

## Budget Adoption Matrix

	Cities	Counties < 225,000 SubCh. A	Counties > 225,000 SubCh. B	Counties > 125,000 SubCh. C
Who serves as Budget Officer?	<ul style="list-style-type: none"> <li>Mayor serves as Budget Officer</li> </ul>	<ul style="list-style-type: none"> <li>County Judge serves as Budget Officer</li> </ul>	<ul style="list-style-type: none"> <li>County Auditor serves as the Budget Officer</li> </ul>	<ul style="list-style-type: none"> <li>Commissioners Court appoints a County Budget Officer                             <ul style="list-style-type: none"> <li>If commissioners court abolishes County Budget Officer then they revert back to subchapter A or B</li> </ul> </li> </ul>
Who Prepares Budget?	<ul style="list-style-type: none"> <li>Annual budget is required each year, prepared by the Budget Officer</li> </ul>	<ul style="list-style-type: none"> <li>Annual budget is required each year, prepared by the County Judge, and assisted by the County Auditor or Clerk</li> </ul>	<ul style="list-style-type: none"> <li>Annual budget is required each year, prepared by the County Auditor</li> </ul>	<ul style="list-style-type: none"> <li>Tax Code silent on requirement, but is prepared by the budget officer</li> </ul>
When is the budget to be prepared?	<ul style="list-style-type: none"> <li>Tax Code silent on when the budget is to be prepared.</li> </ul>	<ul style="list-style-type: none"> <li>Budget is prepared during the 7th or 10th month of the fiscal year, as determined by the Commissioners Court</li> </ul>	<ul style="list-style-type: none"> <li>Budget is prepared within 30 days before the first day of each fiscal year or on or immediately after that first day</li> </ul>	<ul style="list-style-type: none"> <li>Silent on when the budget is to be prepared</li> </ul>
Payment of obligations if budget is not adopted?	<ul style="list-style-type: none"> <li>Silent of payment of obligations after the beginning of the fiscal year</li> </ul>	<ul style="list-style-type: none"> <li>Silent of payment of obligations after the beginning of the fiscal year</li> </ul>	<ul style="list-style-type: none"> <li>Until a budget for a fiscal year is adopted by the commissioners court, the county may not make payments during that fiscal year except for emergencies and for obligations legally incurred before the first day of the fiscal year for salaries, utilities, materials, and supplies</li> </ul>	<ul style="list-style-type: none"> <li>Until a budget for a fiscal year is adopted by the commissioners court, the county may not make payments during that fiscal year except for emergencies and for obligations legally incurred before the first day of the fiscal year for salaries, utilities, materials, and supplies</li> </ul>
Elements of a Budget?	<ul style="list-style-type: none"> <li>Budget must contain a complete financial statement that shows:                             <ul style="list-style-type: none"> <li>Outstanding Obligations</li> <li>Cash on hand to the credit of each fund</li> <li>Funds received from all sources during previous year</li> <li>Funds available from all sources for the next year</li> </ul> </li> <li>Estimated revenue to cover proposed budget</li> <li>Estimated tax to cover proposed budget</li> </ul>	<ul style="list-style-type: none"> <li>Budget must contain a complete financial statement that shows:                             <ul style="list-style-type: none"> <li>Outstanding Obligations</li> <li>Cash on hand to the credit of each fund</li> <li>Funds received from all sources during previous year</li> <li>Funds available from all sources for the next year</li> </ul> </li> <li>Estimated revenue to cover proposed budget</li> <li>Estimated tax to cover proposed budget</li> </ul>	<ul style="list-style-type: none"> <li>Budget must contain a complete financial statement that shows:                             <ul style="list-style-type: none"> <li>Outstanding Obligations</li> <li>Cash on hand to the credit of each fund</li> <li>Funds received from all sources during previous year</li> <li>Funds and revenue estimated from all sources for the previous year</li> <li>Funds and revenue estimated from all sources for the upcoming year</li> <li>A statement of all accounts and contracts on which sums are due to or owed by the county as of the last day of the preceding fiscal year, except for taxes and court costs</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Budget must contain a complete financial statement that shows:                             <ul style="list-style-type: none"> <li>Outstanding Obligations</li> <li>Cash on hand to the credit of each fund</li> <li>Funds received from all sources during previous year</li> <li>Funds and revenue estimated from all sources for the previous year</li> <li>Funds and revenue estimated from all sources for the upcoming year</li> <li>A statement of all accounts and contracts on which sums are due to or owed by the county as of the last day of the preceding fiscal year, except for taxes and court costs</li> </ul> </li> </ul>
When and where is a proposed budget filed?	<ul style="list-style-type: none"> <li>Proposed budget is filed with the municipal clerk for public inspection by any person                             <ul style="list-style-type: none"> <li>Filed before the 30<sup>th</sup> day before the municipality set its tax levy for the year</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Proposed budget is filed with the county clerk for public inspection by any person                             <ul style="list-style-type: none"> <li>Filed when completed by the County Judge</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Proposed budget is filed with the county clerk for public inspection by any person                             <ul style="list-style-type: none"> <li>Filed when completed by the County Auditor</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Proposed budget is filed with the county clerk and the <u>county auditor</u> for public inspection by any person                             <ul style="list-style-type: none"> <li>Filed when completed by the Budget Officer</li> </ul> </li> </ul>
Statements regarding additional property tax revenue?	<ul style="list-style-type: none"> <li>If the proposed budget requires more property tax revenue than the previous year a cover page is required with a prescribed statement showing the following:                             <ul style="list-style-type: none"> <li>Dollar and percentage amount of increase</li> <li>Dollar amount of revenue estimated to be raised from new property</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>If the proposed budget requires more property tax revenue than the previous year a cover page is required with a prescribed statement showing the following:                             <ul style="list-style-type: none"> <li>Dollar and percentage amount of increase</li> <li>Dollar amount of revenue estimated to be raised from new property</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>If the proposed budget requires more property tax revenue than the previous year a cover page is required with a prescribed statement showing the following:                             <ul style="list-style-type: none"> <li>Dollar and percentage amount of increase</li> <li>Dollar amount of revenue estimated to be raised from new property</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Silent on wording if budget requires more property tax revenue than the previous year</li> </ul>
Public Hearing requirements on proposed budget?	<ul style="list-style-type: none"> <li>Municipality must have public hearing on proposed budget                             <ul style="list-style-type: none"> <li>Hearing date must occur the 15<sup>th</sup> day after the proposed budget is filed with the municipal clerk, but cannot occur before the municipality makes its tax levy</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>County must have public hearing on proposed budget                             <ul style="list-style-type: none"> <li>Hearing Date must occur after the 15th day of the month following the month the budget was prepared, but before the county taxes are levied</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>County must have public hearing on proposed budget                             <ul style="list-style-type: none"> <li>Hearing date must be within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>County must have public hearing on proposed budget                             <ul style="list-style-type: none"> <li>Hearing date must be within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year</li> </ul> </li> </ul>
Public Notice requirements on proposed budget hearing?	<ul style="list-style-type: none"> <li>Public notice is required providing the date, time, and location                             <ul style="list-style-type: none"> <li>Notice can be no earlier than the 30<sup>th</sup> day or later than the 10<sup>th</sup> day before the hearing</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Public notice is required providing the date, time, and location                             <ul style="list-style-type: none"> <li>Notice can be no earlier than the 30th day or later than the 10th day before the hearing</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Public notice is required providing the date, time, and location                             <ul style="list-style-type: none"> <li>Notice can be no earlier than the 30th day or later than the 10th day before the hearing</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Public notice is required providing the date, time, and location                             <ul style="list-style-type: none"> <li>Notice can be no earlier than the 30th day or later than the 10th day before the hearing</li> </ul> </li> </ul>

