



Understanding the  
Budget Process

On the Road Area Training  
July 2010

Why low or budget?

- Accountability
- Planning
- Controlled expenditure
- Cost for value

Understanding the Budget Process

Accountability

Planning

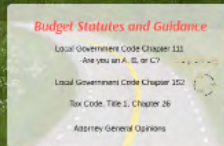
Controlled expenditure

Cost for value

# Understanding the Budget Process

On the Road Area Training

July 2015



# Understanding the Budget Process

## On the Road Area Training

July 2015

### Why have a budget?

- Accountability
- Planning
- Control and compliance
- It's the law

**Budget Statutes and Guidance**  
Local Government Code Chapter 133  
- Art. 1001a-14, 16, 17, 18, 19, 20  
Local Government Code Chapter 252  
Tax Code, Title 1, Chapter 26  
Attorney General Opinions

# *Why have a budget?*

Accountability

Planning

Control and compliance

It's the law

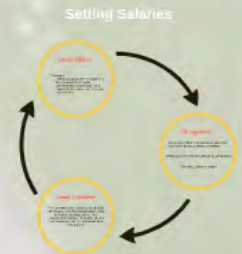
# Budget Statutes and Guidance

Local Government Code Chapter 111

-Are you an A, B, or C?



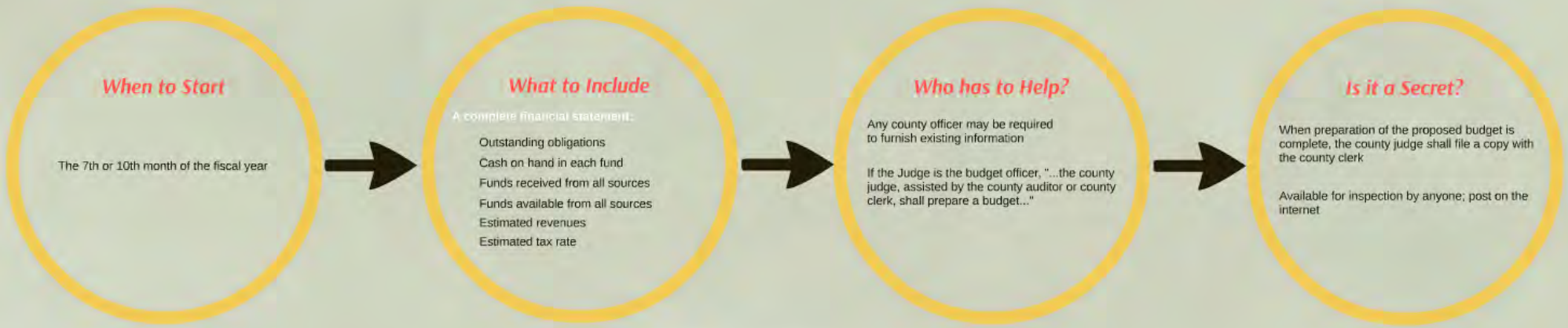
Local Government Code Chapter 152



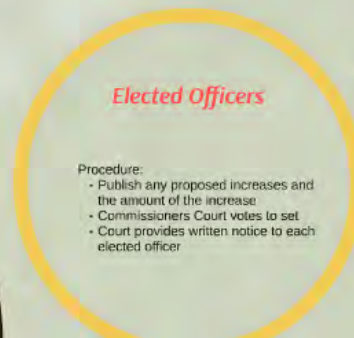
Tax Code, Title 1, Chapter 26

Attorney General Opinions

# 111



## Setting Salaries



## *When to Start*

The 7th or 10th month of the fiscal year



# *What to Include*

A complete financial statement:

Outstanding obligations

Cash on hand in each fund

Funds received from all sources

Funds available from all sources

Estimated revenues

Estimated tax rate






## *Who has to Help?*

Any county officer may be required to furnish existing information

If the Judge is the budget officer, "...the county judge, assisted by the county auditor or county clerk, shall prepare a budget..."



## *Is it a Secret?*



When preparation of the proposed budget is complete, the county judge shall file a copy with the county clerk

Available for inspection by anyone; post on the internet

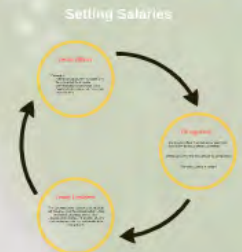
# Budget Statutes and Guidance

Local Government Code Chapter 111

-Are you an A, B, or C?



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Tax Code, Title 1, Chapter 26

Attorney General Opinions

# Setting Salaries



# *Elected Officers*

## Procedure:

- Publish any proposed increases and the amount of the increase
- Commissioners Court votes to set
- Court provides written notice to each elected officer

## *The aggrieved...*

Any elected officer may request a hearing on their salary by the grievance committee

Grievance committee: two options for composition

The vote count is important

## *County Employees*

The commissioners court of a county shall set the amount of the compensation, office and travel expenses, and all other allowances for county and precinct officers and employees who are paid wholly from county funds.

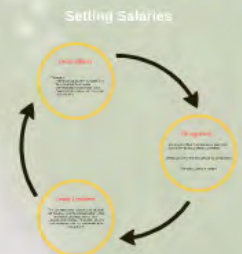
# Budget Statutes and Guidance

Local Government Code Chapter 111

-Are you an A, B, or C?



Local Government Code Chapter 152



Tax Code, Title 1, Chapter 26

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# The Budget Schedule

Several schedules, all happening in the same timeframe

Budget

Taxes

Elected official compensation

**Task Given County 2013 Planning Calendar (FY 2013)**

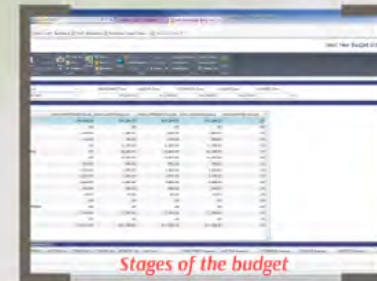
Task	Start
Task 1	1/1/2013
Task 2	1/1/2013
Task 3	1/1/2013
Task 4	1/1/2013
Task 5	1/1/2013
Task 6	1/1/2013
Task 7	1/1/2013
Task 8	1/1/2013
Task 9	1/1/2013
Task 10	1/1/2013
Task 11	1/1/2013
Task 12	1/1/2013
Task 13	1/1/2013
Task 14	1/1/2013
Task 15	1/1/2013
Task 16	1/1/2013
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Task 39	1/1/2013
Task 40	1/1/2013
Task 41	1/1/2013
Task 42	1/1/2013
Task 43	1/1/2013
Task 44	1/1/2013
Task 45	1/1/2013
Task 46	1/1/2013
Task 47	1/1/2013
Task 48	1/1/2013
Task 49	1/1/2013
Task 50	1/1/2013

**Task Given County 2013 Planning Calendar (FY 2013)**

Task	Start
Task 51	1/1/2013
Task 52	1/1/2013
Task 53	1/1/2013
Task 54	1/1/2013
Task 55	1/1/2013
Task 56	1/1/2013
Task 57	1/1/2013
Task 58	1/1/2013
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Task 91	1/1/2013
Task 92	1/1/2013
Task 93	1/1/2013
Task 94	1/1/2013
Task 95	1/1/2013
Task 96	1/1/2013
Task 97	1/1/2013
Task 98	1/1/2013
Task 99	1/1/2013
Task 100	1/1/2013

