules: <https://csec.texas.gov/s/rules/>

3. Commission Program Policy Statements: <https://www.csec.texas.gov/s/program-policy-statements>

Attachment F Acronyms

AACOG-	Alamo Area Council of Governments
ADA -	Americans with Disabilities Act of 1990
ALI -	Automatic Location Identification
ANI -	Automatic Number Identification
APCO -	Association of Public-Safety Communications Officials
CPE -	Customer Premise Equipment
CSEC -	Commission on State Emergency Communications
DBMS -	Database Management System
DBMSP-	Database Management System Provider
EMS -	Emergency Management System
GPS -	Global Positioning System
GIS -	Geographic Information System
MSAG -	Master Street Address Guide
NENA -	National Emergency Number Association
NRF -	No Record Found
PPS -	Program Policy Statements
PSAP -	Public Safety Answering Point / Local Government
RPC -	Regional Planning Commissions
RTX -	Re-transmit / Re-bid
TCOLE -	Texas Commission on Law Enforcement Education
TDD -	Telecommunications Device for the Deaf
TNCR -	Telephone Number Change Request
TTY -	Teletypewriter
UGMS -	Uniform Grant Management Systems
UPS -	Uninterruptible Power Supply

Daniel Jones

From: Don Weinheimer
Sent: Wednesday, August 16, 2023 10:54 AM
To: Daniel Jones
Cc: Pansy Benedict
Subject: August 28th Commissioner Court Agenda Item

Judge Jones,

I would like to add the following to the agenda for the August 28th commissioners court meeting:

- 1) Consider the removal of cattle guard on Pecan Creek Road in the 1000-1100 section of Pecan Creek Road. Notice to adjacent landowners was mailed May 30th, deadline for public hearing request is August 13th, and removal would occur on or after August 28th, 2023.
- 2) Consider acceptance of a monetary donation from Sharon Treibs Moose to Gillespie County Road & Bridge Precinct #4.

Thanks,

Don



Don D. Weinheimer

County Commissioner - Precinct 4
Gillespie County, TX
101 W Main St • Fredericksburg, TX • 78624
Phone: 830-307-6096
email: dweinheimer@gillespiecounty.org

GILLESPIE COUNTY
Job Posting Announcement

Posting Date: 08.28.2023

Closing Date: Until filled



Position/Title: Deputy Criminal Clerk
Department: County Clerk
Pay Grade: 10, starting rate \$15.90/hour

GENERAL DESCRIPTION:

This position supports the County Clerk and performs duties pertaining to the County Clerk's office to include clerical functions such as dealing with the courts, handling fines and fees of the court; issuing certified copies of birth, death, and marriage certificates; issuing marriage licenses; assisting in probate matters; filing assumed names and assisting the public in conducting searches of records.

ESSENTIAL JOB FUNCTIONS:

Essential duties/functions, under the supervision of the County Clerk may include, but are not limited to the following:

- File and maintain criminal and civil files in the County Clerk's Office.
- Assign case filing number and prepare criminal jackets.
- Enter information into computer system as required in Criminal/Civil Software.
- Perform process of scanning documents as may be required.
- Issue notice of hearings and resets as requested by County Attorney's Office on each case as required.
- Issue receipts for monies collected for fees, fines, and court costs.
- Assist County Clerk in maintaining retention records current as per State rule.
- Answer routine telephone and personal inquiries concerning the County Clerk's Office.
- Coordinate some office functions with other county departments.
- MUST be able to function with a minimal amount of supervision, meet frequent deadlines, and be detail oriented.
- Possess the ability to react to change productively and to handle other tasks as may be assigned.
- Perform clerical functions and assist other office personnel as may be assigned or required, i.e. handling of fine and fee costs, issue certified copies of birth, deaths, and marriages, issue marriage licenses, assist in election duties, assist public in conducting searches of records.

Perform related duties/functions as may be required or as delegated by the County Clerk.

KNOWLEDGE, SKILLS, AND ABILITIES:

The ideal candidate will have the ability to:

- Perform essential duties and functions of the position in the working conditions and schedules as described.
- Able to maintain confidentiality of records as required by law.
- Ability to communicate effectively, both orally and in writing
- Knowledge of modern office practices and procedures
- Proficient in the use of office equipment such as copier, scanner, typewriter, calculator, computer
- Ability to perform assigned duties without continual supervision and to make sound, independent judgments.
- Ability to manage multiple and changing priorities as may be necessary.
- Ability to establish and maintain effective working relationships as necessitated by work assignments.
- Bi-lingual in English and Spanish helpful
- Skill to effectively deal with the public in a professional and positive manner consistent with the requirements of being a public servant.

EDUCATION AND EXPERIENCE:

- High School Diploma or equivalent.
- Must be at least 18 years of age.

Application Information:

An Application must be completed for each position. No résumé's accepted in lieu of an application form. Applications can be downloaded from the Gillespie County "Employment Opportunities" link at <https://www.gillespiecounty.org/>

Please return completed application to:

Jennifer Doss: jdoss@gillespiecounty.org

or mail to:

Gillespie County

101 W. Main St., Mail unit #11

Fredericksburg, TX 78624

Gillespie County is an Equal Opportunity Employer. A background check will be required of finalist. New or rehired potential employees will be required to provide documentary proof of their eligibility for employment. Gillespie County is a public employer; therefore, all applications are public information.



GILLESPIE COUNTY, TEXAS JOB DESCRIPTION

Department: County Treasurer

Position/Class Title: Deputy Treasurer/Payroll Specialist

Supervisor: County Treasurer

Pay Grade: 12

Employment Status: Non-Exempt

Direct Reports: 0 Full-time; 0 Part-time

GENERAL DESCRIPTION:

This position is responsible for the payroll process including formulation and entry of all payroll exceptions and changes through the analyzing and calculation of payroll while meeting processing deadlines. This position will also perform a variety of administrative and accounting support functions to include accounts receivables, related reports, and reports on other miscellaneous financial transactions.

ESSENTIAL JOB DUTIES:

- Complete payroll process including formulation and entry of all payroll exceptions and changes through finalization and balance of payroll.
- Maintain payroll information by collecting, calculating and entering data and ensure accuracy and consistency with county policies and procedures.
- Utilize timekeeping software to audit time entry and adherence to federal laws and local agency policies.
- Audit and resolve payroll discrepancies by collecting and analyzing information.
- Analyze benefit leave records to ensure compliance to policies and conduct routine audits of benefit records as necessary to make debit/credit adjustments.
- Review entered benefit time and perform corrective measures such as credit/debit adjustments.
- Determine final pay and leave pay out amounts for terminated employees, calculate benefit adjustments as necessary.
- Prepare and submit files for retirement plans.
- Troubleshoot issues with interfacing system.
- Perform research and compile data for special projects or reports.
- Review employee changes, ensuring changes are correct.
- Review new employee payroll documents provided by Human Resources for completeness and accuracy.
- Track Hotel Occupancy Tax payments and send reports as necessary.
- Maintain and monitor County postal system. Prepare monthly reports in regards to usage by departments.

- Assist with reconciling all of the Treasurer's bank statements daily and/or monthly.
- Assist with answering incoming telephone calls, greeting visitors, elected officials, and county employees and responding to inquiries related to the county or specific department; directs visitors to correct employee or department as necessary.
- Assist in preparing A/P and Payroll checks for disbursement.
- Assist in preparing daily bank deposits for monies received.
- Maintain/Scan all files/records according to retention schedule.
- Maintain office inventory and equipment; ordering supplies as needed.
- Assist, when needed, with receipt of all revenues into the Treasurer's Office and process all related reports and balance daily revenues daily.
- Assist in preparing and gathering information for annual report by outside auditors.
- Assist in preparing annual reports for W-2 reconciliation; prepare tax forms for distribution.
- Regular and punctual attendance is required.

Essential Job Duties are intended to be examples of duties and are not intended to be all inclusive. There will be other duties as assigned.

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of county governmental organization and operational policies and procedures; Requires the ability to prepare and maintain payroll records, deductions and withholding reports through data processing means; Requires the ability to understand or apply laws, regulations and policies to the maintenance of financial records. Is able to verify documents and forms for accuracy and completeness; Knowledge of general accounting principles; Knowledge and skills in math comprehension and reading; Ability to multi-task and maintain focus; Ability to operate basic office equipment to include calculators, computers and software programs, postage machines, copiers and printers; Knowledge of/and ability to create and maintain spreadsheets; Ability to use Microsoft Word and Excel efficiently; Ability to establish and maintain effective and productive working relationships with all county employees, Elected Officials, general public and outside organizations; Ability to follow oral and written instructions; Ability to schedule projects and meet deadlines as needed; Skilled in problem solving; Ability to interpret problem areas and handle as needed; Ability to communicate effectively orally and in writing; Good customer service and interpersonal skills.

EDUCATION AND EXPERIENCE:

The educational requirement for this position is: Completion of high school/GED.
 This position requires: 2 years of related experience, basic accounting.
 Specific knowledge of Wage/Hour Regulations, FLSA, IRS and SSA preferred.
 Education can be substituted for experience.
 Experience can be substituted for education.

LICENSES, CERTIFICATIONS, OR REGISTRATIONS:

Certifications, licenses, professional designations, or other qualifications **required** for this position include: Must be bondable; valid TX driver's license

ESSENTIAL PHYSICAL REQUIREMENTS:

Physical Requirements:

Standing: under 1/3 of the time; walking: under 1/3 of the time; sitting: over 2/3 of the time; using hands: up to 2/3 of the time; reaching with hands and arms: up to 2/3 of the time; climbing or balancing: None of the time; stooping, kneeling, crouching, or crawling: None of the time; talking or hearing: up to 2/3 of the time; and, tasting or smelling: None of the time.

This position requires lifting: Up to 10 pounds: under 1/3 of the time; up to 25 pounds: None of the time; up to 50 pounds: None of the time; up to 100 pounds: None of the time; and, more than 100 pounds: None of the time.

SIGNATURES

I certify that this job description is a true reflection of the major responsibilities, requirements, and duties of this position. This certification is made with the knowledge that the information is to be used for the purposes of selection, classification, appraisal, and compensation.

IMMEDIATE SUPERVISOR

DATE

I certify that this job description is a true reflection of the major responsibilities, requirements, and duties of this position. This certification is made with the knowledge that the information is to be used for the purposes of selection, classification, appraisal, and compensation.

HUMAN RESOURCES DIRECTOR

DATE

I have read this job description and understand the major responsibilities, requirements, and duties of this position.

EMPLOYEE

DATE



Gillespie County is an equal opportunity employer committed to achieving excellence and strength through diversity. The County seeks a wide range of applicants for its positions so that one of our core values, a qualified and diverse workforce, will be affirmed.

GILLESPIE COUNTY
Job Posting Announcement

Posting Date: 08.28.2023

Closing Date: Until filled



Department: County Treasurer
Position/Class Title: Deputy Treasurer/Payroll Specialist
Supervisor: County Treasurer
Pay Grade: 12
Employment Status: Non-Exempt
Direct Reports: 0 Full-time; 0 Part-time

GENERAL DESCRIPTION:

This position is responsible for the payroll process including formulation and entry of all payroll exceptions and changes through the analyzing and calculation of payroll while meeting processing deadlines. This position will also perform a variety of administrative and accounting support functions to include accounts receivables, related reports, and reports on other miscellaneous financial transactions.

ESSENTIAL JOB DUTIES:

- Complete payroll process including formulation and entry of all payroll exceptions and changes through finalization and balance of payroll.
- Maintain payroll information by collecting, calculating and entering data and ensure accuracy and consistency with county policies and procedures.
- Utilize timekeeping software to audit time entry and adherence to federal laws and local agency policies.
- Audit and resolve payroll discrepancies by collecting and analyzing information.
- Analyze benefit leave records to ensure compliance to policies and conduct routine audits of benefit records as necessary to make debit/credit adjustments.
- Review entered benefit time and perform corrective measures such as credit/debit adjustments.
- Determine final pay and leave pay out amounts for terminated employees, calculate benefit adjustments as necessary.
- Prepare and submit files for retirement plans.
- Troubleshoot issues with interfacing system.
- Perform research and compile data for special projects or reports.
- Review employee changes, ensuring changes are correct.
- Review new employee payroll documents provided by Human Resources for completeness and accuracy.
- Track Hotel Occupancy Tax payments and send reports as necessary.
- Maintain and monitor County postal system. Prepare monthly reports in regards to usage by departments.
- Assist with reconciling all of the Treasurer's bank statements daily and/or monthly.
- Assist with answering incoming telephone calls, greeting visitors, elected officials, and county employees and responding to inquiries related to the county or specific department; directs visitors to correct employee or department as necessary.
- Assist in preparing A/P and Payroll checks for disbursement.

- Assist in preparing daily bank deposits for monies received.
- Maintain/Scan all files/records according to retention schedule.
- Maintain office inventory and equipment; ordering supplies as needed.
- Assist, when needed, with receipt of all revenues into the Treasurer's Office and process all related reports and balance daily revenues daily.
- Assist in preparing and gathering information for annual report by outside auditors.
- Assist in preparing annual reports for W-2 reconciliation; prepare tax forms for distribution.
- Regular and punctual attendance is required.

Essential Job Duties are intended to be examples of duties and are not intended to be all inclusive. There will be other duties as assigned.

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of county governmental organization and operational policies and procedures; Requires the ability to prepare and maintain payroll records, deductions and withholding reports through data processing means; Requires the ability to understand or apply laws, regulations and policies to the maintenance of financial records. Is able to verify documents and forms for accuracy and completeness; Knowledge of general accounting principles; Knowledge and skills in math comprehension and reading; Ability to multi-task and maintain focus; Ability to operate basic office equipment to include calculators, computers and software programs, postage machines, copiers and printers; Knowledge of/and ability to create and maintain spreadsheets; Ability to use Microsoft Word and Excel efficiently; Ability to establish and maintain effective and productive working relationships with all county employees, Elected Officials, general public and outside organizations; Ability to follow oral and written instructions; Ability to schedule projects and meet deadlines as needed; Skilled in problem solving; Ability to interpret problem areas and handle as needed; Ability to communicate effectively orally and in writing; Good customer service and interpersonal skills.

EDUCATION AND EXPERIENCE:

The educational requirement for this position is: Completion of high school/GED.
 This position requires: 2 years of related experience, basic accounting.
 Specific knowledge of Wage/Hour Regulations, FLSA, IRS and SSA preferred.
 Education can be substituted for experience.
 Experience can be substituted for education.

Application Information:

No resume will be accepted in lieu of an application form. Applications can be downloaded from the Gillespie County “Employment Opportunities” link at <https://www.gillespiecounty.org/>

Please return your completed application to:

Email to Jennifer Doss: jdoss@gillespiecounty.org

In Person: Gillespie County Courthouse Room B-102

Mail: Gillespie County, 101 W. Main Street, Mail Unit #11, Fredericksburg, TX 78624

Gillespie County is an Equal Opportunity Employer. A background check will be required of finalist. New or rehired potential employees will be required to provide documentary proof of their eligibility for employment. Gillespie County is a public employer; therefore, all applications are public information.

GILLESPIE COUNTY
Job Posting Announcement

Posting Date: 08.28.2023

Closing Date: Until filled



Department: Sanitation / Floodplain Office

Position/Class Title: Assistant Inspector/Enforcement Officer

Supervisor: Sanitation / Floodplain Administrator

Pay Grade: 15

Rate: \$19.37 per hour

Employment Status: Non-Exempt

Direct Reports: 0 Full-time; 0 Part-time

GENERAL DESCRIPTION

The Assistant Inspector / Enforcement Officer assists the Sanitation / Floodplain Administrator with implementation and enforcement of rules and regulations for both Sanitation and Floodplain.

ESSENTIAL JOB DUTIES:

Essential duties/functions for the Sanitation Department, under the supervision of the Sanitation / Floodplain Administrator, may include but are not limited to the following:

- Perform onsite sewage facilities reviews and permitting.
- Investigate OSSF (Onsite Sewage Facilities) complaints.
- Ensure compliance with OSSF state laws (Title 30 Administrative Code, Chapter 285).
- Prepare documents and reports for legal action.
- Prepare case files and court cases for trial as well as testify when required.
- Perform abatement of public nuisances and site surveillance.
- Review and approve only OSSF planning materials.
- Issue authorizations to begin construction
- Issue notices of approval after the OSSF passes inspection.
- Perform site confirmation inspections and verify that separation requirements can be met.
- Review variance requests.
- Verify installer licenses.
- Ensure collection of fees.
- Maintain accurate records of permitting, fees, inspections, maintenance reports and complaints.
- Conduct subdivision reviews.
- Assist in implementation of Flood Damage Prevention Ordinance.
- File elevation certificates.

KNOWLEDGE, SKILLS, AND ABILITIES:

The ideal candidate will have the ability to:

- Maintain confidentiality of records as required by law.
- Become familiar with health and safety rules, laws and regulations.
- Read and understand maps as well as utilize mapping programs.
- Communicate effectively, both orally and in writing.
- Possess basic math skills.

- Effectively use office equipment such as computer, copier, scanner, digital camera and calculator.
- Perform assigned duties without continual supervision and make sound, independent judgments.
- Manage multiple and changing priorities as may be necessary.
- Prepare and present OSSF information to the public.
- Establish and maintain effective working relationships as necessitated by work assignments.
- Effectively deal with the public in a professional and positive manner consistent with the requirements of being a public servant.
- Function with a minimal amount of supervision, meet frequent deadlines and be detail oriented.
- Perform other related duties / functions as may be required or as delegated by the Sanitation / Floodplain Administrator.

EDUCATION AND EXPERIENCE:

- High School Diploma or equivalent.
- Must be at least 18 years of age.
- One to two years of clerical experience preferred.
- Must possess or be able to obtain within 30 days of employment, a cell phone to conduct Gillespie County business. The County offers an established allowance.
- Must possess or be able to obtain within 30 days of employment, a valid Texas Driver's License.
- Obtain and maintain a Designated Representative license from the executive director of TCEQ.
- Must consent to and pass criminal background check.

Application Information:

An application must be completed for each position. No résumés accepted in lieu of an application form. Applications can be downloaded from the Gillespie County "Employment Opportunities" link at <https://www.gillespiecounty.org/>

Please return completed application to:

Jennifer Doss: jdoss@gillespiecounty.org

or mail to:

Gillespie County

101 W. Main St., Mail unit #11

Fredericksburg, TX 78624

Gillespie County is an Equal Opportunity Employer. A background check will be required of finalist. New or rehired potential employees will be required to provide documentary proof of their eligibility for employment. Gillespie County is a public employer; therefore, all applications are public information.



GILLESPIE COUNTY CELL PHONE AFFIDAVIT

I, Sheryl Sutton, do hereby affirm that I have contracted with the following carrier: AT&T for a personal cell phone plan using the following local number: 409/750-2409. I understand and agree that I will be personally responsible for paying the charges incurred under the plan and for purchasing any phone or accessories including batteries that may be required to keep the number active. As compensation for conducting Gillespie County ("County") business on this phone number, I agree to accept an allowance of \$35- per month from the County with the understanding that unavailability of the phone for County business will result in elimination of such allowance. I further understand that the cell phone associated with this number and all related accessories (batteries, chargers, etc.) are my personal property and I am responsible for any loss or damage. I agree to indemnify and hold the County harmless if the phone number is used for any illicit or illegal activities. I give the County permission to distribute this number within the County organization as part of an employee cell phone list.

Sheryl Sutton

Name (Please Print)

Sheryl Sutton

Signature

Sanitation/Floodplain

Department

8/22/23

Date

OPEN ENROLLMENT

The Employee Self-Service (ESS) Portal by the Texas Association of Counties Health & Employee Benefits Pool (TAC HEBP) allows County and District employees to sign up for health benefits online during Open Enrollment.

To log into ESS, you will be required to register.

Go to: mybenefits.county.org and follow these steps:

1. Click on "First Time User" to create an account. If you already have an ESS account, skip to the How to Enroll section.
2. Confirm your identity by entering your UID# from your BCBSTX health benefits card, SSN, birth date and hire date.
3. Enter your email address. Your email address will become your username.
4. A verification code will be sent to your email from Willis Towers Watson. Enter the code to verify.
5. Enter your phone number. A verification code will be sent to your phone via text or phone call, based on your preference. Enter the code to verify.
6. Set up your password.
7. Review and accept the Online Authorization form.

How to Enroll in Benefits. Go to: mybenefits.county.org:

1. After logging into ESS, click "Get Started" on the Annual Renewal Banner to begin enrolling in your benefits.
2. Review your contact and dependent information. If no changes are needed, click "Next."
 - To update contact or dependent information, click "Update."
 - Click "Save."
 - Click "Return to Enrollment." Click "Next."
3. After reviewing the Benefit Overview page, click "Next."
4. On the Who Will You Cover page, select who should be covered for the health benefit you are enrolling in. Click "Next."
 - To add a new dependent, click "Update Dependents."
 - Click "Add Dependent." Click "Save."
 - Click "Return to Enrollment."
 - Select who should be added to coverage. Click "Next."
5. Select your plan coverage. Click "Add to Cart."
6. If your employer offers multiple health benefits through TAC HEBP, click "Move on to [benefit]."
 - You will repeat steps 3 - 7 for all benefits your employer offers through TAC HEBP.
7. Once all your benefits have been elected, click "Move on to Checkout."
8. Review your elections and click "Checkout" to finalize your enrollment.
9. You may then view and print a confirmation statement, review any alerts, or complete a survey before logging off ESS.



TEXAS ASSOCIATION of COUNTIES
HEALTH AND EMPLOYEE
BENEFITS POOL



OPEN ENROLLMENT

Start Date: August 28, 2023

End Date: September 22, 2023

Contact Name: Jennifer Doss

Contact Email: jdoss@gillespiecounty.org

Contact Phone: 830.307.6223



SAVE THE DATE

**Gillespie County 2023 Open Enrollment will be held
September 14, 2023 at the County Extension
AgriLife Office training room**

TAC OASys portal will be open August 28th through September 22nd for Medical, Dental, Vision and Life Insurance changes (all benefits will roll over)

Colonial, Hartford, MASA and Equitable changes will need to be made at the Open Enrollment meeting on September 14th or by contacting Human Resources prior to September 22nd.

Gillespie County Courthouse
101 West Main Street
Fredericksburg, TX 78624

Elevator Inspection Proposal- 08/17/2023

The following services will be provided with acceptance of this proposal:

Observe annual safety tests and inspect one (1) elevators.

Provide mechanic to perform test.

Provide all TDLR inspection reports to customer & service company.

Fee for above work is:

One (1) elevator at \$325.00 per unit=\$325.00.

Total fee is (\$325.00) Three Hundred Twenty Five and No/100 Dollars.

Proposal is good for forty five (45) days.

Accepted By: _____

Date: _____

Please feel free to call if you have any questions. Thank you, Rodney Clark
RAC, INC Elevator Inspection Service.

Sincerely,

Rodney Clark
RAC, INC
Phone: (210) 478-6650
Fax: (210) 492-0765

Pioneer Memorial Library
115 West Main Street
Fredericksburg, TX 78624

Elevator Inspection Proposal- 08/17/2023

The following services will be provided with acceptance of this proposal:

Observe annual safety tests and inspect one (1) elevators.

Provide a mechanic to perform test.

Provide all TDLR inspection reports to customer & service company.

Fee for above work is:

One (1) elevator at \$325.00 per unit=\$325.00

Total fee is (\$325.00) Three Hundred Twenty Five and No/100 Dollars.

Proposal is good for forty five (45) days.

Accepted By: _____

Date: _____

Please feel free to call if you have any questions. Thank you, Rodney Clark
RAC, INC Elevator Inspection Service.

Sincerely,

Rodney Clark
RAC, INC
Phone: (210) 478-6650
Fax: (210) 492-0765



EQUITABLE

457(b) Plan Document Questionnaire

This questionnaire is designed to capture **Governmental 457(b) plan** design information for the preparation of plan documents. If needed, a plan design call will be scheduled to obtain additional information or clarification.

Be sure to complete the “CARES/SECURE ACTS INTERIM AMENDMENT ELECTIVE PROVISIONS” at the end of this questionnaire.

IMPORTANT: If this is a restatement of an existing plan also ***provide a copy of the current plan document.***

If you have questions regarding this form, please contact:

Equitable Retirement Plan Consulting Group (Equitable RPCG) via email at

EquitablePlanDocs@equitable.com

Return the completed questionnaire to Equitable RPCG via:

Email: EquitablePlanDocs@equitable.com

Upon receipt and review of this questionnaire, a signature-ready plan document will be prepared and emailed to you. All you will need to do is eSign (or physically sign) your plan document and keep the original at hand for periodic reference when needed.

If not eSigned, return a complete copy of the signed Adoption Agreement to the email address above.

The plan document will not be valid until the eSign confirmation or a complete signed and dated Adoption Agreement is received by us.

DO YOU CURRENTLY MAINTAIN ANOTHER RETIREMENT PLAN other than this plan? No Yes

If yes, indicate plan type: Profit Sharing Money Purchase 401(k) Defined Benefit 403(b) Plan Another 457 Plan

Section 1: EMPLOYER INFORMATION – tell us about you (All information required.)

EMPLOYER INFORMATION:

Name: _____

Address: _____

City, State, Zip: _____

Telephone: _____

EMPLOYER IDENTIFICATION NUMBER (EIN): _____

TYPE OF EMPLOYER (check one):

- (a) State or political subdivision of a State
- (b) State agency or instrumentality
- (c) Public School (including elementary school, middle school, high school, college or university)
- (d) Charter School, answer supplemental questions in “*Charter School Additional Information*” section, pg. 10
- (e) Other Employer qualified to adopt a Governmental Plan: _____

EMPLOYER’S TAX YEAR END: The Employer’s tax/fiscal year ends _____

RELATED EMPLOYERS: If there any other related organizations to this organization please name and describe the relationship: _____

Section 2: PLAN INFORMATION (All information required.)

PLAN NAME: _____

Plan Number: _____ (i.e. 001, 002, ...) Refers to retirement plans directly sponsored by employer, not state provided plans.

FICA REPLACEMENT PLAN: The Plan is intended to be a FICA Replacement Plan.

PLAN YEAR END:

- (a) **Calendar year (typical)** (b) The 12-consecutive month period ending on _____ each year.
- (c) Other: _____.

PLAN ADMINISTRATOR:

- (a) **Employer (typical)**
- (b) Name: _____
Address: _____
Telephone: _____
EIN: _____

Section 3: ELIGIBLE EMPLOYEES – Who will be EXCLUDED?

Deferral Match Employer (only check boxes under the applicable Contribution Types)

- | | | | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) No exclusions |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Collectively Bargained Employees |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) Nonresident Aliens who receive no U.S. source income compensation from the Employer. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (d) Employees who normally work less than _____ hours a week |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (e) Employees eligible for a 401(k), 403(b) or another 457(b) plan sponsored by Employer |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (f) Part-Time Employees |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (g) Seasonal Employees |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (h) Temporary Employees |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (i) Employees in an appointed or elected position |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (j) Employees paid on an hourly basis |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (k) Employees paid on a salaried basis |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (l) Other: _____ |

INDEPENDENT CONTRACTORS - Independent Contractors may not participate in the Plan unless indicated otherwise below.

Deferral Match Employer

- | | | | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) Independent Contractors may participate in the Plan. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Describe any special rules applicable to Independent Contractors: _____ |
- _____

SECTION 4: AGE AND/OR SERVICE REQUIREMENTS (for Employer Contributions and/or Matching)

Must an eligible employee meet any Age and/or Service requirements?

No Yes **Describe** (also indicate if different for Match) – i.e. Two Years Elapsed Time, 1000 Hours, Three Months Elapsed Time):

If an eligible employee must meet an age and/or service requirement, what is the **Entry Date** when the related Contributions begin.

Describe (also indicate if different for Match – i.e. Immediate, Monthly, Payroll Period): _____

next following coinciding with or next following

Section 5: COMPENSATION

TOTAL COMPENSATION: (required information)

(a) W-2 Wages (typical) (b) Code §415 Compensation (c) Wages under Code §3401(a)

Do you want to **exclude** post-severance compensation (Unused Leave payments) from Total Compensation? No Yes

PLAN COMPENSATION: Plan Compensation is Total Compensation (as defined above) with the following exclusions:

Deferral	Match	Employer	(only check boxes under the applicable Contribution Types)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) No exclusions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) All fringe benefits (cash and noncash), reimbursements or other expense allowances, moving expenses, deferred compensation, and welfare benefits are excluded
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) Compensation above \$ _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Overtime payments
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) Shift differentials
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Exclusions as described by the applicable Collective Bargaining Agreement
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Compensation paid after severance of employment
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Describe Other adjustments to Plan Compensation: _____

PERIOD FOR DETERMINING COMPENSATION: (required information)

Plan Year Calendar Year Employer's Fiscal Year 12 month period ending _____

Do you want to include compensation earned while and individual is **not** a Participant? No Yes

SECTION 6: EMPLOYER CONTRIBUTIONS – Reduces Elective Opportunity
Complete this section only if Employer Contributions will be made in the near term, also complete Section(s) 4 & 5

Employer Contributions are subject to the Basic Limit (plus Catch-up) and FICA tax, if applicable.
(Skip to Section 6A, if none)

- (a) **Discretionary contribution.** The Employer will determine in its sole discretion how much, if any, it will make as an Employer Contribution.
- (b) **Fixed contribution.**
- (1) _____ % of each Participant's Plan Compensation.
 - (2) _____ \$ for each Participant.
 - (3) The Employer Contribution will be determined in accordance with the personal service contract or employment contract applicable to the Participant.
 - (4) The Employer Contribution will be determined in accordance with any Collective Bargaining Agreement(s).
- (c) **FICA Replacement Contribution**
- (1) The Employer will make the 7.5% of Plan Compensation mandatory contribution.
 - (2) The Employee will make the 7.5% of Plan Compensation mandatory contribution.
 - (3) The Employee will make a mandatory contribution equal to _____% of Plan Compensation and the Employer will make a mandatory contribution equal to _____% of Plan Compensation.
- (d) **Describe Employer Contribution formula:**

ALLOCATION FORMULA:

- (a) **Pro rata allocation.** How will the Discretionary Employer Contribution be allocated?
- (1) as a uniform percentage of Plan Compensation.
 - (2) as a uniform dollar amount.
- (b) **Discretionary allocation.** The Employer Contribution will be allocated in the sole discretion of the Employer in a manner solely determined by the Employer.
- (c) **Describe other allocation formula:** _____

ALLOCATION CONDITIONS.

