



WILSON COUNTY NEW OFFICIAL ORIENTATION

Orientation for new officials is typically held within the first two weeks of taking office. If there are multiple new officials, we invite current officials and department heads who may/will be of assistance to newly elected officials to kick off the orientation by explaining their roles. Below is what the agenda would look like in Wilson County:

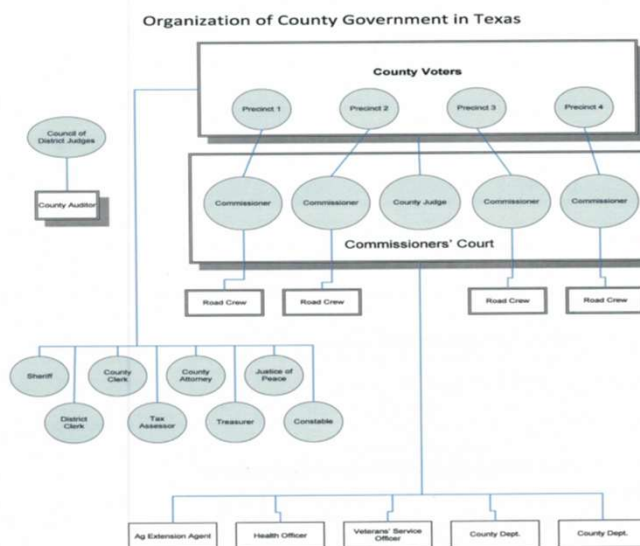
Agenda

- Welcome by Brenda Trevino, COUNTY AUDITOR
- Jalyn Bodiford—HUMAN RESOURCES
- Jason Causey—IT DIRECTOR
- Christina Mutz—COUNTY TREASURER
- Dawn Barnett—COUNTY TAX ASSESSOR COLLECTOR
- Cindy Stafford—EMERGENCY MANAGEMENT COORDINATOR
- Brenda Trevino—COUNTY AUDITOR
- Kristin Labus—ASSISTANT COUNTY AUDITOR
- Theresa Nettles—COUNTY ATTORNEY
- Q&A