# Into the Process

Your financial software process



Your local customs

Outside agencies that impact your process

Appraisal District

State of Texas

Other local governments

### Next Year Budget Entry

Actions: Delete, Global, Duplicate, Print, Output, Text file, PDF, Preview, Excel, Word, Email, Schedule, Office, TCM, Attachments, Alerts, Tools, Change Projection, Move Detail, Description, Account Info, Detail Entry, More..., Return, Menu, Return

#1	DEPARTMENT Total	AUDITOR Total	CCTREVIEW Total	COJUDGE Total	ADOPTED Total
urr Bud	176,133.00	241,708.00	241,708.00	241,708.00	.00

	2016 DEPARTMENT Amount	2016 AUDITOR Amount	2016 CCTREVIEW Amount	2016 COJUDGE Amount	2016 ADOPTED Amount
	149,406.00	145,084.00	145,084.00	145,084.00	.00
	.00	.00	.00	.00	.00
	1,080.00	1,080.00	1,080.00	1,080.00	.00
	300.00	300.00	300.00	300.00	.00
	.00	11,205.00	11,205.00	11,205.00	.00
ANCE	.00	46,685.00	46,685.00	46,685.00	.00
	.00	12,007.00	12,007.00	12,007.00	.00
	900.00	900.00	900.00	900.00	.00
	1,500.00	1,500.00	1,500.00	1,500.00	.00
	1,005.00	1,005.00	1,005.00	1,005.00	.00
	4,062.00	4,062.00	4,062.00	4,062.00	.00
	600.00	600.00	600.00	600.00	.00
	80.00	80.00	80.00	80.00	.00
	.00	.00	.00	.00	.00
XPENSE	.00	.00	.00	.00	.00
	17,200.00	17,200.00	17,200.00	17,200.00	.00
	.00	.00	.00	.00	.00
	176,133.00	241,708.00	241,708.00	241,708.00	.00

#### SALARY/EMPLOYEES

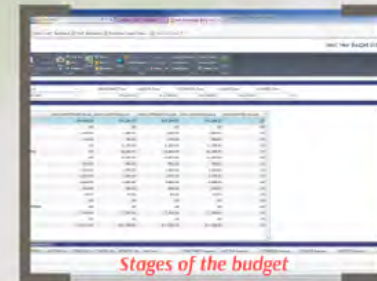
DEPARTMENT	AUDITOR Qty	CCTREVIEW Qty	COJUDGE Qty	ADOPTED Qty	Unit Cost	DEPARTMENT Amount	AUDITOR Amount	CCTREVIEW Amount	COJUDGE Amount	ADOPTED Amount	De
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# Stages of the budget



# Into the Process

Your financial software process



Your local customs

Outside agencies that impact your process

Appraisal District

State of Texas

Other local governments

# *The Comprehensive Budget*

Analysis of tax rates

Revenue estimates

Expenditure budgets by line item

Detail of capital budgets

Budgets for special revenue funds

Historical Information for comparison



# Tax Rates



# *County Tax Rate Components*

Maintenance & Operations

Interest & sinking

# *Effective Tax Rate*

The rate needed to raise the same amount of property tax revenue, from the same properties, as last year



## *Rollback Tax Rate*

The highest rate the county may adopt before voters are entitled to petition for an election to "rollback" the rate

Generally - 8% more than the effective rate; impacted by sales tax revenue

# *The Comprehensive Budget*

Analysis of tax rates

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# *The Auditor's role*

Certify revenue estimates

Estimate beginning and ending fund balances

Assist as required

Certify revenue from grants and intergovernmental contracts

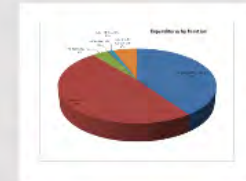
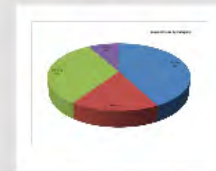
Things to do after adoption

# Sample Budget Analysis

Revenues

Expenses

Fund Balance

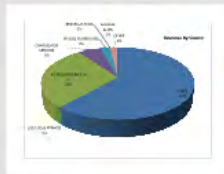


BUDGETARY CONTROL				
	2011	2012	2013	2014
Revenue	1000000	1100000	1200000	1300000
Expenses	800000	850000	900000	950000
Fund Balance	200000	250000	300000	350000