Will the plan require certain conditions for employee to receive Employer Contribution? No Yes

If yes, check: Employee must be

- Employed on last day of plan year credited with at least _____ Hours of Service (not to exceed 1,000) during plan year

Are these conditions waived if an Employee? (check all appropriate box(s))

- dies during Plan Year
- terminates employment as result of Disability
- terminates employment after attaining Normal Retirement Age

SECTION 6A: SALARY DEFERRALS

CATCH-UP CONTRIBUTIONS:

Age 50 Catch-Up Contributions are permitted Yes No
Eligible for Matching Contributions (if applicable) Yes No

Special 3 Yr. Catch-Up Contributions are permitted Yes No
Eligible for Matching Contributions (if applicable) Yes No

ROTH DEFERRALS Yes No

If yes, are In-Plan Roth Conversions allowed? (limited to eligible distributions; i.e. service termination, age 70½, etc.) Yes No

Roth Deferrals Eligible for Matching Contributions (if applicable) Yes No

SECTION 6B: MATCHING CONTRIBUTIONS – Reduces Elective Opportunity
Complete this section only if Matching Contributions will be made in the near term, also complete Section(s) 4 & 5

Matching Contributions are subject to the Basic Limit (plus Catch-up) and FICA tax, if applicable.
(Skip to Section 7, if none)

MATCHING CONTRIBUTION FORMULAS: What is the Matching Contribution formula?

- (a) **Discretionary match.** The Employer will determine in its sole discretion how much, if any, it will make as a Matching Contribution. Such amount can be determined either as a uniform percentage of deferrals or as a flat dollar amount for each Participant.
- (b) **Fixed match.** The Employer will make a Matching Contribution for each Participant equal to (check one):
 - (1) _____% of Eligible Contributions (i.e. 100%, 50%, ...)
 - (2) \$ _____
 - (3) The Employer Contribution will be determined in accordance with the personal service contract or employment contract applicable to the Participant.
 - (4) The Employer Contribution will be determined in accordance with any Collective Bargaining Agreement(s) addressing retirement benefits of Collectively Bargained Employees under the Plan.
- (c) **Describe Matching Contribution formula.** _____

LIMITS ON MATCHING CONTRIBUTIONS. In applying the Matching Contribution formula(s) above, the following limits apply.

- (a) **No limits apply.** All Salary Deferrals are eligible for Matching Contributions.
- (b) **Limit on the amount of Eligible Contributions.** The Matching Contribution formula(s) above apply only to Eligible Contributions that do not exceed:
 - (1) _____% of Plan Compensation. (i.e. 3%, 5%, 10% ...)
 - (2) \$ _____.
 - (3) A discretionary amount determined by the Employer.
- (c) **Limit on Matching Contributions.** The total Matching Contribution provided under the formula(s) will not exceed:
 - (1) _____% of Plan Compensation. (i.e. 3%, 5%, 10% ...)
 - (2) \$ _____.
 - (3) Special limits: _____

[**Note:** If both (1) and (2) are selected, the limit is the **lesser** of the percentage selected in subsection (1) or the dollar amount selected in subsection (2).]

PERIOD FOR DETERMINING MATCHING CONTRIBUTIONS.

Instead of the Plan Year, Matching Contribution formula(s) will be based on the following periods:

- (a) payroll period. (b) Plan Year quarter.
- (c) calendar month. (d) Other: _____

[**Note:** Matching Contributions may be contributed and allocated to Participants at any time within the contribution period permitted under Treas. Reg. §1.415-6, regardless of the period selected above. **If true-up contributions will not be made for any Participant under the Plan, payroll period should be selected, subsection (a).** Any alternative period designated under subsection (d) may not exceed a 12-month period and must apply uniformly to all Participants.]

ALLOCATION CONDITIONS.

Will the plan require certain conditions for employee to receive Matching Contributions? No Yes

If yes, check: Employee must be

- Employed on last day of plan year credited with at least _____ Hours of Service (not to exceed 1,000) during plan year

Are these conditions waived if an Employee (check all appropriate box(s))?

- dies during Plan Year
- terminates employment as result of Disability
- terminates employment after attaining Normal Retirement Age

Section 7: RETIREMENT AGES (Required)

NORMAL RETIREMENT AGE: (used for determining Special Catch-up eligibility)

- (a) Age _____ (not earlier than age 65 or later than age 70 ½)
- (b) The earlier of: age _____ (not earlier than age 65 or later than age 70 ½), or the date immediate retirement benefits are authorized under another plan maintained by the Employer
- (c) The Participant may designate a Normal Retirement Age that is on or after the earlier of age 65 or the date immediate retirement benefits are authorized under another plan maintained by the Employer but not later than age 70½.

Normal Retirement Age for Qualified Police and Firefighters (elect if applicable)

- (d) Age _____ (not earlier than age 40 or later than age 70 ½)
- (e) The earlier of: age _____ (not earlier than age 40 or later than age 70 ½), or the date immediate retirement benefits are authorized under another plan maintained by the Employer.
- (f) The Qualified Police or Firefighter Participant may designate a Normal Retirement Age that is on or after the earlier of age 65 or the date immediate retirement benefits are authorized under another plan maintained by the Employer but not later than age 70½.

SECTION 8: VESTING AND FORFEITURES ¹

**Complete this section only if Employer and/or Matching contributions are subject to Vesting
(Skip to Section 9, if No Vesting)**

IMPORTANT: Vesting Schedules for 457(b) plans can be problematic.

¹ **Unique 457(b) rule.** Employer 457(b) Contributions are not applied against the Contribution Limits until Vested. Prior year contribution(s) plus earnings amounts vesting in the current year may cause Excess Contributions against current year Contribution Limit.

- (a) Full and immediate vesting
- (b) 3-year cliff vesting schedule
- (c) 6-year graded vesting schedule
- (d) Other vesting schedule: _____

VESTING SERVICE: Service before the original Effective Date of this Plan is excluded. No Yes

VESTING UPON DEATH, DISABILITY OR EARLY RETIREMENT AGE. An Employee's vesting percentage increases to 100% if, while employed with the Employer, the Employee

- (a) dies
- (b) terminates employment with a Disability
- (c) other: _____
- (d) Not applicable. No increase in vesting applies.

Section 9: DISTRIBUTION PROVISIONS

IN-SERVICE DISTRIBUTIONS:

(a) Distribution events. A Participant may withdraw all or any portion of his/her vested Account Balance, to the extent designated, upon the occurrence of the event(s) selected

- | Deferral | Match | ER | (only check boxes under the applicable Contribution Types) |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) No in-service distributions are permitted. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) The attainment of age 70 ½ (if Younger change CSIA default below) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) The occurrence of an Unforeseen Emergency. |

(b) Distribution of Smaller Amounts.

- (1) The Employer has discretion to make distribution of smaller amounts.
- (2) The Participant has discretion to withdraw a distribution of smaller amounts.
- (3) Special rules applicable to the distribution of smaller amounts: _____

INVOLUNTARY CASH-OUT DISTRIBUTIONS

Involuntary Cash-Out Distributions. Participants who terminate employment with a vested Account Balance of \$5,000 or less will receive Involuntary Cash-Out Distributions, subject to the Automatic Rollover provisions of the Plan?

Alternatively, do you want Involuntary Cash-Out Distributions to be made to the following terminated Participants?

- No Involuntary Cash-Out Distribution.** A terminated Participant must consent to any distribution from the Plan.
- Lower Involuntary Cash-Out Distribution threshold.** A terminated Participant will receive an Involuntary Cash-Out Distribution only if the Participant's vested Account Balance is less than or equal to:
 - (i) \$1,000
 - (ii) \$_____ (must be less than \$5,000)

APPENDIX A: SPECIAL EFFECTIVE DATES

Are there any provisions that will have an Effective Date that is different than the Effective Date of this document?

- No
- Yes, specify provision(s) and effective date(s) _____

APPENDIX B: LOAN POLICY

Are **PARTICIPANT LOANS** permitted?

- (a) Yes.
- (b) No.

LOAN PROVISIONS. Do you want to adopt ALL the following standard loan provisions? Yes No

- A former Employee or Beneficiary (including an Alternate Payee) who has a vested Account Balance may not request a loan.
- Outstanding loans may not exceed 50% of vested Account Balance.
- One loan outstanding at any time.
- Minimum loan amount of \$1,000.
- The loan interest rate is determined by the applicable investment arrangement(s) from which the loan proceeds are derived. If said investment arrangement(s) do not specify a loan interest rate, the loan interest rate will be the prime interest rate plus 1 percentage point.
- Participant may receive a loan for any purpose.
- Loan limits and adequate security requirements will consider Participant's entire Account Balance.
- Loan term for Principal Residence loan may not exceed 10 years.
- A Participant loan will not become due and payable in full upon the Participant's termination of employment.
- Direct rollover of loan note is allowed.
- Loan renegotiation is allowed.
- Loans are available from all contribution sources, to the extent vested.

MODIFICATION OF DEFAULT LOAN PROVISIONS. If "No" above, describe the Loan Provision(s) you want to **REPLACE** the specific Default Loan Provision(s) listed.

[Note: Any provision above must satisfy the requirements under Code §72(p) and the regulations thereunder.]

APPENDIX C: ADMINISTRATIVE ELECTIONS (All information required.)

ROLLOVER CONTRIBUTIONS. Does the Plan accept **Rollover Contributions**? Yes No

QUALIFIED DOMESTIC RELATIONS ORDER PROCEDURES (QDRO): Do QDROs apply? Yes No

DIRECTION OF INVESTMENTS. Are Participants permitted to **direct investments**?

- (a) No
- (b) **Yes (typical)**
 - All accounts (typical)**
 - Specify accounts: _____

EQUITABLE PRODUCT (Advisor Must Complete)

EQUI-VEST: Series 201 Series 901 Retirement Gateway (RG 457) ER Vision

Other Product (name): _____

SIGNATURE PAGE (All information required.)

PURPOSE OF EXECUTION: The Signature Page is being executed to effect:

- (a) The adoption of a **new plan**, effective _____ (insert Effective Date of Plan).
[**Note:** Date can be no earlier than the first day of the Plan Year in which the Plan is adopted.]
- (b) The **restatement** of an existing plan, effective _____ (insert Effective Date of the Restatement).

Provide copy of the current plan document you want to restate.

- (1) Name of Plan(s) being restated: _____
- (2) The **original effective date** of the plan(s) being restated: _____

PLAN DESIGN CALL:

Would you like a Plan Design Call to clarify the plan design prior to the preparation of a signature ready plan document?

- No Yes

SIGNATURE INFORMATION: Who will sign this plan document (person authorized to sign legal documents)?

Name: _____

Title: _____

Email: _____

QUESTIONNAIRE CONTACT: Who should we contact regarding information for this Questionnaire?

Name: _____

Phone: _____

Email: _____

REPRESENTATIVE INFORMATION: Who is the financial professional?

Name: _____

Phone: _____

Email: _____

CHARTER SCHOOLS ADDITIONAL INFORMATION

Complete this section only if applicable

1. Is your school a nonreligious, independent public school that provides tuition-free elementary or secondary education?
 Yes No

2. Is your school established and operated based on a state statute authorizing the granting of charters to create independent public schools?
 Yes No

3. Are your employees expressly required, permitted, or did your school initially have the option to offer the opportunity to participate in the state or local retirement system?
 Yes No

4. Does your charter satisfy either (a) or (b) below:
 - a. the charter school's governing board or body is controlled by a state, political subdivision or agency, OR
 - b. the primary source of the charter school's funding is from a state AND the charter school is part of a local educational agency subject to significant regulatory control and oversight by a state or its political subdivision or agency. Yes No

5. Are all financial ownership interests of the charter school held by a state or its political subdivision or agency?
[i.e. upon dissolution or final liquidation of the school, the charter school's governing documents require the charter school's net assets to be distributed to another public or charter school]
 Yes No

CARES/SECURE ACTS INTERIM AMENDMENT

ELECTIVE PROVISIONS

These Elective Provisions provide for elections related to the Interim Amendment. The adopting **Employer should confirm and/or make the appropriate election(s) in the Elective Provisions below.**

CS-1. TEMPORARY WAIVER OF REQUIRED MINIMUM DISTRIBUTIONS FOR 2020 (See IA §3.03)

[*Note: **Do not complete these Elective Provisions if the Plan was not in existence during 2020** or if the temporary waiver otherwise did not apply to the Plan.*]

- (a) **Default if Participant fails to elect.** For purposes of applying the required minimum distribution rules for the 2020 calendar year, effective January 1, 2020 (or such later date as designated below), a Participant (including an Alternate Payee or beneficiary of a deceased Participant) who was eligible to receive a required minimum distribution for the 2020 calendar year could elect whether to receive the 2020 RMD or 2020 Extended RMD (as defined in IA §3.03). **If a Participant did not specifically elect to take the 2020 RMD or 2020 Extended RMD from the Plan, such distribution was not made for the 2020 calendar year. The Employer may modify this default rule below,** provided such modification satisfies the requirements under Code §401(a)(9)(I) and any applicable IRS guidance.

- (1) **2020 RMDs and 2020 Extended RMDs were made.** 2020 RMDs and 2020 Extended RMDs were made to Participants who were otherwise required to receive a required minimum distribution for the 2020 calendar year, unless the Participant elected to not receive such distribution.
- (2) **2020 RMDs were not made, but 2020 Extended RMDs were made.** 2020 RMDs were not made for the 2020 calendar year, but 2020 Extended RMDs were made for the 2020 calendar year, unless the Participant elected otherwise.
- (3) **2020 RMDs were made, but 2020 Extended RMDs were not made.** 2020 RMDs were made for the 2020 calendar year, but 2020 Extended RMDs were not made for the 2020 calendar year, unless the Participant elected otherwise.
- (4) **Direct Rollovers.** Unless elected otherwise below, the Plan offered a Direct Rollover only for distributions that were Eligible Rollover Distributions in the absence of Code §401(a)(9)(I).

Instead of the default above, the following were treated as Eligible Rollover Distributions in 2020:

- (i) 2020 RMDs
- (ii) 2020 RMDs and 2020 Extended RMDs
- (iii) 2020 RMDs, but only if paid with an additional amount that is an Eligible Rollover Distribution without regard to Code §401(a)(9)(I)
- (iv) Describe: _____
- (5) **Describe other modifications of the default participant election rules:** _____
- (6) **Effective date.** Instead of January 1, 2020, the effective date of the amendment providing for a choice of whether a Participant or beneficiary could receive 2020 RMDs was effective: _____

- (b) **Describe any special rules, including any special effective dates, the Plan applied to required minimum distributions for 2020:** _____

CS-2. REQUIRED MINIMUM DISTRIBUTION ELECTIONS (IA §3.02(b)(1)(ii)). Effective for distributions with respect to Participants who die after December 31, 2019 (or such later effective date applicable to the Plan. See IA §3.02(b)(1)(v)) and before the applicable Required Beginning Date, the Plan’s pre-SECURE Act elections (including administrative and default elections) applicable to required minimum distributions continue to apply to **Eligible Designated Beneficiaries, except that the 10-year rule will be substituted for the 5-year rule, as appropriate.** **To override this default provision, complete (a) and/or (b) below.**

- (a) **Application of life expectancy and 10-year rules to Eligible Designated Beneficiaries.** Instead of the default, the Plan will apply the following rule:
- (1) Effective _____, the life expectancy rule applies to all Eligible Designated Beneficiaries.
 - (2) Effective _____, the 10-year rule applies to all Eligible Designated Beneficiaries.
 - (3) Effective _____, the entire interest of an Eligible Designated Beneficiary will be distributed by the end of the _____ calendar year [may not be greater than 9th] following the year the Participant dies.
 - (4) Effective _____, the Participant or Eligible Designated Beneficiary may elect to apply either the 10-year rule or the life expectancy rule to determine the required minimum distributions when the Participant dies before his/her Required Beginning Date. If no election is timely made:
 - (i) the life expectancy rule applies.
 - (ii) the 10-year rule applies.
 - (iii) the 10-year rule, reduced to _____ years applies.
 - (5) Describe the manner (including effective date) in which the 10-year rule and life expectancy rule apply to Eligible Designated Beneficiaries: _____

- (b) **Special rules.** Describe any special rules that apply for purposes of the required minimum distribution rules under Code §401(a)(9): _____

[Note: Any special rules for determining required minimum distributions for calendar years beginning on or after January 1, 2022 (or such later date as specified in applicable regulations or guidance) must comply with proposed Treas. Reg §§1.401(a)(9)-1 through 1.401(a)(9)-9 issued on February 24, 2022 (or subsequent applicable final regulations).]

CS-3. QUALIFIED BIRTH OR ADOPTION DISTRIBUTIONS (“QBADs”). (See IA §5.06)

- Unless an election is made below, the **Plan does not allow for QBADs.**
- (a) QBADs are available from the following sources to Plan Participants as of _____ [insert date no earlier than the first day of the Plan Year beginning after December 31, 2019]: *[Note: May be checked even if no in-service distributions are otherwise permitted under the Plan.]*
- (1) All available sources
 - (2) Pre-Tax Deferral Account
 - (3) Roth Deferral Account (including In-Plan Roth Conversion Account)
 - (4) Matching Contribution Account
 - (5) Employer Contribution Account
 - (6) Rollover Contribution Account
 - (7) Roth Rollover Contribution Account
 - (8) Transfer Account
 - (9) Describe available sources: _____

- (b) If CS-3(a) is elected, QBADs are available to all Participants who have the applicable Account(s), unless otherwise indicated below.
- (1) QBADs are not available to terminated Participants.
 - (2) QBADs will only be permitted if the Participant is 100% vested in the source from which the withdrawal is taken.
 - (3) Describe the Participants who may receive QBADs: _____

- (c) Describe any special rules related to QBADs: _____

CS-4. IN-SERVICE DISTRIBUTIONS AT AGE 59 ½. (See IA §5.08)

- Age 59 ½ in-service distributions Not Allowed.** Unless otherwise elected below, **the Employer does not elect to change** the Plan's in-service distribution options under the Plan.
- (a) Effective _____ [insert date no earlier than the first day of the Plan Year beginning after December 31, 2019], a Participant may withdraw all or any portion of his/her vested Account Balance, **upon the attainment of age** _____ **[may not be earlier than age 59 ½]**.
- (b) Describe any special rules related to the in-service distributions: _____

Return this completed form via email to EquitablePlanDocs@equitable.com

NOTE: If this is a restatement of an existing plan also **provide a copy of the current plan document.**



EQUITABLE EQUI-VEST® Strategies

Disclosure for Electronic Documents Form

For Assistance: Call (800) 628-6673
 Monday – Thursday 8:00 a.m. – 7:00 p.m. EST
 Friday 8:00 a.m. – 5:00 p.m. EST
www.equitable.com

Current Online Transactions: Address Changes, Allocation Changes, Dollar Cost Averaging Set Ups, Inquiries, Systematic Asset Rebalancing, Transfers, Loan Payments

Return:
Express Mail:
 Equitable
 EQUI-VEST Processing Office
 100 Madison St., Suite 1000
 Syracuse, N.Y. 13202
Regular Mail:
 Equitable
 EQUI-VEST Processing Office
 P.O. Box 4956
 Syracuse, N.Y. 13221
Fax Number:
 (816) 701-4964

CONSENT AUTHORIZATION FOR ELECTRONIC DELIVERY

Equitable is required to send certain documents to you about your life insurance policy or annuity contract. However, if you consent, the Company will transmit documents related to your life insurance policy or annuity contract by electronic means, to the extent that electronic transmission is consistent with applicable state and federal law. Any document that we send by electronic means, which complies with applicable law, will have the same force and effect as if that document was sent in paper format.

The Company will only transmit documents electronically if you consent. Your consent is voluntary. If you wish to correct or change the email address the Company uses to send you documents, you can do so at any time by logging on to www.equitable.com or calling the Company at (800) 628-6673.

If you decide that you want to receive documents electronically, the Company will provide one paper copy per year of any document, at no charge to you, upon your request. Please contact us at (800) 628-6673 to request a paper copy. Additional copies may be subject to a fee.

You can change your mind at any time and have the Company transmit documents via paper mail by notifying the Company at www.equitable.com or calling the Company at (800) 628-6673 that you no longer want to be enrolled in our electronic delivery service. Any withdrawal of consent will become effective after we have had a reasonable opportunity to act upon it.

The Company will deliver documents to you electronically by posting them on www.equitable.com and sending a notice to you by email, to the email address you provide below, when an electronic document is posted. Documents will be considered delivered effective upon the Company sending you an email notice that the document is available on www.equitable.com.

If applicable law or systems limitations prevent us from delivering certain documents electronically, we will deliver them as otherwise permitted by applicable law. It is your responsibility to check your email regularly for the delivery of new documents, open and review your documents and promptly notify us if any documents are not accessible or are incomplete or unreadable.

Yes, I authorize Equitable to provide all insurance documents electronically, including legally required documents, with a notification to the email address provided below. This includes but is not limited to the Group Contract, any applicable contract endorsements and riders, annuity statements, confirmation notices, privacy policy and all other notices regarding the Group Contract.

The email address is: jdoss@gillespiecounty.org
 (please print)

CONSENT AUTHORIZATION FOR ELECTRONIC DELIVERY (cont'd)

This authorization will continue unless and until revoked and means that Equitable will send an email or notice to me when documents are available for viewing on the Employer Plan Administrator Website. Certain types of correspondence may continue to be delivered by regular mail. To receive and view such documents electronically, I understand I must register (with a user name and password) for online account access through the Employer Plan Administrator portal with Equitable. Through this online access, I understand I will be able to view, download or save any documents through electronic devices such as computers or smart phones to access equitable.com/plan sponsor, and have access to Adobe Acrobat Reader (if I do not have Adobe Acrobat Reader, I can download it for free from www.adobe.com).

I acknowledge that at any time, I can request a free copy of any document by contacting Equitable.

Gillespie County

Fredericksburg, TX 78624

Print Name of Authorized Individual/Employer

City

State

By _____

Signature and Title of Authorized Individual/Employer

Date

EQUITABLE FINANCIAL LIFE INSURANCE COMPANY

APPLICATION FOR EQUI-VEST STRATEGIES EDC (SERIES 901) GROUP FLEXIBLE PREMIUM COMBINATION FIXED AND VARIABLE DEFERRED ANNUITY CONTRACT




(Consisting of Parts A and B)

Part A

Section I - Application and Agreement for Participation in EQUI-VEST® Strategies Contract

1. Distributor (Please check one)	<input checked="" type="checkbox"/> Equitable Advisors <input type="checkbox"/> Equitable Distributors
2. Type of EQUI-VEST Strategies Contract	Employee Deferred Compensation 457(b) Plan (EDC) – Governmental Plans Only
3. Employer and Plan Information	Employer's Name: <u>Gillespie County (TX)</u> Employer's Address: <u>101 W. Main St., Unit #11</u> <i>Number and Street (If non-U.S., Registered Representative must contact Branch.)</i> <u>Jennifer Doss</u> Attention <u>Fredericksburg, TX 78624</u> <div style="display: flex; justify-content: space-between; width: 100%;"> City State Zip Code </div> Employer's Federal Taxpayer's Identification Number: <u>74-6000878</u> Plan Name: <u>Gillespie County (TX) 457(b) Plan</u> Plan Email Address: <u>jdoss@gillespiecounty.org</u> Plan's Contact Person Name: <u>Jennifer Doss</u> Contact's Telephone Number: <u>830.307.6223</u> extension _____ Contact's Email Address: <u>jdoss@gillespiecounty.org</u>
4. Key Registered Representative or Broker of Record's Name and Code Number	Name: <u>Clifford Balzer</u> Code Number: <u>129398</u> Firm Name (Broker): <u>Equitable</u> CV #: _____ <i>(For Internal Use Only)</i>
5. Plan Effective Date	<i>Indicate the date the Plan went into effect.</i> Year <u>2023</u> Month <u>9</u> Day <u>1</u>

6. Administrative Charge Payment	Annual Administrative Charge for each Certificate on the last day of each Participation Year is to be: <input checked="" type="checkbox"/> Deducted from each Participant's Account Value <input type="checkbox"/> Paid by the Employer <i>Note: Employers that elect to pay the Annual Administrative Charge must have a minimum of 5 Participants at the time the Unit is established.</i>
7. Loan Information	Does the Plan permit Participants to take loans? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Unless you or your designee provides us with the loan interest rate on Participant loan requests, Equitable will set the loan interest rate. We will use the rate as published in the Wall Street Journal for the Prime Interest Rate +1.00% on a calendar monthly basis. Does the plan have a limit on the number of loans that a Participant can have under this Contract (limit may not exceed nine)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please provide the maximum number of loans permitted under the Plan: 1
8. Direct Rollover and Transfer Contributions and In-Plan Roth Conversions	Does the Plan permit: Direct Rollover Contributions? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Plan-to-Plan Direct Transfer Contributions? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No In-Plan Roth Conversions? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
9. Existing Plan Assets	Upon takeover, are existing Plan assets being transferred to an Unallocated Account maintained by the Contract until such Plan assets can be allocated to the Participants' Accounts? <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Sources of Contribution	Indicate which sources (Contribution types) can be made under this Plan. For Internal Use Only <i>i.</i> <input checked="" type="checkbox"/> Employee Salary Deferrals – Pre-Tax: E (Including direct transfers of amounts that were in other governmental Employer Section 457(b) plans or other funding vehicles under this plan.) <i>ii.</i> <input checked="" type="checkbox"/> Employee Salary Deferrals – Designated Roth: H (Including direct transfers of amounts that were in other governmental Employer Section 457(b) plans or other funding vehicles under this plan.) <i>iii.</i> <input type="checkbox"/> Employer Matching Contributions: J Employer Contributions matching Employee Contributions under the terms of the Plan. (For periodic contributions and/or transfers from other funding vehicles maintained by the Plan.) <i>iv.</i> <input checked="" type="checkbox"/> Employer Non-Matching Discretionary Contributions: L <i>v.</i> <input checked="" type="checkbox"/> Rollover Contributions – Pre-Tax (not from Roth IRA): 8 Contributions of eligible rollover distributions directly or indirectly from eligible retirement Plans under the Code. <i>vi.</i> <input checked="" type="checkbox"/> Designated Roth Rollover Contributions: Z Contributions of eligible Roth rollover distributions directly or indirectly from eligible retirement Plans under the Code. <i>vii.</i> <input type="checkbox"/> EDC/457 Employer Contributions: F (Including direct transfers of amounts that were in other governmental Employer Section 457(b) plans or other funding vehicles under this plan.) <i>viii.</i> <input type="checkbox"/> Employee Non-Roth After-Tax Contributions: I Amounts reported by the Employer as having Non-Roth post-tax consequences under section 415 of the Code. (Includes loan repayment post-default – see Loan Information)

11. Frequency of Plan Contributions	<input type="checkbox"/> Monthly <input type="checkbox"/> Semi-Monthly <input checked="" type="checkbox"/> Bi-Weekly												
12. Designated Plan Administrator (If other than the Employer)	<table border="0" style="width: 100%;"> <tr> <td style="width: 70%;"><u>Gillespie County</u></td> <td style="width: 30%; text-align: right;"><u>830.307.6223</u></td> </tr> <tr> <td colspan="2">Name of Plan Administrator Telephone Number</td> </tr> <tr> <td colspan="2"><u>101 W. Main St., Unit #11 Fredericksburg, TX 78624</u></td> </tr> <tr> <td colspan="2">Address City State Zip Code</td> </tr> <tr> <td colspan="2"><u>Jennifer Doss, Director of Human Resources jdoss@gillespiecounty.org 830.307.3782</u></td> </tr> <tr> <td colspan="2">Contact Person Name, Title Email Address Fax Number</td> </tr> </table>	<u>Gillespie County</u>	<u>830.307.6223</u>	Name of Plan Administrator Telephone Number		<u>101 W. Main St., Unit #11 Fredericksburg, TX 78624</u>		Address City State Zip Code		<u>Jennifer Doss, Director of Human Resources jdoss@gillespiecounty.org 830.307.3782</u>		Contact Person Name, Title Email Address Fax Number	
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Contact Person Name, Title Email Address Fax Number													
13. Designated Plan Administrator Fee	<p>If a Designated Plan Administrator is indicated, the Plan Administrator's fee is to be deducted from each Participant's Account Value: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If yes, indicate amount for each Participant: \$ _____</p> <p>Frequency: <input type="checkbox"/> Annually <input type="checkbox"/> Quarterly <input type="checkbox"/> Monthly</p>												
14. Transaction Authorization	<p>Please indicate whether or not Participants are authorized to execute the following transactions without the Employer's approval:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">Investment Option Transfers</td> <td style="width: 40%; text-align: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>Allocation Changes</td> <td style="text-align: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> </table>	Investment Option Transfers	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Allocation Changes	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No								
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Allocation Changes	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No												
15. Authorization Information	<p>Please provide us with the individual(s) authorized to approve transaction(s) (i.e. loans, withdrawals etc.):</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"><u>Jennifer Doss</u></td> <td style="width: 50%; text-align: right;"></td> </tr> <tr> <td>Name:</td> <td style="text-align: right;">Signature:</td> </tr> <tr> <td><u>830.307.6223</u></td> <td style="text-align: right;"><u>9/1/2023</u></td> </tr> <tr> <td>Telephone Number:</td> <td style="text-align: right;">Effective Date:</td> </tr> <tr> <td>_____ Name:</td> <td style="text-align: right;">_____ Signature:</td> </tr> <tr> <td>_____ Telephone Number:</td> <td style="text-align: right;">_____ Effective Date:</td> </tr> </table>	<u>Jennifer Doss</u>		Name:	Signature:	<u>830.307.6223</u>	<u>9/1/2023</u>	Telephone Number:	Effective Date:	_____ Name:	_____ Signature:	_____ Telephone Number:	_____ Effective Date:
<u>Jennifer Doss</u>													
Name:	Signature:												
<u>830.307.6223</u>	<u>9/1/2023</u>												
Telephone Number:	Effective Date:												
_____ Name:	_____ Signature:												
_____ Telephone Number:	_____ Effective Date:												
16. Investment Option Methods	<p>Please select the investment option method that will be available to Plan Participants (select only one):</p> <p>(a) <input checked="" type="checkbox"/> Make their own investment choices (<i>Either Maximum Transfer Flexibility, or Maximum Investment Option Choice</i>)</p> <p>(b) <input type="checkbox"/> Have Maximum Transfer Flexibility</p> <p>(c) <input type="checkbox"/> Have Maximum Investment Option Choice</p>												

Section II – Plan Location and Contribution Reminder Statement Information

Note: This Section must be completed if the Plan wants to receive Contribution Reminder Statements. If the Plan has more than one location that wants to receive a Contribution Reminder Statement, a fully completed Section II is required for each location designated. A copy of Section II may be reproduced locally.

