



Budget Procedures
&
Truth in Taxation

Purpose of the Annual Budget

The County's budget is the plan of operations for the fiscal year, together with revenue estimates required to fund that plan.

The Annual Budget determines the quality and quantity of governmental services and the method of distributing those costs to the various segments of the community through the collection of taxes and fees.

The budget is more than just the financial plan for raising and spending money to operate the county government. It determines the operating services to be rendered by the departments, the level of these services, and capital outlays for the fiscal year.

The budget also brings together in one document a detailed explanation of anticipated revenues, identified by source, which will be used to finance county operations throughout the ensuing year.

The Adopted Budget should place before the people of Tyler County a clear and concise summary of the services to be rendered by their county government.

A review of the budget requests by the County Judge with the assistance of the County Auditor presents an opportunity for detailed analysis of departmental organization structure, operating methods and work programs.

Presentation of the Budget to the Commissioners Court provides each department head and elected official the opportunity to explain proposed programs and focus attention on problems, services, and programs that require Commissioners Court action or support for their ultimate solution.

In reviewing the budget, the Commissioners Court has the opportunity to evaluate the adequacy of proposed operating programs, to establish the level of services to be rendered, to determine basic organization and personnel staffing patterns, and review any changes to the County's classification and compensation plan.

Adoption of the budget is the Commissioners Court's most important policy decision of the entire year, and it provides the legal basis for expenditure of funds to accomplish those policies.

Requirements of Law & Sound Financial Management

A substantial portion of the budget process, as with most aspects of County government, is set out in State law. In accordance with the law, the County Judge serves as the Budget Officer and establishes administrative procedures not provided under the law. A narrative summary of the County's current budget process is presented below.

The County Judge, along with the County Auditor, prepares an annual budget for presentation and approval by the Commissioners Court. Notices, budget request forms and a proposed budget planning calendar are distributed to Elected Officials and Department Heads, who are responsible for preparing a departmental budget request and submitting the same to the County Judge, along with supporting documentation.

The County Auditor estimates historical revenues and beginning fund balances for use in conjunction with information obtained from various County offices. The County Judge compiles and analyzes budget requests and estimated revenues, conducting budget review meetings with departments and the County Auditor.

A preliminary budget is submitted to the Commissioners Court and budget workshops are held with individual departments, if requested. A proposed budget is filed with the County Clerk, for public inspection and a tax rate is proposed to support that budget, based upon the Tax Assessor/Collector's publication of the "Effective Tax Rate."

Notice of the proposed tax rate is published in the local newspaper and on the County's website and when required public hearings are held to receive comments of the proposed budget and on the proposed tax rate. Changes warranted by law and/or required in the interest of taxpayers are made, the budget is adopted and a tax rate is set. The approved budget is filed with the County Clerk and the County Auditor.

Departments submit requests for budget amendments and revisions to the County Auditor, who shall review for conformity to statutes and appropriateness within the scope of budget objectives—making recommendation to the Commissioners Court, as required. The Commissioners Court maintains sole authority for amending the budget.

Departments may receive added incentives for efforts in cost effective measures during the budget year. Certain "budget balances" may be carried forward (through the budget process) to allow and encourage departments to save toward larger expenditures. Road and Bridge departments are probably the most effected by the "budget carry forward" issue, as larger balances may occur.

The County Auditor monitors expenditures of the various Departments and Funds to prevent expenditures from exceeding budgeted appropriations and sends a monthly financial report, including budget to actual expenditures, to the Commissioners Court, Elected Officials, Department Heads, and the District Judges.

A calendar summary of the budget process and the timing of activities are depicted on the table on the following page.