Contingency planning

Future capital needs

Value enhancements



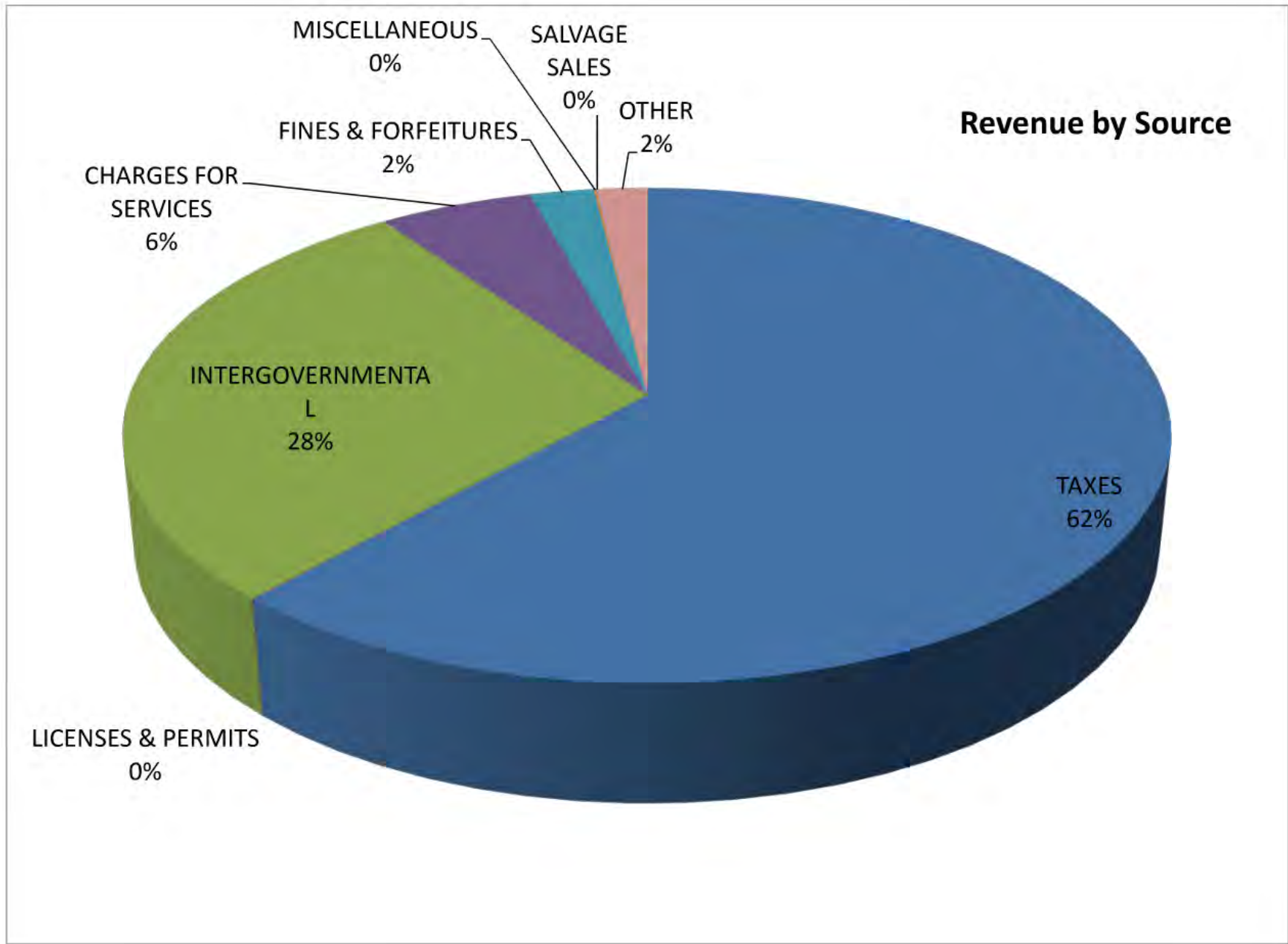
Big Picture



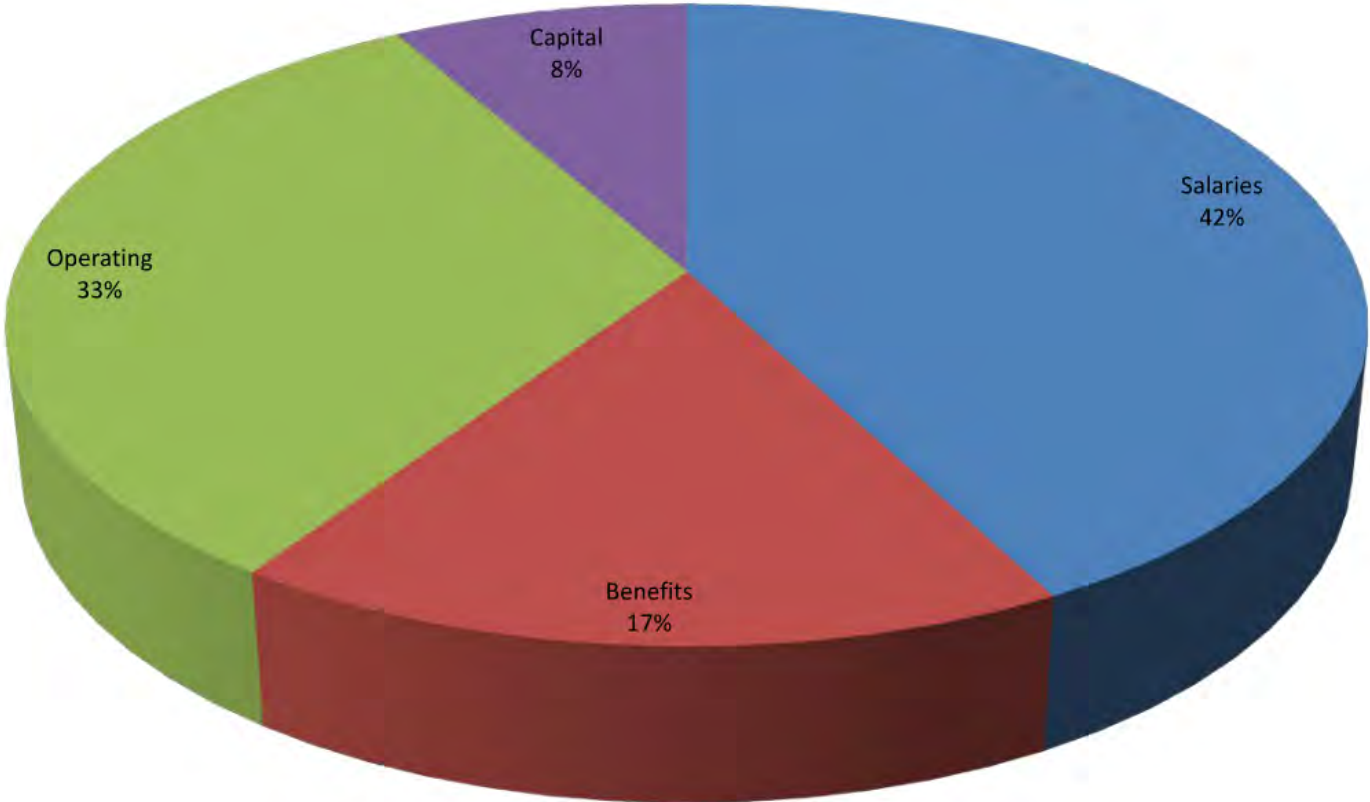
## TOM GREEN COUNTY, TEXAS

### Preliminary Budget Analysis June 30, 2015

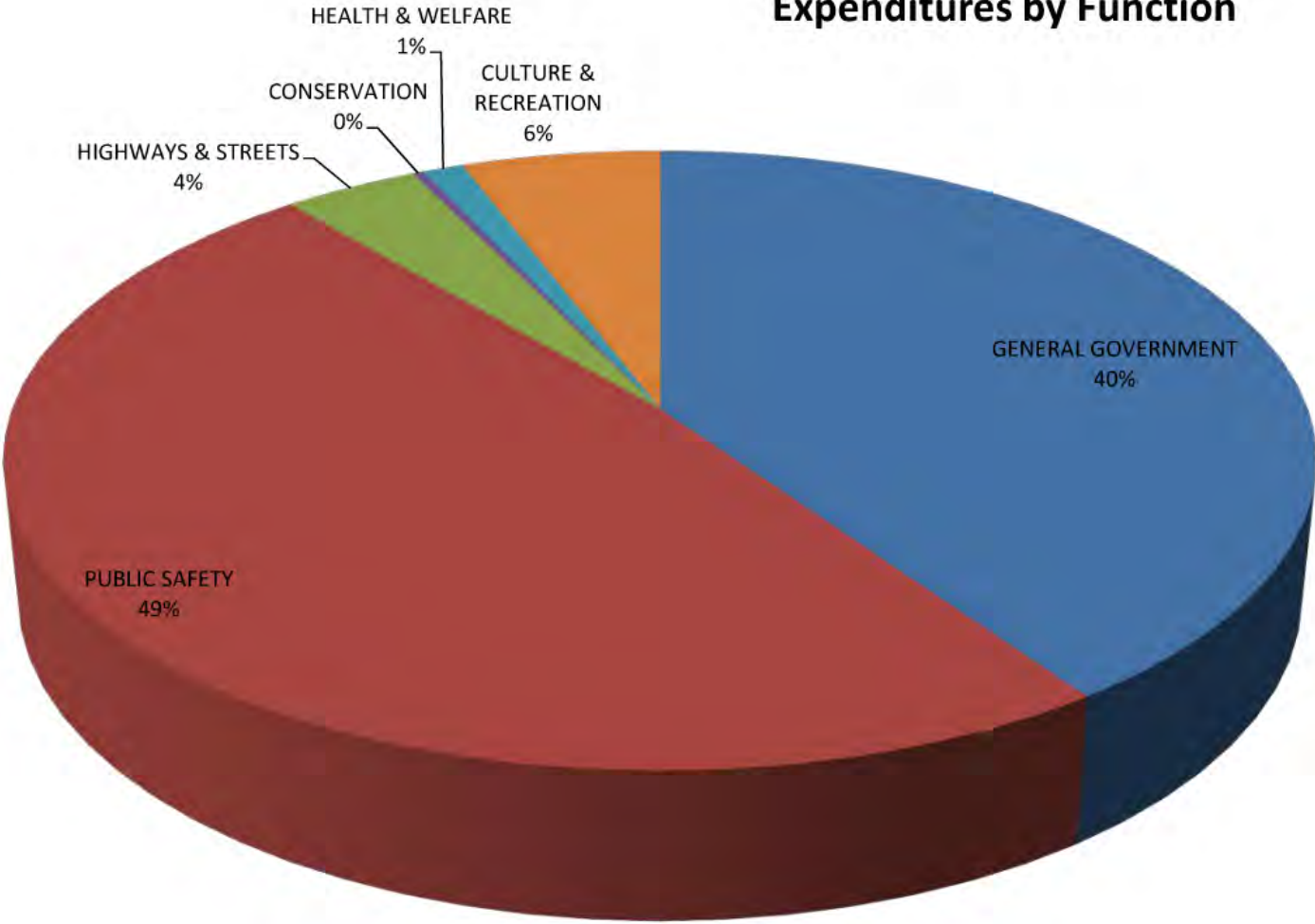
	Actual FY2012	Actual FY2013	Actual FY2014	Est. Actual FY2015	Est. Budget FY2016
<b>Revenues</b>					
Property Tax	\$20,722,541	\$21,756,631	\$22,655,719	\$24,086,315	\$25,574,427
Delinquent Tax Coll.	415,292	379,394	397,331	401,720	400,000
Penalty & Interest	284,465	294,910	305,110	325,046	327,000
Sales Tax	7,539,272	8,463,605	9,463,558	10,568,390	10,000,000
Other Receipts	5,484,492	5,737,208	6,047,380	6,560,542	6,347,123
	<u>\$34,446,062</u>	<u>\$36,631,748</u>	<u>\$38,869,098</u>	<u>\$41,942,013</u>	<u>\$42,648,550</u>
<b>Expenses</b>	31,035,884	33,205,860	36,095,352	39,400,196	42,318,837
<b>Net Oper. Surplus (Deficit)</b>	\$3,410,179	\$3,425,888	\$2,773,745	\$2,541,817	\$329,713
<b>Capital Expenditures</b>	(1,138,260)	(637,340)	(1,616,501)	(6,431,739)	(4,060,125)
<b>Beginning Fund Balance</b>	9,722,350	11,994,269	14,782,816	15,940,061	12,050,139
<b>Ending Fund Balance</b>	\$11,994,269	\$14,782,816	\$15,940,061	\$12,050,139	\$8,319,727