17. Plan Location Information	<p>Does the location request Contribution Statements? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Is the Location Name the same as the Employer Name? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Is the Location Address the same as the Employer Address? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If either the Location Name or Address is different from the Employer Name or Address please complete the following:</p> <p>Location Name: _____</p> <p>Attention of: _____</p> <p>Location Address: _____</p> <p style="margin-left: 100px;">Number and Street</p> <p style="margin-left: 100px;">_____</p> <p style="margin-left: 100px;">City State Zip Code</p>
18. Contribution Statements	<p>Information for the Contribution Statements:</p> <p>a. Contribution Due Date (choose the 1st through 28th of the month) Month _____ Day _____</p> <p>b. Please indicate the frequency in which Contribution Statements are to be forwarded to you. <input type="checkbox"/> Monthly <input type="checkbox"/> Semi-Monthly <input checked="" type="checkbox"/> Bi-Weekly</p> <p style="margin-left: 20px;"><i>Please note: The contribution frequency does not have to be the same for all locations.</i></p> <p>c. Indicate how you wish to have the Contribution Statement produced: <input checked="" type="checkbox"/> Alphabetical order <input type="checkbox"/> Certificate Number order <input type="checkbox"/> Social Security Number order</p> <p>d. Do you want the contribution amount(s) to be printed on the Contribution Statements? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
19. Location Contact Information	<p>Location Contact Person: <u>101 W. Main St., Rm 102 Fredericksburg, TX 78624</u></p> <p>Location Contact Person's Telephone Number <u>830.307.6223</u> extension _____</p> <p>Location Contact Person's Email Address <u>jdoss@gillespiecounty.org</u></p>
20. Mailing Information	<p>Confirmation Notices and Statements of Account will be mailed to the Participants.</p>

FOR PROCESSING USE ONLY:

PLAN ID: _____ LOCATION _____

Section III – Trust Participation and Contract Holder Information

<p>21. Trust Participation and Contract Holder Information</p>	<p>The Employer and Plan Trustee hereby adopt and agree to participate in the Group Variable Deferred Flexible Premium Annuity Trust of Equitable Financial Life Insurance Company (“Trust”) its successors and assignees.</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(Note: If yes, the “Trust” will be the Contract Holder.)</i></p> <p>If the response above is no, specify the name of Contract Holder to be designated under the Contract: (check the appropriate box)</p> <p>(i) <input checked="" type="checkbox"/> The Employer identified on page 1</p> <p>(ii) <input type="checkbox"/> Other (Please Specify) _____</p> <p>Name of the Trust: _____</p> <p>Address of the Trust: _____ Street and Number</p> <p>_____</p> <p>City State Zip</p>
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Part B

**Certain
Contract
Provisions**

- I. *Investment Options - (Contract Section 2.01)***
The Investment Options currently available under the Contract are listed in Attachment A.
One of the following two methods for selecting Investment Options is available under the Contract:
- 1) *Maximum Investment Options*: Participants may allocate Contributions or transfer funds to both Type A and Type B Investment Options. The Options currently available are listed in Attachment A (the *Investment Options Chart*). However, there will be restrictions on the amounts that can be transferred out of the Guaranteed Interest Option.
 - 2) *Maximum transfer flexibility*: Participants may allocate Contributions to any available Investment Options under Type A. No restrictions will apply to amounts that can be transferred out of the Guaranteed Interest Option.
- II. *Guaranteed Interest Option – (Contract Section 2.02)***
Minimum Guaranteed Interest Rate: Not less than 1% and not more than 3%.
- III. *Minimum Aggregate Contributions (on an annual basis) – (Contract Section 3.01)***
\$0 - \$5 Million
- IV. *Allocations – (Contract Section 3.02)***
- Restrictions on Allocations into the Guaranteed Interest Option: No more than 25% of any Contribution may be allocated to the Guaranteed Interest Option. We may suspend these allocation restrictions upon notice to Participants. We will advise Participants of any such liberalization. We will also advise Participants at least 45 days in advance of the day we intend to reimpose any such restrictions, unless we have previously specified that date when we notified Participants of the liberalization.
- V. *Transfer Rules – (Contract Section 4.02)***
The provisions of Section 4.02 of the Contract shall govern except that the maximum percentage of the amount in the Guaranteed Interest Option, which may be transferred, as described in Section 4.02 of the Contract, is the greater of 25% or the total amount transferred during the previous twelve months.
- Restrictions on Transfers into the Guaranteed Interest Option: Transfers into the Guaranteed Interest Option will not be permitted if it would result in more than 25% of the Annuity Account Value to be in the Guaranteed Interest Option. We may suspend these transfer restrictions upon notice to Participants. We will advise Participants of any such liberalization. We will also advise Participants at least 45 days in advance of the day we intend to reimpose any such restrictions, unless we have previously specified that date when we notified Participants of the liberalization.
- VI. *Withdrawal Charges – (Contract Section 9.01)***
For Plans subject to a Withdrawal Charge, each Participation Year, the Participant is permitted to withdraw up to 10% of the Annuity Account Value (less any prior withdrawals and associated withdrawal charges in the current Participation Year) without incurring a Withdrawal Charge.
- The Withdrawal Charge will be assessed as a percentage of the amount withdrawn starting from the Participation Date of each Participant’s Certificate as follows:
- **10 Years:** 6%, 6%, 6%, 6%, 6%, 5%, 4%, 3%, 2%, 1%

**No Withdrawal Charge will apply when:
(Standard Waivers)**

- 1) after 5 Participation Years, the Participant reaches age 55 and severs from employment; or
- 2) the later of the completion of at least five Participation Years and the Participant's attainment of 59 ½; or
- 3) a request is made for a refund of a Contribution in excess of the amount that may be contributed under Section 457(b) of the Code within one month of the date on which the Contribution is made; or
- 4) the Participant's attainment of age 55, the completion of at least five Participation Years and the receipt by Equitable of a properly completed settlement election form providing for the application of the Annuity Account Value to purchase an eligible Annuity Certain; or
- 5) the Participant's completion of at least three Participation Years and the receipt by Equitable of a properly completed settlement election form providing for the application of the Annuity Account Value to purchase a Period Certain Annuity, where the certain period of such annuity is least ten years; or
- 6) the receipt by Equitable of a properly completed settlement election form providing for the application of the Annuity Account Value to purchase a life annuity distribution, pursuant to the terms of this Contract; or
- 7) the Participant dies and a death benefit is payable to the Beneficiary; or
- 8) the withdrawal is made to satisfy minimum distribution requirements under Code Section 401(a)(9); or
- 9) the Participant elects a withdrawal that qualifies as a hardship withdrawal under the Code; or
- 10) the Participant has qualified to receive Social Security disability benefits as certified by the Social Security Administration; or
- 11) Equitable receives proof satisfactory to us that the Participant's life expectancy is six months or less, and such proof must include, but is not limited to, certification by a licensed physician; or
- 12) the Participant has been confined to a nursing home for more than 90 days (or such other period, as required in your state) as verified by a licensed physician. A nursing home for this purpose means one that is (a) approved by Medicare as a provider of skilled nursing care service, or (b) licensed as a skilled nursing home by the state or territory in which it is located (it must be within the United States, Puerto Rico, U.S. Virgin Islands, or Guam) and meets all of the following:
 - its main function is to provide skilled, intermediate, or custodial nursing care;
 - it provides continuous room and board to three or more persons;
 - it is supervised by a registered nurse or licensed practical nurse;
 - it keeps daily medical records of each patient;
 - it controls and records all medications dispensed; and
 - its primary service is other than to provide housing for residents.The withdrawal charge will apply if the condition as described in items 10 through 12 existed at the time the [Participant's Certificate is issued][Contract is issued] or if the condition began within the 12 month period following the issuance of the [Participant's Certificate][Contract].

(Benefit Sensitive Waiver)

- 13) the Participant severs from employment.

VII. Third Party Transfer (Contract Section 9.02)

Currently \$25. Equitable reserves the right to charge a maximum of \$65 for each occurrence of a withdrawal for any reason, to cover administrative processing costs.

VIII. Annual Administrative Charge - (Contract Section 9.04)

If applicable, the Annual Administrative Charge will be deducted from each certificate on the last day of each Participation Year as follows:

- The lesser of 2% of the Annuity Account Value plus any prior withdrawals made during the Participation Year or \$30; waived at an Annuity Account Value of \$25,000 or more

IX. Variable Separate Account Charge – (Contract Section 9.06)

1.10%

X. *Participant Accounts (Contract Section 8.01) and Termination of the Contract – (Contract Section 11.08)*

Participant consent is required for the Employer to make withdrawals from or terminate a Participant's account under the Contract. It is the Employer's responsibility to obtain Participant consent.

Acknowledgements and Agreement

When you sign this Application, you are agreeing to the elections that you have made in this Application and acknowledge that you understand the terms and conditions set forth in this Application.

By signature(s) on the next page of duly authorized person(s), the Employer and or the Trustee(s) if applicable, hereby:

1. acknowledge having received and read the most current EQUI-VEST Strategies Prospectus and any Prospectus Supplement(s) for participation under the Contract.
2. acknowledge, understand and agree to: the elections made in this Application, the various levels of fees, charges, and funding arrangements under the Contract.
3. apply for participation in the Contract as funding vehicle for the Plan;
4. agree to be bound by the terms and conditions of the Contract;
5. acknowledge and understand that no Registered Representative of Equitable Advisors or of a Broker Dealer with which Equitable Advisors or Equitable Distributors has entered into a selling agreement has authority to make or modify any contract or agreement on Equitable's behalf, or to waive or alter any of Equitable's rights or requirements; and
6. acknowledge and agree that the provisions contained in this Application and the Contract issued upon acceptance of this Application by Equitable supersede all prior agreements that may have previously been entered into between the Employer and Equitable.
7. acknowledge, understand and agree that all forfeiture funds, if any, will be re-allocated among remaining Participants to offset future Employer Contributions.
8. acknowledge, understand and agree that assets transferred from a prior funding vehicle are received by Equitable, such assets will be deposited as one lump sum to an Unallocated Account in the Guaranteed Interest Option. Assets shall remain in this account until all forms are completed and until all information needed to complete the transfer is received by Equitable. With respect to each Participant, Equitable will allocate amounts to each Participant's Certificate only after you provide instructions that are acceptable and necessary in order to complete the allocation process. Once all the necessary information is received and has been determined to be acceptable by Equitable, Equitable will allocate such amounts to each Participant's Certificate. You are solely responsible for effectuating the asset transfer in accordance with all applicable laws and regulations.
9. understand that by identifying the Designated Plan Administrator (page 3) and signing on the next page, the Employer and or the Trustee(s) are authorizing Equitable to provide information regarding the Plan and Plan Participants to them.
10. understand that the Annuity Account Value attributable to allocations to the Variable Investment Options may increase or decrease and are not guaranteed as to dollar amount.
11. understand that the Employer's legal counsel and/or advisor should determine that there are no local or state laws, rules and/or regulations which prohibit the investment of Plan assets in the Contract and in the Investment Options indicated on **Attachment A** of this Application.

FOR CONTRACT HOLDER(S):*(If the Contract Holder is the Employer or the Trust as defined in*

	<p><i>Section III, complete (a) below; If the Contract Holder is other than the Employer or the Trust, complete (a) and (b) below.)</i></p> <p>(a) <u>Gillespie County</u> <u>Fredericksburg, TX 78624</u></p> <p>Print Name of Authorized Individual/Employer City State</p> <p>By _____</p> <p>Signature and Title of Authorized Individual/Employer Date</p> <p>(b) _____</p> <p>Print Name of Authorized Individual/Trustee City State</p> <p>By _____</p> <p>Signature and Title of Authorized Individual/Employer Date</p>
<p>Accepted for Equitable</p> <p>(To be completed by the Equitable Processing Office)</p>	<p>ACCEPTED FOR EQUITABLE:</p> <p>_____ By _____</p> <p>Print Name of Authorized Signatory Signature of Authorized Signatory</p> <p>Effective Date: _____</p> <p>Group Annuity Contract No. _____</p> <p>A copy of the Contract, the Application, including Parts A and B (including the Contract Charges), and Investment Options Chart, will be signed by Equitable and returned to the Contract Holder after review. All returned documents will govern the operation of the Contract. Initial Contributions will be accepted by Equitable only after installation documents have been approved by Equitable’s Processing Office.</p>

Attachment A - Investment Options Chart (Series 901)

Type B	Type A	
1290 VT DoubleLine Opportunistic Bond	Guaranteed Interest Option	EQ/MFS Mid Cap Focused Growth
1290 VT High Yield Bond	1290 VT Convertible Securities	EQ/MFS Technology
American Funds Insurance Series The Bond Fund of America	1290 VT Equity Income	EQ/MFS Utilities Series
Delaware Ivy VIP High Income	1290 VT GAMCO Small Company Value	EQ/Mid Cap Index
EQ/Conservative Allocation	1290 VT Small Cap Value	EQ/Mid Cap Value Managed Volatility
EQ/Conservative Growth Strategy	1290 VT SmartBeta Equity ESG	EQ/Moderate Growth Strategy
EQ/Conservative-Plus Allocation	1290 VT Socially Responsible	EQ/Moderate-Plus Allocation
EQ/Conservative Strategy	EQ/400 Managed Volatility	EQ/Moderate Allocation
EQ/Core Bond Index	EQ/500 Managed Volatility	EQ/Morgan Stanley Small Cap Growth
EQ/Core Plus Bond	EQ/2000 Managed Volatility	EQ/Small Company Index
EQ/Intermediate Government Bond	EQ/AB Dynamic Moderate Growth	EQ/T. Rowe Price Growth Stock
EQ/Money Market	EQ/AB Small Cap Growth	Equitable Conservative Growth MF/ETF
EQ/PIMCO Global Real Return	EQ/AB Sustainable U.S. Thematic	Equitable Growth MF/ETF
EQ/PIMCO Ultra Short Bond	EQ/Aggressive Allocation	Equitable Moderate Growth MF/ETF
EQ/Quality Bond PLUS	EQ/Aggressive Growth Strategy	EQ/Value Equity
Fidelity VIP Investment Grade Bond	EQ/All Asset Growth Allocation	EQ/Wellington Energy
Invesco V.I. High Yield	EQ/American Century Mid Cap Value	Fidelity® VIP Equity Income
Multimanager Core Bond	EQ/Balanced Strategy	Fidelity® VIP Mid Cap
PIMCO VIT CommodityRealReturn® Strategy	EQ/ClearBridge Select Equity Managed Volatility	Invesco V.I. Diversified Dividend
Templeton Global Bond VIP	EQ/Common Stock Index	Invesco V.I. Main Street Mid Cap Fund®
	EQ/Emerging Markets Equity PLUS	Invesco V.I. Small Cap Equity
Personal Income Benefit Funds	EQ/Equity 500 Index	MFS® Investors Trust
PIB – EQ/Balanced Strategy	EQ/Fidelity Institutional AM SM Large Cap	MFS® Massachusetts Investors Growth Stock
PIB – EQ/Conservative Growth Strategy	EQ/Franklin Small Cap Value Managed Volatility	MSCI EAFE 1yr -10% Buffer
PIB – EQ/Conservative Strategy	EQ/Global Equity Managed Volatility	Multimanager Aggressive Equity
PIB – EQ/Moderate Growth Strategy	EQ/Goldman Sachs Mid Cap Value	Multimanager Technology
PIB – EQ/AB Dynamic Moderate Growth	EQ/International Core Managed Volatility	Principal VC Equity Income
	EQ/International Equity Index	Russell 2000 1yr -10% Buffer
	EQ/International Managed Volatility	Russell 2000 3yr -20% Buffer
	EQ/International Value Managed Volatility	Russell 2000 5yr -20% Buffer
	EQ/Invesco Comstock	S&P 500 1yr -10% Buffer
	EQ/Invesco Global	S&P 500 3yr -20% Buffer
	EQ/Invesco Global Real Assets	S&P 500 5yr -20% Buffer
	EQ/Janus Enterprise	Target 2015 Allocation
	EQ/JPMorgan Value Opportunities	Target 2025 Allocation
	EQ/Large Cap Core Managed Volatility	Target 2035 Allocation
	EQ/Large Cap Growth Index	Target 2045 Allocation
	EQ/Large Cap Growth Managed Volatility	Target 2055 Allocation
	EQ/Large Cap Value Index	VanEck VIP Global Resources
	EQ/Large Cap Value Managed Volatility	
	EQ/Lazard Emerging Markets Equity	
	EQ/Loomis Sayles Growth	
	EQ/MFS International Growth	
	EQ/MFS International Intrinsic Value	

**PLAN SPONSOR AGREEMENT
MODEL ALLOCATION PROGRAM**

For Participant Directed Retirement Plans funded by a group fixed and variable annuity contract issued by
Equitable Financial Life Insurance Company (“Equitable”)

PLAN INFORMATION

Contract/Account Number: _____
Plan Name: Gillespie County 457 plan
Plan Sponsor Name: Gillespie County
Effective Date: 9/1/2023
Date of Signature of Plan Trustee or Other Named Fiduciary

CLIENT INFORMATION

Name: _____
Plan Trustee or Other Named Fiduciary
Address: _____
City, State, Zip: _____
Phone: _____
Email: _____

DESIGNATED PLAN REPRESENTATIVE INFORMATION

Check box if same as Client Information

Name: Jennifer Doss
Address: 101 W. Main St., Unit #11
City, State, Zip: Fredericksburg, TX 78624
Phone: 830.307.6223
Email: jdoss@gillespiecounty.org

SWBC Retirement Plan Services Disclosure

This Agreement is by and between the above-named client (hereinafter “Client”) acting on behalf of the above named plan (the “Plan”) and SWBC Investment Advisory Services LLC d/b/a SWBC Retirement Plan Services (hereinafter “SWBC”), which has its principal offices at 900 South Capital of Texas, Suite 155, Austin, TX 78746, for the exclusive purpose of providing advisory services to Plan Participants (the “Participant” or “Participants”) as described below and solely with regard to the universe of various investment vehicles available under group fixed and variable annuity contracts and any applicable endorsement or rider thereto (collectively, “Investment Options”) issued by Equitable and selected by the Participant to be a funding vehicle for their account.

1. APPOINTMENT OF INVESTMENT MANAGER

Client hereby appoints SWBC as investment manager of the Plan with respect to the fiduciary services as described herein. SWBC hereby accepts appointment as investment manager pursuant to the terms and conditions of this Agreement and acknowledges that it is a “fiduciary” and an “investment manager” as defined by Section 3(38) of

the Employee Retirement Income Security Act of 1974 (“ERISA”) or other applicable law. Client acknowledges that SWBC has no responsibility to provide any services related to any assets not invested in the Model Portfolios described herein (collectively, “Excluded Assets”). The Excluded Assets shall be disregarded in determining the fees payable to SWBC pursuant to Section 3 of this Agreement and the fees shall be calculated only on the assets invested in the Model Portfolios as described herein (the “Included Assets”).

Client acknowledges that if they have limited, or is planning to limit, investment options in the future under the group contract/plan established for Participants, the proposed services available through SWBC will not be modified. Client must make all investment options of the model portfolios described below available under the Group contract/Plan.

2. SERVICES TO BE PROVIDED

SWBC will provide the following advisory services to the Participant, subject to the terms and conditions set forth in this Agreement and an agreement to be executed by the Participant upon electing the Model Portfolio service described herein.

- A. *Model Portfolio Services.* SWBC will prepare model portfolios for illustration of Asset Allocation strategies for use by the Participant (“Model Portfolios”). The asset allocation of these Model Portfolios will be directed to various asset classes and Investment Options. The asset allocation decisions are influenced by set time horizon, risk tolerance, and investment return objectives.

Upon enrollment into the Model Allocation program, the Participant’s entire account balance will be invested into the Investment Options of a specific Model Portfolio within the Model Portfolio Strategy selected by the Participant according to the Participant’s stated time horizon. Over time the Participant’s account will periodically be reallocated to Investment Options within Model Portfolios of the Model Portfolio Strategy they have selected in response to the Participant achieving set time horizon milestones or to the Participant changing the age at which they plan to retire.

At such time that the Participant reaches the planned retirement age, the Participant’s entire account balance will be invested in the Investment Options of the post-retirement Model Portfolio within the Model Portfolio strategy the Participant has selected and, unless changed by the Participant, will continue to be invested in this Model Portfolio for the remainder of the time their account is invested with the Model Allocation Program.

SWBC will generally use an equilibrium model referred to as “Broad Market Diversification” to allocate Model Portfolio assets in the various broad investment categories to match the target asset allocation.

For purposes of classifying domestic equity funds, SWBC intends to assign large, mid, and small company stocks their approximate market capitalization weightings. The result is a target allocation of sixty-five percent of the equity assets to large company stocks and twenty percent to mid and small company stocks.

The foreign equity allocation receives a target allocation of fifteen percent of the assets that are to be directed to the overall equity allocation of the Model Portfolio.

For the fixed income component of the Model Portfolio, each investment option may invest in any combination of domestic and foreign fixed income sectors and credit qualities, consistent with the goal of maintaining an average effective duration in either the short-term or intermediate-term category.

The fixed income component of the Model Portfolio will be limited to intermediate-term investment options if a stable value fund or Guaranteed Interest Option is utilized as the cash/capital preservation component of the Model Portfolio. In this scenario each investment option may invest in any combination of domestic and foreign fixed income sectors and credit qualities, consistent with maintaining an average effective duration in the intermediate-term category.

The cash/capital preservation component of the Model Portfolio will be allocated to a money market mutual fund, Guaranteed Interest Option, or other fixed account option.

SWBC may also provide Model Portfolios that direct a portion of each Model Portfolio's total allocation to one or both of Equitable's Structured Investment Option ("SIO") and Personal Income Benefit ("PIB") features.

The goal of the SIO, as communicated to SWBC by Equitable, is to provide Participants with some downside protection that absorbs a percentage of Participants' losses during negative market environments if held to the Segment Maturity Date. The SIO also generally imposes performance caps that limit the total return the Participant will receive during positive markets. The dynamic relationship between downside protection and upside caps may be changed by Equitable at any time for new segments.

The goal of the PIB, as communicated to SWBC by Equitable, is to provide an income guarantee for assets invested in this feature. This obligation is backed by the general account of Equitable.

While the total SIO allocation and segment duration, and/or PIB allocation may vary based upon the set time horizon, risk tolerance, and investment return objectives of each Model Portfolio, SWBC will conduct ongoing due diligence studies regarding the methodologies utilized to determine the proposed allocations. SWBC's analysis and findings related to these features is included in a quarterly report provided to Equitable and which is available to Participants upon request.

- B. *Ongoing Due Diligence.* SWBC will review all asset allocations and Model Portfolios on an ongoing basis to determine whether amendments or changes should be made in response to extraordinary shifts in the capital markets or other relevant factors. Frequent changes are not expected.
- C. *Investment Processes and Methodologies.* SWBC will provide advisory services to the Participant based on processes and methodologies developed, maintained and overseen by SWBC and will retain sole control and discretion over the development and maintenance of its processes and methodologies and its services provided under this Agreement. In formulating its course of action, SWBC may obtain and rely on information obtained from Equitable and from other third parties, including research sources and investment managers associated with the Investment Options. Information SWBC receives from such third parties is, to SWBC's knowledge, believed to be reliable, but its accuracy cannot be guaranteed.
- D. *Scope of Services.* The advisory services rendered by SWBC under this Agreement are restricted to those matters described herein and the terms and conditions of this Agreement.

3. FEES AND EXPENSES

- A. *SWBC's Compensation.* Client and Participants will not have any liability for fees payable to SWBC by reason of this Agreement. Equitable currently pays fees to SWBC for the services provided by SWBC under this Agreement and the associated agreement completed by the Participant. Equitable may discontinue paying fees to SWBC for the services provided by SWBC under this Agreement and the associated agreement completed by the Participant which would terminate the model allocation program. SWBC reserves the right to discontinue providing services under this Agreement and the associated agreement completed by the Participant in the event any fees owed by Equitable under this Agreement and the associated agreement completed by the Participant remain unpaid after ninety (90) days; provided that SWBC shall provide thirty (30) days advance written notice to Equitable of its intent to discontinue services for such non-payment.
- B. *Other Expenses.* The Client acknowledges and agrees that, other than with respect to advisory fees paid to SWBC as described above, the Client will be solely responsible for all charges and expenses relating to the services received, including without limitation all fees, expenses and other costs payable by the Client pursuant to its contract or agreement with Equitable and any brokerage commissions, other investment related management fees, recordkeeping fees, and custody fees.

4. FIDUCIARY STATUS OF SWBC

- A. *General.* While the Plan and Participants' accounts are not subject to the governing principles of ERISA, the objectives, policies, and procedures outlined in this Agreement are intended to be consistent with the fiduciary standard of care as outlined in ERISA. We believe that while they may not be required, these fiduciary standards

remain appropriate. SWBC acknowledges its status as a fiduciary and an investment manager under Section 3(38) of ERISA or other applicable law, solely with respect to advisory services provided to the Participant pursuant to the terms and conditions of this Agreement. SWBC is an investment advisor registered under the Investment Advisers Act of 1940, as amended, and will remain so registered during the term of this Agreement. Accordingly, SWBC will use the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims; provided, however that SWBC shall not be liable for any loss, or by reason of any breach, which results from Client's, the Participant's, or a beneficiary's exercise of control over the assets in such person's individual account so long as SWBC is in compliance with the provisions of Section 404(c) of ERISA.

- B. *Proxy Voting and Legal Proceedings.* SWBC will not vote proxies for the Client or the Participant. In addition, SWBC will not take any action with regard to any legal proceedings, including bankruptcies or class actions, involving securities or the issuers of those securities held in or formerly held by the Client or the Participant.
- C. *Application of Securities and Other Laws.* The federal and state securities laws impose liabilities under certain circumstances on persons who act in good faith, and therefore, nothing herein shall in any way constitute a waiver or limitation of any rights, which the Client or the Participant may have under any federal and state securities laws. In addition, nothing herein waives any rights that the Client or the Participant may have under ERISA.

5. RESPONSIBILITIES AND ACKNOWLEDGEMENTS OF THE PARTICIPANT

- A. *Investment Selection.* Client acknowledges that the Participant will be solely responsible for selecting one Model Portfolio strategy that it has determined is most appropriate for their account. Client also agrees that the Participant will be responsible for periodically reviewing the continued appropriateness of the Model Portfolio strategy selected. The Participant will be individually responsible for notifying Equitable immediately should they wish to alter the Model Portfolio strategy utilized.
- B. *Equitable Contract or Agreement.* Client is solely responsible for selecting the contract or agreement issued by Equitable for use by the Participant. Client acknowledges that the universe of Investment Options available to the Participant is limited by the Client's contract or agreement issued by Equitable or by the custodial and trading platform offered by Equitable and may change from time to time as a result of actions by investment providers and other parties (including Equitable) that are not within SWBC's control. Client agrees and acknowledges that SWBC's selections will be subject to any changes or limitations to the universe of Investment Options available to the Client under its contract or agreement issued by Equitable and through the custodial and trading platform offered by Equitable.
- C. *Custody of Assets.* SWBC shall not have custody of any assets or any responsibility or liability with respect to the custody or physical safekeeping of assets or for any act or failure to act by a custodian including, but not limited to acts or omissions in connection with a custodian's implementation of trades, collection of interest or dividends, if any. SWBC will rely upon reports from Equitable as to matters related to assets, including without limitation, the description and amount of property constituting Plan and the Participant assets. Client agrees that SWBC shall have no liability to Client or the Participant for any act or failure to act by Equitable including, but not limited to acts or omissions in connection with Equitable's administration of its contract or agreement with the Client, Equitable's implementation of investment instructions from Client or the Participant to Equitable, or reports by Equitable to the Client or the Participant.
- D. *Authority.* Client agrees that, except as otherwise expressly provided by this Agreement, SWBC does not have discretionary authority or responsibility to act on behalf of Client or the Participant. Client acknowledges that the services provided under this Agreement are solely for use by the Participant and may not be used for any commercial or business purpose.

- E. *Investment or Asset Allocation Changes.* Client acknowledges and agrees that SWBC may direct Equitable to implement actions to add, delete or replace the Model Portfolio's investment alternatives or to alter the asset allocation among the Investment Options included in the Model Portfolio in response to an electronic communication entitled, Notice of Scheduled Model Portfolio Changes (the "Notice"), as follows.
- i. SWBC may from time to time determine to add, delete or replace one or more Investment Options that are included in a Model Portfolio and/or Model Portfolio strategy or to alter the asset allocation among the Investment Options included in a Model Portfolio and/or Model Portfolio strategy. SWBC shall provide Equitable with the Notice which shall provide written notice of its intent to initiate the process under this Agreement to add, delete or replace one or more designated investment alternatives in a Model Portfolio and/or Model Portfolio strategy or to alter the asset allocation among the Investment Options included in a Model Portfolio and/or Model Portfolio strategy, including an explanation of the action.
 - ii. SWBC shall provide Equitable with the Notice at least sixty (60) days in advance of the date the action is to be implemented. The Notice will also explain that, if the Client objects to the action, the Client must terminate this Agreement prior to the action taking place.
 - iii. Equitable will provide the Notice to the Client and the Participant. SWBC shall have no responsibility for the delivery of notifications to Client or the Participant and shall not bear any liability in the event Equitable fails to deliver any such notification to Client or the Participant.
- F. *Communication.* Client acknowledges that notices, communication and other information pertaining to this Agreement will generally be sent according to the delivery method Client and/or the Participant has provided to Equitable. As a default it is understood that all communications will be delivered electronically, however paper delivery will be utilized if the Client or the Participant has specifically elected this method or if electronic delivery is not possible for any reason.
- G. *Other SWBC Clients and Participants.* SWBC may provide similar services for other Clients and Participants having contractual relationships with SWBC, including (among others) other Equitable Clients and Participants. Client acknowledges that such services for other Clients and Participants may differ from the services provided hereunder in the timing or nature of action taken with respect to the Participant.

6. CONFIDENTIALITY

All information and advice furnished by either party to the other, including their respective representatives, agents and employees, shall be treated as confidential, shall not be used for any purpose other than as contemplated by this Agreement and shall not be disclosed to any third party except as agreed upon in writing or as required by law.

7. LIMITATION OF LIABILITY

- A. Client acknowledges that the services rendered under this Agreement are advisory in nature. Client expressly agrees that SWBC shall not be liable for any loss incurred by Client or the Participant unless such loss is a direct result of SWBC's negligence, willful misfeasance or bad faith. Nothing in this Agreement is intended to be a waiver of any right of action the Client or the Participant may have under applicable securities laws or of the Client or the Participant's rights under ERISA in the event SWBC breaches any fiduciary duty owed to the Client or the Participant.
- B. Client acknowledges that SWBC obtains information from a wide variety of publicly available sources. SWBC does not have, nor does SWBC claim to have, sources of inside or private information. The recommendations developed by SWBC are based on the professional judgment of SWBC and SWBC cannot guarantee the results of any recommendations. SWBC shall not be liable for any loss incurred with respect to the Client or the Participant, except as otherwise provided in this Agreement.

