

7. It is the responsibility of each elected official/department head to stay within their allotted line item budget (LGC 111). Anytime a line item exceeds the budgeted amount a line item transfer must be immediately prepared from allowable line items within the department's budget and submitted to the court for approval. LGC 111.070c. The County Auditor ^{shall} assist the commissioners court in the efficient and effective operation of the county by performing certain budget transfer activity which will aid the commissioners court in assessing needs to and appropriateness of fiscal activity. GA-0154

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In the event that the department doesn't act,

8. In order to maintain efficient and cost-effective services to the citizens of Burnet County, all budget requests are recommended to be prepared from the modified zero-based budgeting process justifying the proposed expenditures as well as utilizing the most current information and trend analysis.
9. Approved capital expenditures are requested to be purchased after February of the budget year to allow for ad valorem revenue to be received by the County.

II. