



## **BURLESON COUNTY, TEXAS BUDGET PREPARATION MANUAL - FY 2017**

### **PURPOSE OF THE ANNUAL BUDGET**

The County's budget is a plan of operation for the year, together with revenues estimated to be available to finance that plan.

The annual budget determines the quality and quantity of governmental services and the method of distributing costs to the various segments of the County through the collection of taxes and fees.

The Commissioners' Court sees the County's budget as more than just a financial plan for raising and spending money to operate the County government. It determines:

1. a level of accountability, control and usage of public resources,
2. a plan of operations for coordinating and scheduling programs,
3. a budgetary purpose for evaluation of programs,
4. the operating services to be rendered by the departments,
5. the level of quality in departmental personnel,
6. the level of capital expenditures required by the County, and
7. the level of communication that is to be required.

The County's annual budget sets the "standard of living" for the County as a whole.

The budget brings together in one document a detailed explanation of anticipated revenues, identified by source, which will be used to finance County operations throughout the year. The budget then identifies how these revenues will be used during the year by department, by classification and by identifiable line expenditure.

The budget as adopted should place before the people of Burleson County a clear and concise summary of the services to be rendered by County government, how these services will be financed, and what the cost of the services will be by department.

### **THE BUDGET PROCESS**

The chief budget officer for Burleson County is the County Judge. All budget requests will be reviewed by the County Judge, at scheduled workshops with the assistance of the Commissioners' Court and the County Auditor. All departments will have an opportunity to present their requests for changes in organizational structure, personnel, operating methods

and work programs for the new fiscal year. All requests will be quantified and qualified by the elected officials and department heads.

The elected official or department head sets overall departmental goals. Goals represent a significant statement by the departments and should document the elected official and department head's visions, desires, platforms and promises. Publicly stated goals, in essence, establish guidance for departmental staff members in the development of objectives designed to realize the elected official or department head's desires. These departmental objectives can be stated as goals or as a mission statement. Goals as established by the department can then be used to direct the programs (objectives) to be served. Presentation of departmental budgets to Commissioners' Court provides each department head and elected official the opportunity to explain proposed programs and focus attention on problems, services, new and old agendas that require Commissioners' Court action or support for their ultimate solution.

In reviewing the budget the Commissioners' Court has the opportunity:

1. to evaluate the adequacy of proposed operating programs;
2. to establish the level of services to be rendered;
3. to determine basic organization and personnel staffing patterns and needs; and,
4. to review any changes to the County's classification and compensation plan.

The adoption of the budget is the most important policy decision made during the year by the Commissioners' Court, and provides the legal basis for the expenditure of funds to accomplish the policies established by the court.

Unlike governmental accounting, there are no commonly accepted standards for preparing county budgets. What the County's budget should look like, how it should be prepared, and what is included in the budget is basically governed by State budgetary statutes (Local Government Code §111). Areas not covered by the statutes are generally left to the control of the County budget officer.

As a result, no two county budgets are alike; terminology, size, content and even formats differ. The common budget types and formats are line item, program, modified program, performance, lump sum, expenditure, control, zero base and multi-year. For the past several years, Burleson County has adopted a line item program budget, which is approved at the individual line item level requiring **all** amendments to be approved by Commissioners' Court. Beginning with the 2003 Budget, the County adopted a modified program budget that promotes efficiency in local government.

A modified program budget compiles personnel, operating and capital costs related to a program (department) into one concise budget. Accountability and control of expenditures is at the department level. A pure program budget has as its focus the total funds for a department, e.g. Sheriff s Office = \$ 500,000. The modified program budget develops levels of classification for more intense control; e.g. Personnel = \$390,000, Operating Supplies = \$40,000, Contractual Costs = \$5,000, Repairs and Maintenance = \$39,000, Capital Costs = \$35,000. The classifications used by the County are as follows:

**Salaries and Wages**  
**Benefits**  
**Departmental Support**  
**Repairs and Maintenance**

**Contractual/Professional Services**  
**Miscellaneous**  
**Capital Outlay**  
**Debt Service**

These classifications are broken down in the budget preparation process by the departments using detail line item specifications as set out in Exhibit A (attached). The line items are to be used as a management tool to categorize costs by department. With all departments using a standardized chart of accounts, the Commissioners' Court will be able to evaluate total expenditures in a specified area on a countywide basis. The purpose of a program (department) budget is to move the focus from paper clips and trips, to areas of service and accomplishment thereby linking objectives and performance.