8. TERMINATION

This Agreement may be terminated:

- A. At any time by Client upon written notice to SWBC or Equitable; or
- B. By SWBC upon one-hundred eighty (180) days written notice to Client; or
- C. By the non-breaching party if the other party breaches or fails to perform any material provisions of this Agreement and such breach is not cured within thirty (30) days after receipt of written notice to the breaching party; or
- D. Immediately upon termination of Client's contract or agreement with Equitable referenced in Section 5.B. of this Agreement; or
- E. As otherwise expressly provided for in this Agreement.
- F. Termination will not affect the liabilities or obligations of the parties under this Agreement arising from transactions initiated prior to such termination. Upon termination of this Agreement, neither SWBC nor any other person performing services on behalf of the Client with respect to this Agreement shall be under any obligation to recommend any action with regard to the securities or other investments in the Model Portfolios.

9. MISCELLANEOUS

- A. *Amendments.* SWBC may propose to amend this Agreement by providing at least sixty (60) days advance notice to Client. Client will be deemed to accept the amendment and the amendment will become effective according to the proposed terms unless the Client objects by notifying Equitable and SWBC that Client is terminating this Agreement.
- B. *Assignment.* Without Client's prior written consent, SWBC will not assign this Agreement within the meaning of the Investment Advisers Act of 1940, as amended.
- C. *Severability.* If any provision of this Agreement shall be held invalid by a statute, rule, regulation, decision or otherwise, the remainder of this Agreement shall not be affected and, to such extent, the provisions of this Agreement shall be severable.
- D. *Entire Agreement.* This Agreement sets forth the entire and final understanding and agreement of the parties and supersedes any and all prior or contemporaneous oral or written agreements or understandings between the parties as to the subject matter. The waiver of a breach of any provisions of this Agreement must be in writing and will not operate or be interpreted as a waiver of any other or subsequent breach.
- E. *Third Party Beneficiaries.* Equitable is an intended third party beneficiary of any term under this Agreement pertaining to Equitable. Other than Equitable, there are no third party beneficiaries under this Agreement.

10. REQUIRED DISCLOSURE

- A. Client acknowledges receipt of the Firm Brochure (Form ADV Part 2A) for SWBC included with this Agreement.
- B. This Agreement shall be construed in accordance with ERISA as applicable, and, to the extent not preempted thereby, with the laws of the State of Texas (the "State") and except to the extent superseded by federal law, the validity of this Agreement and of any of its terms or provisions, as well as the rights and duties of the parties hereunder, shall be governed by the laws of the State, without regard to the conflicts of law provisions of such State.
- C. SWBC will disclose, to the extent required by ERISA Regulation Section 2550.408b-2(c), to Client any change to the information in this Agreement required to be disclosed by SWBC under ERISA Regulation Section 2550.408b-2(c)(1)(iv) as soon as practicable, but no later than sixty (60) days from the date on which SWBC is informed of the change (unless such disclosure is precluded due to extraordinary circumstances beyond SWBC's control, in which case the information will be disclosed as soon as practicable).
- D. In accordance with ERISA Regulation Section 2550.408b-2(c)(1)(vi)(A), following receipt of a written request of Client, SWBC will disclose reasonably in advance of the date upon which Client states that it must comply with the applicable reporting or disclosure requirement, (unless such disclosure is precluded due to extraordinary

circumstances beyond SWBC's control, in which case the information will be disclosed as soon as practicable) all information related to this Agreement and any compensation or fees received in connection with this Agreement that is required to comply with the reporting and disclosure requirements of Title I of ERISA and the regulations, forms and schedules issued thereunder.

- E. If SWBC makes an unintentional error or omission in disclosing the information required under ERISA Regulation Section 2550.408b-2(c)(1)(iv) or (vi), SWBC will disclose to Client the corrected information as soon as practicable, but no later than thirty (30) days from the date on which SWBC learns of such error or omission.

11. AUTHORIZATION

The Client represents and warrants that it is authorized to enter into this Agreement, that the engagement of SWBC as described herein is authorized by law and by all requisite and legally effective action, including without limitation corporate authorization, and that there are no restrictions or limitations on any activity contemplated by this Agreement.

12. EFFECTIVE DATE

The effective date of this Agreement is the date this Agreement has been fully executed.

13. NOTICES

All written notices directed to the Client shall be provided to the Client identified on the first page of this Agreement. Notices to SWBC shall be in writing to the address set forth below, or such other address as SWBC may designate to the Client from time to time.

SWBC Retirement Plan Services | 900 South Capital of Texas, Suite 155 | Austin, TX 78746

ATTN: Equitable Client Team

Equitable Disclosure

Acknowledgement/Terms and Conditions

By signing this Agreement, Client acknowledges that it is making SWBC's investment advisory services available to its Participants. Client authorizes and directs Equitable to invest the Participant's entire account balance into the Investment Options of the Model Portfolio strategy selected by the Participant, which will be communicated to Equitable by SWBC and may be revised from time to time by SWBC.

If the Participant enrolls in the Model Allocation program, the Participant will not be able to request the following transactions while participating:

- Allocation changes or one-time rebalances;
- Enrollment in Equitable's asset-rebalancing or dollar cost averaging programs;
- Enrollment in Equitable's Investment simplifier program(s);
- Providing segment maturity instructions or performance cap thresholds;
- Enrollment in a Managed Account program.

If the Participant enrolls in the Model Allocation program, all automated programs, including dollar cost averaging and asset rebalancing, will be terminated.

If the Participant invested in the Structured Investment Option and specified a performance cap threshold or provided segment maturity instructions, those elections will be terminated.

The Participant can change his/her Model Portfolio strategy from Semester Strategies to Semester Strategies Plus and his/her planned retirement age under the program at any time. When the Participant's request is received, his/her allocations for new contributions will be modified the next day. The Participant's investments will be rebalanced on the next scheduled Model Allocation program rebalancing date, which is usually the first Friday of every month.

If the Participant elected the Maximum Transfer Flexibility investment method under his/her EQUI-VEST contract before enrolling in the Model Allocation program, he/she will be switched to the Maximum Fund Choice investment method as part of this Model Allocation program election.

The Model Allocation program will automatically rebalance the Participant's account value according to the applicable Model Portfolio allocations on a monthly basis, the Semester Strategies Rebalancing Date, which usually occurs on the first Friday of every month; however, the Model Allocation program will not remove account value from a Segment prior to the Segment Maturity Date on the Semester Strategies Rebalancing Date. Allocations into a Segment, including rebalance transactions, will be placed in the Segment Type Holding Account until the next scheduled Segment Start Date. The Model Allocation program will automatically reallocate any Segment Maturity Value(s) when a Segment matures, the Semester Strategies Reallocation Date. Accordingly, due to the differences in timing between rebalances, Segment Start Dates and Segment Maturity Dates, the Participant's actual allocations may not match the applicable Model Portfolio allocations.

Client has reviewed the Model Asset Allocation Risk Profile Disclosure as provided in Appendix A of this Agreement.

The undersigned has signed and executed this Agreement as of the date set forth below.

Signature of Plan Trustee or Other Named Fiduciary

Daniel Jones, Gillespie County Judge

Printed Name

Date

Appendix A - Model Allocation Risk Profile Disclosure

Investors often have different Risk Profiles depending upon how long they plan to stay invested (*time horizon*) along with their overall *risk aversion*. It stands to reason that someone with a short time horizon is less able to withstand losses than someone investing long term where such losses may be recouped. And while market volatility can be nerve-wracking, the historic trade-off between risk and return should also be recognized by investors who may be uncomfortable taking on too much market-based risk.

To help allay these concerns, the Model Allocation program offers the potential for significant returns coupled with prescribed amounts of guaranteed downside protection. Prior to investing, however, investors should determine their personal Risk Profile from the definitions below and compare it to the Acceptable Risk Profiles for their intended Model Portfolio Strategy. If they are not compatible, they should discuss their options with a financial professional. Investors may also contact their financial professional to complete a more comprehensive Risk Tolerance Questionnaire.

- The **Conservative** investor is generally very sensitive to short term losses which could compel him or her to sell their investment and hold a zero-risk investment if losses occur. This investor generally accepts lower long-term returns in exchange for smaller and less frequent changes in portfolio value.
- The **Conservative-Plus** investor is generally very sensitive to short term losses which could compel him or her to shift to a more stable investment if significant short-term losses occur. This investor is usually willing to accept somewhat lower returns in order assure greater investment safety.
- The **Moderate** investor is somewhat concerned with short-term losses and may shift to a more stable option in the event of significant losses. The safety of investment and return are typically of equal importance.
- The **Moderate-Plus** investor is generally willing to accept high risk and chance of loss to achieve higher returns. Significant losses over an extended period may prompt this investor to shift to a less risky portfolio.
- The **Aggressive** investor generally aims to maximize long-term expected returns rather than minimize possible short-term losses. This investor values high returns and can tolerate both large and frequent fluctuations in portfolio value.

Semester Strategies – Model Portfolio Strategy				
16+ Years Age to Retirement	11-15 Years Age to Retirement	6-10 Years Age to Retirement	1-5 Years Age to Retirement	Post Retirement
Acceptable Risk Profiles				
	Conservative	Conservative	Conservative	Conservative
Conservative-Plus	Conservative-Plus	Conservative-Plus	Conservative-Plus	Conservative-Plus
Moderate	Moderate	Moderate	Moderate	Moderate
Moderate-Plus	Moderate-Plus	Moderate-Plus	Moderate-Plus	Moderate-Plus
Aggressive	Aggressive	Aggressive		

Semester Strategies Plus – Model Portfolio Strategy				
16+ Years Age to Retirement	11-15 Years Age to Retirement	6-10 Years Age to Retirement	1-5 Years Age to Retirement	Post Retirement
Acceptable Risk Profiles				
Conservative	Conservative	Conservative	Conservative	Conservative
Conservative-Plus	Conservative-Plus	Conservative-Plus	Conservative-Plus	Conservative-Plus
Moderate	Moderate	Moderate	Moderate	Moderate
Moderate-Plus	Moderate-Plus	Moderate-Plus	Moderate-Plus	Moderate-Plus
Aggressive	Aggressive	Aggressive		

Equitable Financial Life Insurance Company

Services Recordkeeping Agreement for EQUI-VEST Strategies (Series 901)



This Services Recordkeeping Agreement (“Agreement”) is made by and between Equitable Financial Life Insurance Company (“Equitable”) and Gillespie County (TX) (Employer’s name), the Employer who sponsors Gillespie County (TX) 457(b) Plan (Plan name), as referenced in the EQUI-VEST Strategies (Series 901) Employer Application (Application). This Agreement, which provides for services to be rendered in connection with and supplementary to the Contract issued to the Employer by Equitable, shall be effective on the effective date of the Contract and shall terminate on the effective date of the termination of the Contract. As used in this Agreement the words “You”, “Your” and “I” shall mean the Employer and “We”, “Our” and “Us” shall mean Equitable.

1. LOAN INFORMATION

Does the Plan permit Participants to take loans? Yes No

Does the plan have a limit on the number of loans that a Participant can have under this Contract (limit may not exceed nine)? Yes No

If Yes, please provide the maximum number of loans permitted under the Plan: 1

For ERISA Plans (**Mandatory**): We will not process a participant loan request unless you or your designee provide Equitable with the loan interest rate on the loan form.

For Non-ERISA Plans: Unless you or your designee provides us with the loan interest rate on participant loan requests, Equitable will set the loan interest rate. We will use the rate as published in the Wall Street Journal for the Prime Interest Rate +1.00% on a calendar monthly basis.

2. HARDSHIP/UNFORSEEABLE EMERGENCY/IN-SERVICE WITHDRAWAL INFORMATION

Does the Plan permit Participants to take Hardship/Unforeseeable Emergency/In-Service Withdrawals? Yes No

See Attachment B for additional information regarding available Sources that can be utilized for Hardship Withdrawals for TSA and 401(a) only.

3. CATCH-UP CONTRIBUTIONS (TSA only)

Does the Plan permit Catch-Up Contributions?

- Age 50
- 15 Years of Service
- Both Age 50 and 15 Years of Service
- None

4. DIRECT ROLLOVER & TRANSFER CONTRIBUTIONS AND IN-PLAN ROTH CONVERSIONS

Does the Plan permit:

Direct Rollover Contributions? Yes No

Plan-to-Plan Direct Transfer Contributions? Yes No

In-Plan Roth Conversions? (**TSA and EDC only**) Yes No

Direct Transfer Contributions that are Contract Exchanges under the same Plan? (**TSA only**) Yes No

5. PAYOUTS PERMITTED UNDER THE PLAN (TSA only)

Indicate all methods of payout that are permitted under the Plan (Not to exceed single or joint life expectancy):

- All payout methods available under the Plan’s funding vehicles
- Single Sum
- Periodic Payment
- Annuity Payments
- Other (specify): _____

6. EXISTING PLAN ASSETS

Upon takeover, are existing Plan assets being transferred to an Unallocated Account maintained by the Contract until such Plan assets can be allocated to the Participants’ Accounts? Yes No

7. SOURCES OF CONTRIBUTION

Indicate (in section 7A, 7B or 7C) which sources (Contribution types) can be made under this Plan. A maximum of **eight (8)** sources will be available for each Plan. For descriptions of all sources, please see Attachment A.

7A. SOURCES OF CONTRIBUTION (TSA only)

For Internal Use Only

i. Employee Salary Reduction Contributions (Elective Deferral Contributions):

- a. Pre-Tax Contributions O
- b. Designated Roth Contributions H
- ii. Employer Qualified Non-Elective and Qualified Matching Contributions: V
- iii. Employee Non-Roth After Tax Contributions: I
- iv. Employer Matching Contributions: J
- v. Employer Non-Matching Discretionary Contributions: L
- vi. Rollover Contributions: 8
- vii. Designated Roth Rollover Contributions: Z
- viii. 403(b)(7) Employee Salary Deferrals – Pre Tax: G
- ix. 403(b)(7) Employer Contributions: 4

7B. SOURCES OF CONTRIBUTION (EDC only)

For Internal Use Only

- i. Employee Salary Deferrals – Pre-Tax: E
- ii. Employee Salary Deferrals – Designated Roth: H
- iii. Employer Matching Contributions: J
- iv. Employer Non-Matching Discretionary Contributions: L
- v. Rollover Contributions – Pre-Tax (not from Roth IRA): 8
- vi. Designated Roth Rollover Contributions: Z
- vii. EDC/457 Employer Contributions: F
- viii. Employee Non-Roth After-Tax Contributions: I

7C. SOURCES OF CONTRIBUTION (401(a) only)

For Internal Use Only

- i. Employer Contributions: L
- ii. Employee 414(h) Pre-Tax Contribution - Mandatory: E
- iii. Prior Plan: 8
- iv. Prior Pension Plan: 6

Are there unvested Employee Contributions subject to vesting? Yes No

8. VESTING SCHEDULES (TSA and 401(a) only)Does your Plan document specify a vesting schedule for Employer Contributions? Yes No

If yes, please indicate the vesting schedule for your Plan:

	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Period of Vesting Service	Schedule A	Schedule B	Schedule C	Schedule D	Schedule E	Schedule F	Schedule G Completed by Client
< 1 Year	0%	0%	0%	0%	0%	0%	
1 - 2 Years	100%	0%	0%	0%	0%	0%	
2 - 3 Years	100%	100%	0%	0%	0%	20%	
3 - 4 Years	100%	100%	100%	0%	0%	40%	
4 - 5 Years	100%	100%	100%	100%	0%	60%	
5 - 6 Years	100%	100%	100%	100%	100%	80%	
6 Years or >	100%	100%	100%	100%	100%	100%	

9. FREQUENCY OF PLAN CONTRIBUTIONS Monthly Semi-Monthly Bi-Weekly**10. DESIGNATED PLAN ADMINISTRATOR (If other than the Employer)**

Name of Plan Administrator

Telephone Number

Address

City

State

Zip Code

Contact Person Name, Title

Email Address

Fax Number

11. DESIGNATED PLAN ADMINISTRATOR FEEIf a Designated Plan Administrator is indicated, the Plan Administrator's fee is to be deducted from each Participant's Account Value: Yes No

If yes, indicate amount for each Participant: \$ _____

Frequency: Annually Quarterly Monthly**12. EMPLOYEE CONTRIBUTION OPTIONS**

Please indicate whether the Employer offers to their Employees (select only one):

 Percent of Pay Set Dollar Contribution**13. TRANSACTION AUTHORIZATION**

Please indicate whether or not Participants are authorized to execute the following transactions without the Employer's approval:

Investment Option Transfers Yes NoAllocation Changes Yes No

14. PLAN LOCATION INFORMATION

Is the Location Name the same as the Employer Name? Yes No
Is the Location Address the same as the Employer Address? Yes No

If either the Location Name or Address is different from the Employer Name or Address please complete the following:

Location Name: _____

Attention of: _____

Location Address: _____
Number and Street

City

State

Zip Code

15. CONTRIBUTION SUBMISSION

Information needed for **free** enrollment in the Employer Plan Administration Center (EPAC), designed to help manage retirement savings plans. Plan contribution details are consolidated and available in one location with online tools provided to help manage banking activities.

Access to different levels of plan information can be controlled by establishing a unique username and password for each user:

- **Plan administrator** — Can access all data and reports and upload contribution files.

Name: Gillespie County

Email Address: jdoss@gillespiecounty.org

Telephone Number: 830.307.6223

- **Plan payroll administrator** — Can upload contribution files only.

Name: Dana Smith

Email Address: dsmith@gillespiecounty.org

Telephone Number: 830.307.6191

Third-party administrator — Can access all data and reports, upload contributions and manage approved providers list.

Name: _____

Email Address: _____

Telephone Number: _____

Once enrolled, an email will be sent to user with temporary username and password valid for 7 days. User will need to logon to www.equitable.com to create new password to begin using EPAC.

16. LOCATION CONTACT INFORMATION

Location Contact Person: Jennifer Doss

Location Contact Person's Telephone Number 830.307.6223 extension _____

Location Contact Person's Email Address jdoss@gillespiecounty.org

17. 403(b) PLAN APPROVED PROVIDER LIST (TSA only)

The Vendor(s) named below is/are the approved 403(b) Contract Provider(s) under the Employer’s Plan for ongoing Contributions and/or the acceptance of Transfers & Exchanges until notified otherwise.

Important Note: The Provider contact information entered below must be for the vendor’s service/processing office, not that of the Registered Representatives who are representing the vendor.

Provider Name/Address	Name/Email (Required)/Phone/Fax	Payroll Deduction Contributions	Transfers	Exchanges
Equitable EQUI-VEST Processing Office 100 Madison Street, Suite 1000 Syracuse, NY 13202	Equitable 403(b) Desk Ph. (315) 477-4156 or (315) 477-4157 Fax (315) 477-2858 Email: 403bdesk@equitable.com	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

18. MANAGED ACCOUNT PROGRAM

Equitable offers an optional Managed Account program through ProNvest, Inc., an independent Registered Investment Advisor for an additional fee.

For Non-ERISA plans:

This optional feature will be made available unless you do not wish to offer this under the Contract. Please indicate “No” below.

No, I do not wish to add the Managed Account optional feature.

For ERISA plans:

In order to make the Managed Account program available under the Contract, you will need to enter into a separate agreement with ProNvest.

Do you wish to make the Managed Account program available under the Contract?

Yes, and I have completed the separate agreement with ProNvest.

No, I do not wish to add the Managed Account optional feature.

19. ADOPTION OF OPTIONAL SEMESTER STRATEGIES MODEL ALLOCATION PROGRAM

Equitable Financial Life Insurance Company makes available an optional Allocation Program, called Semester Strategies®, that provides participants with an asset allocation based on a participant's planned retirement age and risk appetite, with fiduciary guidance and flexibility to make changes at any time. Semester Strategies is available at no additional cost to participants.

For Non-ERISA plans [except non-profit 501(c)(3)s]:

In order to make the Semester Strategies program available under the Group Contract, you will need to enter into a separate agreement with SWBC Retirement Plan Services. The applicable Plan Sponsor agreement is attached and must be signed.

Do you wish to make the SWBC Semester Strategies program available under the Contract?

- Yes, and I have completed the separate agreement with SWBC.
 No, I do not wish to add the Semester Strategies optional feature.

For ERISA plans:

This optional feature is not available at this time.

20. PLAN DOCUMENT

Do you have a Plan Document? Yes No

If you answered No, are you either a church or self-employed minister? Yes No

If you adopted an Equitable pre-approved or specimen plan document indicate which document was used below:

For TSA and/or EDC only

- Equitable pre-approved 403(b) plan document
 Equitable provided specimen 457(b) governmental plan document
 N/A – Other pre-approved or individually designed 403(b) plan document used or non-Equitable specimen 457(b) document used

For 401(a) plan

- Equitable pre-approved Money Purchase Pension plan document
 Equitable pre-approved Profit Sharing plan document
 Equitable pre-approved Grandfathered 401(k) plan document
 N/A – Other pre-approved or individually designed plan document used

Plan Document Services: If you adopted an Equitable IRS pre-approved plan document or Equitable provided specimen 457(b) plan document, Equitable will provide a plan document and an adoption agreement and assist the Plan Sponsor in the completion of the adoption agreement. In addition Equitable will prepare and provide for distribution by the Plan Sponsor a Summary Plan Description, if applicable, based on the completed and executed copy of the adoption agreement. The Plan Sponsor will execute the adoption agreement, amendments, restatements, and other supplemental documents as may be requested by Equitable to maintain the Plan's qualification and provide copies of signed documents to Equitable upon request. Upon the termination of this Agreement and the transfer of the Plan assets to another provider, the Plan Sponsor shall promptly cease using the Plan documents provided by Equitable. Upon discontinuance, the pre-approved plan document will be considered individually designed and the employer, not Equitable, will be responsible for ensuring all interim amendments and restatements are addressed as necessary.

Attachment A

TSA SOURCES DESCRIPTIONS

i. Employee Salary Reduction Contributions (Elective Deferral Contributions):

Contributions under a salary reduction agreement that an employee enters into with the Employer under the Plan. For periodic Contributions and/or transfers of the same type from other funding vehicles maintained by the Plan.

ii. Employer Qualified Non-Elective and Qualified Matching Contributions:

Contributions made by the Employer to meet the requirements of the nondiscrimination tests set forth in the Code. **Only applicable for ERISA Plans.**

iii. Employee Non-Roth After Tax Contributions:

Amounts reported by the Employer as having Non-Roth post-tax consequences under section 415 of the Code. Includes loan repayment post-default – see Loan Information.

iv. Employer Matching Contributions:

Employer Contributions matching Employee Contributions under the terms of the Plan. For periodic contributions and/or transfers from other funding vehicles maintained by the Plan.

v. Employer Non-Matching Discretionary Contributions:

vi. Rollover Contributions:

Contributions of eligible rollover distributions directly or indirectly from eligible retirement Plans under the Code.

vii. Designated Roth Rollover Contributions:

Contributions of eligible Roth rollover distributions directly or indirectly from eligible retirement Plans under the Code.

viii. 403(b)(7) Employee Salary Deferrals – Pre Tax:

Direct Transfer of amounts that were custodial accounts maintained for the Participants by the Plan.

ix. 403(b)(7) Employer Contributions:

Direct Transfer of amounts that were custodial accounts maintained for the Participants by the Plan.

EDC SOURCES DESCRIPTIONS

i. Employee Salary Deferrals – Pre-Tax:

Including direct transfers of amounts that were in other governmental Employer Section 457(b) plans or other funding vehicles under this plan.

ii. Employee Salary Deferrals – Designated Roth:

Including direct transfers of amounts that were in other governmental Employer Section 457(b) plans or other funding vehicles under this plan.

iii. Employer Matching Contributions:

Employer Contributions matching Employee Contributions under the terms of the Plan. For periodic contributions and/or transfers from other funding vehicles maintained by the Plan.

iv. Employer Non-Matching Discretionary Contributions:

v. Rollover Contributions – Pre-Tax (not from Roth IRA):

Contributions of eligible rollover distributions directly or indirectly from eligible retirement Plans under the Code.

vi. Designated Roth Rollover Contributions:

Contributions of eligible Roth rollover distributions directly or indirectly from eligible retirement Plans under the Code.

vii. EDC/457 Employer Contributions:

Including direct transfers of amounts that were in other governmental Employer Section 457(b) plans or other funding vehicles under this plan.

viii. Employee Non-Roth After-Tax Contributions:

Amounts reported by the Employer as having Non-Roth post-tax consequences under section 415 of the Code. Includes loan repayment post-default – see Loan Information.

401(a) SOURCES DESCRIPTIONS

i. Employer Contributions:

ii. Employee 414(h) Pre-Tax Contribution - Mandatory:

iii. Prior Plan:

Direct Transfer from another 401(a) plan or rollover from another eligible retirement plan.

iv. Prior Pension Plan:

Transfer of assets from another qualified plan of the same employer).

Attachment B

PLEASE SELECT CONTRIBUTION SOURCE FOR HARDSHIP WITHDRAWALS (TSA AND 401(A) ONLY):

- O. Employee Salary Deferrals Pre-Tax
- H. Designated Roth
 - V. Employer Source
 - Cost Basis Only
 - Cost Basis and Earnings
- I. Employee Post-Tax
 - J. Employer Matching Contributions
 - Cost Basis Only
 - Cost Basis and Earnings
 - L. Employer Non-Matching Discretionary Contributions
 - Cost Basis Only
 - Cost Basis and Earnings
- 8. Rollover Contributions
 - Cost Basis Only
 - Cost Basis and Earnings
- Z. Designated Roth Rollover Contributions
 - Cost Basis Only
 - Cost Basis and Earnings
- G. Employee Salary Deferrals Pre-Tax 403(b)(7) Money
 - 4. Employer Contributions – 403(b)(7) Money

Texas



Western Surety Company

OFFICIAL BOND AND OATH

THE STATE OF TEXAS }
County of Gillespie } ss

KNOW ALL PERSONS BY THESE PRESENTS:

BOND No. 72579917

That we, James B Riley, as Principal, and WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held and bound unto County of Gillespie, his successors in office, in the sum of Twenty Thousand and 00/100 DOLLARS (\$20,000.00), for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by these presents.

Dated this 17th day of August, 2023.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on the 14th day of August, 2023, duly Appointed (Elected—Appointed) to the office of Elections Administrator in and for Gillespie County, State of Texas, for a term of One year commencing on the 14th day of August, 2023.

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of him by law as the aforesaid officer, ~~and shall~~ ⁴

then this obligation to be void, otherwise to remain in full force and effect.

PROVIDED, HOWEVER, that regardless of the number of years this bond may remain in force and the number of claims which may be made against this bond, the liability of the Surety shall not be cumulative and the aggregate liability of the Surety for any and all claims, suits, or actions under this bond shall not exceed the amount stated above. Any revision of the bond amount shall not be cumulative.

PROVIDED, FURTHER, that this bond may be cancelled by the Surety by sending written notice to the party to whom this bond is payable stating that, not less than thirty (30) days thereafter, the Surety's liability hereunder shall terminate as to subsequent acts of the Principal.

Principal
WESTERN SURETY COMPANY
By Larry Kasten
Larry Kasten, Vice President

ACKNOWLEDGMENT OF PRINCIPAL

THE STATE OF TEXAS

County of _____ } ss

Before me, _____ on this day, personally appeared _____, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purposes and consideration therein expressed.

Given under my hand and seal of office at _____, Texas, this _____ day of _____.

SEAL

_____ County, Texas

OATH OF OFFICE
(COUNTY COMMISSIONERS and COUNTY JUDGE)

I, _____, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of _____, of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected; and I furthermore solemnly swear (or affirm) that I will not be, directly or indirectly, interested in any contract with or claim against the County, except such contracts or claims as are expressly authorized by law and except such warrants as may issue to me as fees of office. So help me God.

Signed _____

Sworn to and subscribed before me at _____, Texas, this _____ day of _____.

SEAL

_____ County, Texas

OATH OF OFFICE
(General)

I, _____, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of _____, of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State; and I furthermore solemnly swear (or affirm) that I have not directly nor indirectly paid, offered, or promised to pay, contributed, nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected. So help me God.

Signed _____

Sworn to and subscribed before me at _____, Texas, this _____ day of _____.

SEAL

_____ County, Texas

THE STATE OF TEXAS }
County of _____ } ss

The foregoing bond of _____ as
_____ in and for _____ County and State of Texas, this day
approved in open Commissioner's Court.

ATTEST: Date _____,

Clerk _____ County Judge,
County Court _____ County _____ County, Texas

THE STATE OF TEXAS }
County of _____ } ss

I, _____, County Clerk, in and for said County, do hereby certify
that the foregoing Bond dated the _____ day of _____, _____, with its certificates of
authentication, was filed for record in my office the _____ day of _____, _____, at
_____ o'clock _____ M., and duly recorded the _____ day of _____, _____, at
_____ o'clock _____ M., in the Records of Official Bonds of said County in Volume _____, on page
_____.

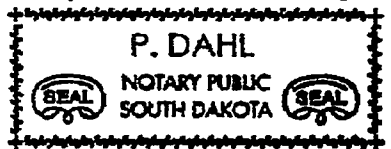
WITNESS my hand and the seal of the County Court of said County, at office in _____,
Texas, the day and year last above written.

Clerk
By _____ Deputy _____ County Court _____ County

ACKNOWLEDGMENT OF SURETY
(Corporate Officer)

STATE OF SOUTH DAKOTA }
County of Minnehaha } ss

Before me, a Notary Public, in and for said County and State on this 17th day of August,
2023, personally appeared Larry Kasten to me known to be the identical
person who subscribed the name of WESTERN SURETY COMPANY, Surety, to the foregoing instrument as the
aforesaid officer and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the
free and voluntary act and deed of such corporation for the uses and purposes therein set forth.



P. Dahl

Notary Public

My Commission Expires June 18, 2025

Western Surety Company

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That WESTERN SURETY COMPANY, a corporation organized and existing under the laws of the State of South Dakota, and authorized and licensed to do business in the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming, and the United States of America, does hereby make, constitute and appoint

Larry Kasten of Sioux Falls,
State of South Dakota, its regularly elected Vice President,
as Attorney-in-Fact, with full power and authority hereby conferred upon him to sign, execute, acknowledge and deliver for and on its behalf as Surety and as its act and deed, the following bond:

One Elections Administrator County of Gillespie

bond with bond number 72579917

for James B Riley

as Principal in the penalty amount not to exceed: \$ 20,000.00

Western Surety Company further certifies that the following is a true and exact copy of Section 7 of the by-laws of Western Surety Company duly adopted and now in force, to-wit:

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys-in-Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27th day of April, 2022:

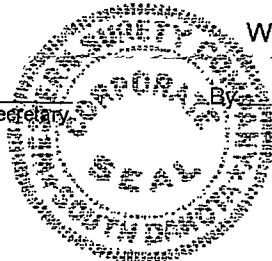
"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

In Witness Whereof, the said WESTERN SURETY COMPANY has caused these presents to be executed by its Vice President with the corporate seal affixed this 17th day of August, 2023.