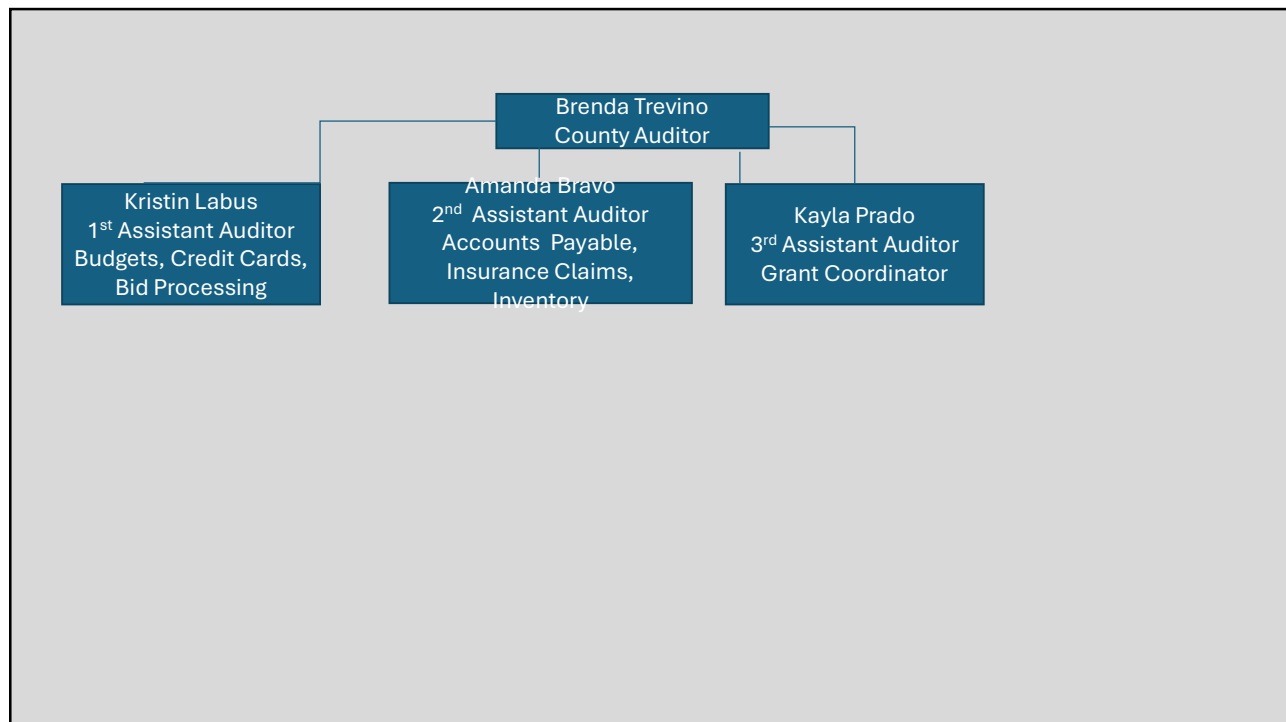
COUNTY AUDITOR

Taken from Texas Association of Counties (TAC) County Auditors' Handbook

- The general duties and responsibilities of the County Auditor are spread throughout the Local Government Code, Government Code, Code of Criminal Procedures and other statutes. There are over 250 references throughout the statutes concerning the County Auditor. It is the responsibility of the County Auditor to use his/her own professional judgement in deciding to what degree, and in what order, he/she fulfills those prescribed duties.
- The county auditor is appointed by the district judge(s) having jurisdiction over the county, and as such the county auditor is not controlled by the commissioners court. The real significance of the county auditor's authority stems from the obligation to ensure strict enforcement of state laws and the duty to disallow any expenditure of county funds he believes to be unlawful.
- The county auditor is called on in many instances to reach a legal decision (and most often the auditor is not an attorney) based upon the examination of underlying documents and an interpretation of state laws. The chief role of the position is the role of financial officer of the county. As such, the county auditor has full comprehensive authority to direct accounting procedures, stop illegal payments, and to establish internal control procedures for the custodial maintenance of county assets.
- The county auditor has the responsibility and the authority to audit all areas that have custody of money or property belonging to the county, intended for county use, or held in some official capacity by a county



Source: Adapted from George D. Braden, Citizens' Guide to the Texas Constitution, prepared for the Texas Advisory Commission on Intergovernmental Relations by the Institute of Urban Studies, the University of Houston (Austin, 1972), p. 53.



County Auditor Local Government Code References

Local Government Code 112.006

(a) The county auditor has general oversight of the books and records of a county, district, or state officer authorized or required by law to receive or collect money or other property that is intended for the use of the county or that belongs to the county.

(b) The county auditor shall see to the strict enforcement of the law governing county finances.

Local Government Code 112.006

- The county auditor shall have continual access to and shall examine and investigate the correctness of:
 - The books, accounts, reports, vouchers, and other records of any office;
 - The orders of the commissioners' court relating to county finances.

Local Government Code 112.001

In a county with population of less than 190,000, the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under **LGC '112.003**, that the auditor considers necessary for the speedy and proper collecting, checking and accounting of the revenues and other funds and fees that belong to the county.

LGC Continued

Local Government Code 114.002

The county auditor shall determine:

- (1) The time and the manner for making reports to the auditor, and
- (2) The manner for making an annual report of:
 - (A) office fees collected and disbursed, and
 - (B) the amount of office fees refunded to the county in excess of those that the officer is permitted by law to keep.

Local Government Code 154.044

All district, county and precinct officers are required to file by the 5th day of the month a report (as specified by the county auditor) with the county auditor which details the fees and commissions collected for the previous month and an itemized sworn statement as to the expense claims paid during the period.