No County department will be permitted to budget "emergency" funds within its budget at any level of classification. Emergency expenditures are at the discretion of Commissioners' Court. The County will provide an annual provision for "contingency" with the primary expectation that contingency funds will be used to fund those instances that could not be properly anticipated during the budgetary proceedings. Contingency funds should not be viewed as being available to fund poor management decisions.

It will be the responsibility of the County Auditor's office to provide the budget officer with a County Revenue Budget. The budget is to be accompanied by an explanation of the method used to arrive at the estimated budget. If after investigation and inquiry the County Auditor is not able to make a reasonable estimate with regards to an area of revenue, then a statement to this effect should accompany the budget.

Commissioners' Court will only levy taxes each year in accordance with the budget. The Commissioners' Court wishes to effectively discourage deficit spending at the County level, and therefore at all departmental levels, in accordance with the public policy of the State of Texas (Constitutional Article 11, §7). The annual revenue budget may include an anticipated level of delinquent tax collections. This level will be stated as a percentage of the outstanding taxes and will be set each year at the discretion of the County Judge and the County Auditor.

### **STATUTORY BUDGET REQUIREMENTS (L.G.C. §111)**

During the 7th or 10th month of the fiscal year (as established by the Commissioner's Court), the County Judge, assisted by the County Auditor, shall prepare a budget to cover all proposed expenditures of the County for the coming fiscal year. The County Judge shall itemize the budget to allow a clear comparison between the proposed budget, current actual expenditures, and actual expenditures for the preceding fiscal year.

The County has historically selected July (7th month) to prepare the budget from Budget requests typically sent out in May. However, beginning in FY 2009, Commissioners Court designated the 10<sup>th</sup> month of the fiscal year which will continue to be the month of July. In

order to assist the County Judge, budget hearings usually begin as soon as the financial data for the five months ending in May have been compiled.

The budget must contain a complete financial statement of the County, showing the following:

1. outstanding obligations of the County;
2. cash on hand to the credit of each fund of the County
3. funds available from all sources for the preceding fiscal year;
4. funds available from all sources during the current fiscal year;
5. estimated revenues available for the proposed budget; and,
6. property tax rate required to cover the proposed budget.

In order to properly prepare the budget, the County Judge may require all County officials with oversight responsibility to furnish information with regard to anticipated needs. The Judge may request the information to be in writing and/or presented orally.

Once the budget is completed, a record copy will be filed with the County Clerk, and is available for inspection by any taxpayer. In addition, the Commissioners' Court will hold a public hearing on the proposed budget. The public hearing will be set for a date after the 15th of the month in which the budget was prepared. Public notice must be provided, to include the date, time, and location of the hearing. At the conclusion of the public hearing, the Commissioners' Court shall take action on the proposed budget (L.G.C. §111.008). Upon final approval by the Court, a copy of the budget as adopted will be filed with the County Clerk.

Prior to final approval the Commissioners' Court may make changes to the proposed budget. Once approved and filed with the County Clerk the Court may begin spending available County funds in compliance with the budget.

The Truth in Taxation bill provides that the Commissioners' Court will need to have two special public hearings if it finds it necessary to raise property tax revenue over the effective tax rate or rollback rate. The County Tax Assessor/Collector will make this calculation for the Court each year. The Commissioners' Court must publish a notice before holding the public hearing discussing the proposed tax revenue increase. The notice must appear at least seven days before the first public hearing. Once the second public hearing has been held, the Commissioners' Court must vote on the proposed tax rate within 14 days of the hearing, but not before 3 days have expired and AFTER the budget is approved by a record vote. Public notice of Vote on Tax Rate must be published at least 7 days before the open meeting.

## **AMENDMENTS TO THE ANNUAL BUDGET**

### **Emergency Budget Amendment**

Commissioners' Court may authorize an emergency expenditure as an amendment to the original budget. This may only occur in the case of grave public necessity, to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable and diligent thought and attention (L.G.C. §111.010). Commissioners' Court is the sole agency having discretionary power to determine the existence of such facts as would constitute an emergency, and thereby justify a budget amendment.