ATTEST

L. Bauder

L. Bauder, Assistant Secretary



WESTERN SURETY COMPANY

Larry Kasten

Larry Kasten, Vice President

STATE OF SOUTH DAKOTA }
COUNTY OF MINNEHAHA } ss

On this 17th day of August, 2023, before me, a Notary Public, personally appeared Larry Kasten and L. Bauder

who, being by me duly sworn, acknowledged that they signed the above Power of Attorney as Vice President and Assistant Secretary, respectively, of the said WESTERN SURETY COMPANY, and acknowledged said instrument to be the voluntary act and deed of said Corporation.



My Commission Expires February 12, 2027

S. Green

Notary Public

To validate bond authenticity, go to www.enasurety.com > Owner/Obligee Services > Validate Bond Coverage.



Figure: 28 TAC 01.601(a)(3)

IMPORTANT NOTICE

1 To obtain information or make a complaint:

2 You may contact Western Surety Company, Surety Bonding Company of America or Universal Surety of America at 605-336-0850.

3 You may call Western Surety Company's, Surety Bonding Company of America's or Universal Surety of America's toll-free telephone number for information or to make a complaint at:

1-800-331-6053

4 You may also write to Western Surety Company, Surety Bonding Company of America or Universal Surety of America at:

P.O. Box 5077
Sioux Falls, SD 57117-5077

5 You may contact the Texas Department of Insurance to obtain information on companies, coverages, rights or complaints at:

1-800-252-3439

6 You may write the Texas Department of Insurance:

P.O. Box 149104
Austin, TX 78714-9104
Fax: (512) 490-1007
Web: www.tdi.texas.gov
E-Mail: ConsumerProtection@tdi.texas.gov

7 PREMIUM OR CLAIM DISPUTES:

Should you have a dispute concerning your premium or about a claim, you should contact Western Surety Company, Surety Bonding Company of America or Universal Surety of America first. If the dispute is not resolved, you may contact the Texas Department of Insurance.

8 ATTACH THIS NOTICE TO YOUR POLICY:

This notice is for information only and does not become a part or condition of the attached document.

AVISO IMPORTANTE

Para obtener informacion o para someter una queja:

Puede comunicarse con Western Surety Company, Surety Bonding Company of America o Universal Surety of America al 605-336-0850.

Usted puede llamar al numero de telefono gratis de Western Surety Company's, Surety Bonding Company of America's o Universal Surety of America's para informacion o para someter una queja al:

1-800-331-6053

Usted tambien puede escribir a Western Surety Company, Surety Bonding Company of America o Universal Surety of America:

P.O. Box 5077
Sioux Falls, SD 57117-5077

Puede comunicarse con el Departamento de Seguros de Texas para obtener informacion acerca de companias, coberturas, derechos o quejas al:

1-800-252-3439

Puede escribir al Departamento de Seguros de Texas:

P.O. Box 149104
Austin, TX 78714-9104
Fax: (512) 490-1007
Web: www.tdi.texas.gov
E-Mail: ConsumerProtection@tdi.texas.gov

DISPUTAS SOBRE PRIMAS O RECLAMOS:

Si tiene una disputa concerniente a su prima o a un reclamo, debe comunicarse con el Western Surety Company, Surety Bonding Company of America o Universal Surety of America primero. Si no se resuelve la disputa, puede entonces comunicarse con el departamento (TDI).

UNA ESTE AVISO A SU POLIZA: Este aviso es solo para proposito de informacion y no se convierte en parte o condicion del documento adjunto.



GILLESPIE CENTRAL APPRAISAL DISTRICT

1159 S. Milam St.
Fredericksburg, TX 78624
(830) 997-9807

August 8, 2023

Judge Daniel Jones
Gillespie County
101 West Main Street #9
Fredericksburg, TX 78624

RE: 2024 Gillespie CAD Approved Budgets and 2022 Audit Report

Dear Judge Jones,

The Gillespie Central Appraisal District Board of Directors met in regular session on August 8, 2023 and approved the enclosed 2024 budgets. The total approved appraisal budget amount is \$1,316,365, which is an increase of 7.48% from the 2023 budget. The total approved tax collections budget is \$346,395, which is an increase of 7.49% from the 2023 budget. Within the next 30 days your taxing unit can, by resolution, vote to approve or disapprove each of these budgets or take no action on these budgets. Unless a majority of the five voting taxing units disapprove the budgets by the deadline of September 8, 2023, they will go into effect for 2024.

Also included in this packet is the audit report of Gillespie Central Appraisal District for 2022. This audit report was accepted by the Board of Directors during regular session on August 8, 2023. The audit report covers both the appraisal and collections budgets and functions. We are disseminating this report to the taxing units to fulfill our responsibility.

As always, if you should have any questions or wish that I and/or a member of our board attend any of your entity meetings then please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Scott Fair".

Scott Fair, RPA, RTA, CCA
Chief Appraiser
chief@gillcad.org

REPORT OF EXAMINATION

**GILLESPIE CENTRAL
APPRAISAL DISTRICT**

Fredericksburg, Texas

**For the Year Ended
December 31, 2022**

GILLESPIE CENTRAL APPRAISAL DISTRICT
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

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NEFFENDORF & BLOCKER, P.C.

Independent Auditors' Report

Board of Directors
Gillespie Central Appraisal District
Fredericksburg, TX 78624

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund (General Fund), and the aggregate remaining fund information of the Gillespie Central Appraisal District, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund (General Fund), and the aggregate remaining fund information of the Gillespie Central Appraisal District, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Gillespie Central Appraisal District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

TEL: 830 997 3348 EMAIL: info@nb-cpa.com

P.O. Box 874 · 512 S Adams Street, Fredericksburg, TX 78624

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS & TEXAS SOCIETY OF CPAs

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3 through 7), budgetary comparison information page 31, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Employer Contributions and Notes to the Schedule of Contributions (pages 33 through 36), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Neffendorf & Blocker, P.C.
NEFFENDORF & BLOCKER, P.C.
Fredericksburg, Texas

June 13, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Gillespie Central Appraisal District, we offer readers of the District's financial statements this narrative overview and analysis of the financial statements of the District for the year ended December 31, 2022. Please read it in conjunction with the independent auditors' report on page 1, and the District's Basic Financial Statements which begin on page 9.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$1,136,173 (net position). Of this amount, \$1,035,128 (unrestricted net assets) may be used to meet the District's ongoing obligations to other organizations and creditors.
- The District's net position increased by \$123,894 as a result of this year's operations.
- At December 31, 2022, the District's governmental fund reported an ending fund balance of \$850,597, an increase of \$56,483 in comparison with the prior year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 9 and 11). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (also on pages 9 & 11) report the District's operations by individual funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources.

The notes to the financial statements (starting on page 16) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 9. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets and liabilities) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider other factors as well, such as changes in the District's taxing entities.

In the Statement of Net Position and the Statement of Activities, the District has one kind of activity:

- Governmental activity - Most of the District's basic services are reported here, including the administration. Assessing Fees (payments from each participating taxing unit) finance most of these activities.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements on pages 9 & 11 and provide detailed information about the most significant funds - not the District as a whole. Governmental fund types include the general fund.

- Governmental funds - All of the District's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the adjustments column and Note 1.B to the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the net position (Table I) and changes in net position (Table II) of the District's governmental and business-type activities.

Net position of the District's governmental activities increased from \$1,012,278 to \$1,136,173. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - was \$1,035,128 at December 31, 2022. This increase in governmental net position was the result of four factors. First, the District's revenues exceeded the expenditures by \$115,525. Second, the District acquired capital assets in the amount of \$50,369 and paid right-to-use principal payments in the amount of \$57,319. Third, the District recorded depreciation in the amount of \$87,629. Fourth, a net increase of \$47,352 due to the required entries of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

Table I
Gillespie Central Appraisal District

NET POSITION

	Governmental Activities	
	2022	2021
Current and Other Assets	\$ 1,187,990	\$ 1,225,743
Net Pension Asset	230,351	4,576
Capital Assets	1,374,912	80,985
Total Assets	\$ 2,793,253	\$ 1,311,304
Deferred Outflow of Resources	\$ 115,673	\$ 189,561
Other Liabilities	397,742	431,629
Long-term Liabilities	1,213,518	-
Total Liabilities	\$ 1,611,260	\$ 431,629
Deferred Inflow of Resources	\$ 161,493	\$ 56,958
Net Position:		
Invested in Capital Assets	\$ 101,045	\$ 80,985
Net of Related Debt		
Unrestricted	1,035,128	931,293
Total Net Position	\$ 1,136,173	\$ 1,012,278

Table II
Gillespie Central Appraisal District

CHANGES IN NET POSITION

	Governmental Activities	
	2022	2021
Revenue:		
Appraisal Services	\$ 1,128,760	\$ 1,097,473
Tax Collection Services	302,334	293,965
Tax Certificates	21,832	27,330
Miscellaneous	211	9,172
Refunds	13,538	13,323
Interest Earned	16,868	2,644
Total Revenue	<u>\$ 1,483,543</u>	<u>\$ 1,443,907</u>
Expenses for Appraisal District Services:		
Salaries, Benefits & Payroll Taxes	\$ 824,832	\$ 847,762
Appraisal Services	309,500	333,489
Tax Collection Services	78,646	85,080
Depreciation	87,629	27,969
Total Expenses	<u>\$ 1,300,607</u>	<u>\$ 1,294,300</u>
Increase (Decrease) in Net Position	\$ 182,936	\$ 149,607
Net Position - Beginning	1,012,278	926,997
Budget Surplus Refunded to Taxing Entities	(92,082)	(105,883)
Prior Year Surplus Retained	33,040	41,557
Net Position - Ending	<u>\$ 1,136,173</u>	<u>\$ 1,012,278</u>

The District's total revenues increased by \$39,636 (2.7%) due mainly to an increase in the assessing fees for appraisal and collection, and interest earned.

The District's total expenses increased by \$6,307 (0.01%) due mainly to the implementation of GASB 87 which caused an increase in depreciation expense, which included the amortization of the right-to-use lease assets.

The cost of all governmental activities this year was \$1,297,735. As shown in the Statement of Activities on page 11, these activities were funded by assessing fees (\$1,431,094), interest earned (\$18,868), tax certificates (\$21,832) and miscellaneous (\$211).

THE DISTRICT'S FUNDS

As the District completed the year, its governmental funds (as presented in the balance sheet on page 9) reported a combined fund balance of \$850,597, which is more than last year's total of \$794,114. Included in this year's total change in fund balance is an increase of \$115,525 in the District's General Fund.

The District adopted the budget for the General Fund. Actual revenues were more than the budgeted amounts by \$49,743. Actual expenditures were less than the budgeted amounts by \$104,582.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

	Governmental	
	Activities	
	2022	2021
Furniture and Fixtures	\$ 41,239	\$ 41,239
Improvements	17,610	17,610
Data Processing Equipment	28,924	28,924
Office Equipment	57,787	47,418
Vehicles	163,194	123,194
Right-to-Use Lease Assets	1,331,186	-
TOTAL CAPITAL ASSETS	\$ 1,639,940	\$ 258,385
Accumulated Depreciation	265,028	177,399
CAPITAL ASSETS, NET	\$ 1,374,912	\$ 80,986

The District purchased \$50,369 in capital assets and recorded right-to-use assets in the amount of \$1,331,186. More detailed information on capital assets is presented in Note 4 to the financial statements.

Debt

At year-end, the District had \$1,273,867 in right-to-use lease liabilities. More detailed information about the District's debt is presented in Note 6 & 7 to the financial statements.

FUTURE ADOPTION OF ACCOUNTING POLICIES

The GASB has issued the following potentially significant statement, which the District has not yet adopted, and which requires adoption subsequent to December 31, 2022.

<u>Statement No.</u>	<u>Title</u>	<u>Adoption Required</u>
96	Subscription-Based IT Arrangements	December 31, 2023

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's Board of Directors considered many factors when setting the fiscal-year 2023 budget. Factors considered in establishing a budget are the funding needs of the District operations and programs necessary to meet the objectives of the District. Amounts available for appropriation in the General Fund budget are \$1,546,985 and expenditures are estimated to be \$1,546,985. These amounts are more than in the previous year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Scott Fair, R.P.A., at Gillespie Central Appraisal District, Fredericksburg, TX 78624.

GILLESPIE CENTRAL APPRAISAL DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET -
DECEMBER 31, 2022

	General Fund	Total	Adjustments	Statement Of Net Position
ASSETS				
Cash and Cash Equivalents	\$ 1,180,332	\$ 1,180,332	\$ -	\$ 1,180,332
Due from Fiduciary Fund	7,657	7,657	-	7,657
Other Receivables	-	-	-	-
Capital Assets (Net of Accumulated Depreciation)	-	-	1,374,912	1,374,912
Net Pension Asset	-	-	230,351	230,351
Total Assets	\$ 1,187,990	\$ 1,187,990	\$ 1,605,263	\$ 2,793,253
DEFERRED OUTFLOW OF RESOURCES				
Deferred Outflows Related to Pension	-	-	115,673	115,673
Total Deferred Outflow of Resources	\$ -	\$ -	\$ 115,673	\$ 115,673
LIABILITIES				
Accounts Payable/Payroll Liabilities	\$ 2,386	\$ 2,386	\$ -	\$ 2,386
Unearned Revenue	170,083	170,083	-	170,083
Due to Taxing Entities	164,925	164,925	-	164,925
Right-to-Use Lease Liabilities-Current	-	-	60,349	60,349
Right-to-Use Lease Liabilities-Noncurrent	-	-	1,213,518	1,213,518
Total Liabilities	\$ 337,393	\$ 337,393	\$ 1,273,867	\$ 1,611,260
DEFERRED INFLOW OF RESOURCES				
Deferred Inflows Related to Pension Plan	\$ -	\$ -	\$ 161,493	\$ 161,493
FUND BALANCE/NET POSITION				
Fund Balances:				
Committed for Capital Equipment	\$ 150,000	\$ 150,000	\$ (150,000)	\$ -
Committed for Legal Defense	250,000	250,000	(250,000)	-
Committed for Operating	348,185	348,185	(348,185)	-
Committed for Vehicle Purchase	-	-	-	-
Unassigned Fund Balance	102,411	102,411	(102,411)	-
Total Fund Balances	\$ 850,597	\$ 850,597	\$ (850,597)	\$ -
Total Liabilities & Fund Balance	\$ 1,187,990	\$ 1,187,990		
Net Position:				
Invested in Capital Assets, Net of Related Debt			\$ 101,045	\$ 101,045
Unrestricted			1,035,128	1,035,128
Total Net Position			\$ 1,136,173	\$ 1,136,173

The accompanying notes are an integral part of this financial statement.

GILLESPIE CENTRAL APPRAISAL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total Fund Balances - Governmental Fund	\$ 850,597
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$258,384 and the accumulated depreciation was \$177,398. The net effect of including the beginning balances for capital assets (net of depreciation) is to increase net position.	80,986
Current year capital outlays and right-to-use asset principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of including the current year capital outlays is to increase net position.	107,688
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position. Please note this includes the amortization on the right-to-use lease assets.	(87,629)
Deferred outflow of resources related to pension is not recorded in the fund financial statements.	115,673
Net pension asset is not recorded in the fund financial statements.	230,351
Deferred inflow of resources related to pension is not recorded in the fund financial statements.	<u>(161,493)</u>
Net Position of Governmental Activities	<u>\$ 1,136,173</u>

The accompanying notes are an integral part of this financial statement.

GILLESPIE CENTRAL APPRAISAL DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Total	Adjustments	Statement of Activities
<u>Expenditures:</u>				
Payroll and Benefits -				
Salaries	\$ 651,872	\$ 651,872	\$ -	\$ 651,872
Payroll Taxes	9,194	9,194	-	9,194
Benefits - Insurance	143,104	143,104	-	143,104
Benefits - Retirement	68,015	68,015	(47,352)	20,663
Total Payroll and Benefits	<u>\$ 872,184</u>	<u>\$ 872,184</u>	<u>\$ (47,352)</u>	<u>\$ 824,832</u>
Appraisal Services -				
Professional Services (Appraisal)	\$ 31,710	\$ 31,710	\$ -	\$ 31,710
Mapping	21,851	21,851	-	21,851
Appraisal Guides	3,440	3,440	-	3,440
Appraisal Review Board	11,310	11,310	-	11,310
Auto	4,776	4,776	-	4,776
Software Maintenance	67,059	67,059	-	67,059
Education	9,215	9,215	-	9,215
Equipment Lease	5,189	5,189	-	5,189
Audit	5,000	5,000	-	5,000
Legal	30,216	30,216	-	30,216
Liability and Board Insurance	5,435	5,435	-	5,435
Pictometry/Change Finder	32,871	32,871	-	32,871
Mileage - Chief Appraiser	8,060	8,060	-	8,060
Office Supplies	6,172	6,172	-	6,172
Postage	22,220	22,220	-	22,220
Printing and Publications	17,034	17,034	-	17,034
Registration and Dues	2,576	2,576	-	2,576
Office Utilities & Maintenance	11,702	11,702	-	11,702
Capital Outlay	9,750	9,750	(9,750)	-
Debt Service-Princial on Right-to-Use Lease Asset	42,950	42,950	(42,950)	-
Debt Service-Interest on Right-to-Use Lease Asset	13,664	13,664	-	13,664
Total Appraisal Services	<u>\$ 362,200</u>	<u>\$ 362,200</u>	<u>\$ (52,700)</u>	<u>\$ 309,500</u>

The accompanying notes are an integral part of this financial statement.

	General Fund	Total	Adjustments	Statement of Activities
Tax Collection Services -				
Postage	\$ 13,126	\$ 13,126	\$ -	\$ 13,126
Printing and Publications	7,418	7,418	-	7,418
Tax Guides	273	273	-	273
Auto	1,055	1,055	-	1,055
Software Maintenance	36,399	36,399	-	36,399
Education	190	190	-	190
Equipment Lease	1,861	1,861	-	1,861
Audit	5,000	5,000	-	5,000
Liability Bond Insurance	2,912	2,912	-	2,912
Office Supplies	2,331	2,331	-	2,331
Registration & Dues	90	90	-	90
Office Utilities & Maintenance	3,429	3,429	-	3,429
Capital Outlay	619	619	(619)	-
Debt Service-Principal on Right-to-Use Lease Asset	14,369	14,369	(14,369)	-
Debt Service-Interest on Right-to-Use Lease Asset	4,562	4,562	-	4,562
Total Tax Collection Services	\$ 93,634	\$ 93,634	\$ (14,988)	\$ 78,646
Depreciation	-	-	87,629	87,629
Vehicle Purchase	40,000	40,000	(40,000)	-
Total Expenditures	\$ 1,368,018	\$ 1,368,018	\$ (67,411)	\$ 1,300,607
Program Revenue				
Appraisal Service	\$ 1,128,760	\$ 1,128,760	\$ -	\$ 1,128,760
Tax Collection Services	302,334	302,334	-	302,334
Tax Certificates	18,540	18,540	-	18,540
PP Rendition Penalty	3,292	3,292	-	3,292
Miscellaneous Revenue	211	211	-	211
Refunds	13,538	13,538	-	13,538
Total Program Revenue	\$ 1,466,675	\$ 1,466,675	\$ -	\$ 1,466,675
General Revenue				
Interest Income	16,868	16,868	-	16,868
	\$ 16,868	\$ 16,868	\$ -	\$ 16,868
Excess (Deficiency) of Revenues over (under) Expenditures				
	\$ 115,525	\$ 115,525	\$ (115,525)	
Change in Net Position			\$ 182,936	\$ 182,936
Fund Balance/Net Position:				
Beginning of the Year	\$ 794,114	\$ 794,114	\$ 218,164	\$ 1,012,278
Budget Surplus Refunded to Taxing Entities	(92,082)	(92,082)	-	(92,082)
Prior Year Budget Surplus Retained	33,040	33,040	-	33,040
End of the Year	\$ 850,597	\$ 850,597	\$ 285,575	\$ 1,136,173

The accompanying notes are an integral part of this financial statement.

GILLESPIE CENTRAL APPRAISAL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
 YEAR ENDED DECEMBER 31, 2022

Total Net Change in Fund Balances - Governmental Fund	\$ 115,525
Amounts reported for governmental activities in the Statement of Activities are different because:	
Current year capital outlays and right-to-use asset principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of removing the current year capital outlays is to increase net position.	107,688
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position. Please note this includes the amortization on the right-to-use lease assets.	(87,629)
Change in net pension liability and related accounts is not recorded on the governmental funds.	47,352
Change in Net Position of Governmental Activities	\$ 182,936

The accompanying notes are an integral part of this financial statement.

GILLESPIE CENTRAL APPRAISAL DISTRICT
 STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUND
 DECEMBER 31, 2022

	<u>Custodial Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ <u>8,697,837</u>
Total Assets	<u>\$ 8,697,837</u>
LIABILITIES	
Due to General Fund	\$ <u>7,657</u>
Total Liabilities	<u>\$ 7,657</u>
NET POSITION	
Restricted for Other Purposes	\$ <u>8,690,180</u>

The accompanying notes are an integral part of this financial statement.

GILLESPIE CENTRAL APPRAISAL DISTRICT
 STATEMENT OF ADDITONS, DEDUCTIONS AND CHANGES IN FIDUCIARY FUND NET POSITION –
 CUSTODIAL FUND
 DECEMBER 31, 2022

	<u>Custodial Fund</u>
ADDITIONS	
Property Tax Collections	\$ 94,720,514
Interest Earned	<u>186</u>
Total Additions	<u>\$ 94,720,700</u>
DEDUCTIONS	
Property Tax Collections Paid to Entities	<u>\$ 95,608,528</u>
Total Deductions	<u>\$ 95,608,528</u>
Net Change in Fiduciary Net Position	\$ (887,828)
Total Net Position - January 1 (Beginning)	<u>9,578,008</u>
Total Net Position - December 31 (Ending)	<u>\$ 8,690,180</u>

GILLESPIE CENTRAL APPRAISAL DISTRICT
NOTES TO THE FINANCIAL STATEMENT
DECEMBER 31, 2022

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The Gillespie Central Appraisal District is governed by a Board of Directors consisting of six members (five voting members) who are elected by the participating governmental taxing entities within Gillespie County. The primary function of the District is to provide uniform property values to the governmental taxing entities within Gillespie County. As of July 12, 2015, the Gillespie Central Appraisal District has also assumed the tax collection services under Chapter 26 of the State Property Tax Code.

The accounting policies of the District conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The District has developed criteria to determine if the activities of any outside agencies or organizations should be included within its financial statements. The criteria includes the amount of oversight responsibility exercised by the District over the activities of an agency or organization, the scope of public service of an agency or organization, and the nature of any special financing relationships which may exist between the District and an agency or organization. Oversight responsibility includes financial interdependency, selection of the governing authority, designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The District's financial statements include all funds over which the District exercises oversight responsibility. The District does not exercise oversight responsibility over any other reporting entity. Also, the District is not included as a part of any other reporting entity.

B. Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the Gillespie County Appraisal District nonfiduciary activities. *Governmental activities* include sources supported by taxes, fees and interest on investments.

The Statement of Activities demonstrates how other people or entities that participate in services the District operates have shared in the payment of the direct costs.

Fund Financial Statements

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the accompanying financial statements into the following categories:

Governmental Funds

The government reports the following major governmental fund:

The general fund is the government's operating fund and accounts for all financial resources of the general government.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Fiduciary Funds (not included in government-wide statements)

Custodial Fund – The tax collection fund is used to account for assets held by the District in its capacity as a custodian for individuals, other governments, or other funds.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected by the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, which is recognized when due. The expenditures related to certain claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues available if they are collected by year end.

Revenues from local sources consist primarily of assessing fees from each participating taxing unit. The assessing fees and investment earnings are recorded as earned, since they are both measurable and available. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position

1. Deposits and investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Receivables

Receivables consist of all revenues earned at year-end and not yet received. There were no receivables for the year ended December 31, 2022.

3. Fixed Assets

Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable.

Donated assets are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture & Fixtures	10 years
Equipment	5 years
Vehicles	5 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

4. Unearned Revenues

Unearned revenue represents funds received in advance for the subsequent year operations from the taxing entities.

5. Compensated Absences

Vacation and Sick Leave - Vacation and sick leave expenses are charged to operations when taken by the employees of the District. Accordingly, no accruals are reflected in the accounts for unpaid amounts of vacation and sick leave earned by employees. Beginning with their hire date, an employee earns 3.33 hours of vacation per pay period, 10 days a year. If the employee does not take the vacation within the year, they will lose the benefit. If an employee is terminated for any reason they will be entitled to payment for the vacation they have earned. The liabilities for accumulated vacation and sick leave at December 31, 2022 are estimated to be insignificant and are not reflected in the accompanying financial statements.

6. Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Fund Statements

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are not in non-spendable

form (such as inventory) or are required to be maintained intact.

- **Restricted fund balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- **Committed fund balance** – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.
- **Assigned fund balance** – amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority.
- **Unassigned fund balance** – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Pursuant to Texas Property Tax Code Section 6.06(j), prior fund balances must be paid or credited to the taxing entities in the subsequent year unless the various entities authorized the District's retention of surplus for specific uses, such as capital purchasing or future legal cost. During the year ended December 31, 2022, the District retained \$33,040 and credited the amount due from taxing entities \$72,843 in 2023.

The District has committed the following:

The **Operating Fund Reserve** will maintain a fund level equal to three months of budgeted operations. The budgeted operations will be based on the prior calendar year's budget. This reserve will be funded from existing District funds and unspent District budgeted funds with entity approval. The 2022 Operating Fund Reserve of \$348,185 is based on the total budgeted for 2021 of \$1,392,741.

The **Capital Fund Reserve** will be maintained to primarily fund replacement of computer assets, but can be expended at the discretion of the Board for capital purchases. Once the three month Operating Reserve is met, additional reserves will be applied to the Capital Fund Reserve. This fund will be capped at \$150,000. The balance of the Capital Fund Reserve at December 31, 2022 was \$150,000.

The **Legal Defense Fund Reserve** is restricted for legal expenses such as attorney fees incurred by the district. The Legal Defense Fund will be funded after the Operating Fund Reserve and Capital Fund Reserve have met their targets. This fund will be capped at \$250,000. The Board will allocate these funds at the conclusion of the annual audit. The balance of the Legal Defense Fund at December 31, 2022 was \$250,000.

The **Vehicle Purchase Reserve** is restricted for purchases of vehicles. The Vehicle Purchase Fund is primarily funded by a line item in the annual budget. Additionally, the sale of the District's old vehicles will be used to bolster the fund. The Board, at their discretion, may allocate additional funding from other funds available to the District. The balance of the Vehicle Purchase Reserve at December 31, 2022 was \$0.

7. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent

assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Deferred Outflows of Resources and Deferred Inflows of Resources

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period while a deferred inflow of resources is an acquisition of net position. These items are presented in separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

10. Budget - The District follows these procedures in adopting a budget for the year:

1. Before June 15 of each year, the chief appraiser prepares a budget for District operations for the following tax year and submits it to the District board of directors. An estimate of the budgetary costs to be allocated to each taxing unit must be included.
2. The board must hold hearings on, make amendments to and finally approve the budget before September 15. Each participating taxing unit must receive at least 10 days written notice of the place, date and time for such hearings.
3. The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of the proposed amendment to each participating taxing unit not later than the 30th day before the date the board acts on it.

The Budget for the governmental fund is prepared using the modified accrual basis of accounting.

11. Implementation of GASB Statement No. 87

As of January 1, 2022, the District adopted GASB Standard No. 87, *Leases*. The implementation of this standard established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract. The additional disclosures required by this standard are included in Notes 4, 6, and 7.

NOTE 2. DEPOSITS AND INVESTMENTS

The funds of the District must be deposited and invested under the terms of a contract, contents of which

are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

At December 31, 2022, the carrying amount of the District's deposits was \$1,180,332 in the General Fund and the bank balance was \$1,229,451 and the District's deposits were \$8,697,837 in the Tax Agency Fund and the bank balance was \$8,768,464. The District's cash deposits at December 31, 2022 were entirely covered by FDIC insurance and pledged securities.

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments

In compliance with the Public Funds Investment Act, the District discloses the following:

Custodial Credit Risk - Deposits: This is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District was not exposed to custodial credit risk since its deposits at year-end were covered entirely by depository insurance or by pledged collateral held by the District's agent bank in the District's name.

Other Credit Risk: There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At December 31, 2022, the District was not exposed to concentration of credit risk, interest rate risk or foreign currency risk.