<b>Fund Balance as % of Exps.</b>	<b>38.65%</b>	<b>44.52%</b>	<b>44.16%</b>	<b>30.58%</b>	<b>19.66%</b>
<b>Assessed Property Value</b>	\$4,518,552,817	\$4,670,845,456	\$4,933,969,920	\$5,417,602,031	\$5,640,899,320
<b>Total Debt Service</b>	\$2,636,817	\$2,598,317	\$2,758,815	\$2,816,806	\$2,749,938
<b>Tax Rate</b>					
Maintenance & Operations	0.46910	0.47072	0.46883	0.46139	0.46500
Interest & Sinking	0.05590	0.05428	0.05617	0.05361	0.05000
	<u>0.52500</u>	<u>0.52500</u>	<u>0.52500</u>	<u>0.51500</u>	<u>0.51500</u>
<b>Effective Tax Rate (M &amp; O)</b>	0.45952	0.45633	0.44779	0.42963	
<b>Debt Service Rate</b>	0.05590	0.05428	0.05617	0.05361	
<b>Total Effective Rate</b>	<u>0.51542</u>	<u>0.51061</u>	<u>0.50396</u>	<u>0.48324</u>	<u>0.00000</u>
<b>Rollback Rate</b>	<u>0.56721</u>	<u>0.55150</u>	<u>0.54615</u>	<u>0.52252</u>	



**Expenditures by Category**



# Expenditures by Function



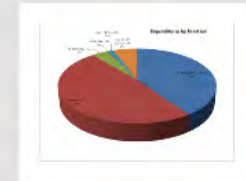
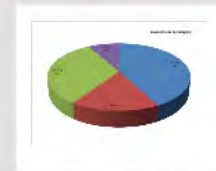


# Sample Budget Analysis

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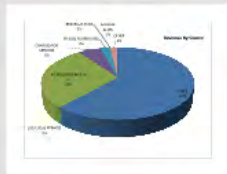


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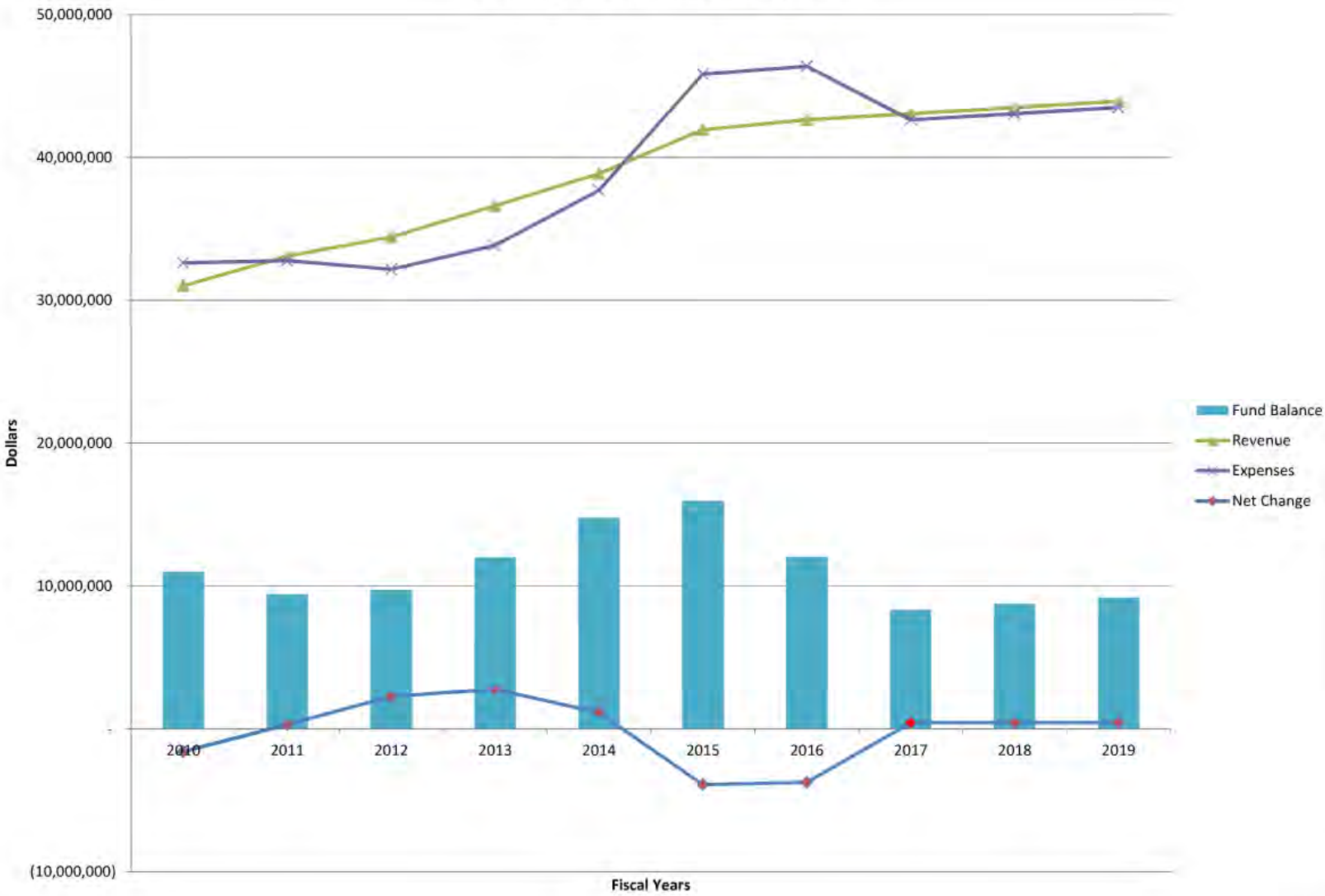
Value enhancements