This does not authorize the Commissioners' Court to increase the budget after its adoption (A.G. Opinion C-499, 1965). Any increase to the overall level of budgeted expenditures must be accompanied with an increase in overall revenues after the budget is adopted and the tax rate established. Revenue budgets may not be adjusted except when the County has realized revenues from new sources not anticipated before the adoption of the budget or certain revenues from grants or interlocal agreements as specified by L.G.C. §111. Therefore, the declaration of an emergency requires the Commissioners' Court to designate the funding source for the payment of the emergency.

The procedure used when the Court declares that an emergency exists, (and therefore a budget amendment is required), is as follows:

1. issues an order in compliance with L.G.C. §111.010, specifically stating the reason for the amendment;
2. shows the funds that will be required to meet the emergency (by line item); and,
3. files a copy of the order and all attachments with the County Clerk.

In the event that the County must increase the budgeted level of expenditures without additional revenues, the Commissioners' Court may use accumulated surpluses from prior years. The use of such funds must be stated explicitly in the resolution adopted by the Court to amend the budget, and the approval must be by the majority of the Commissioners' Court at a public hearing.

### **Non-Emergency Budget Amendments (Classification/Category Transfer)**

Amendments, or Line Item Transfers (Adjustments), to the budget at the departmental level are required to be made when an **anticipated** expenditure will create a deficit in a classification. No expenditure will be authorized which will create deficit spending within a classification. Amendments will be made in compliance with L.G.C. §111.011. The Commissioners' Court is the only body with authority to approve such amendments. Amendments will only be approved by the Court once a request has been made by the departmental supervisor. All departments are required to submit their amendment requests to the County Auditor, who will assist the department in preparing amendments for the Court's review. All requests presented to the Court are to be prepared following generally accepted accounting and budgetary concepts. The request as prepared by the department should identify the available sources to fund the request, allowing the Commissioners' Court to decide how funding will take place, if approved.

No classification area will be allowed to be depleted below zero.

All budget amendments will be through official orders by Commissioners' Court.

**Any** changes within the classifications of Salary & Wages or Benefits must receive prior approval from Commissioners Court in the form of a budget amendment only.

Transferring funds from one department to another is authorized. The department requesting the transfer must receive permission from the donor department in writing. Upon receiving permission, the department can request that Commissioners' Court make an official budget transfer (amendment). Such request must also be in compliance with L.G.C. §111.011.

The budget may be amended at any time to include obligations incurred before the budget was adopted. To amend the budget in such circumstances, the Court must comply with L.G.C. §111.011 when making an amendment.

### **Budget Adjustments (Line item transfers)**

When a reallocation is to be made within a classification, a budget adjustment may be presented by a department head to the County Auditor for approval and subsequent implementation to the approved budget by the County Treasurer. Any reallocation change that affects the Salary & Wages or Benefits classifications, however, must be presented to the Commissioners' Court for approval prior to implementation. Such request must be in compliance with L.G.C. §111.011 as well.

## **BUDGETARY OVERSIGHT AND CONTROL**

Each elected official and/or department head is responsible for insuring that their departmental expenditures stay within the confines of the approved budget in the established classifications. It is the elected official and/or department head's responsibility to alert the County Budget Officer, or the County Auditor as the Assistant Budget Officer, as soon as they are aware of the need for a budgetary change (increase or decrease).

Every County official who has the responsibility for collecting taxes, fines, or fees has the obligation of notifying the County Auditor that revenues over which they have collection control may possibly undergo a material change. The County designates a 3% to 8% variance as being material.

It is the duty and responsibility of the County Auditor's office to enforce the terms and provisions of the County budget as approved and subsequently amended. Approval of a requisition and/or request for payment by the County Auditor's office informs the Commissioners' Court that said request is properly budgeted, the classification has sufficient budgeted appropriations, and funds are available in the treasury to physically pay the request. The Auditor's office will not approve requests for payment unless all three conditions have been met.