NOTE 3. OPERATIONS

The district's operations are financed by payments from each participating taxing unit. Each unit's portion of the total cost is determined by the proportion its total property tax levy bears to the total amount of property taxes imposed in the District by all participating units. Each taxing unit pays its allocation in four equal payments. A summary of the allocation for 2022 follows:

	Budget		
	2021 Tax Levy	%	Amount
County of Gillespie	\$ 23,808,205	26.4006	\$ 297,999
Fredericksburg I.S.D.	54,772,394	60.7364	685,568
Harper I.S.D.	4,859,862	5.3890	60,829
City of Fredericksburg	5,587,248	6.1956	69,934
Doss C.C.S.D.	573,450	0.6359	7,178
Hill Country Underground Water District	402,716	0.4466	5,041
Gillespie Water Control & Improvement District	12,992	0.0144	162
Stonewall Water Control & Improvement District	163,677	0.1815	2,049
Totals	\$ 90,180,544	100.00%	\$ 1,128,760

For the tax collection services, the collection costs shall be allocated using the following formula: The Gillespie County Water Control and Improvement District (WCD), the Hill Country Underground Water Conservation District (HUW), and the Stonewall Water Control and Improvement District (WDS) payments for assessing and collection shall equal to 3% each of the amounts levied. Collection costs for the County of Gillespie (G086), the City of Fredericksburg (CFB), Fredericksburg Independent School District (SFB), Harper Independent School District (SHP), and the Doss Common Consolidated School District (SD) shall be allocated by subtracting the WCD, HUW, and WDS allocation from the approved collection budget and allocating the County, City, and Schools portion by the number of parcels assessed. Based on the formula stated above, the allocation for tax collection services per entity is as follows:

	2022 Tax Collection Service Allocation
County of Gillespie	\$ 121,560
Fredericksburg I.S.D.	102,404
Harper I.S.D.	23,236
City of Fredericksburg	33,648
Doss C.C.S.D.	4,410
Hill Country Underground Water District	12,082
Gillespie Water Control & Improvement District	390
Stonewall Water Control & Improvement District	4,910
Interest	1,200
Totals	\$ 303,840

NOTE 4. CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 1/1/2022	Additions	Deletions	Balance 12/31/2022
Governmental Activities -				
Furniture & Fixtures	\$ 41,239	\$ -	\$ -	\$ 41,239
Improvements	17,610	-	-	17,610
Data Processing Equipment	28,924	-	-	28,924
Office Equipment	47,417	10,369	-	57,786
Vehicles	123,194	40,000	-	163,194
Totals at Historical Cost	<u>\$ 258,384</u>	<u>\$ 50,369</u>	<u>\$ -</u>	<u>\$ 308,753</u>
Less Accumulated Depreciation				
Furniture & Fixtures	\$ 30,125	4,069	-	34,194
Improvements	7,489	1,761	-	9,250
Data Processing Equipment	8,608	4,132	-	12,740
Office Equipment	30,035	6,483	-	36,518
Vehicles	101,141	6,686	-	107,827
Total Accumulated Depreciation	<u>\$ 177,398</u>	<u>23,131</u>	<u>-</u>	<u>200,529</u>
Capital Assets, Net	<u>\$ 80,986</u>	<u>\$ 27,238</u>	<u>\$ -</u>	<u>\$ 108,224</u>
Right-to-Use Assets Being Amortized				
Building	\$ 1,295,750	\$ -	\$ -	\$ 1,295,750
Equipment	35,436	-	-	35,436
Total Right-to-Use Assets	<u>\$ 1,331,186</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,331,186</u>
Less Accumulated Amortization				
Building	\$ -	\$ 61,459	\$ -	\$ 61,459
Equipment	-	3,039	-	3,039
Total Accumulated Amortization	<u>\$ -</u>	<u>\$ 64,498</u>	<u>\$ -</u>	<u>\$ 64,498</u>
Total Right-to-Use Assets Being Amortized, Net	<u>\$ 1,331,186</u>	<u>\$ (64,498)</u>	<u>\$ -</u>	<u>\$ 1,266,688</u>
Governmental Activities Capital Assets, Net	<u>\$ 1,412,172</u>	<u>\$ (37,260)</u>	<u>\$ -</u>	<u>\$ 1,374,912</u>

NOTE 5. RETIREMENT PLAN

Plan Description

A description of the pension plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follows:

- a. Gillespie Central Appraisal District participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public-employee retirement system.
- b. A brief description of the benefit terms:
 - 1) All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) TCDRS is a savings-based plan. For the district's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employers set percentage (current match is 215%) and is then converted to an annuity.
 - 4) There are no automatic COLAs. Each year, the district may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
 - 5) Benefit terms are established under the TCDRS Act. They may be amended as on Jan. 1 each year, but must remain in conformity with the Act.
- c. Membership Information is shown in the chart below.
- d. The district's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Gillespie Central Appraisal District contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the district and are currently 7%. Contributions to the pension plan from the district for 2021 are shown in the Schedule of Employer Contributions.
- e. The most recent comprehensive annual financial report for TCDRS can be found at the following link, <https://www.tcdrs.org/employers/>

Employees covered by benefit terms.

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	7
Active employees	14
	22

Contributions

A combination of three elements fund each employer's plan: employee deposits, employer contributions and investment income.

- The deposit rate for employees is 4%, 5%, 6% or 7% of compensation, as adopted by the employer's governing body.
- Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.
- Investment income funds a large part of the benefits employees earn.

Pursuant to state law, employers participating in the system must pay 100% of their actuarially determined required contributions on an annual basis.

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected rate higher than the required rate or by making additional

contributions on an ad hoc basis. Employers may make additional contributions to pay down their liabilities faster, pre-fund benefit enhancements and/or buffer against future adverse experience.

The contribution rate payable by the employee members for calendar year 2021 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act. The District's contributions to TCDRS for the year ended December 31, 2022 were \$68,015, and were equal to the required contributions.

Net Pension Liability

The District's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age (level percent of pay) ⁽¹⁾
Amortization Method	
Recognition of economic/ demographic gain or losses	Straight-Line amortization over Expected Working Life
Recognition of assumption changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smooth Period	5 years
Recognition Method	Non-asymptotic
Corridor	None
Inflation	2.50%
Salary Increases	3.00%
Investment Rate of Return	7.60% (Gross of administrative expenses)
Cost of Living Adjustments	Cost-of-Living Adjustments for Gillespie Central Appraisal District are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Deferred members are assumed to retire (100% probability) at the later of: a) age 60; b) earliest retirement eligibility.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	Pub-2010 Mortality Tables
Adjustment for Plans with the Partial-Lump Sum Payment Option	The termination rate is 0% for the two years immediately prior to retirement eligibility. Rates are reduced at ages near retirement as it is anticipated that a member would be less likely to take a withdrawal if the partial lump-sum payment option was available.

(1) Individual entry age normal cost method, as required by GASB 68, used for GASB calculations. Note that a slightly different version of the entry age normal cost method is used for the funding actuarial valuation.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market

assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2022 information for a 10-year horizon.

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a long-term horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return ⁽²⁾
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (Net) Index	2.50%	4.10%
International Equities – Developed	MSCI World Ex USA (Net) Index	5.00%	3.80%
International Equities – Emerging	MSCI Emerging Markets (Net) Index	6.00%	4.30%
Investment – Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash- Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽⁴⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (Net) Index	2.00%	3.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁵⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-1.05%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes 7.50%, increased by .10% to be gross of administrative expenses. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pensions plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in Net Pension Liability / (Asset)	Total Pension	Fiduciary	Net Pension
	Liability	Net Position	Liability/(Asset)
	(a)	(b)	(a)-(b)
Balances as of December 31, 2020	\$ 884,068	\$ 888,644	\$ (4,576)
Changes for the Year:			
Service Cost	105,174		105,174
Interest on Total Pension Liability ⁽¹⁾	74,726		74,726
Effect of Plan Changes ⁽²⁾	-		-
Effects of Economic/Demographic Gains or Losses	(13,690)		(13,690)
Effect of Assumptions Changes or Inputs	1,119		1,119
Refund of Contributions	(8,692)	(8,692)	-
Benefit Payments	(3,539)	(3,539)	-
Administrative Expenses		(687)	687
Member Contributions		44,348	(44,348)
Net Investment Income		213,903	(213,903)
Employer Contributions		130,683	(130,683)
Other ⁽³⁾	-	4,857	(4,857)
Balances as of December 31, 2021	\$ 1,039,167	\$ 1,269,517	\$ (230,351)

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the District, calculated using the discount rate of 7.60%, as well as what the Gillespie Central Appraisal District net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total Pension Liability	\$ 1,197,757	\$ 1,039,166	\$ 906,828
Fiduciary Net Position	1,269,517	1,269,517	1,269,517
Net Pension Liability/(Asset)	\$ (71,760)	\$ (230,351)	\$ (362,689)

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

For the year ended December 31, 2021 the District recognized pension expense of \$20,663.

Prepaid Expense/(Income)	January 1, 2021 to December 31, 2021
Service Cost	\$ 105,174
Interest on Total Pension Liability ⁽¹⁾	74,726
Effect of Plan Changes	-
Administrative Expenses	687
Member Contributions	(44,348)
Expected Investment Return Net of Investment Expenses	(73,766)
Recognition of Deferred Inflow s/Outflow s of Resources	
Recognition of Economic/Demographic Gains or Losses	(14,536)
Recognition of Assumption Changes or Inputs	9,960
Recognition of Investment Gains or Losses	(32,378)
Other ⁽²⁾	(4,857)
Pension Expense/(Income)	\$ 20,663

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

As of December 31, 2022, the deferred inflows and outflows of resources are as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 35,561	\$ 7,973
Changes of assumptions	150	39,685
Net difference between projected and actual earnings	125,782	-
Contributions made subsequent to measurement date	N/A	68,015
Total	\$ 161,493	\$ 115,673

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year Ended December 31	
2022	\$ (30,780)
2023	(39,852)
2024	(23,949)
2025	(19,254)
2026	-
Thereafter ^(a)	-

^(a) Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

NOTE 6. CHANGES IN LONG TERM DEBT

	Outstanding 1/1/2022	Issued	Retired	Outstanding 12/31/2022	Due Within One Year
Building Lease	1,295,750	-	53,972	1,241,778	53,117
Equipment Leases	35,436	-	3,347	32,089	7,232
TOTALS	\$ 1,331,186	\$ -	\$ 57,319	\$ 1,273,867	60,349

NOTE 7. LEASES

In August of 2017, the district entered into an interlocal office lease agreement with Fredericksburg Independent School District. The lease agreement is \$6,000 per month for 180 months ending August 31, 2031. The lease has two extension options, each for 60 months. The lease has an interest rate of 1.5510%. Remaining obligations associated with the building lease as of December 31, 2022 are as follows:

For the Year Ending December 31,	Principal	Interest	Total
2023	53,117	18,883	72,000
2024	53,946	18,054	72,000
2025	54,789	17,211	72,000
2026	55,645	16,355	72,000
2027	56,514	15,486	72,000
2028-2032	296,091	63,909	360,000
2033-2037	319,951	40,049	360,000
2038-2043	351,725	14,275	366,000
TOTALS	\$ 1,241,778	\$ 204,222	\$ 1,446,000

The District entered into a lease with Xerox Corporation for the use of a copy machine. An initial lease liability was recorded in the amount of \$8,637. Under the terms of the lease, the district pays a monthly fee of \$154 and includes interest of 2.69%. This lease terminates in November 2027.

The District entered into a lease with Xerox Corporation for the use of a copy machine. An initial lease liability was recorded in the amount of \$8,637. Under the terms of the lease, the district pays a monthly fee of \$154 and includes interest of 2.69%. This lease terminates in November 2027.

The District entered into a lease with Xerox Corporation for the use of a copy machine. An initial lease liability was recorded in the amount of \$8,637. Under the terms of the lease, the district pays a monthly fee of \$133 and includes interest of 2.69%. This lease terminates in November 2027.

The District entered into a lease with FP Mailing Solutions for the use of a postage machine. An initial lease liability was recorded in the amount of \$8,527. Under the terms of the lease, the district pays a monthly fee of \$174 and includes interest of 0.95%. This lease terminates in February 2026.

The district entered into a lease with Quadient Leasing for E-Certify equipment. An initial lease liability was recorded in the amount of \$2,175. Under the terms of the lease, the district pays a monthly fee of \$49 and includes interest of 0.95%. This lease terminates in September 2025.

Remaining obligations associated with the leases as of December 31, 2022 are as follows:

For the Year Ending December 31,	Principal	Interest	Total
2023	7,232	653	7,885
2024	7,385	499	7,884
2025	7,395	342	7,737
2026	5,362	192	5,554
2027	4,715	54	4,769
<u>TOTALS</u>	<u>\$ 32,089</u>	<u>\$ 1,740</u>	<u>\$ 33,829</u>

NOTE 8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disaster. The District has contracted with the Texas Municipal League Intergovernmental Risk Pool, a risk pool currently operating as a common risk management and insurance program providing insurance coverage in the following areas: general liability, errors and omissions liability, automobile coverage, workers' compensation and real and personal property damage coverage. Contributions are subject to adjustment each year on the anniversary date based on updated exposure information and changes in rating.

The District has had no significant reduction in insurance coverage from prior years and the District has had no settlements exceed insurance coverage in the current or prior years.

NOTE 9. FRINGE BENEFIT PLAN

The Appraisal District has a medical insurance plan with Blue Cross/Blue Shield of Texas through the Texas Association of Counties Health and Employee Benefits Pool. The District pays for the employees' premiums, with family coverage available at the employee's cost. The plan is mandatory; therefore all fulltime employees participated as of year end.

The District also provides basic term life and accidental death and dismemberment coverage and standard insurance for long-term disability for its employees. Total employee benefit expense for insurance for 2022 was \$140,233.

NOTE 10. COMMITMENTS AND CONTINGENCIES

Various lawsuits have been filed against the District. These cases relate to the valuation of the properties of the plaintiffs for the purpose of ad valorem taxation. These suits seek to reduce or exempt the appraised values as determined by the District. The plaintiffs are not seeking monetary damages against the District except for the recovery of attorney's fees if the plaintiffs are successful in the lawsuits. The constituent taxing entities, rather than the District, would be potentially liable for refunds plus interest, as well as, attorney's fees for any lawsuits settled in favor of the plaintiffs. In the opinion of the District's legal counsel, the likelihood of direct potential loss to the District itself, other than for attorneys' fees, is remote.

The District entered into a new agreement with Pictometry International Corporation for six years in 2018. The total obligation of \$263,132 will be due in annual installments of \$43,855 (City of Fredericksburg will reimburse \$10,981 annually for additional cost) for the period 2019-2024.

The District entered into a four year agreement with Pritchard & Abbott, Inc. for appraisal services. The District's obligation for each year is as follows: \$35,200 for the year 2023, \$39,000 for the year 2024 and \$42,600 for the year 2025. The District paid \$31,600 to the firm in 2022.

NOTE 11. INTERFUND BALANCES

In the fund financial statements, interfund balances are the result of normal transactions and will be liquidated in the subsequent period. The composition of interfund balances as of December 31, 2022, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Custodial Fund	\$ 7,657

NOTE 13. SUBSEQUENT EVENTS

The District has evaluated subsequent events through June 13, 2023 the date which the financial statements were available to be issued. The District is not aware of any subsequent events that materially impact the financial statements.

GILLESPIE CENTRAL APPRAISAL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u>	<u>Actual Amounts</u>	Variance - Favorable (Unfavorable)
<u>Revenues:</u>			
Appraisal Services	\$ 1,128,760	\$ 1,128,760	\$ -
Tax Collection Services	303,840	302,334	(1,506)
Interest	1,200	16,868	15,668
Tax Certificates	-	18,540	18,540
PP Rendition Penalty	-	3,292	3,292
Miscellaneous	-	211	211
Refunds	-	13,538	13,538
Total Revenues	\$ 1,433,800	\$ 1,483,543	\$ 49,743
<u>Expenditures:</u>			
Appraisal Services -			
Payroll and Benefits	\$ 702,960	\$ 654,138	\$ 48,822
Professional Services (Appraisal)	31,600	31,710	(110)
Mapping	21,875	21,851	24
Appraisal Guides	3,800	3,440	360
Appraisal Review Board	13,000	11,310	1,690
Auto	11,500	4,776	6,724
Software Maintenance	58,475	67,059	(8,584)
Education	13,000	9,215	3,785
Equipment Lease	6,500	5,189	1,311
Audit	5,250	5,000	250
Legal	78,000	30,216	47,784
Liability and Board Insurance	5,400	5,435	(35)
Pictometry/Change Finder	33,800	32,871	929
Mileage-Chief Appraiser	8,400	8,060	340
Office Rent	54,000	-	54,000
Office Supplies	7,500	6,172	1,328
Postage	23,500	22,220	1,280
Printing and Publications	13,250	17,034	(3,784)
Registration and Dues	2,500	2,576	(76)
Telephone	2,400	2,274	126
Binding Arbitration	2,500	-	2,500
Office-Janitorial	5,300	4,354	946
Office-Maintenance	2,500	1,336	1,164
Office-Utilities	4,750	3,738	1,012
Vehicle Purchase Reserve Fund	12,500	-	12,500
Capital Outlay	4,500	9,750	(5,250)
Debt Service-Principal on Right-to-Use Lease Asset	-	42,950	(42,950)
Debt Service-Interest on Right-to-Use Lease Asset	-	13,664	(13,664)
Total Appraisal Services	\$ 1,128,760	\$ 1,016,338	\$ 112,422

The accompanying notes are an integral part of this financial statement.

	Budget	Actual Amounts	Variance - Favorable (Unfavorable)
Tax Collection Services -			
Payroll and Benefits	203,360	218,046	(14,686)
Tax Collection Guides	300	273	27
Postage	13,000	13,126	(126)
Printing and Publications	6,250	7,418	(1,168)
Auto	1,800	1,055	745
Software Maintenance	35,280	36,399	(1,119)
Education	6,000	190	5,810
Equipment Lease	2,550	1,861	689
Audit	5,250	5,000	250
Liability Bond Insurance	3,000	2,912	88
Office Rent	18,000	-	18,000
Office Supplies	2,500	2,331	169
Registration & Dues	400	90	310
Telephone	400	357	43
Office Maintenance	900	445	455
Office Utilities	1,575	1,175	400
Office-Janitorial	1,775	1,451	324
Capital Outlay	1,500	619	881
Debt Service-Principal Right-to-Use Lease Asset	-	14,369	(14,369)
Debt Service-Interest Right-to-Use Lease Asset	-	4,562	(4,562)
Total Tax Collection Services	\$ 303,840	\$ 311,680	\$ (7,840)
Subtotal- Entities Budget	\$ 1,432,600	\$ 1,328,018	\$ 104,582
Non-Entity Budget-			
Vehicle Purchase Reserve Fund	12,584	-	12,584
Capital Fund Reserve	50,000	-	50,000
Legal Defense Fund Reserve	100,000	-	100,000
Vehicle Purchase	-	40,000	(40,000)
Subtotal- Non-Entity Budget	162,584	40,000	122,584
Total Expenditures	\$ 1,595,184	\$ 1,368,018	\$ 227,166
 Excess (Deficiency) of Revenues over Expenditures	 (161,384)	 115,525	 276,909
Fund Balance:			
Beginning of the Year	\$ 794,114	\$ 794,114	\$ -
Budget Surplus Refunded to Taxing Entities	-	(92,082)	(92,082)
Prior Year Budget Surplus Retained	33,040	33,040	-
End of the Year	\$ 665,770	\$ 850,597	\$ 184,827

GILLESPIE CENTRAL APPRAISAL DISTRICT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS -
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2022

	Year Ended December 31		
	2021	2020	2019
Total Pension Liability			
Service Cost	\$ 105,174	\$ 94,886	\$ 100,637
Interest on Total Pension Liability	74,726	59,891	50,115
Effect of Plan Changes	-	18,869	-
Effect of Assumption Changes or Inputs	1,119	57,505	-
Effect of Economic/Demographic (Gains) or Losses	(13,690)	10,212	(14,413)
Benefit Payments/Refunds of Contributions	(12,231)	(3,539)	(16,019)
Net Change in Total Pension Liability	\$ 155,098	\$ 237,825	\$ 120,320
Total Pension Liability, Beginning	884,068	646,243	525,923
Total Pension Liability, Ending (a)	\$ 1,039,166	\$ 884,068	\$ 646,243
Fiduciary Net Position			
Employer Contributions	\$ 130,683	\$ 69,930	\$ 64,028
Member Contributions	44,348	43,282	43,899
Investment Income Net of Investment Expenses	213,903	72,892	85,794
Benefit Payments/Refunds of Contributions	(12,231)	(3,539)	(16,019)
Administrative Expenses	(687)	(650)	(536)
Other	4,857	3,315	3,245
Net Change in Fiduciary Net Position	\$ 380,873	\$ 185,229	\$ 180,411
Fiduciary Net Position, Beginning	888,644	703,414	523,004
Fiduciary Net Position, Ending (b)	\$ 1,269,517	\$ 888,643	\$ 703,414
Net Pension Liability/(Asset), Ending = (a) – (b)	\$ (230,351)	\$ (4,574)	\$ (57,171)
Fiduciary Net Position as a % of Total Pension Liability	122.17%	100.52%	108.85%
Pensionable Covered Payroll	\$ 633,537	618,317	\$ 627,123
Net Pension Liability as a % of Covered Payroll	-36.36%	-0.74%	-9.12%

Note: GASB 68, Paragraph 46, a and b requires that the data in this schedule be presented for the time period covered by the measurement date rather than the governmental entity's current fiscal year.

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

Year Ended December 31

2018	2017	2016	2015
\$ 97,367	\$ 84,512	\$ 103,827	\$ 61,629
40,054	29,845	18,802	16,641
-	-	-	(6,353)
-	(520)	-	2,035
(5,576)	4,075	(18,013)	(69,933)
(5,978)	(3,539)	(295)	-
\$ 125,867	\$ 114,373	\$ 104,321	\$ 4,019
400,057	285,684	181,363	177,344
\$ 525,923	\$ 400,057	\$ 285,684	\$ 181,363

\$ 64,240	\$ 64,368	\$ 64,547	\$ 51,124
44,044	37,902	36,235	35,051
(6,771)	42,786	12,310	(2,264)
(5,978)	(3,539)	(295)	-
(420)	(283)	(134)	(89)
3,091	1,320	8,669	(11)
\$ 98,206	\$ 142,555	\$ 121,333	\$ 83,811
424,799	282,244	160,911	77,100
\$ 523,004	\$ 424,799	\$ 282,244	\$ 160,911

\$ 2,919	\$ (24,742)	\$ 3,440	\$ 20,452
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99.44%	106.18%	98.80%	88.72%
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\$ 629,193	\$ 541,460	\$ 517,644	\$ 500,725
0.46%	-4.57%	0.66%	4.08%

GILLESPIE CENTRAL APPRAISAL DISTRICT
 SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS -
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Year Ending December 31</u>	<u>Actuarially Determined Contribution ⁽¹⁾</u>	<u>Actual Employer Contribution ⁽¹⁾</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll ⁽²⁾</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2012	\$	\$	\$	\$	\$
2013					
2014	45,580	45,580	-	446,430	10.20%
2015	51,124	51,124	-	500,725	10.20%
2016	52,127	64,547	(12,420)	517,644	12.50%
2017	51,818	64,368	(12,550)	541,460	11.90%
2018	57,886	64,240	(6,354)	629,193	10.20%
2019	55,814	64,028	(8,214)	627,123	10.20%
2020	54,288	69,930	(15,641)	618,317	11.30%
2021	59,236	130,683	(71,447)	633,537	20.60%

⁽¹⁾ TCDRS calculates actuarially determined contributions on a calendar year basis. GASB Statement No. 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

⁽²⁾ Payroll is calculated based on contributions as reported to TCDRS.

GILLESPIE CENTRAL APPRAISAL DISTRICT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 DECEMBER 31, 2022

Valuation Date:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	8.6 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	<p>2015: New inflation, mortality and other assumptions were reflected.</p> <p>2017: New mortality assumptions were reflected.</p> <p>2019: New inflation, mortality and other assumptions were reflected.</p>
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	<p>2015: No changes in plan provisions were reflected in the Schedule.</p> <p>2016: No changes in plan provisions were reflected in the Schedule.</p> <p>2017: New Annuity Purchase Rates were reflected for benefits earned after 2017.</p> <p>2018: No changes in plan provisions were reflected in the Schedule.</p> <p>2019: No changes in plan provisions were reflected in the Schedule.</p> <p>2020: No changes in plan provisions were reflected in the Schedule.</p> <p>2021: Employer contributions reflect that the current service matching rate was increased to 215% for future benefits.</p>

* Only changes effective 2015 and later are shown in the Notes to Schedule.



NEFFENDORF & BLOCKER, P.C.

June 13, 2023

Board of Directors
Gillespie Central Appraisal District
Fredericksburg, TX 78624

We have audited the financial statements of the governmental activities, the major fund (General Fund) and the aggregate remaining fund information of Gillespie Central Appraisal District for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 9, 2023. Professional standards also require that we communicate the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Gillespie Central Appraisal District are described in Note I to the financial statements. GASB Statement No. 87 *Lease* was required to be adopted and implemented. The District failed to implement the Statement and audit adjustments were necessary for the adoption and implementation. The application of existing policies was not changed during the year ended December 31, 2022. We noted no transactions entered into by the district during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statements disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: (1) recording right-to-use lease assets in the amount of \$1,331,186 and (2) recording right-to-use lease liabilities in the amount of \$1,331,186.

TEL: 830 997 3348 EMAIL: info@nb-cpa.com

P.O. Box 874 · 512 S Adams Street, Fredericksburg, TX 78624

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS & TEXAS SOCIETY OF CPAs

Disagreements with Management

For purposes of this letter, a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 13, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the district's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the district's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion & analysis, the budgetary comparison schedule, the schedule of changes in net pension liability and related ratios and the schedule of employer pension contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Prior Year Recommendations

Office Procedures and Accounting Manual

The District has not adopted a policy manual for the collections department. We recommend that a manual be prepared and adopted. The District is in the process of expanding and completing a manual.

We appreciate the cooperation and assistance of the Chief Appraiser and staff during our audit. This information is intended solely for the use of the Board of Directors and management of Gillespie Central Appraisal District and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Neffendorf & Blocker, P.C.

NEFFENDORF & BLOCKER, P.C.
Fredericksburg, Texas

**2024 Approved Appraisal and Collections Budgets
Gillespie Central Appraisal District
1159 S Milam St
Fredericksburg, TX 78624
(830) 997-9807**

**Gillespie Central Appraisal District
Board Members**

Tim Dooley, Chairman
James McAfee, Vice Chairman
Todd Bierschwale
Don Davis
Jill Tabor

Chief Appraiser

Scott Fair, RPA RTA CCA

Draft presented to the Gillespie CAD Board of Directors on May 16, 2023
Proposed budget submitted to the Gillespie CAD Board of Directors on June 13, 2023
Proposed budget submitted to taxing units on June 14, 2023
Proposed budgets public hearing held on August 8, 2023
Budgets approved by Gillespie CAD Board of Directors on August 8, 2023
Approved budgets sent to the voting taxing units on August 8, 2023

This packet includes two separate budgets, details of all employee positions and their compensation, and estimates of budget allocations to the taxing units. This is provided to the taxing units and the public for their information and to promote transparency in the appraisal district appraisal and property tax collection operations.

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GILLESPIE CENTRAL APPRAISAL DISTRICT

Approved 2024 Appraisal Budget

	2023 Appraisal Services	2024 Appraisal Services	Dollar Difference	Percentage Difference
ENTITY FUNDED BUDGET				
PAYROLL				
Payroll - 11.75 Positions	\$ 596,940	\$ 647,175	\$ 50,235	8.42%
Employee Medical Insurance	\$ 130,480	\$ 139,760	\$ 9,280	7.11%
Retirement	\$ 62,980	\$ 68,280	\$ 5,300	8.42%
Disability Insurance	\$ 4,090	\$ 4,430	\$ 340	8.31%
Medicare	\$ 8,660	\$ 9,380	\$ 720	8.31%
Unemployment Insurance	\$ 1,900	\$ 1,590	\$ (310)	-16.32%
TOTAL PAYROLL	\$ 805,050	\$ 870,615	\$ 65,565	8.14%
OPERATIONS				
Professional Services				
Appraisal Guides & Tools	\$ 3,800	\$ 4,000	\$ 200	5.26%
Industrial Appraisal Services	\$ 35,325	\$ 39,150	\$ 3,825	10.83%
Computer - IT Maintenance & Data Backup	\$ 9,275	\$ 11,200	\$ 1,925	20.75%
Computer - CAMA Software Maintenance	\$ 51,000	\$ 55,100	\$ 4,100	8.04%
Mapping - Pictometry & Changefindr	\$ 33,800	\$ 33,800	\$ -	0.00%
Mapping - GIS Services	\$ 23,070	\$ 23,700	\$ 630	2.73%
Legal Expense	\$ 50,000	\$ 60,000	\$ 10,000	20.00%
Binding Arbitration	\$ 2,500	\$ 2,500	\$ -	0.00%
Truth in Taxation Website	\$ 2,475	\$ 2,900	\$ 425	17.17%
Appraisal Review Board Operations				
Appraisal Review Board	\$ 16,500	\$ 17,500	\$ 1,000	6.06%
Appraisal Review Board Legal	\$ 3,000	\$ 3,000	\$ -	0.00%
Facilities				
Rent	\$ 54,000	\$ 54,000	\$ -	0.00%
Janitorial Supplies & Service	\$ 5,325	\$ 7,000	\$ 1,675	31.46%
Maintenance & Security	\$ 2,100	\$ 2,100	\$ -	0.00%
Utilities & Waste Disposal	\$ 3,600	\$ 3,250	\$ (350)	-9.72%
Office Operations and Supplies				
Automotive Expense	\$ 11,500	\$ 11,000	\$ (500)	-4.35%
Vehicle Purchase Reserve Fund	\$ 12,500	\$ 12,500	\$ -	0.00%
Communication Equipment	\$ 2,400	\$ 2,400	\$ -	0.00%
Education & Travel	\$ 13,000	\$ 14,000	\$ 1,000	7.69%
Equipment Lease	\$ 7,000	\$ 7,000	\$ -	0.00%
Equipment Purchase	\$ 4,500	\$ 4,500	\$ -	0.00%
Financial Audit	\$ 5,250	\$ 5,500	\$ 250	4.76%
Liability & Board Insurance	\$ 5,600	\$ 5,750	\$ 150	2.68%
Mileage - Chief Appraiser	\$ 8,400	\$ 8,400	\$ -	0.00%
Miscellaneous and Software	\$ 1,500	\$ 1,500	\$ -	0.00%
Office Supplies	\$ 7,500	\$ 7,500	\$ -	0.00%
Postage	\$ 24,500	\$ 24,500	\$ -	0.00%
Printing & Publications	\$ 17,750	\$ 19,500	\$ 1,750	9.86%
Registration & Dues	\$ 2,500	\$ 2,500	\$ -	0.00%
TOTAL OPERATIONS	\$ 419,670	\$ 445,750	\$ 26,080	6.21%
TOTAL BUDGET	\$ 1,224,720	\$ 1,316,365	\$91,645.00	7.48%
NONENTITY BUDGETED FUNDS				
Vehicle Purchase Reserve Fund	\$ 12,500			
Capital Fund Reserve	\$ 75,000			
Legal Defense Fund Reserve	\$ 150,000			

2024 Appraisal Budget Narrative

ENTITY FUNDED BUDGET

PAYROLL

Appraisal Payroll and Positions:

The 2024 budget for appraisal salaries is an increase of \$50,235 or 8.42% over the 2023 budget. The increase was derived from a comparison of 2023 pay for the most similar positions in taxing units in Gillespie County and nearby appraisal districts, plus a cost-of-living adjustment for 2024.

Retaining well qualified employees is a priority of the Chief Appraiser and Board of Directors. Registration with the Texas Department of Licensing and Registration and completion of the RPA designation is **required** by the State of Texas for all appraisal district appraisers. The Gillespie Central Appraisal District (GCAD) currently has five employees that have met the requirements and maintain the Registered Professional Appraiser (RPA) designation. Finding and retaining staff replacements has proved difficult the last few years. In increasing pay, it is hoped that the GCAD can retain current employees and recruit and retain employees for the currently vacant positions.