Glossary of Terms

Ad Valorem Tax	The tax levied against real property and certain personal property based on the value of said property within the county. (For cost effectiveness, most other taxing entities located within the County contract with the County for collection of their taxes—i.e.; School Districts, Hospital Districts, etc.—and all taxes are billed on a single statement.)
Allowances	Monies budgeted either as a part of an Employee's or an Elected official's salary or as a separate line item within a Department to compensate that individual for the use of personal property in performing job duties. (i.e., travel allowance for use of a personal vehicle while performing job.)
Amendment	(Budget Amendment) A change to the adopted Budget. Statutes regulate the circumstance and procedure by which amendments are made to the adopted budget.
Appropriation	An authorization of money by the Commissioners Court allowing expenditures to be made or obligations to be incurred against the resources of the County.
Assessed value	An estimated value placed upon real and certain personal property by the Tyler County Appraisal District as the basis for levying property taxes.
Audit	An official examination of the County's utilization of resources. The Audit systematically tests County Management's internal accounting controls and is intended to verify the financial position of the County and the legality of transactions. The Audit identifies improvements made and required in accounting systems and certifies the proper management of funds by the County Officials responsible. Tyler County contracts for an audit to be performed each year.
Benefits	(Employee) Benefits refer to the programs or special services of monetary value provided to Employees (whether legally required or provided at the County's option) for which the County pays the cost. The County Employee Benefit package includes: Health Insurance, Life Insurance, Pension, Workers Compensation and Unemployment Insurances, Longevity Pay, and paid leaves.
Bonds	A debt investment, with which the investor loans money to an entity (the County) that promises to pay a specified amount (principal) at a specified date(s) in the future (maturity) together with a specified rate of periodic interest.
Budget	A financial plan of operation that estimates revenues and designates expenditures for a fiscal year (January 1—December 31). The term is also used to refer to the officially approved expenditure level under which the County, its Officials and its Departments operate within the fiscal year. (Balanced Budget) refers to a budget for which expenditures do not exceed revenues.
Capital Lease	A lease considered to have the economic characteristic of asset ownership.
Capital Outlay (Expenditure)	Expenditures of the acquisition of capital assets. Includes the cost of land, buildings, permanent road improvements, machinery, large tools, furniture and equipment.
Cash Basis	(Accounting) Revenues are recognized when collected and expenditures are recognized when paid. This is the method used by the County.
Certificate of Obligation	An alternative form of financing to bonds or time warrants. Interest rates of Certificate of Obligation are periodically restructured. Often used to fund major projects.
CIRA	Acronym for "County Information Resource Agency" - an interlocal government agency created under the authority of Government Code, Chapter 791. The purpose of the Agency is "to provide central, cooperative and coordinated assistance and services to Members in all matters relating to information resources and technologies"

Glossary of Terms cont.

Contingency	A budgetary reserve set aside for emergencies and unforeseen expenditures.
Cost of Living (COL)	An “across-the-board” increase in wages for all positions, which is set on a percentage basis within the budget established by the Commissioners Court.
Current Taxes	Property taxes that are levied and due within one year.
Debt Service	The County’s obligation to pay principal and interest on all bonds, time warrants, certificates of obligation, notes and other debt instruments according to a payment schedule designated at the time the debt instrument was issued.
Delinquent Taxes	Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.
Department	A major division or unit of the County responsible for a service, operation or related group of operations within a functional area.
DETCOG	Acronym for the Deep East Texas Council of Governments, one of 24 regional planning commissions authorized by the state legislature to work with local governments to improve health, safety and general welfare of their residents and plan for future development.
No New Revenue Rate	The tax rate that would be required, based upon adjusted value, revenue estimates, projected balances and debt obligations, to maintain the same amount of tax revenue as was received by the County in the previous year.
Encumbrance	A commitment relating to an unperformed contract for goods or services, used in accounting to represent the estimated expenditure or liability which will result if the unperformed contract is completed.
Estimated Revenue	The amount of revenue projected to be received in the upcoming fiscal year. These revenues are generally based upon prior years’ experience and changes that may occur in fees, rates, etc.
FEMA	Federal Emergency Management Agency
Fiscal Year	The period signifying the beginning and ending of an accounting period. Tyler County’s fiscal year (Budget Year) begins January 1 and ends December 31.
FTE	Acronym for the term “Full-Time Equivalent,” used when providing fractional counts for part-time personnel. (i.e., “1” representing a full-time employee working 40 hours each week and “.5” representing a part-time employee working 20 hours each week.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts. Funds segregate resources and appropriations according to their intended purpose. In some instances, legal and/or contractual provisions require fund accounting in order for the County to demonstrate compliance contract or law. The County maintains the minimum number of Funds consistent with legal and managerial requirements.
Fund Balance	The excess of assets (all resources) over liabilities (all obligations) for the fiscal year.
GAAP	Acronym for “generally accepted accounting principles,” the common set of accounting principles and standards and procedures set in the United States by The Financial Accounting Standards Board (FASB).