## **BUDGET ANALYSIS**

In evaluating the budgets as proposed, the County **will not** follow the standard operating procedure of “spend it or lose it.” Each department should make it clear as to what is required to fund the department’s base budget, and what is required to fund new programs and capital projects. If the department is aware of revenues that are available to fund the base budget, programs or capital projects, then such information should be provided with the initial budget request. New programs need to be carefully evaluated and well documented. In all instances budgets both in preparation and in review should be evaluated using the following list of questions:

1. Why is this item needed?
2. When will this item be required?
3. What are the direct and indirect costs associated with the item requested?  
Are they included in the budget?  
Will they need to be in next year’s budget?
4. What are the departmental objectives?
5. Is there an established means for measuring results?  
Are results important?
6. What are the personnel requirements?
7. Can the program be phased in over a period of time?
8. Is the program temporary or permanent?
9. What is the department’s continuing training requirements?
10. Will the creation of the program require additional equipment?
11. Will additional space be required?
12. With the creation of a new program what additional demands will be placed on the existing system?
13. With the creation of the new program will new problems be created?
14. Is sufficient information available to support the addition of the program?
15. What is the program’s priority in relationship to programs currently in operation?
16. Will the program generate additional revenue?  
Will costs be recovered?  
How?
17. What is the projected ratio of revenues to program costs?
18. Where will the funds come from to pay for the program?  
Are Public or Private grants available?
19. Can the program be delivered in another way?
20. Is it cost effective and more efficient to out source the program and contract for services?
21. Was a cost benefit analysis done?  
Are the program costs a result of a state/federal mandate?  
Is the program a public service offering?

## **BUDGET PREPARATION**

This section is provided as a guide to assist the elected officials and department heads in the preparation of their respective annual budgets for the fiscal year. All expenditure estimates and additional program requests should be reasonable and justifiable.

Since expenditure estimates for the coming fiscal year are made on the basis of current year actual expenditures, a copy of your current departmental expenditures is attached. The "Projected to Year End" expenditures column on the budget worksheets is based on actual expenditures for October through April multiplied by a factor of **2.0**. Bi-weekly salaries are projected at actual through the second pay date in April times **1.80**. Projected expenditures shall be reviewed by each Department Head for accuracy. **Departments are responsible for notifying the County Auditor of material discrepancies in the Projected Expenditures based upon knowledge that certain expenses may increase or decrease during the remainder of the current year.** Departments should be reasonably certain that their estimates for the coming fiscal year are based on logical assumptions.

### **Salaries & Wages and Benefits categories**

For FY2017, personnel costs will be normally calculated for 26 pay periods or 2,080 hours will be **adjusted back from the 27 pay periods or 2,160 hours** as budgeted for FY2016 for year-end accruals. Departments heads are not required to complete the Benefits category as these costs historically change during the budget process due to contract & rate renewals due this summer. If you wish to complete these line items in order to see how your total budget stands, please use the following base numbers for your calculations:

Social Security	<b>7.65%</b> times all Salaries, Wages, & Allowances
Retirement	<b>6.66%</b> times all Salaries, Wages, & Allowances less Temporary
* Health Insurance	<b>\$7,469.28</b> times the number of full-time employees, plus <b>\$1,200</b> times # of employees with dependent coverage
Death Benefits	<b>0.53%</b> times all Salaries, Wages, & Allowances less Temporary
* Unemployment	<b>0.30%</b> times all Salaries, Wages, & Allowances

\* 2016 rates noted. Pending updates and approved program rates.

For your convenience budget forms have been developed for your use. Copies are attached. These budget forms are to be used to justify departmental requests for each classification area addressed. The operating budget forms contain all current operating expense line items. If you wish to add a new line item or if the new budget procedures require the addition of a line item, it should be added at the bottom of the form. **You should refer to Exhibit A attached to ensure your expenditures are requested in the appropriate line item.** When a department feels that it is necessary to add new personnel, programs or equipment, please be sure to use the proper form. Please provide a reasonable explanation for all requests.

**All budget items must be completed. Justifications must be stated for any increases. Requests for Capital Outlay and Equipment – Non-Capital items must be detailed and justified. Any line items left blank will be presumed ZERO.**



## **Things to Remember**

All contracts or agreements, including equipment leases, must be approved by the commissioners' court.