Big Picture



### Budget - Financial Analysis



# *The Auditor's Budget*

## Know the rules

- LGC 152.031 - salary hearing rules
- LGC 152.032 - auditor salary limitation
- LGC 84.021 - assistant auditor salaries
- LGC 152.905 - public hearing

## How to calculate

- Current budget, less auditor's salary & benefits
- No individual assistant auditor > 5% without commissioners court approval



# Budget Adopted!



**Budget Statutes and Guidance**  
Local Government Code Chapter 133  
- Art. 900a to 91, 92, 93, 94, 95, 96, 97  
Local Government Code Chapter 252  
Tax Code, Title 1, Chapter 26  
Attorney General Opinions

**Why have a budget?**

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# Understanding the Budget Process

## On the Road Area Training

July 2015

## **Budget and Finance**

A commissioners court that acts to remove a proposed raise from the budget at the final budget hearing without giving additional notice to county officers and without giving the elected officials a chance to seek redress from the salary grievance committee acts contrary to the requirements of chapter 152 of the Local Gov't Code	<a href="#"><u>GA-0929</u></a>
Allocation of county property, a commissioners court is permitted to adopt a county budget in which a county vehicle that has been allocated to one county officer is reallocated to another county officer	<a href="#"><u>GA-0308</u></a>
Allocation of county property, the commissioners court's budget-making authority is limited to the extent that its refusal to approve a requested expenditure precludes an elected officer from carrying out the legal responsibilities of the office	<a href="#"><u>GA-0308</u></a>
Amend adopted budget where county does not face emergency, commissioners court may transfer funds at any time, but may not	<a href="#"><u>GA-0037</u></a>
Amendments to budget during fiscal year, transfers between budgeted items, authority of commissioners court to create a new position mid-year	<a href="#"><u>LO97-051</u></a>
An elected county or precinct officer aggrieved by the setting of the officer's salary may request a hearing before the salary grievance committee if, among other things, the request is delivered to the grievance committee chair within five days after the day the officer receives notice of the salary	<a href="#"><u>GA-0865</u></a>
Auditor's salary not part of expenses of office subject to five percent increase limitation imposed by section 111.013 of the Local Government Code	<a href="#"><u>DM-0118</u></a>
Authority of a county judge to unilaterally grant access to county financial records to a volunteer financial consultant	<a href="#"><u>GA-0839</u></a>
Bills and accounts of the county hospital, county auditor must examine and approve before the commissioners court may order payment	<a href="#"><u>GA-0618</u></a>
Bond forfeiture collections, Government Code section 41.005 authorizes a district attorney to separate a portion of as a commission without approval of the commissioners court	<a href="#"><u>GA-0997</u></a>
Budget amendments by commissioners court order transferring amounts between budgeted items, authority of commissioners court to authorize budget officer to approve intradepartmental budget transfers	<a href="#"><u>GA-0154</u></a>
Budget-making authority is vested in commissioners court	<a href="#"><u>GA-0340</u></a>
Calculation of the minimum salary of a county court at law judge under Government Code section 25.0005	<a href="#"><u>GA-1042</u></a>
Cash could constitute seized and forfeited property under section 24.377 of the Texas Government Code	<a href="#"><u>GA-0920</u></a>
Changes to the budget after it has been finally approved, subsection 111.010(b) of the Local Government Code prohibits the commissioners court from making	<a href="#"><u>KP-012</u></a>
Child support office, authority of Orange County Commissioners Court to set and approve salaries of employees of	<a href="#"><u>JM-1150</u></a>
City streets, authority to expend county funds for (Overruled to extent inconsistent with Tex. Att'y Gen. Op. No. JC-0036 (1999))	<a href="#"><u>LO97-084</u></a>
Collection of ad valorem taxes, county road district cannot change ad valorem basis of	<a href="#"><u>JM-1276</u></a>

taxation to benefits basis if bond election order stated that bonds will be retired through	
Commission on bond forfeiture collection shall be deposited in the county treasury in a fund to the credit of the person or department collecting the money	<a href="#"><u>GA-0997</u></a>
Commission on bond forfeiture collection, how to use, commissioners court may determine subject to any other legal restrictions on its authority	<a href="#"><u>GA-0997</u></a>
Commissioners court is the proper body to receive and accept donations on the county's behalf pursuant to Local Government Code section 81.032	<a href="#"><u>KP-003</u></a>
Commissioners court may amend the budget to reduce the salaries of county clerk's employees, but may not do so to recoup payment to employees for the time period that the clerk dismissed them because of a thunderstorm and resulting power outage in the county courthouse	<a href="#"><u>GA-0778</u></a>
Commissioners court's emergency budget amendment, a county auditor has no independent authority to refuse to create budget lines pursuant to a	<a href="#"><u>GA-0872</u></a>
Compensation of official court reporters, the Commissioners Court of Denton County has authority to set when court reporter is employee in the Denton County Courts at Law	<a href="#"><u>DM-0128</u></a>
Compensation, commissioners court may not delegate to another its duty to set	<a href="#"><u>LO94-031</u></a>
Conflict of interest law does not preclude commissioners court from paying invoice submitted from Wood County Industrial Commission even though it is from an inn owned in part by member of the Industrial Commission	<a href="#"><u>LO98-112</u></a>
Cost of feeding prisoners in county jail, as regular and continuing expense of sheriff's office, must be subject to ordinary county budgeting process	<a href="#"><u>LO98-023</u></a>
Countersign a county check, only the county auditor and her qualified assistants may	<a href="#"><u>GA-0872</u></a>
County auditor and assistant county auditors, district judges may increase salaries of even though county budget year has already begun	<a href="#"><u>JC-0361</u></a>
County budget officer, authority to appoint county judge as	<a href="#"><u>GA-0580</u></a>
County budget, a district court's supervisory jurisdiction could be invoked to seek a determination whether the commissioners court acted beyond its jurisdiction or clearly abused its discretion in adopting the	<a href="#"><u>GA-0929</u></a>
County commissioners courts and a regional review committee are two of the entities that may approve expenditures from a district attorney's asset forfeiture fund	<a href="#"><u>GA-0920</u></a>
County Court at Law official court reporter, authority to set the salary and hours of work	<a href="#"><u>GA-0952</u></a>
County jail commissary account, a county may enforce a county-jail inmate's obligation to reimburse the county for medical, dental, and health-related services received during a previous incarceration by deducting the amount from funds in the inmate's during a subsequent incarceration	<a href="#"><u>GA-0534</u></a>
County law library, commissioners court may vest management of in a committee selected by the county bar association but is not required to do so	<a href="#"><u>LO98-104</u></a>
County may not loan money to road district but may invest sinking fund monies in bonds of the road district	<a href="#"><u>JM-1276</u></a>
County official's participation in statewide professional association, expenditure relating to does not require line item in county budget as a matter of law	<a href="#"><u>LO97-080</u></a>

