



**TARRANT COUNTY
COMMISSIONERS COURT COMMUNICATION**

Court Date: November 11, 2025

Court Order #: -146213

Page: 1 of 7

Department: Auditor

Prepared By: Rebecca Powell

Approved By: Kimberly Buchanan

SUBJECT:

Consideration of the Sheriff's Office Fiscal Year 2025 Equitable Sharing Agreement and Certification

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court consider the Sheriff's Office Fiscal Year 2025 Equitable Sharing Agreement and Certification as required by the Department of Justice.

BACKGROUND

Through the Federal Equitable Sharing Program, the Department of Justice (DOJ) and the Treasury distribute a share of forfeited property and proceeds to state and local law enforcement agencies that directly participate in an investigation or prosecution resulting in a federal forfeiture. As a participant, each law enforcement agency must complete the Equitable Sharing Agreement and Certification annually. The certification summarizes funds received, funds spent, and remaining funds in the agency's account.

The Auditor's Office prepared the attached *FY2025 Equitable Sharing Agreement and Certification* which was approved by the Sheriff's Office. The certification must be signed by the Sheriff and the head of the governing body, i.e. the County Judge, and submitted to the DOJ by November 30th.

FISCAL IMPACT

There is no fiscal impact.

Attachments

[Auditor's Report - FY2025 Equitable Sharing Agreement and Certification, Sheriff.pdf](#)
[11-11-2025 CO #146213.pdf](#)

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



Office of the Tarrant County Auditor
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Fort Worth, Texas 76196-0103

Phone (817) 884-1205
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October 27, 2025

The Honorable Bill Waybourn, Tarrant County Sheriff
The Honorable District Judges of Tarrant County
The Honorable Tarrant County Commissioners Court


Re: Auditor's Report – Review of the FY2025 Equitable Sharing Agreement and Certification

Based on the information recorded in the County's general ledger, the Sheriff's Office records, and information from the Department of Justice (DOJ) and the Department of the Treasury (Treasury), the Auditor's Office prepared the attached *FY2025 Equitable Sharing Agreement and Certification*. Sheriff's Office staff reviewed and approved the amounts reported on the certification. The certification summarizes funds received, funds spent, and remaining funds in the agency's account and must be signed by the Sheriff and the head of the governing body, i.e. the County Judge. The certification is due to the DOJ on November 30, 60 days after the close of the County's fiscal year.

Through the Federal Equitable Sharing Program, the DOJ and the Treasury distribute a share of forfeited property and proceeds to state and local law enforcement agencies that directly participate in an investigation or prosecution resulting in a federal forfeiture. As a participant, law enforcement agencies must complete the Equitable Sharing Agreement and Certification annually.

We appreciate the efforts of the Sheriff's Office staff to facilitate the completion of the certification.

Sincerely,


Kimberly M. Buchanan, CPA
Tarrant County Auditor

Attachment: *FY2025 Equitable Sharing Agreement and Certification*

Distribution: Jennifer Gabbert, Chief of Staff
Calvin Bond, Senior Chief, Administration
LaShenda Grimm, Assistant Manager, Business Office



Equitable Sharing Agreement and Certification



NCIC/ORI/Tracking Number: TX2200000
Agency Name: Tarrant County Sheriff's Department
Mailing Address: 200 Taylor Street
 Fort Worth, TX 76196-2001

Type: Sheriff's Office

Agency Finance Contact

Name: benson, andrea
Phone: (817)-884-3118 **Email:** adbenson@tarrantcountytx.gov

Jurisdiction Finance Contact

Name: Buchanan, Kimberly
Phone: 817-884-1205 **Email:** kmbuchanan@tarrantcountytx.gov

ESAC Preparer

Name: benson, andrea
Phone: (817)-884-3118 **Email:** adbenson@tarrantcountytx.gov

FY End Date: 09/30/2025

Agency FY 2026 Budget: \$188,493,447.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance	\$407,931.83	\$205,646.29
2	Equitable Sharing Funds Received	\$172,679.21	\$337,207.71
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4	Other Income	\$174.72	\$0.00
5	Interest Income	\$15,013.04	\$7,413.89
6	Total Equitable Sharing Funds Received (total of lines 2-5)	\$187,866.97	\$344,621.60
7	Equitable Sharing Funds Spent (total of lines a - n)	\$183,768.63	\$137,872.85
8	Ending Equitable Sharing Funds Balance <small>(difference between line 7 and the sum of lines 1 and 6)</small>	\$412,030.17	\$412,395.04

¹Department of Justice Asset Forfeiture Program Investigative Agency participants are: FBI, DEA, ATF, USPIS, USDA, DCIS, DSS, and FDA

²Department of the Treasury Asset Forfeiture Program participants are: IRS-CI, ICE, CBP and USSS.