All grant applications require approval by the commissioners' court prior to submission of the application to the granting agency as well as acceptance of the subsequent grant award.

All donations must be accepted by the commissioners' court before expenditures will be allowed from the donated funds. In case of non-monetary donations, the commissioners' court must approve the acceptance before use of the item(s) is allowed and fair-market-value of the item must be provided.

**The majority of your budget is funded by taxpayer dollars. Spend Wisely.**

All expenditures are subject to the Open Records Act.

If you are uncertain or have questions, ask the county auditor.

The commissioners' court has the ultimate authority over county policy and approving the budget.



## FUND BALANCE POLICY

### COUNTY OF BURLESON, TEXAS

Adopted October 11, 2011

**Purpose:** The purpose of this policy is to establish operating and reporting guidelines for the fund balances of the governmental funds of Burleson County, Texas beginning with the year-end of fiscal year 2011 pursuant to the Governmental Accounting Standards Board (GASB) Statement 54.

**Fund Balance Classification:** The county governmental-fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. These classifications are listed below in descending order of restrictiveness:

- **Nonspendable:** This classification includes amounts that cannot be spent because they: (a) are not in spendable form (e.g., inventories and prepaid items); (b) are not expected to be converted into cash within the current period or at all (e.g., long-term receivables); or (c) are legally or contractually required to be maintained intact (e.g., the non-spendable corpus of an endowment).
- **Restricted:** This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors (e.g., through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners Court.<sup>1</sup> These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them.
- **Assigned:** This classification includes amounts intended by the county for use for a specific purpose but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners Court or by a Court designee.<sup>2</sup> This classification applies to the positive unrestricted and uncommitted fund balances of all governmental funds except the General Fund. Assignment of fund balance may be determined by the County Auditor based on the intentions communicated by Commissioners Court.
- **Unassigned:** This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

**Order of Spending:** Where appropriate, Burleson County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but it reserves the right to deviate from this general strategy.

**Minimum Fund Balances:** Burleson County generally aims to maintain the following minimum fund balances:

- **General Fund:** Unassigned fund balance of at least 20% of budgeted expenditures for the fiscal year, to be used for unanticipated needs.
- **Road & Bridge Funds:** Unassigned fund balances of approximately 18% - 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs but will be subject to a 50% unassigned fund balance ceiling.
- **Debt Service Funds:** Restricted fund balances of approximately 25% - 50% of the following year's debt service requirements, to be used for debt service.

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1. A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. This is often important near year-end, when a purpose or need is known but a cost is not.

2. An assignment of fund balance implies an intent of Commissioners Court, but operationally, the ability to implement the intent may be delegated to one or more persons. Designees may be listed in this document or, alternatively, in the county's budgetary policy.

**Procedures:**

1. A goal of each year's budgeting process will be to adopt a budget that maintains compliance with the stated fund balance policy.
2. Specific County financial conditions, economic conditions, or special initiatives may be considered reasons for temporary non-compliance with this policy.
3. In the event of either planned or unplanned non-compliance, it is the County's intention to take action during the annual budget process to reach compliance within 2 annual budget cycles.
4. Actions in the budget process available to increase the fund balance may include increasing taxes, decreasing spending in specific areas, dedicating one-time revenues to fund reserves or making transfers of excess fund balances from other funds.
5. In the event that the level of unassigned fund balance is judged to be in excess of the amount required by this policy, amounts over that required may be used to fund one-time, non-recurring expenditures such as acquisition of capital items. Excess fund balances will not be used to fund recurring operating expenditures.
6. In the event Road & Bridge unassigned fund balances exceed the stated ceiling for two budget years, the excess fund balance amount over the ceiling amount shall be transferred to Road & Bridge General Fund during the subsequent budget cycle.