County road district, county is not responsible for debts incurred by members of a commissioners court acting for a	<a href="#"><u>JM-1276</u></a>
County treasurer, commissioners court may not remove from process of investing county funds but may restrict authority of	<a href="#"><u>DM-0096</u></a>
Defensive driving course fee collected by justice of the peace, commissioners court controls use of	<a href="#"><u>LO98-067</u></a>
Demand deposits of local government are governed by chapter 2257 of the Public Funds Collateral Act rather than chapter 2256 of the Public Funds Investment Act	<a href="#"><u>GA-0834</u></a>
Directive that removes the county auditor from the process of countersigning checks or warrants, whatever the scope of the "accounting procedures" that the fiscal officer of the Cherokee County Supervision and Corrections Department may prescribe, they may not include a	<a href="#"><u>GA-0978</u></a>
Discretionary authority to approve budgeted expenditure requested by county officer, commissioners court generally has	<a href="#"><u>GA-0037</u></a>
District and county clerks, commissioners court may not reduce salary except during regular budget session, but may reduce salaries of non-elected persons at any time	<a href="#"><u>LO94-082</u></a>
District judge's appointment of spouse of one of county commissioners to serve as county auditor, chapter 171 of Local Government Code does not prohibit	<a href="#"><u>LO93-008</u></a>
District judges' salaries, comptroller may not reduce state salaries paid to Harris or Travis county judges if the appropriate commissioners court decides to pay an amount that would exceed statutory differential	<a href="#"><u>GA-0099</u></a>
Donation of money, property, or services to chamber of commerce or similar private corporation that conducts local festivals, county may not make	<a href="#"><u>JM-1199</u></a>
Employee incentive plan, a county commissioners court may not provide bonuses under for work performed before the plan was adopted	<a href="#"><u>GA-0492</u></a>
Expenditures can be made from a district attorney's asset forfeiture fund after those expenditures are approved by a regional review committee under section 24.377 of the Texas Government Code	<a href="#"><u>GA-0920</u></a>
Expired budget, commissioners court has no authority to amend	<a href="#"><u>GA-0340</u></a>
Faxing written notice of approved salary and personal expenses to elected officer, commissioners court is not precluded as matter of law from	<a href="#"><u>JC-0471</u></a>
Fee and court costs for support of judiciary, commissioners court must resolve annually to participate in state program	<a href="#"><u>LO94-048</u></a>
Fee collected by prosecuting attorney for representing protective order applicant must be administered and disbursed in accordance with county budgeting process	<a href="#"><u>LO96-075</u></a>
Foreign language interpreter on district attorney's staff, decisions about funding are made by the commissioners court in the budget process, subject to judicial review for abuse of discretion	<a href="#"><u>GA-0696</u></a>
Freeze vacant positions in elected county officer's office unless officer fills position by promoting existing county employee or obtains commissioners court's special permission, commissioners court may not	<a href="#"><u>GA-0037</u></a>
GA-0051 and GA-0620 correctly construed sections 152.013 and 152.016 of the Local Government Code	<a href="#"><u>GA-0865</u></a>



Gift to county for use in financing prosecutions, commissioners court has discretion to determine how to spend within limits of instrument creating gift	<a href="#"><u>LO94-083</u></a>
Government Code subsection 25.0005(a) does not limit the "total annual salary" of a statutory county court judge to include only contributions and supplements received by a district judge from the county in which the statutory county court judge serves.	<a href="#"><u>GA-1042</u></a>
Guarantee the note of a road district, commissioners court acting for the county may not	<a href="#"><u>JM-1276</u></a>
Hot check fund, auditor may require county attorney to submit documentation for expenses incurred from	<a href="#"><u>JC-0084</u></a>
Hot check fund, interest that accrues must be severed from principal and used to benefit county	<a href="#"><u>JC-0062</u></a>
Hot check fund, whether subject to county budgeting process	<a href="#"><u>DM-0357</u></a>
Hotel occupancy tax, expenditure of revenue from tax on "key person insurance" policy as an authorized administrative costs	<a href="#"><u>GA-0682</u></a>
Immunity, in event suit is brought as a result of a justice court ordering a child detained for contempt without authority to do so, county could invoke immunity with respect to state claims but could be subject to suit under federal claims	<a href="#"><u>JC-0454</u></a>
Individual members, before commissioners court adopts a budget it must provide written notice of proposed salary reduction to	<a href="#"><u>GA-0620</u></a>
Inmate telephone fund, proceeds generated from, should be paid into the county treasury and may be used for any legitimate county purpose	<a href="#"><u>GA-0059</u></a>
Interest on dealer's motor vehicle escrow account is discretionary fund of assessor-collector, commissioners court not authorized to control use	<a href="#"><u>DM-0398</u></a>
Interest on funds deposited in court accrues to principal and may not be retained by county	<a href="#"><u>LO90-104</u></a>
Investment functions, commissioners court may delegate to county officers or employees other than treasurer	<a href="#"><u>DM-0096</u></a>
Justice of the peace, a county may not pay an amount over and above the justice's salary to perform an inquest or serve as a magistrate	<a href="#"><u>GA-0193</u></a>
Juvenile board, commissioners court has no general supervisory authority over	<a href="#"><u>JC-0085</u></a>
Juvenile justice alternative education program, county's limited funding and supervision of juvenile board may have corresponding obligations with respect to	<a href="#"><u>JC-0459</u></a>
Juvenile probation department, commissioners court's budgeting authority over limited to setting dollar amount of county funds it will expend on, and reviewing that portion of department's budget on abuse of discretion standard	<a href="#"><u>JC-0085</u></a>
Legal expenses, authority of commissioners court to pay legal expenses for criminal defense of criminal district attorney	<a href="#"><u>GA-0523</u></a>
Longevity pay, court may set rate for sheriff prospectively	<a href="#"><u>JC-0026</u></a>
Longevity pay, retroactive payment of higher rate to sheriff violates article III, section 53 of Texas Constitution	<a href="#"><u>JC-0026</u></a>
Low-income vehicle repair assistance, retrofit, and accelerated vehicle retirement program, county's payment to participating dealers under program and reimbursement to county for such payment from Texas Commission on Environmental Quality	<a href="#"><u>GA-0624</u></a>