Glossary of Terms cont.

GASB34	Statement 34, issued in June 1999 by the Government Accounting Standards Board (GASB), is one of the most comprehensive standards in the history of governmental accounting. The Statement establishes new financial reporting requirements for state and local governments, creates new information and restructures much of the information that governments have presented in the past. GASB34 was developed to make annual reports more comprehensive and easier to understand.
General Fixed Asset	(Account Group) A reporting device for non-consumable items owned by the County that exceed a set minimum value and useful life and are not recorded directly into the fund to which they may be related. (Including buildings, vehicles & mobile equipment, other equipment, furnishings, etc.).
General Fund	The County's primary operating fund.
GFOA	Government Finance Officers Association
ISTEA	The "Intermodal Surface Transportation Enhancement Act" is the federal legislation that provides the majority of funding to Departments of Transportation throughout the Country.
Judicial District	A specific area within a county or combination of counties designated by the state legislature to be served by a specific District Court.
Judicial Management	County's effort to enhance the effective management of date from arrest to final disposition for related departments, such as: Law Enforcement, District Attorney, J. P. Courts, County Court, and District Courts (and respective clerks). This includes purchase, installation, and training associated with computer hardware/software systems.
Longevity Pay	A benefit provided to reward County Employees for continued and uninterrupted employment with the County.
Maturities	The dates on which the principal or stated values of investments or debt obligations are due.
Modified Accrual	A basis of accounting in accordance with generally accepted accounting principles (see GAAP). Revenues are recognized when they are measurable and available and expenditures are recognized when the liability is incurred.
Nutrition Center	Refers to the site at which meals and activities are provided to senior citizens of Tyler County through the Aging Services
Performance Measures	Specific quantitative measure of work performed within an activity or program (i.e., the total number of investigations conducted by the Sheriff's Office). Types of performance measurers include workload, efficiency and effectiveness indicators.
Reserve	Balance of monies held for the specific purpose of funding the operations of the County during a financial emergency.
Revenue	Monies collected or received by the County.
Risk Management	A program by which the County attempts to protect its personnel and assets against accident, injury and/or loss.
Tax Rate	The total amount of tax levied for each \$100 of assessed value.
Unaudited	Financial activity of the County which has not yet been included within an annual audit and, therefore, may be subject to change pending completion of the audit for the subject period.

County Budget and Tax Rate Planning Calendar

While counties continue to adjust to the changes in the county budget and tax rate planning process brought on by Senate Bill 2 from the 86th legislative session, the recently concluded 87th regular session also heralded changes to tax rate adoption and budgeting procedures. Senate Bill 1357 especially impacts counties operating under Subchapter A of Chapter 111 of the Local Government Code.

SUBCHAPTER A, CHAPTER 111, LOCAL GOVERNMENT CODE (COUNTIES WITH A POPULATION 225,000 OR LESS THAT DO NOT OPERATE UNDER SUBCHAPTER C)

BY APRIL 30 Property value estimate due from appraisal district. Tax Code 26.01(e) and (f).

BY JULY 25 Deadline for chief appraiser to certify property value to tax-assessor collector. Tax Code 26.01(a) and (a-1).