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law Enforcement Administrative Costs	\$127,224.73	\$0.00
b	Training and Education	\$6,631.87	\$420.00
c	Law Enforcement, Public Safety, and Detention Facilities	\$0.00	\$0.00
d	Law Enforcement Equipment	\$0.00	\$133,175.28
e	Joint Law Enforcement and Public Safety Operations	\$1,628.00	\$0.00
f	Contracts for Services	\$48,284.03	\$4,277.57
g	Law Enforcement Travel and Per Diem	\$0.00	\$0.00
h	Law Enforcement Awards and Memorials	\$0.00	\$0.00
i	Drug, Gang, and Other Prevention or Awareness Programs	\$0.00	\$0.00
j	Overtime	\$0.00	\$0.00
k	Law Enforcement Initiatives that Further Investigations	\$0.00	\$0.00
l	Salaries	\$0.00	\$0.00
m	Non-Categorized Expenditures	\$0.00	\$0.00
Total		\$183,768.63	\$137,872.85

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds
Sale Proceeds	\$174.72	

Salaries

Salary Type	Justice Funds	Treasury Funds

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds

Paperwork Reduction Act Notice

Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a valid OMB control number. We try to create accurate and easily understood forms that impose the least possible burden on you to complete. The estimated average time to complete this form is 30 minutes. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, please write to the Money Laundering and Asset Recovery Section at 1400 New York Avenue, N.W., Washington, DC 20005.

Privacy Act Notice

The Department of Justice is collecting this information for the purpose of reviewing your equitable sharing expenditures. Providing this information is voluntary; however, the information is necessary for your agency to maintain Program compliance. Information collected is covered by Department of Justice System of Records Notice, 71 Fed. Reg. 29170 (May 19, 2006), JMD-022 Department of Justice Consolidated Asset Tracking System (CATS). This information may be disclosed to contractors when necessary to accomplish an agency function, to law enforcement when there is a violation or potential violation of law, or in accordance with other published routine uses. For a complete list of routine uses, see the System of Records Notice as amended by subsequent publications.

Single Audit Information

Independent Auditor

Name: Gonzalez, Jackie

Company: Weaver

Phone: 817-882-7758

Email: Jackie.gonzalez@weaver.com

Were equitable sharing expenditures included on the Schedule of Expenditures of Federal Awards (SEFA) for the jurisdiction's Single Audit for the prior fiscal year? If the jurisdiction did not meet the threshold to have a Single Audit performed, select Threshold Not Met.

YES NO THRESHOLD NOT MET

Prior Year Single Audit Number Assigned by Federal Audit Clearinghouse: 2024-09-GSAFAC-0000372079

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

The undersigned certify that the Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their Department of Justice implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 *et seq.*), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 *et seq.*), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations. Further, agencies are required to collect race and ethnicity data as required by 28 C.F.R. 42.106(b) and 31 C.F.R. 22.6(b).

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the Agency, and (3) the Agency's governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited funds, property, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submitting this form, the Agency agrees that it will be bound by the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. Submission of the ESAC is a prerequisite to receiving any funds or property through the Equitable Sharing Program.

1. Submission. The ESAC must be signed and electronically submitted within two months of the end of the Agency's fiscal year. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. The ESAC must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be an official or employee of the Agency and must be from a separate entity.

3. Uses. Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.

5. Internal Controls. The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury, funds from state and local forfeitures, joint law enforcement operations funds, and any other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that equitable sharing funds are maintained by its jurisdiction and the funds are administrated in the same manner as the jurisdictions's appropriated or general funds. The Agency further certifies that the funds are subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of equitably shared funds or assets or supplantation of existing resources with shared funds or assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending equitably shared funds. Failure to comply with any provision of the *Guide*, any subsequent updates, and the Code of Federal Regulations may subject the Agency to sanctions.

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The

Agency must report its equitable sharing expenditures on the jurisdiction's Schedule of Expenditures of Federal Awards (SEFA) under Assistance Listing Number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Department of Justice's Money Laundering and Asset Recovery Section and the Department of the Treasury's Executive Office for Asset Forfeiture of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

Yes No

Agency Head

Name: Waybourn, Bill
Title: Sheriff of Tarrant County
Email: BEWaybourn@tarrantcounty.com

Signature: _____

Date: 10-24-2025

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

Name: O'Hare, Tim
Title: Judge of Tarrant County
Email: TJOhare@tarrantcountytx.gov

Signature: _____

Date: _____

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.