Local Government Code 113.064

- (a) In a county that has the office of county auditor, each claim, bill, and account against the county must be filed in sufficient time for the auditor to examine and approve it before the meeting of the commissioners' court. A claim, bill or account may not be allowed or paid until it has been examined and approved by the auditor.

Local Government Code 115.901

The county auditor shall examine the accounts, dockets and records of each clerk, justice of the peace, and constable and of the sheriff and county tax assessor-collector to determine if any money belonging to the

BUDGETS

Each year, the County Auditor, along with the County Judge, will create the annual county budget, based on the needs of each office and county needs. Revenues are derived from several areas but the top five are:

- Ad valorem taxes
- Tax and auto commissions
- County and District Clerk Fees
- Federal Prisoners Reimbursements
- Collection Facility Fees
- In June of each year, the county auditor will supply each elected official a budget worksheet detailing previous year and current year expenditures. This worksheet is to be used to propose a new fiscal year budget.
- Salaries are not set by elected officials. Salaries and positions are budgeted for and approved by Commissioner's Court during the budget approval annually.
- Positions cannot be added, deleted, or changed unless discussed with County Auditor and approved in Commissioner's Court.
- Proposed budgets are completed and sent to each elected official in August; a budget hearing is held, and the budget is presented for approval in September. The county's fiscal year is October 1-September 30th.

Wilson County					08/12/2022 11:58:21	1/2
VERSION: 2023.01.R.A, 2023.01.E.A						
Fund Dept Line Description	Original Budget	Amended Budget	2022 Actual	2023 Budget		
1200 GENERAL FUND						
0471 COUNTY TREASURER						
1200.0471 4100 ELECTED OFFICIAL SALARY	69,725.75	69,725.75	61,565.96	72,985.64		
1200.0471 4101 FULL TIME SALARY	64,883.28	64,883.28	56,416.24	73,216.00		
1200.0471 4102 PART TIME SALARY	21,745.36	21,745.36	19,451.45	24,761.36		
1200.0471 4110 OVERTIME	0.00	0.00	0.00	0.00		
1200.0471 4130 PHONE ALLOWANCE	0.00	0.00	0.00	900.00		
1200.0471 4132 LONGEVITY	550.00	550.00	600.00	950.00		
1200.0471 4201 SOCIAL SECURITY COUNTY MATCHING	14,278.30	14,278.30	9,693.05	15,644.08		
1200.0471 4202 MEDICAL & LIFE INSURANCE - COUNTY	23,286.05	23,286.05	24,013.44	23,374.80		
1200.0471 4205 RETIREMENT - COUNTY CONTRIBUTION	18,342.12	18,342.12	14,022.52	20,096.63		
1200.0471 4206 WORKERS' COMP INSURANCE	142.67	142.67	0.00	153.87		
1200.0471 4207 UNEMPLOYMENT INSURANCE	147.69	147.69	144.17	293.93		
1200.0471 4301 SUPPLIES - OFFICE	4,000.00	4,000.00	2,472.00	4,000.00		
1200.0471 4345 PARTS AND REPAIRS - EQUIPMENT (NOT CA)	3,500.00	3,500.00	7,884.39	4,500.00		
1200.0471 4370 OFFICE EQUIPMENT & FURNITURE	2,000.00	2,000.00	0.00	2,000.00		
1200.0471 4382 MAINT AND SERVICE CONTRACTS - SECURITY M	700.00	700.00	667.30	800.00		
1200.0471 4499 MISCELLANEOUS - SUPPLIES AND MAINT	200.00	200.00	109.01	200.00		
1200.0471 4502 COMPUTER SOFTWARE AND SUPPORT AGREEMENTS	9,540.00	9,540.00	7,947.50	9,540.00		
1200.0471 4507 PRE-EMPLOYMENT SCREENING	100.00	100.00	0.00	100.00		
1200.0471 4601 TELEPHONE/INTERNET/FAX LINES	450.00	450.00	384.87	450.00		
1200.0471 4606 POST OFFICE BOX	146.00	146.00	182.00	182.00		
1200.0471 4620 CONFERENCE EXPENSES	3,000.00	3,000.00	2,624.15	3,000.00		
1200.0471 4681 OFFICIAL/DEPUTY BONDS AND INSURANCE	150.00	150.00	150.00	850.00		
0471 COUNTY TREASURER	236,887.22	236,887.22	208,328.05	257,998.31		
Revenue Total	0.00	0.00	0.00	0.00		
Expense Total	236,887.22	236,887.22	208,328.05	257,998.31		
1200 GENERAL FUND	-236,887.22	-236,887.22	-208,328.05	-257,998.31		
Revenue Total	0.00	0.00	0.00	0.00		
Expense Total	236,887.22	236,887.22	208,328.05	257,998.31		
GRAND TOTAL	-236,887.22	-236,887.22	-208,328.05	-257,998.31		
Prepared by Brenda Trevino					BUDGET REPORT	Page 1