# Budget Manual - FY2017

## Exhibit A

<u>Line Item</u>	<u>Description</u>
xxx-1010	<b>SALARY, OFFICIAL</b> Salaries for officials and department heads
xxx-1020	<b>SALARY, EMPLOYEES</b> Salaries for full time employees including clerical and road& bridge workers.
xxx-1025	<b>LONGEVITY PAY</b> Longevity Pay available for full time employees
xxx-1030	<b>PART-TIME HELP</b> Wages for Regular part time workers (eligible for retirement/death benefits only)
xxx-1040	<b>SALARIES - JAILERS</b> Assigned to Jail.
xxx-1041	<b>SALARIES - DISPATCHERS</b> Assigned to Jail.
xxx-1042	<b>SALARIES - CLERICAL</b> Assigned to Jail & Sheriff's Department.
xxx-1045	<b>HAZARD PAY-SWAT TEAM/DRT</b> Assigned to Jail and Sheriff's Department.
xxx-1046	<b>CERTIFICATION PAY</b> Assigned to Jail and Sheriff's Department.
xxx-1050	<b>OVERTIME</b> Overtime Pay paid out at one and one-half times the employees hourly wage.
xxx-1065	<b>ELECTION SALARIES</b> Wages for election workers.
xxx-1070	<b>TEMPORARY HELP</b> Wages for temporary workers (not eligible for any benefits)
xxx-1150	<b>BAILIFF</b> Salary for court bailiff where bailiff is already a county employee.
xxx-1151	<b>BAILIFF-OTHER</b>
xxx-1152	<b>BAILIFF-AG COURT</b>
xxx-2010	<b>SOCIAL SECURITY</b> The County's portion of all wages/salaries paid at 7.65%.
xxx-2020	<b>RETIREMENT</b> Calculated based on officials salaries and full time employees.
xxx-2030	<b>HEALTH INSURANCE</b> Calculated based on current premium plus 5% of total for August renewal. County pays \$100 per month of dependent insurance coverage per employee family.
xxx-2031	<b>HEALTH INSURANCE, RETIREES</b> Premiums for eligible retired county employees.
409-2035	<b>EMPLOYEE LIFE INSURANCE</b> Premiums for all county employees.
xxx-2040	<b>DEATH BENEFITS</b> County paid on all officials and employees eligible for Retirement benefit.
xxx-2080	<b>WORKERS COMPENSATION INSURANCE</b> County contributions categorized by major fund.
xxx-2090	<b>UNEMPLOYMENT INSURANCE</b> County paid based on all wages except officials' salaries.
xxx-2255	<b>CELL PHONE ALLOWANCE-OFFICIAL</b> Court approved allowance paid thru payroll system.
xxx-2256	<b>CELL PHONE ALLOWANCE-EMPLOYEES</b> Court approved allowance paid thru payroll system.
xxx-2260 to	<b>TRAVEL ALLOWANCE</b>
xxx-2270	Travel paid through payroll system.

## Budget Manual - FY2017 Exhibit A

<u>Line Item</u>	<u>Description</u>
xxx-3050	<b>SURETY &amp; NOTARY BONDS</b> Bond premiums for public officials, deputies, & notaries.
xxx-3060	<b>ASSOCIATION &amp; MEMBERSHIP DUES</b> Annual cost of professional associations/organizations.
xxx-3110	<b>OFFICE SUPPLIES</b> Consumable supplies and non-inventoried office equipment.
xxx-3112	<b>SIGNS &amp; SUPPLIES</b> Signs and related supplies for R&B
xxx-3120	<b>POSTAGE</b> Stamps, metered postage, mailing/shipping out costs
xxx-3121	<b>POSTAGE - (specialized)</b>
xxx-3310	<b>DEMONSTRATION SUPPLIES</b> Supplies for County Extension Demonstrations
xxx-3320	<b>EQUIPMENT, NON-CAPITAL</b> Items purchased <b>less than</b> capitalization threshold (\$5,000) but require inventory tracking
xxx-3330	<b>LAW BOOKS</b> Includes Reference books.
xxx-3350	<b>AMMUNITION</b> (Law enforcement departments.)
xxx-3351	<b>UNIFORMS</b> (Law enforcement departments.)
xxx-3510	<b>PARTS &amp; SUPPLIES</b> Miscellaneous departmental supplies not otherwise detailed.
xxx-3520	<b>FUEL</b> Fuel for vehicles and equipment
xxx-3600	<b>JANITORIAL SUPPLIES</b> Cleaning supplies for public buildings
xxx-3610	<b>PEST CONTROL</b> Pest control services for public buildings.
xxx-3900	<b>SOFTWARE</b> Costs relating to software purchases
xxx-3910	<b>JAIL MEALS</b> Feeding Prisoners
xxx-4020	<b>TAX APPRAISAL DISTRICT</b> Interlocal contribution for share of Appraisal District budget.
xxx-4030	<b>LEGAL SERVICE</b> Outside counsel hired by the county.
xxx-4036	<b>SPECIAL PROSECUTOR</b> Assigned by the court.
xxx-4040	<b>COUNSELING &amp; TESTING</b> Testing as required by law for new employment.
xxx-4085	<b>SEARCH SERVICES</b> People locating services
xxx-4100	<b>DRUG/BLOOD TESTING</b> Random/other drug testing
xxx-4120	<b>MEDICAL EXPENSE FOR INMATES</b> Medical services for prisoners
xxx-4130	<b>MEDICAL EXAM - PSYCHIATRIC</b> Psychiatric exams ordered by the court.
xxx-4150	<b>PUBLISHING LEGAL NOTICES</b>