Medical coverage for district judges, district attorneys, and county extension agents, authority of county to provide	<a href="#"><u>DM-0337</u></a>
Mental health services proceeding costs, county responsible for paying those costs under section 571.018 of the Health and Safety Code	<a href="#"><u>JC-0287</u></a>
Mental-health proceeding concerning patient in mental-health hospital in one county when another county is responsible for proceeding costs, responsible county may not be billed for document preparation fee in addition to prosecutor's fee	<a href="#"><u>JC-0364</u></a>
Motor vehicle certificate of title fee, tax assessor-collector does not have authority to award fee as extra compensation to salaried employees	<a href="#"><u>GA-0639</u></a>
Multi-county administrative judicial region's "salaries, compensation, and expenses," commissioners court must pay county's pro rata share and has no authority to reduce county's share or to alter the administrative judicial region's budget	<a href="#"><u>JC-0524</u></a>
National forest revenues, allocation to school districts in county	<a href="#"><u>JC-0253</u></a>
Nothing in Government Code section 25.0005 indicates that it is not fully applicable to counties served by multi-county judicial districts; thus, the phrase "total annual salary received by a district judge in the county" includes salaries received by district judges serving in in multi-district counties.	<a href="#"><u>GA-1042</u></a>
Notice to elected officers of proposed salary and expenses for upcoming fiscal year, commissioners court must provide after it receives proposed budget from county judge so long as time is sufficient to allow aggrieved officer to file grievance and to hav	<a href="#"><u>GA-0051</u></a>
Officer to whom the Legislature has assigned a clerical function associated with payroll preparation, if a county human resources director is such an officer he could perform county payroll preparation duties	<a href="#"><u>GA-0872</u></a>
Payment of state's portion of salaries for individuals who will serve as district judges, commissioners court must approve	<a href="#"><u>GA-0578</u></a>
Payment to settle lawsuit against former county sheriff and deputies, authority of commissioners court to order where county is paying costs of defense	<a href="#"><u>LO98-103</u></a>
Performance bonus based on achievement of preset performance goals, commissioners court may not pay to elected county officials	<a href="#"><u>GA-0661</u></a>
Postage meter, whether county official may use in campaign for office in professional association	<a href="#"><u>LO97-077</u></a>
Pretrial intervention program funds collected pursuant to Code of Criminal Procedure article 102.0121 - expenditures must be made in accordance with a budget approved by the commissioners court and must relate to a defendant's participation in or to administration of the program	<a href="#"><u>GA-1039</u></a>
Programs under jurisdiction of juvenile board, commissioners court has no power to approve and supervise claims of	<a href="#"><u>JC-0085</u></a>
Public notice of a proposed budget increase to a sheriff's salary prior to setting the sheriff's salary, subsection 152.013(b) of the Local Government Code requires a commissioners court to provide, and failure to do so invalidates any increase	<a href="#"><u>KP-012</u></a>
Ratification and payment of unconstitutional debt, indigent health care services invoices in excess of amount budgeted for that purpose	<a href="#"><u>GA-0652</u></a>
Ratify payment made by county treasurer, commissioners court may if payment otherwise	<a href="#"><u>JC-0370</u></a>

lawful when made

Records management and preservation fee may be spent only for records management and automation projects [LO92-007](#)

Records management and preservation fees, commissioners court and county clerk together must determine what specific records management and preservation purposes may be paid with [GA-0118](#)

Records management and preservation fund, a county clerk may not expend money from the clerk's fund with the commissioners court's approval [GA-0638](#)

Reduction of elected official's budget by amendment within court's authority [LO90-040](#)

Reimbursement for audit services for Harris County Department of Education (Overruled to extent inconsistent with Tex. Att'y Gen. Op. No. JC-0055 (1999)) [LO93-083](#)

Reimbursement for use of personal vehicle to conduct official duties, commissioners court may authorize commissioner to receive [JC-0433](#)

Required notice of the sheriff's proposed salary increase, if the Coke County Commissioners Court finally approved its budget prior to providing, the sheriff's salary for 2014-2015 must remain at the prior year's amount [KP-012](#)

Revenue from the sale of prepaid phone cards in the county jail commissary should be credited to the sheriff for the use of county jail inmates rather than to the general fund of the county [GA-0814](#)

Salaries for statutory county court judges, county that collects fees and costs under section 51.702 of the Government Code and that does not comply with section 25.0005(e) of the Government Code must "set" at increased level under section 25.0005(a) [JC-0543](#)

Salaries of county court at law judges may be increased by budget amendment [JM-1138](#)

Salaries of county court at law judges set annually [JC-0159](#)

Salaries of county official's employees, authority to set belongs to court [LO90-040](#)

Salaries of district court personnel, district judges may not change from those set in county budget [LO96-003](#)

Salaries of elected county officials, procedure for setting [LO95-018](#)

Salaries, sheriff's and constable's may not be increased mid-budget-year [GA-0470](#)

Salary change, failure to provide written notice to individual county officials of salary change prohibits commissioners court from altering salary from prior year [GA-0620](#)

Salary grievance committee may not consider aggrieved elected county officer's complaint after start of fiscal year [DM-0405](#)

Salary grievance committee, before it adopts a budget the commissioners court must consider recommendations of [GA-0620](#)

Salary grievance committee, public members of hold over in office when no grand jury convened in county during past year [LO96-067](#)

Salary increases for court coordinators and secretaries, commissioners court must approve and has no duty to provide for in accordance with district court order [LO92-044](#)

Salary increases for elected officers, special statutory notice must apprise public of maximum potential salary increases [JC-0255](#)

Salary increases for selected employees, whether commissioners court may grant without amending county budget	<a href="#"><u>JM-1268</u></a>
Salary of elected officer may not be higher than that stated in published notice; salary adopted after county published invalid notice may not be increased beyond previous fiscal year's amount until subsequent budget cycle	<a href="#"><u>GA-0162</u></a>
Salary supplement fee in a proceeding for court-ordered mental health services, a commissioners court may set as a court cost and pay to the county judge who hears such matters away from the county courthouse, and an amount equal to the fee may not be ded	<a href="#"><u>GA-0244</u></a>
Salary supplement program for county court at law judges funded by collection of additional fees and court costs, county may not discontinue participation in during middle of program year	<a href="#"><u>JC-0196</u></a>
Salary, expenses, allowances, and other benefits provided by the county - Because the initial determination of whether a public expenditure to a justice of the peace who refuses to perform his duties upon resignation is gratuitous belongs to the commissioners court, we cannot conclude as a matter of law that the officer in these circumstances is entitled to salary, expenses, allowances, and other benefits provided by the county.	<a href="#"><u>KP-007</u></a>
Sheriff's office, court may in the exercise of its discretion allot less money for particular function that sheriff desires so long as it does not prevent sheriff from carrying out duties	<a href="#"><u>JC-0214</u></a>
Showing of essentiality, degree to which district judges appointed to newly created judicial districts are entitled to supplemental salary payments, office space, and other perquisites of office depends upon a	<a href="#"><u>GA-0578</u></a>
Sick-leave pool, county commissioners court may adopt rules specifying how transfer of value of sick leave from contributing employee to and from pool to withdrawing employee affects departmental budgets	<a href="#"><u>JC-0427</u></a>
Small business development center, authority of commissioners court to provide funds to	<a href="#"><u>LO98-007</u></a>
Special account in county general fund, authority of commissioners court to establish	<a href="#"><u>GA-0340</u></a>
Special budget, no authority for commissioners court to prepare budget separate from general county budget "excess contributions" remitted to county under Local Government code section 26.008	<a href="#"><u>GA-0340</u></a>
State funds allocated for expenses of county prosecutor's office are budgeted by commissioners court	<a href="#"><u>JC-0365</u></a>
State supplemental salary compensation for county attorney, whether county may pay employer's share of employment taxes, such as contributions for social security coverage, from state-provided funds	<a href="#"><u>JC-0227</u></a>
Statutory county court judge, whether, under Government Code section 25.0005(a)the judge is entitled to longevity pay calculated in accordance with Government Code section 659.0445	<a href="#"><u>GA-0694</u></a>
Storage and disposal fees for controlled substances paid as condition of community supervision are not analogous to "hot check" fund, and are to be deposited in county depository and budgeted according to ordinary county budgeting process	<a href="#"><u>JC-0269</u></a>
Tax abatement contract, county may not tax property as new property value upon expiration of	<a href="#"><u>DM-0094</u></a>
Tax assessor-collector's office, whether commissioners court may refuse to fund certain positions in	<a href="#"><u>LO92-022</u></a>

