

Session Overview

- · Summarize the History of Fees and Revenue
- Discuss Reporting Procedures
- · Common special revenues & uses
- · Grant revenue & conditions
- · Other sources of revenue
- YOUR BEST LOCAL RESOURCE

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Fees of Office

- Definition of Fees
- History
- Article 16, Section 61
- Salaries
- Final Proviso

Fees of Office

- History
 - Salaries
- Fees
- Overcharge Penalty
- Credit Cards
- Unusual Provisions
- Reasonable Fee
- Local Government Code, Section 118.801

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Fees vs. Fines

- Fees statutes set the fees that each official may charge for specific services & duties
- Fines statutes give authority for officials to assess and set amounts (within parameters)
 - Justice Courts, County Courts, District Courts

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Reporting the Fees

- Unusual Provisions
 - Fees for the State
- Financial Reporting
 - Fee Book
 - Monthly Expense Report

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Reporting the Fees

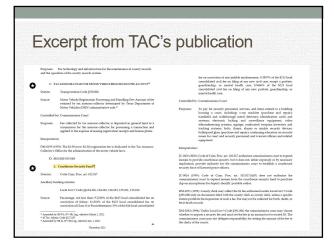
- Financial Reporting
- County Finances
- Finance Ledger

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Schedules of Fees

- Office of Court Administration (OCA)
- $\bullet \ \underline{\text{https://www.txcourts.gov/publications-training/publications/filing-}}\\$
 - fees-courts-costs/
 - District Courts
 - · County-Level Courts
 - · Justice Courts
- Bench Cards also great resource for criminal court costs etc.
- Bench Card Relating to the Collection of Fines and Costs
- TAC publications
 - https://www.county.org/Legal/Legal-Resources/Legal-Publications
 - Special and Dedicated Funds

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		Siledule
I Provide Resident Filter For (Fed Assessed)		(a) Appellate Judicial System Fund
i. Jacobs Require Pang Pres (30 Aman)		(b) Count Facility Fee (c) Clerk of the Count Account
		(d) County Records Management and Preservation Account
DEIDATED CIVIL FEE (ORIGINAL CIVIL CASE)		(e) Court Reporter Service Fund (f) County Line Library Fund
Local Government Code §135.101		(g) Courficuse Security Fund
for home and any annual content and anti-		(h) Language Access Fund
(a) Any New Civil Case, except a provate, guardianship, or mental health case. \$213.00		(i) County Jury Fund (ii) County Dispute Resolution Fund
(b) Any subsequent filing or action in the case, other than an original filing		
or action subject to the fee in (a) above	LOCAL CONS	SOLIDATED CIVIL FEE (ORIGINAL PROBATE, GUARDIANSHIP L HEALTH CASES)
Yes		
\$213.00 - All same child construences those quantized shows and const	Source	Local Government Code §135.102
with no filing fee (see District Court Civil Cases and Actions - Part III):	Amount	(a) Any new probate, guardianship, or mental health case\$223.00
"Civil caser" includes family law cases, but not a SAPCR1 transferred		(b) Any subsequent filing or action, other than an original filing or action subject to the fee in (a) above
		emper to the see in (a) shove
Code. This fee does not apply to automatic orders of nondisclosure issued	Statewide	Yes
under §411.072, Gov't Code.	Applicabilit	: \$223.00 - all new probate, guardianship, and mental health cases
\$35.00 - "Subsequent filing or action" includes arreals counterclaims	-	
cross-actions, interventions, contempt actions, interpleaders, motions for		\$75.00 - "Subsequent filing or action" includes adverse probate actions, contests, or units in a probate court, other than the filing of a claim again.
		an estate, in which the movant or applicant filling the intervention pleading
certain subsequent family-law filings and actions, including administrative parity of income withholding (sagmage 3) of County-Level		seeks any affirmative relief. However, this fee does not apply to certain subsensess fillings and actions, including an inventory and approximental
Court Civil Cases and Actions), contempt actions in SAPCR cases (see		(not reason 53 and 54 of County-Level Court Civil Cases and Actions), as
page 36 of County-Level Court Civil Cases and Actions), motions for		annual or final account (see page 55 of County-Level Court Civil Cases
		and Actions), an application for sale of property (see page 56 of County- Level Court Civil Cases and Actions), an annual or final report of the
41 of County-Level Court Civil Cases and Actions), motions to revoke a		guardian (nee page 57 of County-Level Court Civil Cases and Actions), a
stay of license suspension in SAPCR cases (not page 43 of County-Level		lengthy delayed of probate document (see page 58 of County-Level County-
		Civil Cases and Actions), and a claim against the estate (ree page 59 of County-Level Court Civil Cases and Actions).
application for indicial writ of withholding in SAPCR cases (see page 45		
of County-Level Court Civil Cases and Actions), petitions for license	Local Option	g: No - Fee is mandatory.
	Destination	The county treasurer will allocate the fee, in accordance with §135.102 (
withholding (not page 47 of County-Level Court Civil Cases and Actions).		or (c), to some or all of the following accounts and funds:
		(a) Appellate Judicial System Fond (b) Court Facility Fee Fond
No - Fee is mandatory.		(c) Clerk of the Court Account
The county treasurer will allocate the fee, in accordance with \$135,101(b)		(d) County Records Management and Preservation Account
	On the second concerning a spiritum, predicting or remaind beals are strongly and the second control of the se	OLIBATTO CIVIL FEE (ORIGINAL CIVIL CASE) Local Communication (§ 133.50) (3) Any new ord our care proprises, purchassing, or normal health control of the property of the pro