Summary of 2024 Employee Salary and Benefits					
Position	Years in Profession	Years at Position	2023 Salary	2024 Salary	Vehicle Stipend
Chief Appraiser *	26	8	\$75,375	\$79,875	\$8,400
Deputy Chief Appraiser	17	8	\$70,900	\$76,500	
Appraiser (Commercial) RPA	23	23	\$62,380	\$67,550	
Appraiser (Agriculture) RPA	20	20	\$62,380	\$67,550	
Appraiser I	1	1	\$47,765	\$45,250	
Appraiser I	0	0	\$38,960	\$44,500	
Appraiser (BPP) I	0	0	\$38,675	\$43,500	
Deed Abstractor	32	32	\$48,685	\$53,150	
Data Entry	28	28	\$45,005	\$49,400	
Administrative Assistant	25	25	\$45,170	\$49,400	
Administrative Assistant	3	3	\$31,250	\$35,750	
Receptionist	1	1	\$30,395	\$34,750	

*Salary and benefits split between Appraisal Services and Collections Services budgets

Each employee receives medical and dental insurance at a cost of approximately \$992 monthly. Each employee is covered by long term disability insurance at an average cost of approximately \$31 monthly. Each employee contributes part of their salary to retirement (TCDRS) and the district contributes 10.55% of the employee's salary.

Employee Medical Insurance:

Gillespie CAD provides health and dental insurance to its employees through the Texas Association of Counties. The 2024 premiums are increasing 7.11% over the 2023 costs

Retirement:

Gillespie CAD participates in the Texas County and District Retirement System. All employees are required to participate in this retirement plan. The employee's contribution portion is 7% of their salary with GCAD matching at 10.55%. The district does not participate in Social Security and has no other retirement plan. The district's contribution of 10.55% of the salaries equates to \$68,280 for 2024, an increase of \$5,300 from 2023.

Disability Insurance:

Due to the district opting out of social security decades ago the employees do not have access to social security disability if they were to become disabled. In 2016 GCAD added long term disability insurance for its employees. The premium for this insurance is based on a percentage of employee wages. This line item has increased \$340 for 2024.

Medicare:

Gillespie CAD is responsible for the Medicare tax on each of the employee's wages. The \$9,380 amount for 2024 is \$720 above the 2023 amount.

Unemployment Insurance:

Gillespie CAD is responsible for the payment of each employee's unemployment tax through the Texas Workforce Commission. Gillespie CAD is grouped with other small governments in Texas. This tax fluctuates greatly without any action or cause from GCAD. The amount was reduced to \$1,590 for 2024.

APPRAISAL OPERATIONS

Professional Services

Appraisal Guides & Tools:

Gillespie CAD purchases and subscribes to several appraisal guides for residential real estate, commercial real estate, and business vehicles. The district also subscribes to several appraisal guides for complex properties such as hotels and apartments. This amount increased slightly to \$4,000 for 2024.

Industrial Appraisal Services

Gillespie CAD contracts for the appraisals on utilities, minerals, pipelines, and industrial properties with an industrial appraisal firm. The appraisal of these complex properties in-house is difficult for small appraisal districts such as ours. The district entered into a multi-year contract with the existing appraisal firm starting in 2022. The amount for this line item increased \$3,825 for 2024.

Computer – IT Maintenance &, Data Backup:

Computer security and maintenance of the computers and network is complex. No one employed by the district has the knowledge to adequately protect, maintain and fix computers. The district contracts with BIS Consulting to monitor and maintain security and maintain or fix computer systems. The company also manages the local and off-site backup of computer files and our email service. This line item increased \$1,925 for 2024.

Computer – CAMA Software Maintenance:

The district's computer-assisted mass appraisal (CAMA) system is contracted through Harris Govern; this line item includes support and licensing fees for the use of the PACS computer system, online appeals system, and GIS system within the CAMA system. The appraisal software maintenance amount will increase for 2024 to \$55,100. This is a \$4,100 increase over 2023.

Mapping – Pictometry & ChangeFinder

The appraisal district entered into a six-year contract with Pictometry starting in 2022. The contract locked in costs, included new aerial photography in 2022 and 2025, and included the ChangeFinder package. The photography includes oblique (side-angle) imagery. This photography is very useful in locating new structures and also in measuring structures located behind locked gates and difficult properties. The expense for 2024 is \$33,800, and will be the third installment of a three-year payout of the 2022 flight purchase.

Requirements from the Texas Comptroller's Property Tax Division state that every property must be physically inspected every three years. In order for the district to adequately do that it would require the hiring additional field appraisers. The Comptroller accepts the ChangeFinder technology that works in conjunction with the CAD's Pictometry imagery as a property being inspected. This technology compares new photography with older photography and "finds" all new structures and additions to or deletions of structures from previous imagery. This product brings GCAD into compliance at a substantial discount to hiring and training additional employees.

Mapping – GIS Services

Parcel mapping is a specialized function and not a full-time position for the district; however, it is a function required by the Texas Property Tax Code and is very important to our appraisal work. To save money the district contracted with BIS Consulting for this service beginning in 2017. The annual cost for contracting is far less than the cost of an employee. The amount for 2024 is \$23,700

Legal Expense:

The district retains a law firm for legal services. The district has pending lawsuits that have been filed by property owners concerning property values and/or the denial of certain special valuations and new lawsuits are filed each year. Although the district regrets the litigation, it is an expected expense, especially with today's property tax climate. This item has been increased to \$60,000 for 2024. If multiple lawsuits proceed to trial and the line-item is inadequate then the district would rely on the reserve fund for the remainder of 2024.

Binding Arbitration:

Binding Arbitration is an option for appealing Appraisal Review Board decisions, in lieu of proceeding to District Court. If the value decided by the arbitrator is closer to the taxpayer's predetermined value, the taxpayer is refunded the deposit minus \$50 and the district is required to pay the arbitration fee. This form of appeal is increasing in popularity. Recently the district has received four to six arbitrations a year. This line item remains at \$2,500 for 2024.

Truth in Taxation Website:

Due to legislative changes the appraisal district must maintain a second website devoted to value, tax rates and notices, and truth in taxation information beginning in 2021. The line item for the website maintenance and fees increased 17.17% for 2024 to \$2,900.

Appraisal Review Board Operations

Appraisal Review Board:

The Gillespie County Appraisal Review Board (ARB) is independent of the Gillespie Central Appraisal District; however, the district is responsible for the expenses of the appraisal review board. Expenses in this line item include ARB member education expenses and stipends. This stipend is based on the rate of \$120 per day and \$75 per half day. This line item is increasing 6.06% for 2024 up to \$17,500.

Appraisal Review Board Legal:

Property tax law requires that the ARB have its own legal counsel separate from the appraisal district council. The ARB has retained council. This line item remains at \$3,000 for 2024.

Facilities

Rent:

The district leases our office building from Fredericksburg ISD. The monthly rent for the office is \$6000, allocated between the appraisal and collections budgets. The appraisal portion remains at \$54,000 for 2024.

Janitorial Supplies & Service:

Gillespie CAD hires a custodial service for the office. The budget for service and supplies was increased to \$7,000 for 2024.

Maintenance & Security:

The district is responsible for some of the maintenance of the interior of the office. Maintenance costs are allocated between appraisal and collections budgets. The district subscribes to a security alarm and video surveillance service. The total for maintenance and security for 2024 remains at \$2,100.

Utilities & Waste Disposal:

Office utilities include electricity, water, sewer and garbage service. Utilities are allocated between the appraisal and collections budgets. This line item is being decreased by \$350 to \$3,250 for 2024.

Office Operations and Supplies

Automotive Expense:

The district owns five vehicles (four dedicated primarily to appraisal functions) and these vehicles are utilized for property inspections, education requirements, and other functions. Mileage reimbursement is utilized in the rare occasion when an employee utilizes their personal vehicle for appraisal related functions and no company vehicle is available. Mileage will be calculated using the most current IRS schedule. The budgeted amount was reduced to \$11,000 for 2024.

Vehicle Purchase Reserve Fund:

The district has a fleet of five vehicles. The vehicles are retained for many years, but the district does need to have a schedule and fund for updating vehicles. This reserve fund allows the district to replace a vehicle about every three years. The budgeted amount for 2024 remains at \$12,500.

Communication Equipment:

This covers the cost of cellular data and vehicle telemetry. The budget for 2024 remains at \$2,400.

Education & Travel:

According to the Property Tax Code, Section 5.04, an appraisal district shall reimburse an employee for all actual and necessary expenses, tuition, other fees, and costs of materials incurred in attending a course or training program. Appraisers are required to obtain their Registered Professional Appraiser designation. Those employees who have attained the designation must complete continuing education hours. Other employees attend trainings to stay up to date on appraisal and CAMA matters. The budgeted amount was increased to \$14,000 for 2024.

Equipment Leases:

The district leases two copy machines and a postage meter machine (cost shared with tax collections). The amount budgeted for 2024 remains at \$7,000.

Equipment Purchase:

This item includes the maintenance and purchase of PC computers, peripherals, hardware and networks. The amount of \$4,500 is the same as 2023.

Financial Audit:

Section 6.063 of the Property Tax Code requires that the district have an annual audit by a Certified Public Accountant. The amount for 2024 increased by \$250.

Liability & Board Insurance:

This line item covers workers compensation, general liability, automotive liability, errors and omissions, and real and personal property insurance. This insurance is through the Texas Municipal League Intergovernmental Risk Pool (TML). The 2024 amount increased \$150 to \$5,750.

Mileage – Chief Appraiser:

Gillespie CAD provides the Chief Appraiser with a monthly vehicle stipend. This item remains at the 2023 amount of \$8,400.

Miscellaneous/Software:

This item includes the purchase of software, software maintenance agreements and other miscellaneous expenses. This line item remains at \$1,500 for 2024.

Office Supplies:

All miscellaneous office supplies used in the appraisal office fall in this category. These items include paper, writing utensils, batteries, toner cartridges, and other supplies, as well as small equipment items such as digital cameras, printers and scanners. The amount budgeted for 2024 remains at \$7,500.

Postage:

This includes all postage costs for the CAD for letters, postcards, notices, ARB letters, exemptions and renditions. The line remains at \$24,500 for 2024.

Printing & Publications:

This line item includes required newspaper advertisements, newspaper notices, and printing of Notices of Appraised Value, personal property renditions, and Truth in Taxation postcards. Due to increased requirements for posting and increased costs of posting this item has been increased \$1,750 for 2024.

Registration & Dues:

This line item is devoted to the registration of the district and employees with the state agency and trade organizations. The registration with the Texas Department of Licensing and Registration is required for appraisers. Affiliation with the Texas Association of Assessing Officers and the Texas Association of Appraisal Districts allows GCAD to enroll in state classes for reduced tuition and keeps the district apprised of industry news and issues. The budgeted amount for 2024 remains at \$2,500.

NON-ENTITY BUDGETED FUNDS

Non-entity budgeted funds are funds that are part of the budget, but outside of the budget that is funded by the taxing units. These funds are in the appraisal district’s reserve funds and the board of directors must approve use of these funds. If placed in the budget, then the appraisal district does not have to amend the budget to use the funds. If these funds are not spent during the budget year, then they remain in the reserve funds for future years.

Operating Reserve Fund

The operating reserve fund represents three months of operating costs. These funds would be used under catastrophic circumstances.

Vehicle Purchase Reserve Fund

The vehicle purchase reserve fund is restricted for the purchase of vehicles.

Capital Fund Reserve

The capital fund reserve is maintained for large and/or unexpected capital purchases. It has primarily been used to fund computer asset purchases, such as the server for the office.

Legal Defense Fund Reserve

The legal defense fund reserve is maintained to cover the costs associated in defending lawsuits against the appraisal district pertaining to property appraisal matters. This fund is used if the budget for legal defense is exhausted during the budget year.

2024 Estimated Appraisal Budget Allocations

The following chart is an *estimate* of the allocation costs for the taxing units for 2024. Actual allocation costs will be calculated and delivered to taxing entities after 2023 levies are created.

GILLESPIE CENTRAL APPRAISAL DISTRICT					
2024 Estimated Appraisal Budget Allocation					
Entity	2022 Allocation Refund	2023 Estimated Levy*	2024 Estimated % Allocation	2024 Estimated Allocation	2024 Estimated Allocation Less 2022 Refund
GILLESPIE COUNTY	\$23,681.89	\$28,266,866.72	24.7948%	\$326,390.56	\$302,708.68
CITY OF FREDERICKSBURG	\$5,567.46	\$7,125,366.80	6.2502%	\$82,274.86	\$76,707.40
HILL COUNTRY UWCD	\$407.99	\$468,021.38	0.4105%	\$5,404.13	\$4,996.14
GILLESPIE WCID	\$13.66	\$16,885.48	0.0148%	\$194.97	\$181.31
STONEWALL WCID	\$170.68	\$207,056.40	0.1816%	\$2,390.83	\$2,220.15
DOSS CCSD	\$584.33	\$651,359.10	0.5714%	\$7,521.08	\$6,936.76
HARPER ISD	\$5,029.53	\$5,633,376.02	4.9414%	\$65,047.21	\$60,017.68
FREDERICKSBURG ISD	\$56,626.46	\$71,634,100.78	62.8353%	\$827,141.36	\$770,514.89
TOTAL LEVY	\$92,082.00	\$114,003,032.68	100.0000%	\$1,316,365.00	\$1,224,283.00

**Based on 2023 certified values and 2022 tax rates*

GILLESPIE CENTRAL APPRAISAL DISTRICT

Approved 2024 Tax Collections Budget

	2023 Collections Services	2024 Collections Services	Dollar Difference	Percentage Difference
PAYROLL				
Payroll - 3.25 Positions	\$ 162,015	\$ 176,275	\$ 14,260	8.80%
Employee Medical Insurance	\$ 36,090	\$ 38,660	\$ 2,570	7.12%
Retirement	\$ 17,090	\$ 18,600	\$ 1,510	8.84%
Disability Insurance	\$ 1,110	\$ 1,210	\$ 100	9.01%
Medicare	\$ 2,350	\$ 2,560	\$ 210	8.94%
Unemployment Insurance	\$ 500	\$ 440	\$ (60)	-12.00%
TOTAL PAYROLL	\$ 219,155	\$ 237,745	\$ 18,590	8.48%
OPERATIONS				
Professional Services				
Computer - IT Maintenance & Data Backup	\$ 5,460	\$ 5,600	\$ 140	2.56%
Computer - CAMA Software Maintenance	\$ 31,750	\$ 32,900	\$ 1,150	3.62%
Tax Collections Guides & Tools	\$ 300	\$ 300	\$ -	0.00%
Facilities				
Rent	\$ 18,000	\$ 18,000	\$ -	0.00%
Janitorial Supplies & Service	\$ 1,750	\$ 2,350	\$ 600	34.29%
Maintenance & Security	\$ 700	\$ 700	\$ -	0.00%
Utilities & Waste	\$ 1,200	\$ 1,100	\$ (100)	-8.33%
Office Operations				
Automotive Expense	\$ 1,800	\$ 1,800	\$ -	0.00%
Communication Equipment	\$ 400	\$ 400	\$ -	0.00%
Education & Travel	\$ 6,000	\$ 5,000	\$ (1,000)	-16.67%
Equipment Leased	\$ 2,600	\$ 2,600	\$ -	0.00%
Equipment Purchase	\$ 1,500	\$ 2,250	\$ 750	50.00%
Financial Audit	\$ 5,250	\$ 5,500	\$ 250	4.76%
Liability & Bond Insurance	\$ 3,100	\$ 3,150	\$ 50	1.61%
Miscellaneous & Software	\$ 500	\$ 750	\$ 250	50.00%
Office Supplies	\$ 2,500	\$ 2,700	\$ 200	8.00%
Postage	\$ 13,500	\$ 15,250	\$ 1,750	12.96%
Printing & Publications	\$ 6,500	\$ 8,000	\$ 1,500	23.08%
Registration & Dues	\$ 300	\$ 300	\$ -	0.00%
TOTAL OPERATIONS	\$ 103,110	\$ 108,650	\$ 5,540	5.37%
TOTAL BUDGET	\$ 322,265	\$ 346,395	\$ 24,130	7.49%
NONENTITY BUDGETED FUNDS				
Operating Reserve Fund	\$ 12,500			

2024 Tax Collections Budget Narrative

PAYROLL

Tax Collections Payroll and Positions:

The 2024 budget for tax collection salaries is an increase of 8.80% over the 2023 budget. The increase was derived from a comparison of 2023 pay for the most similar positions in taxing units in Gillespie County and nearby appraisal districts, plus a cost-of-living adjustment for 2024. Retaining well qualified employees is a top priority of the Chief Appraiser and Board of Directors. In an effort to retain employees and remain competitive with the market, an increase on this line is requested.

Summary of 2024 Employee Salary and Benefits				
Position	Years in Profession	Years at Position	2023 Salary	2024 Salary
Chief Appraiser *	26	8	\$25,125	\$26,625
Tax Collections Manager	9	9	\$63,760	\$69,150
Tax Collections Deputy	7	7	\$38,135	\$41,750
Tax Collections Clerk	5	5	\$34,995	\$38,750

*Salary and benefits split between Appraisal Services and Collections Services budgets

Each employee receives medical and dental insurance at a cost of approximately \$992 monthly. Each employee is covered by long term disability insurance at an average cost of approximately \$31 monthly. Each employee contributes part of their salary to retirement (TCDRS) and the district contributes 10.55% of the employee's salary.

Employee Medical Insurance:

Gillespie CAD provides health and dental insurance to its employees through the Texas Association of Counties. The 2024 premiums are increasing 7.12% over the 2023 costs

Retirement:

Gillespie CAD participates in the Texas County and District Retirement System. All employees are required to participate in this retirement plan. The employee's contribution portion is 7% of their salary with GCAD matching at 10.55%. The district does not participate in Social Security and has no other retirement plan. The district's contribution of 10.55% of the salaries equates to \$18,600 for 2024, an increase of \$1,510 from 2023.

Disability Insurance:

Due to the district opting out of social security decades ago the employees do not have access to social security disability if they were to become disabled. In 2016 GCAD added long term disability insurance for its employees. The premium for this insurance is based on a percentage of employee wages. This line item has increased \$100 for 2024.

Medicare:

Gillespie CAD is responsible for the Medicare tax on each of the employee’s wages. The \$2,560 amount for 2024 is \$210 above the 2023 amount.

Unemployment Insurance:

Gillespie CAD is responsible for the payment of each employee’s unemployment tax through the Texas Workforce Commission. Gillespie CAD is grouped with other small governments in Texas. This tax fluctuates greatly without any action or cause from GCAD. The amount was reduced to \$440 for 2024.

TAX COLLECTIONS OPERATIONS

Professional Services

Computer – IT Maintenance &, Data Backup:

Computer security and maintenance of the computers and network is complex. No one employed by the district has the knowledge to adequately protect, maintain and fix computers. The district contracts with BIS Consulting to monitor and maintain security and maintain or fix computer systems. The company also manages the local and off-site backup of computer files, our email service, and the Truth in Taxation calculation software. The line item increased \$140 for 2024.

Computer – CAMA Software Maintenance:

The district’s computer-assisted mass appraisal (CAMA) system is contracted through Harris Govern; this line item includes support and licensing fees for the use of the PACS computer system tax collections module. The appraisal software maintenance amount will increase for 2024 to \$32,900. This is a \$1,150 increase over 2023.

Tax Collections Guides & Tools:

Gillespie CAD subscribes to a service to find current contact information on taxpayers. This service is critical for finding good mailing addresses for taxpayers when mail parcels are returned to our office as undeliverable. This service cost is allocated between the appraisal and tax collections budgets. The cost for collections for 2024 remains at \$300.

Facilities

Rent:

The district leases office space from Fredericksburg ISD. The monthly rent for the office is \$6000, allocated between the appraisal and tax collections budgets. The tax collections portion is \$18,000 for 2024.

Janitorial Supplies & Service:

Gillespie CAD hires a custodial service for the office. The budget for service and supplies was increased by \$600 for 2024 to \$2,350.

Maintenance & Security:

The district is responsible for some of the maintenance of the interior of the office. Maintenance costs are allocated between appraisal and collections budgets. The district subscribes to a security alarm and video surveillance service. The total for maintenance and security for 2024 is \$700, the same as 2023.

Utilities & Waste Disposal:

Office utilities include electricity, water, sewer and garbage service. This line item is being decreased by \$100 to \$1,100 for 2024.

Office Operations

Automotive Expense:

Gillespie CAD allocates one of its vehicles for tax collections related work. The vehicle is used to take deposits to the bank, transport employees for educational meetings or classes, and miscellaneous errands. Mileage reimbursement is utilized in the rare occasion when an employee uses their personal vehicle for tax collections related functions and no other office vehicle is available. The line item remains at \$1,800 for 2024.

Communication Equipment:

This line item is for vehicle telemetry. This item remains at \$400 for 2024.

Education and Travel:

According to Section 5.04, of the Property Tax Code, an appraisal district shall reimburse an employee for all actual and necessary expenses, tuition, other fees and costs of materials incurred in attending a course or training program. Two district employees have obtained the Registered Texas Assessor/Collector designation. This line item covers continuing education for tax collections staff. The line item was reduced to \$5,000 for 2024.

Equipment Leased:

The district leases a postage machine (shared cost with appraisal) and copier for collections. This line item remains at \$2,600 for 2024.

Equipment Purchase:

This item includes the maintenance and purchase of PC computers, peripherals, plotters, hardware and networks. This line item was increased to \$2,250 for 2024.

Financial Audit:

Section 6.063 of the Property Tax Code requires that the district have an annual audit by a Certified Public Accountant. This line item was increased to \$5,500 for 2024.

Liability & Bond Insurance:

This line item covers workers compensation, general liability, automotive liability, errors and omissions, and real and personal property insurance. This insurance is through the Texas Municipal League Intergovernmental Risk Pool (TML). Additionally, the Chief Appraiser is bonded as required by the Texas Property Tax Code. The 2024 amount was increased \$50 to \$3,150.

Miscellaneous & Software:

This item includes the purchase of software, software maintenance agreements, bank fees, legal expenses, and other miscellaneous expenses. This line item was increased \$250 for 2024.

Office Supplies:

This line item includes all miscellaneous office supplies used in the appraisal office. These items include paper, writing utensils, batteries, toner cartridges, and other supplies, as well as small equipment items. The amount for 2024 was increased \$200.

Postage:

This line item includes all postage for tax collections. The amount for 2024 was increased \$1,750 to \$15,250.

Printing & Publications:

This includes printing of bills and publication costs. The amount for 2024 is increased to \$8,000 as associated costs have risen.

Registration & Dues:

This line item is devoted to the registration of the collections with the state agency and trade organizations. The registration with the Texas Department of Licensing and Registration is required by law for some collections staff. Affiliation with the Texas Association of Assessing Officers and allows GCAD to enroll in state certification classes and seminars for reduced tuition and keeps the district informed of changing rules and laws. The amount for 2024 remains at \$300.

NON-ENTITY BUDGETED FUNDS

Non-entity budgeted funds are funds that are part of the budget, but outside of the budget that is funded by the taxing units. These funds are in the appraisal district's reserve funds and the board of directors must approve use of these funds. If placed in the budget, then the appraisal district does not have to amend the budget to use the funds. If these funds are not spent during the budget year, then they remain in the reserve funds for future years.

Operating Reserve Fund

The operating reserve fund represents three months of operating costs. These funds would be used under catastrophic circumstances.

2024 Estimated Tax Collections Budget Allocation

The following chart is an *estimate* of the allocation costs for the taxing units for 2024. Actual allocation costs will be calculated and delivered to taxing entities after 2023 levies are created.

GILLESPIE CENTRAL APPRAISAL DISTRICT					
2024 Estimated Tax Collection Budget Allocation					
2024 Proposed Collection Budget:		\$ 346,395			
Estimated Interest Earned in 2023:		\$2,400			
	2023 Estimated Levy*	2024 Allocation (at 3%)			
Gillespie WCID	\$16,885.48	\$506.56			
Hill Country UWCD	\$468,021.38	\$14,040.64			
Stonewall WCD	\$207,056.40	\$6,211.69			
		\$20,758.90			
Total allocation to remaining taxing units:		\$323,236.10			
Parcels Assessed and Collected					
	In Gillespie County#	Out of Gillespie County#	Total	Percentage of Parcels	2024 Allocation
City of Fredericksburg	9,483	0	9,483	11.6255%	\$37,577.67
Doss CCSD	1,018	179	1,197	1.4674%	\$4,743.27
Fredericksburg ISD	28,894	263	29,157	35.7443%	\$115,538.55
Gillespie County	34,817	0	34,817	42.6831%	\$137,967.06
Harper ISD	4,905	2,012	6,917	8.4797%	\$27,409.55
	79,117	2,454	81,571	100.0000%	\$323,236.10
*Levy based on 2023 certified values and 2022 tax rates					
#Parcel count based on 2023 certified totals reports					

To: Commissioner Officers, Pct. 1

From: L. Wayne Wells, P.E.

Date: August 23, 2023

Reference: Release of Surety for Grading, Paving and Drainage in The Canyons Subdivision

I performed a Final Inspection of the paving, grading, and drainage on the above improvements. These items have been satisfactorily completed for this phase. It is, therefore, my recommendation that the bond, furnished by the Developer for The Canyons Subdivision paving, grading and drainage for the project, be released. I am requesting that this item be placed on the Commissioners Court agenda for the August 28, 2023 meeting.

If you have any questions, please feel free to contact me on my cell at (830) 998-0163.

Respectfully,

L. Wayne Wells, P.E.



L. Wayne Wells, P. E.

Gillespie County Subdivision Compliance Inspector

Gillespie County Contract Consultant

dba: L. Wayne Wells, P.E., Consulting Civil Engineer, Firm # F-7498



Gillespie County, Texas

2024 Scheduled Holidays		
New Year's Day (Observed)	Monday	January 1, 2024
Martin Luther King Jr. Day	Monday	January 15, 2024
President's Day	Monday	February 19, 2024
Texas Independence Day	Friday	March 1, 2024
Good Friday	Friday	March 29, 2024
Solar Eclipse	Monday	April 8, 2024
Memorial Day	Monday	May 27, 2024
Independence Day	Thursday	July 4, 2024
Gillespie County Fair Day	Friday	August 23, 2024
Labor Day	Monday	September 2, 2024
Veterans Day	Monday	November 11, 2024
Thanksgiving	Thursday & Friday	November 28 & 29, 2024
Christmas	Tuesday & Wednesday	December 24 & 25, 2024
New Year's Day (Observed)	Wednesday	January 1, 2025
It is with the approval of Commissioners Court that a holiday may be rescheduled for a specific department, when it is considered to be in the best interest of the County and that department.		

2024 Work Period / Pay Day Schedule			
Work Period		Scheduled Pay Dates	
Beginning Date Sunday	Ending Date Saturday		
December 31, 2023	January 13, 2024	Friday	January 19, 2024
January 14, 2024	January 27, 2024	Friday	February 2, 2024
January 28, 2024	February 10, 2024	Friday	February 16, 2024
February 11, 2024	February 24, 2024	Friday	March 1, 2024
February 25, 2024	March 9, 2024	Friday	March 15, 2024
March 10, 2024	March 23, 2024	Thursday	March 28, 2024
March 24, 2024	April 6, 2024	Friday	April 12, 2024
April 7, 2024	April 20, 2024	Friday	April 26, 2024
April 21, 2024	May 4, 2024	Friday	May 10, 2024
May 5, 2024	May 18, 2024	Friday	May 24, 2024
May 19, 2024	June 1, 2024	Friday	June 7, 2024
June 2, 2024	June 15, 2024	Friday	June 21, 2024
June 16, 2024	June 29, 2024	Friday	July 5, 2024
June 30, 2024	July 13, 2024	Friday	July 19, 2024
July 14, 2024	July 27, 2024	Friday	August 2, 2024
July 28, 2024	August 10, 2024	Friday	August 16, 2024
August 11, 2024	August 24, 2024	Friday	August 30, 2024
August 25, 2024	September 7, 2024	Friday	September 13, 2024
September 8, 2024	September 21, 2024	Friday	September 27, 2024
September 22, 2024	October 5, 2024	Friday	October 11, 2024
October 6, 2024	October 19, 2024	Friday	October 25, 2024
October 20, 2024	November 2, 2024	Friday	November 8, 2024
November 3, 2024	November 16, 2024	Thursday	November 22, 2024
November 17, 2024	November 30, 2024	Wednesday	December 6, 2024
December 1, 2024	December 14, 2024	Friday	December 20, 2024
December 15, 2024	December 28, 2024	Friday	January 3, 2025

COUNTY WIDE EQUIPMENT

STAR ICE INC. 100-20# BAGS @ \$3.50/BAG	\$ 350.00	
WINDSHIELD 2019 FREIGHTLINER DISTRIBUTOR TRUCK	\$ 500.00	
2 WINDSHIELDS 2008 PETERBUILT HAUL TRUCK	\$ 462.68	
KUBOTA SKIDSTEER SHATTERPROOF FRONT GLASS	\$ 1,344.83	price per tire
BROOM TIRES - (4)	\$ 556.00	\$139.00
HAUL TRAILER TIRES-(10) DYNA R200 REGIONAL	\$ 2,226.20	\$222.62
TOTAL WITH DYNA R200 TIRES	\$ 5,439.71	
		price per tire
HAUL TRAILER TIRES-(10) IRON GEN 2 1-19A	\$ 2,119.60	\$211.96
TOTAL WITH IRON GEN TIRES	\$ 5,333.11	

COUNTY WIDE EQUIPMENT

STAHR ICE INC. 100-20# BAGS @ \$3.50/BAG	\$ 350.00	
WINDSHIELD 2019 FREIGHTLINER DISTRIBUTOR TRUCK	\$ 500.00	
2 WINDSHIELDS 2008 PETERBUILT HAUL TRUCK	\$ 462.68	
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TOTAL WITH DYNA R200 TIRES	\$ 5,439.71	
		price per tire
HAUL TRAILER TIRES-(10) IRON GEN 2 1-19A	\$ 2,119.60	\$211.96
TOTAL WITH IRON GEN TIRES	\$ 5,333.11	
		price per tire
SYNERGY 18 PLY TIRE (10)	\$ 1,920.00	\$192.00
TOTAL WITH SYNERGY TIRES	\$ 5,133.51	

Stahr Ice, Inc.
4320 FM 1980
Marble Falls, TX 78654
830-693-7335
stahr.ice@gmail.com

Price Quote

Gillespie County Precinct,

We would be happy to set you guys up with ice delivery service. We will set a box that holds approximately 100 20lbs bags at a price of \$3.50 per bag. You will be put on a route for delivery or can always call in if running low on ice as we have trucks that direction multiple times a week. Billing would be a charge customer so you will receive a bill around the fifth every month. For deliveries call or text Faith - 830-220-1638 or Travis - 512-567-0433.

