

FEES AND REVENUES

Commissioners Court
ADVANCED CURRICULUM

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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

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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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Fee Example: Brand Registration Fee - County Clerk's Office

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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)
 - <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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Common Special Revenues

· 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.

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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

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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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Recreational Fees

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

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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

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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

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Closing

- Review of session
- Questions?
- Contact information
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