GRANTS

- Grants are administered out of the County Auditor's office.
- 3rd Auditor Assistant—Grant Reporting
 - This person is responsible for all expenditure reporting for reimbursement along with keeping up-to-date on ALL aspects of each county grant. Each official who has a grant pertaining to their office must work directly with this person to ensure all information is gathered for reporting purposes.

Accounts Payable Process

Auditor/Treasurers Office

Types

- **General**

- Bills that get approved through Commissioners Court.
 - Maintenance and operation vendor invoices.
 - Credit card charges.

- **Alternate & Payroll**

- Bills that have a court order approval to pay without going through Commissioners Court.
 - Utility bills, insurance bills, payroll.

General AP Process

- Processed by Auditor's Office
- All invoices must be mailed, emailed or dropped off to:
 - 1420 3rd Street, Suite 109
Floresville, TX 78114
 - auditor@wilsoncountytexas.gov
- Deadline for invoices to be turned in for processing is Wednesday by noon on the week prior to Commissioners Court.
- Once all bills are entered for payment, bills are emailed to each official for review and approval on the Thursday before Commissioner's Court. The county auditor then reviews and approves for payment and then presents them in court on Monday.
- Commissioner Court days are every 2nd and 4th Monday of each month.

New Vendors

All new vendors are required to complete and submit a W-9 to the Auditor's office before payment can be processed for them.

Form W-9 (Rev. December 2014) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification		Give Form to the requester. Do not send to the IRS.
1. Name (see instructions for your business tax status). Name is required on this form; do not leave this line blank.				
2. Business name/disregarded entity name, if different from above				
3. Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual sole proprietor or single-member LLC <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (E=C corporation, S=S corporation, P=partnership) * Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) *				
4. Exemptions (check only if you are a U.S. person; see instructions on page 2) <input type="checkbox"/> Exempt from FATCA reporting (see instructions on page 2) <input type="checkbox"/> Exempt from FATCA reporting (see instructions on page 2)				
5. Address (number, street, and apt. or suite no.)		Requester's name and address (optional)		
6. City, state, and ZIP code				
7. List account number(s) here (optional)				
Part I Taxpayer Identification Number (TIN)				
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see how to get a TIN on page 2. Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.				
Social security number		Employer identification number		
Part II Certification				
Under penalties of perjury, I certify that:				
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and				
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and				
3. I am a U.S. citizen or other U.S. person (defined below); and				
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.				
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 2.				
Sign Here		Date		
Signature of U.S. person				
General Instructions				
Section references are to the Internal Revenue Code unless otherwise noted.				
Future developments. Information about developments affecting Form W-9 (such as legislation enacted) after its release (if it is not yet finalized).				
Purpose of Form				
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns are:				
<ul style="list-style-type: none"> Form 1099-INT (interest earned or paid) Form 1099-DIV (dividends, including those from stock or mutual funds) Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) Form 1099-R (pensions from non-qualified transactions) Form 1099-K (grossed-out card and third-party network transactions) 				
<ul style="list-style-type: none"> Form 1099-1099 (Form mortgage interest), 1099-E (qualified loan interest), 1099-T (dividend) Form 1099-C (cancelled debt) Form 1099-A (acquisition or abandonment of secured property) 				
<ul style="list-style-type: none"> Use of Form W-9 is only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2. By signing the third line from, you: 				
<ul style="list-style-type: none"> 1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued). 2. Certify that you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. person. If applicable, you are also certifying that as a U.S. person, your allocation of any partnership income is a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and 4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information. 				

Cat. No. 15030E

Form **W-9** (Rev. 12-2014)

County Credit Card- CitiBank

- Each Elected Official/Department Head can apply for a County P-Card through the Auditor's office.
- All credit card receipts need to be turned into the Auditor's office no later than the **1st of each month.**
- Failure to turn in receipts or misuse of County P-card will result in a payroll deduction and P-card could be revoked.

County P-Card CitiBank Cont.

Unauthorized Purchases:

- items for personal use;
- a single transaction that exceeds the approved limit and;
- alcoholic beverages.

Disputes:

- Cardholders are responsible for contacting Citibank and settling any discrepancies that are charged to their P-cards.
- Auditor's office must be notified of any disputes to their P-card.

Citi-Manager

- Upon receiving your County P-Card you will be able to set up a log-in with Citi Manager.
 - View charges
 - View statements
 - Dispute any charges

TRAVEL POLICY

- **Detailed receipts** are required for reimbursement; not credit card summary copy or credit card statements. Eligible expenses incurred while traveling will be reimbursed provided the Elected Official/employee submits the invoices, receipts, and all necessary documentation supporting the actual expenditure and this documentation is submitted to the County Auditor on the standardized Travel Reimbursement Request Form (attached). IF THE REQUEST FOR REIMBURSEMENT ON THE STANDARDIZED TRAVEL EXPENSE FORM IS NOT SUPPORTED BY ADEQUATE DOCUMENTATION, THE COUNTY AUDITOR WILL NOT HONOR THE REQUEST FOR REIMBURSEMENT AND SUCH DOCUMENTATION WILL BE RETURNED TO THE ELECTED OFFICIAL/DEPARTMENT HEAD. All requests for travel reimbursement must be made within 30 days following the approved travel.
- **MEALS** – The traveling Elected Official/employee is eligible for meal reimbursements or county credit card purchases for required overnight travel if required documentation is submitted. The documentation must include the name of the establishment, the date of service and the detailed meal receipt provided. The county does not reimburse for alcoholic beverages or snacks between meals. Actual expenses, properly documented, will be authorized and/or reimbursed with \$25 (twenty-five dollars) per meal as the maximum amount reimbursable for meals, with a maximum of \$50 (fifty dollars) per day, for full days with overnight stays away from duty station. *Total amounts reimbursable for meals for same day of travel is \$25.*
- A copy of the entire policy will be given to each official by the Auditor's office.

