Performance Based Budgeting
Burnet County, Texas

Introduction

Performance-based budgeting is used extensively in Texas to tie governmental expenditures to performance and efficacy of the public services rendered. The state budget maintained by the Legislative Budget Board contains performance measures for each agency and often departments within state agencies. Many counties use performance-based budgets (Ex. Bexar, Denton, Smith). Some counties incorporate the performance measures into the adopted budget. Other counties develop a companion operational budget containing descriptions, goals, and performance measures. Performance based budgets are generally considered best practice by the Government Finance Officers Association. The final result is a transparency that officials and the public can monitor. The information provides not only how funds were spent but also that offices and departments obtained at least a minimum standard of delivery of the public good.

Action to Consider by the Commissioner Court:
Consider for approval a performance-based budget system for the Burnet County FY26 Budget Process which includes:

a. Elected officials and department heads will submit their FY26 budget requests on the forms provided by the Burnet County commissioner court and the Burnet County Auditor;
b. The elected officials and department heads will propose performance measures (outputs and outcomes) to the commissioners court as their offices are called to workshops or meetings to discuss their budgets.
c. The commissioners court will adopt the budget in accordance with state law along with performance measures for each portion of the budget.

Sample Budget Worksheet Request For Fiscal: 10/2025-09/2026

This draft worksheet is an example that offices and departments would be provided by the county judge on paper or electronically. The leaders would be able to communicate their needs in writing and text sections would allow explanation.

Summary	
Dept #	Dept. Name
Office ☐	Department ☐
Legal Ref:	
Total Staff	
Total Precincts Covered	
Budget Split with Other Jurisdiction(s)	Yes ☐ No ☐
State Funds	Yes ☐ No ☐
Grant Funds	Yes ☐ No ☐

Brief Description of Office / Department: ____________________

Personnel List			
Carry Forward Position Number	**Carry Forward Description/Title**	**FY25 Budget**	**FY26 Request**

New Position Number	New Description	FY26 Request

Total Budget						
Number	Description	FY25 Budget	FY25 YTD	% YTD	YTD # of Adjustments	FY26 Request
100-0000-1990	Overtime					
100-0000-2010	Fica/Mdcr					
100-0000-2020	Group Insurance					
100-0000-2030	Retirement					
100-0000-2040	Workers Comp Insurance					
100-0000-2050	Unempl Insurance					
100-0000-2070	Supplemental Death Benefit					
100-0000-3100	Office Supplies					
100-0000-3110	Postage					
100-0000-3900	Library Updates					
100-0000-4090	Insurance					
100-0000-4250	Travel/Mileage					
100-0000-4280	Continuing Education					

Justification for new positions: ____________________

Justification for increased costs on line items: ____________________

Key Concepts about Performance Based Budgeting

Implementing a new budget process can be difficult unless some basic concepts are established. Then those concepts must be communicated to stakeholders by commissioners. Some examples of those concepts for successful implementation of performance-based budgeting are:

1. **Start small —** in the beginning, develop few performance measures that are understandable and related to activity being funded. It may take a couple of budget cycles to accurately reflect an office or department. Start with a one or two outputs[1] and outcomes[2] and then add or modify as needed. Targets may be added in subsequent years after a baseline and confidence in the accuracy of the measures has been established.
2. **Bottom-up approach— A**llow elected officials, department heads, and the employees who perform the tasks to provide input before adopting performance measures. Reasonable public input should be included in public sector measures. The goal is to ensure that the performance measures quantitatively and qualitatively reflect the funds being spent.
3. **Use existing reports where possible—**Some elected officials and departments may have state required or professional association measures. Courts already provide court case and disposition data to the Office of Court Administration (OCA). Several county performance-based budgets are available online, which show that court measures copy the output and outcome data already reported to OCA in those jurisdictions. During the performance budget establishment phase, elected officials and department heads need to inform the commissioners courts of any data or information already collected.
4. **Focus on county expenses and authority —** County budget documents and performance measures need to reflect the level of authority prescribed in state law. For instance, the district court judges are state district judges with most of the salary provided by the state. The capture of the OCA data as a court performance measure is not an unreasonable intrusion into the legal authority of the judges (similar to the district attorney). Employees of the district judges are prorated across multiple counties. If performance measures are developed for these staff, then only the portion of effort reflected on the county budget should be reported. This is not to say that pass-through funds are treated the same. The state or grant agencies may provide a portion of funding to a program area entirely under the authority of the county (Ex….SB22, EM, auto theft, and indigent defense funds). The budget authority for these areas needs to be evaluated to ensure that performance measures are entirely within the commissioners court authority.
5. **Data collection and reporting effort —** The collection and reporting of data cannot exceed the value of the governmental goods and services provided. If a unit of service is provided then an office or department cannot spend multiple units collecting and reporting the data. The best performance measures are ones where the data collection and reporting are incorporated into the work processes. Elected officials and department heads must review their current processes and data collection to ensure that the measure(s) can be performed and reported prior to the adoption of the county budget.
6. **Planning —** The performance measure process can be used as a planning tool in two ways. First, the commissioners can see the office or department activity comparatively from year to year and consider appropriate actions. Second, during the planning worksheet process, each section may provide both immediate and future needs.
7. **Feedback —** The entire process is designed to maximize the information that commissioners receive to make informed choices regarding priorities and cost effectiveness. The court must consider each year whether the reported measures reflect the effectiveness of the office or department or a deficiency in the measure(s).