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Special Revenues

- Special Revenue Funds are used to account for specific revenue sources that are restricted for limited purposes.
- Same accounting as the General Fund.

Common	Special	Revenues
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- Special Revenue revenue collected to be used for a specific purpose, and nothing else; usually set aside in a separate fund. Examples:
 - · Road & bridge funds
 - · Courthouse security funds
 - · Technology funds
 - · Records & archive funds
- Your best local resource your fellow elected & appointed officials.
- · Think of your County as a team.
- The way to be successful is to work together even if you are new!
- Depend on one another for information and support and you can get a lot accomplished with special revenues.

Your best local resource: YOUR TEAM - Fellow Elected & Appointed Officials



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Road & Bridge Funds

- · Transportation Code, Chapter 256
- · County road & bridge fund fee
- · Add on fees

Required Funds

- 1. General Fund
- · 2. Road and Bridge Fund
- 3. Jury Fund
- · 4. Lateral Road Fund
- 5. Law Library Fund
- 6. Courthouse Security Fund
- 7. Records Management Funds

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More Required Funds

- · 8. Attorney Hot Check Fee Fund
- 9. Forfeiture Funds
- 10. JP Court Technology Fund
- 11. JP Court Security Fund
- 12. VIT Interest Fund
- 13. Capital Projects Funds
- 14. Debt Service Fund

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Other Common Funds

- 1. Indigent Care Fund
- 2. Juvenile Probation Fund
- 3. Court Costs Fund
- · 4. Individual Road and Bridge Funds
- 5. Adult Probation Fund
- · 6. Elections Fund
- 7. Grant Funds
- · 8. Officers Salary Fund

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- Local Government Code, Section 316
- For the use of recreational facilities
- Exceptions
- · Waiving fee for certain circumstances
- · Uses of the fees

Grants

- · Each comes with rules & regulations
 - Consider the source federal, state, non-profit
 - · UGMS
- · Only the Commissioners Court can authorize
- · Most are designed to diminish over time
- Consider the long term impacts once the grant ends
- · Matching funds cash vs. in-kind

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Sales Taxes

- · Local sales & use taxes Tax Code, Chapter 323
- · Not all counties collect it, or can collect it
- Volatility
- · Effect on property tax rate
 - Increases in sales tax collections offset the tax rate

Investment Income

- · Comply with the Public Funds Investment Act
 - Training highly encouraged
 - · Have a formal investment policy
 - Get regular reports from your investment officer
 - · Participate in investment committee
- · Focus on safety, not necessarily return

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Debt Proceeds

- · Borrowing money
 - Limited methods available (general obligation bonds, certificates of obligations, tax notes)
- Use in a timely fashion & for the intended purpose
- Investing borrowed money
 - Have a structured timeline
 - Be mindful of arbitrage
- · Listen to financial advisors and bond counsel

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References

- David B. Brooks
 - Attorney at Law
 - County & Special District Law, Volume 35, 36, and 36A
- Office of Court Administration
 - www.txcourts.gov/oca/
- Texas Association of Counties
 - www.county.org

Closing
• Review of session
• Questions?
 Contact information Kristen Kubecka, County Auditor Matagorda County 979-479-9579 kkubecka@co.Matagorda.tx.us

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