GENERAL LEDGER REPORTS TO REQUEST

Statement of Operations Report

Wilson County Summary Statement of Operation Expenditures 23-01 to 23-01 10/01/2022 - 10/31/2022 1200 GENERAL FUND 10/01 - 10/31										
Account	Description	Orig Budget	Amendments	Amend Budget	Trans	Enc	Year to Date Trans	Enc	Balance	\$ Used
1200.0470	COUNTY AUDITOR									
4101	FULL TIME SALARY	263,492.97	0.00	263,492.97	17,304.47	0.00	17,304.47	0.00	246,188.50	6.57
4130	PHONE ALLOWANCE	900.00	0.00	900.00	0.00	0.00	0.00	0.00	900.00	0.00
4132	LONGEVITY	1,800.00	0.00	1,800.00	0.00	0.00	0.00	0.00	1,800.00	0.00
4201	SOCIAL SECURITY COUNTY	24,883.35	0.00	24,883.35	1,318.48	0.00	1,318.48	0.00	23,564.87	5.30
4202	MEDICAL & LIFE INSURAN	38,958.00	0.00	38,958.00	1,944.03	0.00	1,944.03	0.00	37,013.97	4.99
4205	RETIREMENT - COUNTY CO	31,965.53	0.00	31,965.53	0.00	0.00	0.00	0.00	31,965.53	0.00
4206	WORKERS' COMP INSURANC	244.48	0.00	244.48	0.00	0.00	0.00	0.00	244.48	0.00
4207	UNEMPLOYMENT INSURANCE	814.93	0.00	814.93	0.00	0.00	0.00	0.00	814.93	0.00
	Sub Total PERSONNEL SERVICE	363,059.26	0.00	363,059.26	20,566.98	0.00	20,566.98	0.00	342,492.28	5.66
4301	SUPPLIES - OFFICE	3,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00
4310	BOOKS & PERIODICALS	300.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00	0.00
4345	PARTS AND REPAIRS - EQ	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
4370	OFFICE EQUIPMENT & FUR	2,000.00	0.00	2,000.00	52.35	0.00	52.35	0.00	1,947.65	2.62
4499	MISCELLANEOUS - SUPPLI	500.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00	0.00
	Sub Total SUPPLIES & MAINTENA	7,800.00	0.00	7,800.00	52.35	0.00	52.35	0.00	7,747.65	0.67
4502	COMPUTER SOFTWARE AND	10,000.00	0.00	10,000.00	1,445.00	0.00	1,445.00	0.00	8,555.00	14.45
	Sub Total PROFESSIONAL SERVIC	10,000.00	0.00	10,000.00	1,445.00	0.00	1,445.00	0.00	8,555.00	14.45
4601	TELEPHONE/INTERNET/FAX	450.00	0.00	450.00	30.00	0.00	30.00	0.00	420.00	6.67
4620	CONFERENCE EXPENSES	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00	6,000.00	0.00
4621	NON-CONFERENCE TRAVEL	600.00	0.00	600.00	0.00	0.00	0.00	0.00	600.00	0.00
4625	DUES & MEMBERSHIPS	600.00	0.00	600.00	0.00	0.00	0.00	0.00	600.00	0.00
4681	OFFICIAL/DEPUTY BONDS	275.00	0.00	275.00	0.00	0.00	0.00	0.00	275.00	0.00
	Sub Total OTHER SERVICES & CH	7,925.00	0.00	7,925.00	30.00	0.00	30.00	0.00	7,895.00	0.38
Prepared by: Kristin Labus SOP.RPT										
Funds : 1200							Printed 15:47:14 05 DEC 2022			
							Depts : 0470 Lines : ALL			