## Budget Manual - FY2017 Exhibit A

<u>Line Item</u>	<u>Description</u>
	Costs of posting legal advertisements and notices.
<b>xxx-4160</b>	<b>ESTRAY EXPENSES</b>
	Related to all estray processing. Assigned to Sheriff's Department.
<b>xxx-4170</b>	<b>INVESTIGATIVE EXPENSE</b>
	Expenses relating to investigations
<b>xxx-4190</b>	<b>REIMBURSABLE EXPENDITURES - (specialized)</b>
<b>xxx-4260</b>	<b>MILEAGE/TRAVEL REIMBURSEMENT</b>
	Reimbursement for mileage within the county.
<b>xxx-4261</b>	<b>FCS MILEAGE</b>
	Reimbursement for mileage for FCS
<b>xxx-4270</b>	<b>MILEAGE/TRAVEL REIMBURSEMENT</b>
	Reimbursement for mileage outside the county.
<b>xxx-4280</b>	<b>INTERNET SERVICES</b>
	Expenses related to internet service provisions
<b>xxx-4290</b>	<b>CONFERENCES &amp; SEMINARS</b>
	Registration fees, hotel, and meal expenses.
<b>xxx-4305</b>	<b>ADVERTISING/PROMOTIONS</b>
	Advertising for various county projects
<b>xxx-4370</b>	<b>MICROFILM, REC,INDEX,CASHERING</b>
	Charges for services currently utilized by County & District Clerks
<b>xxx-4410</b>	<b>TELEPHONE/INTERNET</b>
	Monthly charges for telephone service and long distance (except General Fund LD).
<b>xxx-4413</b>	<b>CELL PHONES/PAGERS</b>
	Periodic charges for cellular phone and pagers service.
<b>xxx-4420</b>	<b>UTILITIES</b>
	Monthly charges for electricity, water service, etc.
<b>xxx-4500</b>	<b>REPAIRS-BUSINESS MACHINES</b>
	Repairs and maintenance to office equipment from computers to phones.
<b>xxx-4510</b>	<b>REPAIRS-VEHICLES &amp; EQUIPMENT</b>
	Repairs & maintenance to vehicles and mobile equipment.
<b>xxx-4515</b>	<b>TIRES &amp; TUBES</b>
	For automotive & equipment use.
<b>xxx-4520</b>	<b>REPAIRS-BUILDING &amp; GROUNDS</b>
	Repairs and maintenance to public facilities including HVAC systems, plumbing, lawn, & landscaping.
<b>xxx-4525</b>	<b>REPAIRS-BRIDGES</b>
	Repairs & maintenance county bridges
<b>xxx-4530</b>	<b>GRAVEL, CONCRETE, PREMIX (previously -3540)</b>
	Assigned to Road & Bridge departments.
<b>xxx-4535</b>	<b>PIPES &amp; CULVERTS (previously -3550)</b>
	Assigned to Road & Bridge departments.
<b>xxx-4540</b>	<b>CONTRACT LABOR</b>
	Payments to independent contractors for services rendered.
<b>xxx-4545</b>	<b>TECHNICAL SUPPORT</b>
	Software support costs pursuant to approved contract.
<b>xxx-4550 to</b>	<b>INSURANCE (various)</b>
<b>xxx-4590</b>	Premiums for all property, law enforcement, & liability, including auto, public officials, and general liability insurance.
<b>xxx-4600</b>	<b>RENT-OFFICE/PROPERTY</b>
	Rental cost of buildings, offices, storage.
<b>xxx-4610</b>	<b>RENTALS-MACHING/EQUIPMENT</b>
	Rental cost of any leased equipment, primarily copiers.

