

**Policy & Procedures
For
Budget Amendments and Line-Item Transfers**

Budget Amendments/Line-item transfers are needed when an expense line item within the budget goes above what was projected and adopted to be spent. This occurrence requires an amendment to be done by the official of the department whose budget item is over and presented to Commissioner's Court.

Below is the process and procedure that is required when a budget amendment/line-item transfer is needed.

1. The County Judge or the County Auditor notifies the official informally of an overage or if the Official is aware of an upcoming expense, they notify the County Auditor.
2. The Official shall schedule a meeting with the Auditor or Auditor's Assistant to work on the best way to resolve the shortfall.
3. The amendment/line-item transfer is then prepared by the County Auditor on a form prescribed by the County Auditor and signed by official and presented to the court by the County Auditor.
4. Commissioner's Court approves or disapproves the requested amendment.
5. If the amendment is approved, the County Judge or Judge Pro-Tem signs the form presented and the County Auditor enters it into the financial records of the county.

Approved and Adopted by Commissioner's Court:

Commissioner's Court

Date

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.

Sec. 114.002. COUNTY AUDITOR'S AUTHORITY TO DETERMINE TIME AND MANNER OF REPORTS MADE TO AUDITOR. The county auditor shall determine:

- (1) the time and manner for making reports to the auditor; and
- (2) the manner for making an annual report of:
 - (A) office fees collected and disbursed; and
 - (B) the amount of office fees refunded to the county in excess of those that the officer is permitted by law to keep.

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

Sec. 115.001. EXAMINATION OF RECORDS. The county auditor shall have continual access to and shall examine and investigate the correctness of:

(1) the books, accounts, reports, vouchers, and other records of any officer;

(2) the orders of the commissioners court relating to county finances; and

(3) the vouchers given by the trustees of all common school districts of the county.

Sec. 112.001. ACCOUNTING SYSTEM IN COUNTY WITH COUNTY AUDITOR AND POPULATION OF LESS THAN 190,000. In a county with a population of less than 190,000, the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county.

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