Let us know what y'all decide,
Stahr Ice



2022-08-07
Quote #6059491

Job Type: N/A Scheduled Date: N/A Scheduled Time: N/A

Bill To:
Gillespie County
2254 Hwy 87 North

Fredericksburg, TX 78624

Remit Payment To:
Glass America
32347 Collection Center Drive
Chicago, IL 60693
833-227-4527

Customer Information		Vehicle Information	
Customer Name	Mike Maurer	Year	
E-mail		Make	Cascade
Address	2254 Hwy 87 North Fredericksburg, TX 78624	Model	
Telephone	830-992-0282	VIN	3ALACXFC2KDMD5614
		Unit #	
		Odometer	

Bill To	Gillespie County	Policy Number	
Date of Loss	0000-00-00	PO #	NEED

Qty	UOM	List	Extended	Part Number	Description	Total
1.00	ea	\$689.65	\$300.00	DW02419GTNN	Windshield -	\$300.00
1.00	ea	N/A	\$180.00	SRI00600	Remove And Install - 2 man set	\$180.00
1.00	ea	\$90.00	\$20.00	HAH024358	Adhesive (High Modulus, Non-Conductive, Urethane,Dam,Primer)	\$20.00
Total						\$500.00

Notes *Distributor Truck*

LIMITED WARRANTY: Your glass replacement is warranted against air/water leaks, defective materials and/or workmanship for as long as you own your vehicle, regardless of mileage. If rust is present, we will not be able to warranty our work. Tempered replacements: All tempered replacements are warranted for 90 Days ONLY. Windshield Repairs: If you are not completely satisfied with the chip repair or the repair fails to stop the break, we will credit the cost of the repair towards a windshield replacement by us. *In no event shall we be liable for incidental or consequential damages. *This guarantee is not transferable. *Adhesive cure time caution: The adhesive used during our glass installation is designed to meet federal safety standards for retention in the event of a collision or rollover after a cure period following installation. If there are any questions regarding the terms of the warranty or to place a warranty claim, please contact 833-Car-Glas or your local Glass America location. Failure to do so may VOID the terms of the warranty.

WE APPRECIATE YOUR FEEDBACK. PLEASE SHARE YOUR EXPERIENCE AT: <http://www.glassusa.com/RateUs>

2023-08-07
Quote #6059482

Job Type: N/A Scheduled Date: N/A Scheduled Time: N/A



Bill To:
Gillespie County
2254 Hwy 87 North

Fredericksburg, TX 78624

Remit Payment To:
Glass America
32347 Collection Center Drive
Chicago, IL 60693
833-227-4527

Customer Information		Vehicle Information	
Customer Name	Mike Maurer	Year	2005
E-mail		Make	Peterbilt
Address	2254 Hwy 87 North Fredericksburg, TX 78624	Model	384
Telephone	830-992-0282	VIN	1XPVD09X58N756351
		Unit #	
		Odometer	0

Bill To	Gillespie County	Policy Number	
Date of Loss	0000-00-00	PO #	NEED

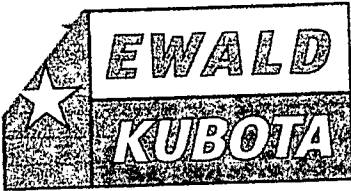
Qty	UOM	List	Extended	Part Number	Description	Total
1.00	ea	\$212.43	\$91.34	DW01036GTYN	Windshield (Encapsulated) Right	\$91.34
1.00	ea	N/A	\$120.00	SRI00600	Remove And Install	\$120.00
1.00	ea	\$48.00	\$20.00	HAH000448	Adhesive (Fast-Cure Urethane/Dam/Primer, Fast-Cure Urethane/Dam/	\$20.00
1.00	ea	\$212.43	\$91.34	DW01037GTYN	Windshield (Encapsulated) Left	\$91.34
1.00	ea	N/A	\$120.00	SRI00600	Remove And Install	\$120.00
1.00	ea	\$48.00	\$20.00	HAH000448	Adhesive (Fast-Cure Urethane/Dam/Primer, Fast-Cure Urethane/Dam/	\$20.00
Total						\$462.68

Notes

Haul Truck

LIMITED WARRANTY: Your glass replacement is warranted against air/water leaks, defective materials and/or workmanship for as long as you own your vehicle, regardless of mileage. If rust is present, we will not be able to warranty our work. Tempered replacements: All tempered replacements are warranted for 90 Days ONLY. Windshield Repairs: If you are not completely satisfied with the chip repair or the repair fails to stop the break, we will credit the cost of the repair towards a windshield replacement by us. *In no event shall we be liable for incidental or consequential damages. *This guarantee is not transferable. *Adhesive cure time caution: The adhesive used during our glass installation is designed to meet federal safety standards for retention in the event of a collision or rollover after a cure period following installation. If there are any questions regarding the terms of the warranty, or to place a warranty claim, please contact 833-Car-Glas or your local Glass America location. Failure to do so may VOID the terms of the warranty.

WE APPRECIATE YOUR FEEDBACK. PLEASE SHARE YOUR EXPERIENCE AT: <http://www.glassusa.com/RateUs>



Fredericksburg

3474 E. US Hwy 290
 Fredericksburg, Texas 78624
 (830) 212-4929

Seguin
 (830) 379-4591

Taylor
 (512) 352-5548

Corpus Christi
 (361) 289-6616

Selma
 (210) 741-7631

Georgetown
 (512) 862-6868

Boerne
 (830) 755-5305

Floresville
 (830) 216-7279

Austin
 (512) 365-2800

Marble Falls
 (830) 798-8800

La Grange
 (979) 289-1776

SHIP TO

SOLD TO *** emailed ***
 GILL54 GILLESPIE COUNTY
 DIS
 101 W MAIN ST
 UNIT# 4
 FREDERICKSBURG, TX 78624

ESTIMATE

Sold By: 1205 PO #: Date 8/03/23 ESTIMATE
 Ship By: Tax #: 110697 14:19:21 EST: 1 **Open**

Tax	D	Qty	Description	Price	Amount
Group: 01					
PARTS COUNTER					
00000		1	256 7030104	1129.00	1129.00
00000		2	620 V0511-37630	84.92	169.84
				** TOTAL PARTS COUNTER	1298.84
FREIGHT & HNDLG					45.99
00000		FREIGHT AND HANDLING			

skid steer

Ewald Kubota warrants the parts and associated labor on this invoice for a period of 30 days
 Please Leave A Review

"Agricultural Exemption Certificate"
 I certify the items on this invoice are for exclusive use on a farm or ranch
 in the production of agriculture products for sale. I understand if these items are not
 used exclusively in this manner, I will be liable for the tax, penalty and interest.

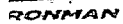


** SUBTOTAL 1344.83

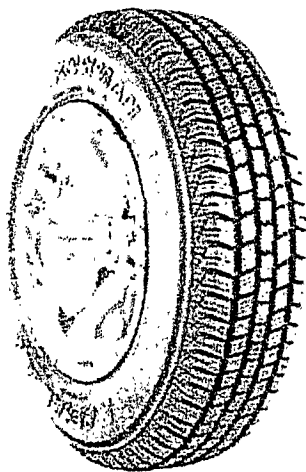
Charge Sale

X

PAY THIS



T215/85R16/10 115/112Q IRON RADIAL AP



The all-position Radial A/P combines highway manners, good looks and rugged construction to deliver a highly versatile, highly-capable performance tire. The hybrid tread design features large, staggered lugs for traction on virtually any surface and extra sipes for confident grip, giving it year-round reliability. Whether on a CUV, SUV, van or work truck, this tire will impress with versatile, all-around performance. Provides 60-Month Limited Protection Policy and Road Hazard Protection (excludes 40,35,30,25 and 20 series).

Features

- Computer-aided harmonic tread block placement ensures a quiet, comfortable ride.
- Attractive five-rib all-season tread pattern for optimum handling and long mileage.
- Durable multi-ply body and deep tread stand up to the toughest conditions.
- Heavy siping creates hundreds of biting edges for maximum grip in all weather conditions.
- 60-Month Limited Protection Policy and Road Hazard Protection.

Inventory

Local Local+ National

Pricing Information

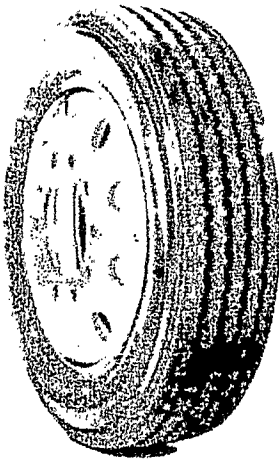
Unit Price	\$145.05
Quantity	
Total Price	\$145.05
Taxes, Fees and Services	\$0.00
Installed Price	\$145.05

\$139.00 each
x4 556 ¹² / 1000

Specifications

Supplier #	91612	Product #	91612	Z #	153000608
Size	LT215/85R16/10	Ship Weight	36.53	Load/Speed	115/112Q
Leage Warranty	35K	Ply	10	Seasonal Designation	All Other
sidewall	Black Wall	Extended Mobility	N	Load Range	E
Max Load Dual	2470@80	Max Load Single	2680@80	Overall Diameter	30.39
Rim Width Max	7	Rim Width Min	5.5	Rpm	683
Loadable	N	Tread Depth	13.9		

235/75R17.5/18 143/141K DYNA RA200 REGIONAL A/P



Inventory

Local Local+ National

Pricing Information

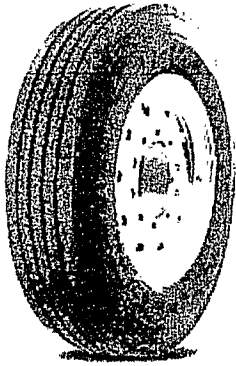
Unit Price	\$205.99
Quantity	
Total Price	\$205.99
Taxes, Fees and Services	\$23.63
Installed Price	\$229.62

*\$ 222.62 each
x 10
2226.20*

Specifications

Supplier #	96044	Product #	96044	Z #	169000036
Size	235/75R17.5/18	Ship Weight	68.00	Load/Speed	143/141K
Ply	18	Seasonal Designation	N	Sidewall	Black Wall
Load Range	J	Max Load Dual	5675@127	Max Load Single	6005@127
Max Tire Pressure	127	Overall Diameter	31.31	Rim Width Max	7.5
Rim Width Min	6.75	Rpm	660	Ship Weight	68
Studdable	N	Tread Depth	16		

175R17.5/18 143/141L IRON GEN2 I-19A A/P



Inventory

Local	Local+	National
-------	--------	----------

Pricing Information

Unit Price	\$198.29
Quantity	
Total Price	\$198.29
Taxes, Fees and Services	\$23.67
Installed Price	\$221.96

\$ 211.96 each

X 10 = 2119.60

Specifications

Product #	98622	Product #	98622	Z #	153119288
Part #	235:75R17.5/18	Ship Weight	66.20	Load/Speed	143/141L
Size	18	Seasonal Designation	N	Sidewall	Black Wall
Grade	J	Max Load Dual	5675@128	Max Load Single	6005@128
Pressure	128	Overall Diameter	31.4	Rim Width Max	7.5
Th Min	6.75	Rpm	667	Ship Weight	66.2
Depth	16.5				

Synergy

192 ~~100~~ 100h

$$192 \frac{100}{100} \times 10 = 1920 \frac{100}{100}$$

192 Manted
Out of
Stock
No Freight
Next Week



GILLESPIE COUNTY TRAVEL POLICY

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A. RESPONSIBILITY

A-1 Statutes/Laws:

Section 152.011 of the Texas Local Government Code gives the Commissioners Court the authority to set the amount of travel expenses allowable for county officials and employees who travel on Official County Business (OCB).

A-2 Policy Adoption:

The following policy was adopted by the Gillespie County Commissioners Court on this the ___ day of _____, 2023 and shall take effect on _____, 2023. This policy takes the place of any previous county travel policy adopted by any previous County Commissioners Court.

A-3 Elected Officials/Department Heads/Employees:

Elected Officials and Department Heads are expected to plan and budget for all County related travel expenses for themselves and their employees. It is the responsibility of the Elected Official/Department Head to see that all Travel Expense forms are properly completed and signed before being sent to the County Auditor's Office. It is the responsibility of the person traveling on Official County Business to keep all documentation and receipts/invoices of travel expenses. **Official County Business (OCB)** is defined in Section B. General Definitions, Page 3.

Travel expense forms must be submitted to the County Auditor's Office no later than one (1) month after the last day of travel. Travel expense forms submitted after that date will not be accepted for processing.

All County reimbursed travel must be for OFFICIAL COUNTY BUSINESS ONLY.

B. GENERAL DEFINITIONS

B-1 Official County Business:

Official County Business (OCB) is any approved conference, seminar, meeting, prisoner transport, or other travel to support the county and/or employee in the performance of their job, which is recognized by the Gillespie County Commissioners Court as being official business of the County.

County employees traveling for regional or state associations, as an officer of the association or meetings of the association that aren't related to training or direct county business, are not considered Official County Business unless expressly approved by Commission Court.

B-2 Travel Expense Forms:

The expense forms used to report all actual or estimated travel expenses for Official County Business to be submitted to the County Auditor's Office

B-3 County Procurement Card:

Credit cards issued to officials, department heads, and employees to be used for purchasing supplies and services for Official County Business.

B-4 Employee:

Any person employed by Gillespie County, including elected officials and department heads.

C. TYPES OF TRAVEL

C-1 In-County Business Travel:

Several departments in the County require their employees to travel within the County on Official County Business.

When a County employee uses a personal vehicle for this purpose, the employee may be reimbursed for miles and mileage rate established in section D-2 Mileage – Personal Vehicle. Employees who receive a monthly Travel Allowance are not allowed mileage reimbursement for In-County Business Travel.

The County employee must request reimbursement by completing, in detail, Travel Expense Form #4 (Local Transportation Expense Reimbursement) and submitting it to the County Auditor’s Office no later than one (1) month after the last day of travel.

Gillespie County does not reimburse meals or for any expenses to personal vehicles.

C-2 Out-of-County Business Travel – No Overnight Stay:

Several departments in the County require their employees to travel outside of the County on Official County Business, but do not require an overnight stay.

When a County employee uses a personal vehicle for this purpose, the employee may be reimbursed for miles and mileage rate established in section D-2 Mileage – Personal Vehicle. The employee may also be reimbursed for; meals at the county approved per diem rate established in section D-8 Meals, parking, tolls, and other allowable travel expenses within the Travel Policy.

The County employee must request reimbursement by completing, in detail, the Travel Expense Form No. 1 and submitting it to the County Auditor’s Office no later than one (1) month after the last day of travel.

Gillespie County does not reimburse for any expenses to personal vehicles.

C-3 Out-of-County Business Travel – Overnight Stay Required:

Several departments in the County require their employees to travel outside of the County on Official County Business and do require an overnight stay. Employees may be reimbursed for allowable travel expenses (See Pages 5-9).

The County employee must request reimbursement by submitting the appropriate Travel Expense Form, along with all attached documentation, to the County Auditor's Office no later than one (1) month after the last day of travel.

C-4 Out of State Travel:

On occasion, a department may have a need to send an employee out of state for Official County Business. This type of travel must be pre-approved by the Commissioners Court. Any out of state travel not pre-approved by the Commissioners Court will not be reimbursed unless first approved by the Commissioners Court. To request reimbursement, the County employee must submit the appropriate Travel Expense Forms, along with all receipts/invoices and documentation, to the County Auditor's Office no later than one (1) month after the last day of travel. NOTE: Out of State Prisoner Pick-up does not require pre-approval by the Commissioners Court.

D. TRAVEL EXPENSE

D-1 Lodging:

Lodging is an allowable expense only when an overnight stay is required for Official County Business (OCB). If the County employee uses a personal form of payment, the employee may be reimbursed. Allowable lodging fees include daily room charges and necessary hotel taxes. Lodging can include short term rentals, B&Bs, or hotels/motels, whichever is the most cost-effective lodging considering all associated costs, for the OCB. Gillespie County is not tax-exempt from lodging taxes. A finalized lodging statement must be submitted with the Travel Expense Form.

Lodging is allowable for the traveling County employee only. Any other person/spouse lodging with the County employee shall pay for the difference between single and double occupancy rates, if any.

Depending on the beginning and ending time of the OCB, Gillespie County will reimburse the traveling County employee for a maximum of one day lodging prior to the start of the OCB and a maximum of one day lodging after the end of the OCB. If the employee can travel from 7:00 am to the place of the OCB and arrive before the start of OCB, then one day prior lodging is not allowed. If the employee can travel from the place of the OCB and arrive home before 7:00 pm, then one day after lodging after is not allowed. Travel requests for more than the day before or the day after the actual starting and ending date of the OCB should include documentation to support the additional days and be pre-approved by the department head. Events such as socials and recreational activities are not considered OCB.

Employees who have been issued County Procurement Cards are allowed to use them for payment of lodging. A copy of the lodging statement must be submitted with the monthly credit card statement and Travel Expense Form.

D-2 Mileage – Personal Vehicle:

Mileage is an allowable expense when a County employee uses a personal vehicle on Official County Business (OCB). Travel is only reimbursed for mileage to and from the place of OCB. Mileage used for travel away from the scheduled place of OCB such as dining, shopping, or other personal non-official county business is not reimbursable. Gillespie County follows State of Texas mileage reimbursement rates. Contact the County Auditor's Office for the current rate. Fuel and other expenses for personal vehicles will not be reimbursed.

Mileage is reimbursed from employee's normal work location or home to the place of OCB and from the place of OCB to the employee's normal work location or home. Mileage from home should be used when leaving or returning outside of normal work hours. Mileage from employee's normal work location should be used when leaving or returning during normal work hours. Mileage used to calculate the reimbursement will be the mileage shown on a GPS map application such as Google Maps. The County employee should submit a copy of the map with the Travel Expense Form.

D-3 County-Owned Vehicles

Employees are allowed to use County-owned vehicles for Official County Business (OCB) travel.

Fuel for County-owned vehicles should be charged to the fuel card (WEX) assigned to that County-owned vehicle. NOTE: Contact the County Auditor's Office prior to travel to ensure that the driver is authorized to use the assigned fuel card.

Employees who have been issued a County Procurement Card are allowed to use it for necessary vehicle maintenance/repairs for County-owned vehicles only. Receipts/invoices must be submitted with the monthly credit card statement and Travel Expense Form.

Any necessary expenses to a County-owned vehicle, paid for personally by the employee, will be reimbursed as long as sufficient documentation is provided and Travel Expense Forms are submitted to the County Auditor's Office.

County vehicles are for OCB only and are not to be used for personal transportation needs, even when away from the County.

D-4 Parking:

Only self-parking is an allowable expense if necessary for Official County Business. Self-parking may be reimbursed to the County employee if a personal form of payment is used. Other forms of parking, such as valet, are not reimbursable unless that is the only option or has a valid medical reason to use valet parking. In that case, the expense will be reimbursed as long as the employee obtains official notification from the venue or has valid medical reason and submits such documentation to the County Auditor's Office with the Travel Expense Forms.

Employees who are issued a County Procurement Card are allowed to use them for self-

parking only. County employees are responsible for the charges if they choose to use valet parking where self-parking is available, no exceptions. If an employee charges valet parking to a County Procurement Card, they will be responsible for reimbursing the County the difference between self-parking and valet parking or the difference will be deducted from the next Travel Expense Form submitted by the employee.

D-5 Conference Registration and Fees:

These expenses are allowable if necessary for Official County Business. Employees may be reimbursed for conference registration and fees if a personal form of payment is used. Documentation must be submitted with the Travel Expense Form.

Employees who are issued County Procurement Cards are allowed to use them for conference registration and fees of the employee only. All documentation must be submitted with the monthly credit card statement and Travel Expense Form.

Registrations and fees for non-county employees, such as spouses, are not reimbursable; these are the responsibility of the employee.

D-6 Toll Fees:

Toll fees are an allowable expense if they are necessary for Official County Business. Employees may be reimbursed toll fees if a personal form of payment is used. Documentation must be submitted with the Travel Expense Form.

Employees who are issued County Procurement Cards are allowed to use them for toll fees, if accepted. All documentation must be submitted with the monthly credit card statement and Travel Expense Form.

D-7 Telephone/Internet:

Telephone/internet are allowable expenses if they are necessary for Official County Business (OCB) while traveling. Employees may be reimbursed for telephone/internet expenses if a personal form of payment is used. Documentation must be submitted with the Travel Expense Form. Personal telephone/internet expenses will not be reimbursed.

Employees who receive a cell phone allowance are expected to use their cell phone while traveling on OCB.

Employees who are issued County Procurement Cards are allowed to use them for telephone/internet expenses if needed for OCB. If the employee uses the County Procurement Card for personal telephone/internet expenses, they will be responsible for reimbursing the County, or the amount charged will be deducted from the employee's Travel Expense reimbursement.

All documentation must be submitted with the monthly credit card statement and Travel Expense Form.

D-8 Airline/Bus/Train/Taxi/Rental Vehicle:

Other means of transportation are allowable for Official County Business if they are necessary and/or they are more cost effective to the County. Employees may be reimbursed if a personal form of payment is used. Documentation must be submitted with the Travel Expense Form.

Employees who are issued County Procurement Cards are allowed to use them for other means of transportation as mentioned above if necessary and/or they are more cost effective to the County. All documentation must be submitted with the monthly credit card statement and Travel Expense Form.

D-9 Meals:

Gillespie County follows the meals per diem rates for Official County Business (OCB) established by the U.S. General Services Administration’s annual Per Diem Rates publication, State of Texas, Standard Rate. Contact the County Auditor’s Office for the current rates.

Per Diem Items (full day includes all):

- Breakfast
- Lunch
- Dinner
- Incidental

Out-of-County Business Travel – Overnight Stay Required: The following grid should be used in determining which MEAL per diem item can be charged on travel days. Find your Depart time or Return time to see what Allowable Per Diem can be charged for the travel day:

Depart from Hometown to Destination			Return to Hometown from Destination			ALLOWABLE PER DIEM
Before 7:00 AM	After 7:00 AM Before 1:00 PM	After 1:00 PM	Before 11:00 AM	After 11:00 AM Before 6:00 PM	After 6:00 PM	Full Day • Breakfast • Lunch • Dinner • Incidental
•						Full Day
	•					Lunch, Dinner, Incidental
		•				Dinner
			•			Breakfast
				•		Breakfast, Lunch, Incidental
					•	Full Day

If meals are provided complementary as part of lodging, at a conference, meeting, other OCB event, the appropriate per diem rate for the meal must be deducted from the daily per diem even if you choose not to eat those meals.

Out-of-County Business Travel – No Overnight Stay: The following grid should be used to determine which MEAL per diem item can be charged on travel days without overnight stays. Find your Depart time AND the relevant Return time to see what Allowable Per Diem can be charged for the travel day:

Depart from Hometown			Return to Hometown			ALLOWABLE PER DIEM
Before 7:00 AM	After 7:00 AM Before 12:00 Noon	After 12:00 Noon	Before 12:00 Noon	After 12:00 Noon Before 6:00 PM	After 6:00 PM	Full Day • Breakfast • Lunch • Dinner • Incidental
•			•			Breakfast
•				•		Breakfast, Lunch
•					•	Full Day
	•		•			NONE
	•			•		Lunch
	•				•	Lunch, Dinner
		•		•		NONE
		•			•	Dinner

If meals are provided complementary at a conference, meeting, other OCB event, the appropriate per diem rate for the meal must be deducted from the daily per diem even if you choose not to eat those meals.

NO receipts are necessary.

Gillespie County procurement/credit cards are NOT to be used for meal purchases.

D-10 Incidentals:

Items such as movies, room service, in-room bar, spa, tips, alcoholic beverages, laundry or other incidental charges are not reimbursable. Employees are responsible for these charges. If the employee charges these items to a County Procurement Card, the employee will be responsible for reimbursing the County.

E. ADVANCE ON TRAVEL

Travel advances are not available for any employee who has been issued a County Procurement Card.

On occasion, a department may have a need to request a travel advance for an employee prior to travel. Travel advances are allowable for lodging charges (including all taxes), conference registration and fees, airline/bus/train/rental vehicle, and self-parking. It is the

responsibility of the elected official or department head and employee to see that Travel Expense Form No. 2 is submitted to the County Auditor's Office within the time restrictions set out on the travel form. All documentation must be attached with the form to be processed. Travel advances are not made payable to the employee. The employee may pick up the travel advance from the County Treasurer's Office before travel or it will be mailed direct to the vendor.

Upon return to the County, the employee must submit Travel Expense Form No. 1 to the County Auditor's Office. Refunds due to the County are the responsibility of the employee, unless a refund was issued from the vendor direct to the County. Refunds due to the employee will be processed in the next Commissioners Court, if submitted prior to the deadline. All documentation must be attached to the Travel Expense Forms.

Upon arrival to the conference/seminar, if the employee finds that the travel advance is not needed and other arrangements have been made, the employee shall be responsible for returning the travel advance to the County Treasurer's Office upon return to the County. If the travel advance is not returned, the employee will be subject to disciplinary action.

F. PRISONER TRANSPORTATION

Prisoner expenses AND Employee expenses are reimbursable by submitting Travel Expense Form #3. Prisoner expenses, such as meals, may be reimbursed to the transporting employee upon submitting Travel Expense Form No. 3 to the County Auditor's Office. Receipt(s) for Prisoner expenses must be provided by the employee and attached to the expense form. Employee expenses during this type of travel are reimbursable; see Types of Travel on Pages 3-4 and Travel Expenses on Pages 4-8.

G. AGENDAS

Conference or training agendas/itineraries are required to be attached to Travel Expense Forms to be processed.

H. TRAVEL FORMS

Travel Expense Form #1 – Use for Employee Expense for travel

Travel Expense Form #2 – Use for Travel Expense Advance

Travel Expense Form #3 – Use for Prisoner Transportation expenses (employee & prisoner(s)).

Travel Expense Form #4 – Use for Local Transportation expense reimbursement.



GILLESPIE COUNTY, TEXAS PRISONER TRAVEL EXPENSE FORM

Person Submitting Report:	Department:
Name of Prisoner:	Case #:
Name of Prisoner:	Case #:
Name of Prisoner:	Case #:
Prisoner(s) Transported From:	To:
Departure Date:	Destination Date:

MEALS AND LODGING EXPENSE SUMMARY (attach receipts, excluding meal receipts)

Description of Expenditure	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	TOTALS
Breakfast-Per Diem								
Lunch-Per Diem								
Dinner-Per Diem								
Incidental-Per Diem								
Lodging								
Parking/Toll								
Telephone								
TOTAL:								

TRAVEL, TRANSPORTATION AND OTHER EXPENSES (attach receipts)

Other Travel Expense (Explain & Attach Receipts)	
Airline, Bus, Train (Explain & Attach Receipts)	
Other Deputy Expense (Explain & Attach Receipts)	
Other Matron Expense (Explain & Attach Receipts)	
TOTAL:	

TOTALS (ALLOWABLE COSTS)

Meals & Lodging Expenses Summary Total		
Travel, Transportation and Other Expense Total		
Less Prior Payments or Advance		
Total Due Employee/(Due County)		

CERTIFICATION

EMPLOYEE: "I certify that the Expenses as shown on this form are true and correct statement of expenses incurred by me while traveling on official county business and I have not received reimbursement from any other source."

OFFICIAL OR DEPARTMENT HEAD: "I certify that the above named employee received proper authorization for official county travel. I have examined the request reimbursement and approve the same for payment."

Signature of Employee

Signature of Official/Department Head

GILLESPIE COUNTY, TEXAS

TRAVEL EXPENSE FORM NO. 2
ADVANCE ON TRAVEL EXPENSES

NO.
2

TRAVEL
ADVANCE

Person Submitting Report:		Department:
Purpose of Travel:		
Destination:		
Departure Date:	Departure Time:	
Return Date:	Return Time:	
Make Check Payable To:		
Address:		

NOTE: In order to receive an advance on travel expenses, this form must be completed and submitted to the County Auditor no later than 12:00 noon four days prior to the next Commissioners Court meeting. Upon return to the County, Travel Form #1 must be completed and submitted to the County Auditor along with any refund due the County or added expenses incurred.

ESTIMATED LODGING EXPENSE								
Description of Expenditure	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	Total
Lodging								\$
Other (Describe)								\$
Total	\$	\$	\$	\$	\$	\$	\$	\$

TRAVEL, TRANSPORTATION AND OTHER EXPENSES	
Registrations	(Attach copy of registration form) \$
Airline, Bus, Train	(Attach invoice or copy of ticket) \$
Other (Describe)	\$
Total	\$

TOTALS	
Estimated Lodging Expense Total	\$
Travel, Transportation and Other Expense Total	\$
Total Request for Expense Advance	\$

CERTIFICATION	
OFFICIAL, DEPARTMENT HEAD OR COMMISSIONERS COURT LIAISON: "The above named employee is hereby authorized to submit this advance travel expense form for the purposes stated hereon."	
_____ Signature and printed name of Official / Department Head / Commissioners Court Liaison	_____ Date



GILLESPIE COUNTY, TEXAS TRAVEL EXPENSE FORM

Person Submitting Report:	Department:		
Address of traveler:			
Purpose of Travel:	Destination:		
Departure Date:	Departure Time:	Return Date:	Return Time:

MEALS AND LODGING EXPENSE SUMMARY (attach receipts, excluding meal receipts)

Description of Expenditure	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	Month/Day	TOTALS
Breakfast-Per Diem								
Lunch-Per Diem								
Dinner-Per Diem								
Incidental-Per Diem								
Lodging								
Parking/Toll								
Telephone								
TOTAL:								

NOTE: If meal was provided by the conference/seminar, please write "PROVIDED" in the space designated for that meal.

TRAVEL, TRANSPORTATION AND OTHER EXPENSES (attach receipts)

Registrations	(Attach copy of registration form)		
Mileage	Number of miles	@ 0.655 rate per mile	
Airline, Bus, Train			
Other (describe):			
TOTAL:			

TOTALS (ALLOWABLE COSTS)

Meals & Lodging Expenses Summary Total		
Travel, Transportation and Other Expense Total		
Less Prior Payments or Advance		
Total Due Employee/(Due County)		

CERTIFICATION

EMPLOYEE: "I certify that the Expenses as shown on this form are a true and correct statement of expenses incurred by me while traveling on official county business and I have not received reimbursement from any other source."

OFFICIAL, DEPARTMENT HEAD OR COMMISSIONERS COURT LIAISON: "I certify that the above-named employee received proper authorization for official county travel. I have examined the request reimbursement and approve the same for payment."

Signature of Employee

Signature of Official / Department Head / Commissioners Court Liaison