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Adoption of the budget?	<ul style="list-style-type: none"> <li>Adoption of the budget is record vote of the governing body after the conclusion of the public hearing</li> </ul>	<ul style="list-style-type: none"> <li>Adoption of the budget is record vote of the commissioner court after the conclusion of the public hearing</li> </ul>	<ul style="list-style-type: none"> <li>Adoption of the budget is record vote of the commissioners court after the conclusion of the public hearing</li> </ul>	<ul style="list-style-type: none"> <li>Adoption of the budget is record vote of the commissioners court after the conclusion of the public hearing</li> </ul>
Increased revenue ratification?	<ul style="list-style-type: none"> <li>If budget adoption requires more revenue from property taxes, the governing body must ratify the increase in a separate vote and is separate from the vote to set the tax rate</li> </ul>	<ul style="list-style-type: none"> <li>If budget adoption requires more revenue from property taxes, the commissioners court must ratify the increase in a separate vote and is separate from the vote to set the tax rate</li> </ul>	<ul style="list-style-type: none"> <li>If budget adoption requires more revenue from property taxes, the commissioners court must ratify the increase in a separate vote and is separate from the vote to set the tax rate</li> </ul>	<ul style="list-style-type: none"> <li>Silent on separate vote to ratify the increased revenue</li> </ul>
Where is the approved budget filed?	<ul style="list-style-type: none"> <li>Approved budget must be filed with municipal clerk</li> </ul>	<ul style="list-style-type: none"> <li>Approved budget must be filed with county clerk</li> </ul>	<ul style="list-style-type: none"> <li>Approved budget must be filed with county clerk and the county auditor</li> </ul>	<ul style="list-style-type: none"> <li>Approved budget must be filed with county clerk and the county auditor</li> </ul>
Can the governing body make changes to the budget?	<ul style="list-style-type: none"> <li>Governing body may make changes to the budget that it considers warranted by law or in the best interest of the taxpayers</li> </ul>	<ul style="list-style-type: none"> <li>Governing body may make changes to the budget that it considers warranted by law or in the best interest of the taxpayers</li> </ul>	<ul style="list-style-type: none"> <li>Governing body may make changes to the budget that it considers warranted by law or in the best interest of the taxpayers, but the amounts budgeted in a fiscal year for expenditures for the various funds may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the county auditor</li> </ul>	<ul style="list-style-type: none"> <li>Governing body may make changes to the budget that it considers warranted by law or in the best interest of the taxpayers, but the amounts budgeted in a fiscal year for expenditures for the various funds may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the county auditor</li> </ul>
Additional Items of Note	<ul style="list-style-type: none"> <li>Interesting Items                             <ul style="list-style-type: none"> <li>No Penalty Provision</li> </ul> </li> <li>No increase limitation on any one office</li> </ul>	<ul style="list-style-type: none"> <li>Interesting Items                             <ul style="list-style-type: none"> <li>Penalties for not complying with subchapter is punishable by a fine of not less than \$100 or more than \$1,000, confinement in the county jail for not less than one month or more than one year, or by both fine and confinement</li> <li>County Auditor's office is the only office that has a budget increase limitation of 5% unless approved by the commissioners court</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Interesting Items                             <ul style="list-style-type: none"> <li>No Penalty Provision</li> </ul> </li> <li>County Auditor's office is the only office that has a budget increase limitation of 5% unless approved by the commissioners court</li> </ul>	<ul style="list-style-type: none"> <li>Interesting Items                             <ul style="list-style-type: none"> <li>No Penalty Provision</li> </ul> </li> <li>County Auditor's office is the only office that has a budget increase limitation of 5% unless approved by the commissioners court</li> </ul>