General Ledger Report

2/3

Wilson County										
Period General Ledger Trial Balance										
10/01/2022 - 12/05/2022										
Posted on or Before 12/05/2022 (s)										
Account	Check	Control	Sub	Doc #	Annotation	Date	Journal	Debit Amount	Credit Amount	Balance Amount
1200.0470 COUNTY AUDITOR					(Continued from previous Page)					
89106	22.4567		01*	90840	AETNA- HEALTH	11/29/22	AP-2211.47	2,596.92	0.00	7,136.43
					Ending Balance			7,136.43	0.00	7,136.43
					Beginning Balance			0.00	0.00	0.00
ED124	22.4248		01*	89064	TEXAS COUNTY & DISTRICT RETIREMENT	11/04/22	AP-2211.3	69.22	0.00	69.22
ED124	22.4248		01*	89064	TEXAS COUNTY & DISTRICT RETIREMENT	11/04/22	AP-2211.3	1,953.67	0.00	2,022.89
ED124	1200*2038*		01*	89064	TEXAS COUNTY & DISTRICT RETIREMENT	11/08/22	CD-VCP-0100.1	0.00	69.22	1,953.67
ED124	1200*2039*		01*	89064	TEXAS COUNTY & DISTRICT RETIREMENT	11/08/22	CD-VCP-0100.1	0.00	1,952.47	0.00
ED10043	22.4914		01*	89064	TEXAS COUNTY & DISTRICT RETIREMENT	11/10/22	AP-2211.15	69.22	0.00	69.22
ED10043	22.4915		01*	89064	TEXAS COUNTY & DISTRICT RETIREMENT	11/10/22	AP-2211.15	1,983.67	0.00	2,022.89
ED125	22.4581		01*	89064	TEXAS COUNTY & DISTRICT RETIREMENT	11/29/22	AP-2212.1	69.66	0.00	2,092.55
ED125	22.4582		01*	89064	TEXAS COUNTY & DISTRICT RETIREMENT	11/29/22	AP-2212.1	1,966.05	0.00	4,058.60
					Ending Balance			6,081.49	2,022.89	4,058.60
					Beginning Balance			0.00	0.00	0.00
157922	22.4198		01*	90475	STAPLES BUSINESS ADVANTAGE	11/14/22	AP-2211.18	73.19	0.00	73.19
					Ending Balance			73.19	0.00	73.19
					Beginning Balance			0.00	0.00	0.00
158041	22.4552		01*	651	READYREFRESH	11/25/22	AP-2211.38	15.46	0.00	15.46
					Ending Balance			15.46	0.00	15.46
					Beginning Balance			0.00	0.00	0.00
157694	22.3825		01*	741	AMAZON BUSINESS	10/12/22	AP-2210.46	52.35	0.00	52.35
157897	22.4110		01*	741	AMAZON BUSINESS	11/14/22	AP-2211.18	177.52	0.00	229.87
					Ending Balance			229.87	0.00	229.87
					Beginning Balance			0.00	0.00	0.00
158047	22.4524		01*	741	AMAZON BUSINESS	11/16/22	AP-2211.41	59.94	0.00	59.94
					Ending Balance			59.94	0.00	59.94
					Beginning Balance			0.00	0.00	0.00
157516	22.3762		01*	90580	FINANCIAL INTELLIGENCE, LLC	10/04/22	AP-2210.8	722.50	0.00	722.50
157724	22.3860		01*	90580	FINANCIAL INTELLIGENCE, LLC	10/17/22	AP-2210.46	722.50	0.00	1,445.00
					Ending Balance			1,445.00	0.00	1,445.00
					Beginning Balance			0.00	0.00	0.00
157632	22.3993		01*	89860	AT&T MOBILITY	10/17/22	AP-2210.31	30.00	0.00	30.00
157977	22.4465		01*	89860	AT&T MOBILITY	11/18/22	AP-2211.31	30.00	0.00	60.00
					Ending Balance			60.00	0.00	60.00

Prepared by: Kristin Labus
GL TRI BAL

Funds : 1200

Printed 15:45:52 05 DEC 2022
Dep'ts : 0470 Lines : ALL

Assets/Inventory

- Single items over \$500.
- Require Asset Tags issued by Auditor's Office or IT Department.
- Keep Amanda Bravo, 2nd Assistant Auditor, updated at all times, of any new inventory received in your office. This is for insurance and audit purposes.

Bids-LGC§262.023

If expenditures exceed \$50,000 the commissioners court of the county must comply with the competitive bidding or competitive proposal procedures prescribed by subchapter C of **LGC§262.023**.

- Wilson County's annual bid process starts in June/July for following bids:
 - Material and Hauling
 - Fuel
 - Lawn Maintenance
 - Insurance (Health, Auto, Property, General Liability)

Auto Insurance- TAC

- Processed by the Auditor's office
 - Adding new vehicles and equipment to the auto schedule at time of purchase.
 - Deleting vehicles and equipment from the auto schedule once notified from Department Head that it was sold or salvaged.
 - Submitting claims to TAC in the event of an accident.

Questions??



Contact:
Brenda Trevino
Wilson County Auditor
830-393-7304
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