

# Other Responsibilities



- **Operating budget**
- **Restricted use funds**
- **Open records requirement**
- **Records retention requirement**

# Unit 6

## Operating Budget

- **County judge**
- **County auditor**
- **Appointed budget officer**

**Budget officer may be the:**

- **County judge**
- **County auditor**
- **Budget officer appointed by the commissioners court**

# Unit 6

## Budget Policy Areas

1. Budget
2. Receipts other than taxes
3. Indebtedness
4. General level of spending
5. Salaries and benefits
6. Department and program priorities
7. Unexpended budget balance
8. Use of state and federal revenue-sharing funds

# Unit 6

## Estimating Revenue

- ❑ Property tax
- ❑ Fees of office
- ❑ Motor vehicle registration

## Property Tax

Estimate current collections  
Delinquent taxes  
Penalties  
Interest

## Fees of office

Taxing jurisdiction fees  
SIT penalties & interest

## Motor vehicle registration

Title fee: \$5.00  
Registration transfer fee: \$1.25  
Receipt collected fee: \$1.90  
Replacement fee: \$2.50

# Unit 6

## Estimating Items

- ❑ Line-item expenses
- ❑ Supplementary items

Personnel: salaries, benefits, etc.

Facilities: maintenance, repair, electricity, air conditioning, janitorial, etc.

Supplies: paper, printer cartridges, pens

Equipment: desks, chairs

Capital equipment: computers, copiers, fax machines

Contracts: maintenance and repairs, etc.

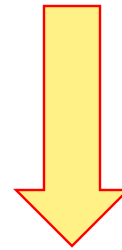
Training and development: education, travel, etc.

## Unit 6

### Estimating Collecting Costs

#### Budgeting Process:

Tax office submits initial determination amount of “actual costs”



Commissioners court approves budget and implies the approval of fees charges as “actual costs”

# Unit 6

## Restricted Use Funds

- Collection fees for collecting property taxes for other taxing entities
- SIT penalties & interest
- Rendition interest
- \$5 title fee for TxDMV
- \$1.90 fee for receipts
- \$1.25 fee for TxDMV
- \$2.50 fee for replacement plate/sticker
- Actual cost for election services
- Chapter 19 Voter Registration Funds

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# Unit 6

## Open Record Requirements

- Open Records Division
- Intergovernmental Relations Division
- Opinion Committee
- Public Information Coordinator

# Unit 6

## Open Record Guidelines

- Most information is presumed to be open to the public
- Exceptions include Social Security numbers, driver's license numbers, and bank account numbers
- Confer with the county attorney or the Attorney General of Texas if in doubt
- Violation of Public Information Act to distribute confidential information or withhold information that must be released
- Criminalizes the destruction, alteration, or concealment of public records

# Unit 6

## Records Retention

**OFFICIAL  
COPY**

## **Unit 6**

### **Record Retention Schedules**

- **State the retention period prescribed by federal or state law**
- **Rule of court **or** regulation**
- **Prescribe retention periods for all other records**

**Texas State  
Library and  
Archives  
Commission**

**512-421-7200**

**[www.tsl.state.tx.us](http://www.tsl.state.tx.us)**

# Unit 6

## Records Destruction

# Requests for authority to destroy unscheduled records

# **Attorney General Opinions Relative to Authority**



**Office of the Texas Attorney General**

**[www.oag.state.tx.us](http://www.oag.state.tx.us)**

## **AG Opinions**

**AG JM-833**

**A.G. JM-833:**

**Collection of county taxes**

## **AG Opinions**

**AG JM-1025**

### **A.G. JM-1025: Transfer of liability**

## **AG Opinions**

**AG DM-199**

**A.G. DM-199:**

**Authority over motor vehicle fees**

## AG Opinions

**AG LO-98-085**

**A.G. LO-98-085:**

V.I.T. funds restricted use,  
*now called SIT Funds*

# AG Opinions

**AG JC-214**

**A.G. JC-214:**  
**Hiring authority**

## **AG Opinions**

**AG M-1211**

**A.G. M-1211:**  
**Chief Deputy mandate**

# Texas Tax Code

## Personal Liability & Bonding

Texas Tax Code

### Section 6.275

District court declaratory judgment

Loss other than misconduct or negligence

### Section 6.28 (d)

New bond at anytime

Not to exceed \$100,000

### Section 6.29

Third-party collectors may have to post  
bond as well