BEFORE JULY 30 Before filing annual budget with the county clerk, written notice given to each elected county and precinct officer of the official's proposed salary and personal expenses in the budget.¹ LGC 152.013(c).

JULY 31 Recommended date for county judge to file proposed budget with county clerk, who posts a copy on the county website for public inspection.² LGC 111.006³, 111.037, 111.066.

BY AUG. 1 (or as soon thereafter as practicable) The tax assessor-collector must submit the appraisal roll for the county with the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the commissioners court. Tax Code 26.04(b).

AS SOON AS PRACTICABLE AFTER AUG. 1 The designated officer or employee must calculate the no-new-revenue tax rate and the voter-approval tax rate and submit and certify the calculation forms to the county tax assessor-collector. Tax Code 26.04(c), (d-2), (d-3).

BY AUG. 7 (or as soon thereafter as practicable) The designated officer or employee must submit the rates to the commissioners court and post the rates on the homepage of the county's website in the manner prescribed by the comptroller. Tax Code 26.17, 26.04(e).

Appraiser mails or emails notice to property owners providing database link of information regarding owners'

property taxes. Tax Code 26.04(e-2).

The timing of the tax rate adoption process after this notice has been mailed to property owners is determined by whether the proposed tax rate will exceed the no-new-revenue and voter-approval rates.

If the proposed tax rate does not exceed the lower of the no-new revenue rate or voter-approval rate, go to ▲ below. If the proposed tax rate does exceed the no-new revenue rate, but not the voter-approval rate or the de minimis rate, go to ■ below. If the proposed tax rate exceeds the voter-approval rate and de minimis rate and will trigger a voter-approval election, go to ● below.

AT LEAST 10 BUT NO MORE THAN 30 DAYS BEFORE DATE OF PUBLIC HEARING Notice of public budget hearing must be published in newspaper of general circulation in county. LGC 111.0075, 111.003(b).

AT LEAST 10 DAYS BEFORE PUBLIC HEARING If salary, expenses or other allowances of elected official are being increased, publish notice of increase in newspaper. LGC 152.013(b).

NOT LATER THAN THE 25TH DAY AFTER THE DAY THE BUDGET WAS FILED Commissioners court holds public hearing on budget. LGC 111.007.⁴

AT CONCLUSION OF PUBLIC BUDGET HEARING Commissioners court may vote to adopt budget. This may be done at the same meeting or a future meeting. If the court plans to adopt the budget at the same meeting, make sure to include a separate item on the agenda for the actual adoption. The vote to adopt the budget must be a record vote. See LGC Chapter 111 for specifics about requirements of the vote and required language.

1. For more information on the salary grievance process, see Grievance Calendar following this section and Salary Grievance legal publication.

2. While the deadline for the county judge to complete the proposed budget is Aug. 15, it is practically necessary for it to be completed earlier to allow the county to comply with the public hearing notice requirements.

3. Amended by SB 1357, 87th Leg., R.S., 2021, effective June 14, 2021.

4. Amended by SB 1357, 87th Leg., R.S., 2021, effective June 14, 2021.

Budget - an estimate of income and expenditure for a set period of time.

Truth-in-Taxation - a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to limit tax increases.

Entities that can offer an over 65 exemption (freeze)– County, County Special & School Districts

Entities that cannot offer an over 65 exemption (freeze)– Hospital, Fire Districts, Cities and Water Districts

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE B. COUNTY FINANCES

CHAPTER 111. COUNTY BUDGET

SUBCHAPTER A. BUDGET PREPARATION IN COUNTIES WITH POPULATION OF 225,000 OR LESS

Sec. 111.001. SUBCHAPTER APPLICABLE TO COUNTIES WITH POPULATION OF 225,000 OR LESS; EXCEPTION. This subchapter applies only to a county that has a population of 225,000 or less and that does not operate under Subchapter C.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.
Amended by Acts 1989, 71st Leg., ch. 1, Sec. 11(e), eff. Aug. 28, 1989.