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<u>Line Item</u>	<u>Description</u>
xxx-4620	<b>BOX RENT</b> Rental expense of post office box.
610-463x	<b>SOLID WASTE DISPOSAL</b> Expenses relating to citizens collection stations itemized by precinct.
xxx-4640	<b>CONTRACT LABOR</b> Payments to independent contractors for services rendered.
xxx-4700	<b>COURT REPORTER - CONTRACT</b> Independent court reporters not on county payroll.
xxx-4704 to xxx-4707	<b>COURT BAILIFFS-CONTRACT</b>
xxx-4710	<b>COURT APPOINTED ATTORNEYS</b> Representation for criminal indigent defense.
xxx-4712	<b>CPS COURT APPOINTED ATTORNEYS</b> Representation for all Child Protective Service cases
xxx-4713	<b>AG CT. APPT. ATTY</b> Atty General court appt attorneys
xxx-4715	<b>CT.APPT.ATTY- GUARDIANSHIPS</b> Representation for civil.
XXX-4800	<b>RURAL FIRE PROTECTION</b> Reimburse Fire Departments for fire runs in county
XXX-4820	<b>ELECTION EXPENSE</b> Expenses incurred during election process
xxx-4920	<b>JURY COMMISSIONERS</b> Assigned to District Court
xxx-4930	<b>GRAND JURORS</b> Payments for grand jury.
xxx-4940	<b>PETIT JURORS</b> Payments for petit jury.
xxx-4950	<b>FEEDING JURORS</b> Meal expenses for sequestered jurors.
xxx-4960	<b>INTERPRETER</b> Court approved interpreter for defense or prosecution.
xxx-4965	<b>MISC. TRIAL EXPENSE</b> Court approved investigative, expert witness, & miscellaneous expenses.
xxx-4970	<b>VISITING JUDGE</b> Travel reimbursement for court approved special/visiting judges.
695-4980	<b>AUTOPSY</b> County-wide autopsy expenses including transports.
xxx-5200	<b>CAPITAL OUTLAY-LAND</b>
xxx-5300	<b>CAPITAL OUTLAY - BUILDING</b> Expenses relating to Building acquisition and construction.
xxx-5700	<b>CAPITAL OUTLAY - EQUIPMENT</b> Equipment purchases <b>greater than</b> fixed assets threshold (see Fixed Asset Policy).
xxx-5800	<b>CAPITAL OUTLAY - VEHICLES</b> Vehicle purchases <b>greater than</b> fixed assets threshold (see Fixed Asset Policy).
xxx-5900	<b>CAPITAL OUTLAY - R&amp;B CONSTRUCTION</b> Road & Bridge new construction <b>greater than</b> fixed assets threshold (see Fixed Asset Policy).
xxx-6150	<b>CAPITAL LEASES - PRINCIPAL</b> Principal payments on lease and lease/purchase agreements.
xxx-6160	<b>CAPITAL LEASES - INTEREST</b>

**Budget Manual - FY2017**  
**Exhibit A**

<u>Line Item</u>	<u>Description</u>
xxx-6200	Interest payments on lease and lease/purchase agreements. <b>TIME WARRANT - PRINCIPAL</b>
xxx-6210	Principal payments on time warrants issued with depository. <b>TIME WARRANT - INTEREST</b>
xxx-9000	Interest payments on time warrants issued with depository. <b>CONTINGENCY</b> Budget established contingency on Fund level only. Commissioners Court approval for all transfers
700-1000	<b>TRANSFERS OUT</b> Interfund transfers.
700-2000	<b>TRANSFERS IN</b> Interfund transfers.