Tax, county may levy either to establish juvenile care/detention facility or to pay other county for juvenile care and training services	<a href="#"><u>LO94-088</u></a>
Transfer funds from one line item to another existing line item, commissioners court may in absence of emergency	<a href="#"><u>GA-0037</u></a>
Transfer of funds from one budget item to another to make payments with respect to county judge's state salary supplement	<a href="#"><u>GA-0426</u></a>
Transfer of funds from one budget line to another, county amending budget by means of does not have to follow emergency expenditure provisions	<a href="#"><u>GA-0081</u></a>
Transportation of juveniles, commissioners court may amend budget to provide for only if it finds "grave public necessity" to meet "unforeseen condition"	<a href="#"><u>DM-0087</u></a>
Travel expense allowance granted auditor, commissioners court may not require county auditor to provide documentation supporting	<a href="#"><u>LO96-065</u></a>
Trust funds in custody of court, county may not invest	<a href="#"><u>LO96-023</u></a>
Unclaimed overpayments on property taxes collected by county, funds belong to county once the three year period of reclamation has lapsed under section 31.11 of Tax Code	<a href="#"><u>DM-0258</u></a>
Under Local Government Code section 84.021, a commissioners court must pay salaries of assistant county auditors, as properly certified by the district judges of the county	<a href="#"><u>GA-1062</u></a>
Under Local Government Code section 84.021, district judges are not required to include the names of assistant auditors in the list of appointees they certify to the county commissioners court	<a href="#"><u>GA-1062</u></a>
Vehicle policy requiring county officer to relinquish control of vehicles in use when taking possession of replacement vehicles is reasonable implementation of county's budgetary authority	<a href="#"><u>JC-0214</u></a>
Venue project, Terrell County may not borrow money to pay to construct	<a href="#"><u>GA-0602</u></a>
Where newly created hospital district does not comprise the entire county and where the statute does not provide formula by which to apportion operating funds for indigent medical care services between county and newly created hospital district, determination of method of allocation lies with the discretion of the commissioners court, subject to judicial review	<a href="#"><u>GA-0353</u></a>

# Tom Green County

## 2015 Planning Calendar (FY2016) [preliminary]

Date	Activity
<b>March 31</b>	Budget letters go out to all elected officials and department heads
<b>May 1</b>	Deadline to have department's proposed budget to Judge
<b>April 30</b>	The chief appraiser prepares and certifies to the tax assessor-collector for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
<b>May 22</b>	Mailing of notices of appraised value by chief appraiser.
<b>June 16-25</b>	Departmental budget hearings before the Commissioners' Court – Wednesday through Friday weekly.
<b>June 30</b>	Deadline for submitting appraisal records to ARB.
<b>July 20</b>	Deadline for ARB to approve appraisal records.
<b>July 21</b>	Vote to publish proposed Elected Official Salaries and All Other Compensation for FY2016. Publish proposed salaries, etc.
<b>July 27</b>	Deadline for chief appraiser to certify rolls to taxing units.
<b>July 31</b>	Calculation of effective and rollback tax rates.
<b>July 31</b>	Certification of anticipated collection rate by collector.
<b>July 31</b>	Budget meeting to finalize budget with certified rolls.
<b>July 31</b>	Judge's proposed Budget filed with County Clerk

Date	Activity
<b>July 31</b>	72-hour notice for meeting to discuss Tax Rate. ( <i>Open Meetings Notice</i> ).
<b>August 4</b>	Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings (2).
<b>August 4</b>	Vote on Elected Official Salaries and All Other Compensation for FY2016. Notice to Elected Officials of Proposed Salary & All Other Compensation. ( <i>Must be at regular meeting</i> )
<b>August 7</b>	Publication of BUDGET hearing notice LGC 111.0675 ( <i>Not earlier than 30 days or later than 10 days before hearing</i> )
<b>August 7</b>	Notice of Proposed Property Tax Rate is the quarter-page notice in newspaper and on Web site, if available, published at least seven days before public hearing. LGC 140.010. TGCAD will publish.
<b>August 13</b>	72-hour notice for public hearing on Tax Rate. ( <i>Open Meetings Notice</i> ).
<b>August 13</b>	72-hour notice for second public hearing on Tax Rate. ( <i>Open Meetings Notice</i> ).
<b>August 18</b>	First Public hearing on Tax Rate 9:30 A.M.
<b>August 21</b>	Second public hearing on Tax Rate 9:30 A.M.(may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
<b>August 21</b>	72-hour notice for meeting at which governing body will adopt Budget and Tax Rate ( <i>Open Meetings Notice</i> ).
<b>August 25</b>	Meeting to adopt Budget and Tax Rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later.

# Getalong County

# Schedule A

## General Fund Income Statements 2013 through 2015

	2013 <i>Actual</i>	2014 <i>Actual</i>	2015 <i>estimate</i>
Revenue	\$9,778,960	\$10,170,118	\$10,576,923
Expenses			
<i>Fixed Expenses</i>			
Salaries	\$6,267,424	\$6,518,121	\$6,778,846
Insurance	\$133,350	\$138,684	\$144,231
Rents	\$400,048	\$416,050	\$432,692
Utilities	\$400,448	\$416,466	\$433,125
Fuels	\$85,344	\$88,758	\$92,308
Office Supplies	\$32,004	\$33,285	\$34,615
Equip Leasing	\$216,026	\$224,667	\$233,654
Total Fixed Expenses	\$7,534,644	\$7,836,030	\$8,149,471
<i>Variable Expenses</i>			
Equipment	\$1,333,500		
Youth Grant Expenses		\$1,386,834	\$1,442,308
Total Variable Expenses	\$1,333,500	\$1,386,835	\$1,442,308
Expenses	\$8,868,144	\$9,222,865	\$9,591,779
Net Change in Fund Balance	\$910,816	\$947,253	\$985,144

**Notice in this example that salaries represent 70%+ of total annual expenses**



# Getalong County

# Schedule C

## Cash Disbursement History for “Fixed” Expenses 2013-2015

	Actual Expenditures						Budgeted	
Month	2013		2014		2015		2016	
	Amount	% of Annual Expense	Amount	% of Annual Expense	Amount	% of Annual Expense		% of Annual Expense
Oct	\$655,514	8.7%	\$681,735	8.7%	\$717,153	8.8%		8.7%
Nov	\$617,841	8.2%	\$642,554	8.2%	\$660,107	8.1%		8.2%
Dec	\$617,841	8.2%	\$642,554	8.2%	\$668,257	8.2%		8.2%
Jan	\$647,979	8.6%	\$681,735	8.7%	\$700,855	8.6%		8.6%
Feb	\$617,841	8.2%	\$642,554	8.2%	\$668,257	8.2%		8.2%
Mar	\$625,375	8.3%	\$642,554	8.2%	\$668,257	8.2%		8.2%
Apr	\$647,979	8.6%	\$673,899	8.6%	\$709,004	8.7%		8.6%
May	\$610,306	8.1%	\$626,882	8.0%	\$660,107	8.1%		8.1%
Jun	\$617,841	8.2%	\$642,554	8.2%	\$668,257	8.2%		8.2%
Jul	\$655,514	8.7%	\$673,899	8.6%	\$700,855	8.6%		8.6%
Aug	\$617,841	8.2%	\$650,390	8.3%	\$660,107	8.1%		8.2%
Sep	\$602,772	8.0%	\$634,718	8.1%	\$660,107	8.1%		8.2%
Total	\$7,534,644	100.0%	\$7,836,030	100.0%	\$8,149,471	100.0%	\$8,475,450	100.0%

Here, “Fixed” expenses refer to recurring (usually personnel related) expenses.



**There are several ways to analyze and apply historical data for this purpose. In this case, the investment officer chose to compute fixed costs as a percentage of the total annual fixed costs. An average of the last three years’ monthly percentage is calculated to estimate the monthly fixed expenditures for 2016.**