Sec. 111.002. COUNTY JUDGE AS BUDGET OFFICER. The county judge serves as the budget officer for the commissioners court of the county.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 111.003. ANNUAL BUDGET REQUIRED. (a) Not later than August 15, the county judge, assisted by the county auditor or

county clerk, shall prepare a budget to cover all proposed expenditures of the county government for the succeeding fiscal year.

(b) A proposed budget that will require raising more revenue from property taxes than in the previous year must contain a cover page with the following statement in 18-point or larger type: "This budget will raise more total property taxes than last year's budget by (insert total dollar amount of increase and percentage increase), and of that amount (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll) is tax revenue to be raised from new property added to the tax roll this year."

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by Acts 1989, 71st Leg., ch. 117, Sec. 1, eff. Sept. 1, 1989.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 7, eff. September 1, 2007.

Acts 2021, 87th Leg., R.S., Ch. 612 (S.B. [1357](#)), Sec. 1, eff. June 14, 2021.

Sec. 111.004. ITEMIZED BUDGET; CONTENTS. (a) The county judge shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year. The budget must show as definitely as possible each of the projects for which an appropriation is established in the budget and the estimated amount of money carried in the budget for each project.

(b) The budget must contain a complete financial statement of the county that shows:

- (1) the outstanding obligations of the county;
- (2) the cash on hand to the credit of each fund of the county government;

(3) the funds received from all sources during the preceding fiscal year;

(4) the funds available from all sources during the ensuing fiscal year;

(5) the estimated revenues available to cover the proposed budget; and

(6) the estimated tax rate required to cover the proposed budget.

(c) In preparing the budget, the county judge shall estimate the revenue to be derived from taxes to be levied and collected in the succeeding fiscal year and shall include that revenue in the estimate of funds available to cover the proposed budget.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 111.005. INFORMATION FURNISHED BY COUNTY OFFICERS.

(a) In preparing the budget, the county judge may require any county officer to furnish existing information necessary for the judge to properly prepare the budget.

(b) If a county officer fails to provide the information as required by the county judge, the county judge may request the commissioners court to issue an order:

(1) directing the county officer to produce the required information; and

(2) prescribing the form in which the county officer must produce the information.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by Acts 1997, 75th Leg., ch. 1197, Sec. 1, eff. June 20, 1997.

Sec. 111.006. PROPOSED BUDGET FILED WITH COUNTY CLERK;

PUBLIC INSPECTION. (a) Not later than August 15, the county judge shall file a copy of the proposed budget with the county clerk.

(b) The copy of the proposed budget shall be available for inspection by any person. If the county maintains an Internet website, the county clerk shall take action to ensure that the proposed budget is posted on the website.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 8, eff. September 1, 2007.

Acts 2021, 87th Leg., R.S., Ch. 612 (S.B. [1357](#)), Sec. 2, eff. June 14, 2021.

Sec. 111.007. PUBLIC HEARING ON PROPOSED BUDGET. (a) The commissioners court shall hold a public hearing on the proposed budget. Any person may attend and may participate in the hearing.

(b) The commissioners court shall hold the hearing not later than the 25th day after the day the budget is filed under Section [111.006](#) but before the commissioners court adopts the county's ad valorem tax rate for the current tax year.

(c) The commissioners court shall give public notice that it will consider the proposed budget on the date of the hearing. The notice must state the date, time, and location of the hearing. The notice must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section [111.003](#)(b). The commissioners court shall give notice under this subsection:

(1) not earlier than the 30th day before the date of the hearing; and

(2) not later than the 10th day before the date of the hearing.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by Acts 1989, 71st Leg., ch. 117, Sec. 2, eff. Sept. 1, 1989.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 9, eff. September 1, 2007.

Acts 2021, 87th Leg., R.S., Ch. 612 (S.B. [1357](#)), Sec. 3, eff. June 14, 2021.