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[1] Output means a unit of activity that can be counted, Number of calls received, number of service tickets opened, number of meetings attended, cases filed, miles of roads repaired are examples of outputs measures. This measure is quantitative.

[2] Outcome is a qualitative unit of measure that usually needs to be calculated. The measure assigns meaning to governmental services. Cases disposed within 90 days, service tickets closed within one working day, time to response to a call are examples of outcomes.

Smith County Example

COUNTY TREASURER

The county treasurer is elected by the voters of each county for a term of four years and must maintain an office at the county seat (Texas Constitution Article XVI, Section 44; LGC Chapter 83). Legislatively prescribed duties fall into three basic categories: receipt of funds, disbursement of fund, and accounting for funds in custody.

Elected Official: Kelli White, CIO

Major Accomplishments for FY24:

- Overhaul of storage and office spaces by obsolete records destruction and updating of files
- Communicated with other departments the need for turning in deposits/reports in accordance with the Local Government Code
- Updated technology in office
- Increased interest earned
- Decreased errors in data entry
- Efficiently trained part-time clerk to process receipts deposits

Goals & Objectives for FY25:

- Reduce account analysis charges further by streamlining deposits
- Diversify investments with local government pools and certificates of deposits when possible and profitable for the County
- Increase communication with other departments to emphasize the need to have deposits and reports turned into the Treasurer's office in a timely manner
- Increase interest earned

Departmental Links to County Goals:

Accountability	Technology	Workforce	Customer Service	Service or Processes	Intergovernmental Networking	Resource Allocation	Task Forces	Incentives	Contract Services
✓	✓		✓	✓					

Expense Category	Actual FY22	Actual FY23	Revised FY24	Adopted FY25
Salaries	$151,695	$167,713	$184,705	$193,924
Fringe Benefits	48,881	50,871	53,912	57,493
Operating Expenses	14,811	17,785	20,212	23,422
Capital Outlay	-0-	-0-	-0-	-0-
Departmental Total	**$215,387**	**$236,369**	**$258,829**	**$274,839**
Staffing	**2**	**2**	**2**	**2**

2024 Workload Measures	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.	Total
Investment & Interest Earnings	$859,369.55	$1,443,967.92	$1,269,804.66	$926,414.56	$4,499,556.69
Receipts Processed	4,756	5,747	4,804	5,605	20,192
A/P Checks Printed & Distributed	2,542	2,467	2,572	2,653	11,234
Direct Deposit Stubs Printed	6,009	7,051	5,860	7,270	26,190
% of Portfolio Invested	24%	28%	29%	31%	28%

Limited Samples of Output and Outcome Measures

The examples below are samples based on statutory duties. Each office and department will be allowed opportunity to propose their own and provide a rationale. They would also submit any other measures that they are required or currently submit as duty of office.

Output Measures

Office	Description	Goal
JP Court	Cases Filed	
JP Court	Cases Disposed	
JP Magistration	Number of Magistrations	
JP Death Rulings	Number of times that JP completed rulings	

Outcome Measures

Office	Description	Goal
JP Court	Age of case disposed	
JP Death Rulings	Percent completed within 30 days	

Output Measures

Office	Description	Goal
Constable	Total Citations Issued	
Constable	Total warrants and civil papers served	
Constable	Number of hours served as a bailiff	

Outcome Measures

Office	Description	Goal
Constable	Total Citations delivered within 30 days	

Output Measures

Office	Description	Goal
Tax Assessor/Collector	Total motor vehicle title transfers completed in office	
Tax Assessor/Collector	Total motor vehicle registration and licenses in office	
Tax Assessor/Collector	Total county fees collected in the office	

Outcome Measures

Office	Description	Goal
Tax Assessor/Collector	Percent of transactions at or less than statutory limits	
Tax Assessor/Collector		

Output Measures

Office	Description	Goal
County Clerk	Total filings processed	
County Clerk	Total request for certified records processed	
County Clerk	Total fees and funds collected	
County Clerk		

Outcome Measures

Office	Description	Goal
County Clerk	Percent of deposits made to Comptroller of Public Accounts on time	
County Clerk	Percent of record filings available online within 3 days	

Output Measures

Office	Description	Goal
District Clerk	Total filings processed	
District Clerk	Total request for certified records processed	
District Clerk	Total fees and funds collected	
District Clerk	Total number of people summoned for petit jury duty	

Outcome Measures

Office	Description	Goal
District Clerk	Percent of deposits made to Comptroller of Public Accounts on time	
District Clerk	Percent of record filings available online within 3 or 7 or 10 days	

Output Measures

Department	Description	Goal
Maintenance	Number of service tickets, work orders opened/received.	

Outcome Measures

Department	Description	Goal
Maintenance	Percent of service tickets closed within one working day.	
Maintenance	Service survey results of county employees greater than 80% positive	

Output Measures

Department	Description	Goal
IT	Total number of service tickets received	
IT	Total number of patches, upgrades, and new installs pushed.	
IT	Total number of new computers deployed	

Outcome Measures

Department	Description	Goal
IT	Percent of tickets closed in less than one working day	
IT	Percent of hardware deployments returned or requiring additional service within 30 days.	

Output Measures

Department	Description	Goal
Emergency Management	Number of hours of training, public education, and presentations to the community provided.	
Emergency Management	Total number of contacts with FDs and ESD within the county	

Outcome Measures

Department	Description	Goal
Emergency Management	Survey of FDs and ESD greater than 80% positive.	