Sec. 111.0075. SPECIAL NOTICE BY PUBLICATION FOR BUDGET HEARING. (a) A commissioners court shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county.

(b) Notice published under this section is in addition to notice required by other law. Notice under this section shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

(c) This section does not apply to a commissioners court required by other law to give notice by publication of a hearing on a budget.

(d) Notice under this section must include, in type of a size at least equal to the type used for other items in the notice, any statement required to be included in the proposed budget under Section [111.003](#)(b).

Added by Acts 1993, 73rd Leg., ch. 268, Sec. 26, eff. Sept. 1, 1993.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 10, eff. September 1, 2007.

Sec. 111.008. ADOPTION OF BUDGET. (a) At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. A vote to adopt the budget must be a record vote.

(b) The commissioners court may make any changes in the proposed budget that it considers warranted by the law and required by the interest of the taxpayers.

(c) Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the commissioners court to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.

(d) An adopted budget must contain a cover page that includes:

(1) one of the following statements in 18-point or larger type that accurately describes the adopted budget:

(A) "This budget will raise more revenue from property taxes than last year's budget by an amount of (insert total dollar amount of increase), which is a (insert percentage increase) percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";

(B) "This budget will raise less revenue from property taxes than last year's budget by an amount of (insert total dollar amount of decrease), which is a (insert percentage decrease) percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll)."; or

(C) "This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll).";

(2) the record vote of each member of the commissioners court by name voting on the adoption of the budget;

(3) the county property tax rates for the preceding fiscal year, and each county property tax rate that has been adopted or calculated for the current fiscal year, including:

- (A) the property tax rate;
- (B) the no-new-revenue tax rate;
- (C) the no-new-revenue maintenance and operations tax rate;
- (D) the voter-approval tax rate; and
- (E) the debt rate; and

(4) the total amount of county debt obligations.

(e) In this section, "debt obligation" means an issued public security as defined by Section [1201.002](#), Government Code, secured by property taxes.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. [3195](#)), Sec. 11, eff. September 1, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 1329 (S.B. [656](#)), Sec. 3, eff. September 1, 2013.

Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. [2](#)), Sec. 80, eff. January 1, 2020.

Sec. 111.009. APPROVED BUDGET FILED WITH COUNTY CLERK: POSTING ON INTERNET.

(a) On final approval of the budget by the commissioners court, the court shall:

- (1) file the budget with the county clerk; and
- (2) if the county maintains an Internet website, take action to ensure that:

- (A) a copy of the budget, including the cover page, is posted on the website; and

- (B) the record vote described by Section [111.008](#)(d)(2) is posted on the website at least until the first anniversary of the date the budget is adopted.

(b) The commissioners court shall take action to ensure that the cover page of the budget is amended to include the

property tax rates required by Section 111.008(d)(3) for the current fiscal year if the rates are not included on the cover page when the budget is filed with the county clerk. The commissioners court shall file an amended cover page with the county clerk and take action to ensure that the amended cover page is posted on the county's website.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 924 (H.B. 3195), Sec. 12, eff. September 1, 2007.

Acts 2013, 83rd Leg., R.S., Ch. 1329 (S.B. 656), Sec. 4, eff. September 1, 2013.

Sec. 111.010. LEVY OF TAXES AND EXPENDITURE OF FUNDS UNDER BUDGET; EMERGENCY EXPENDITURE; BUDGET TRANSFER. (a) The

commissioners court may levy taxes only in accordance with the budget.

(b) After final approval of the budget, the commissioners court may spend county funds only in strict compliance with the budget, except in an emergency.

(c) The commissioners court may authorize an emergency expenditure as an amendment to the original budget only in a 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 reasonably diligent thought and attention. If the court amends the original budget to meet an emergency, the court shall file a copy of its order amending the budget with the county clerk, and the clerk shall attach the copy to the original budget.

(d) The commissioners court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.
Amended by Acts 1989, 71st Leg., ch. 167, Sec. 1, 2, eff. May
25, 1989.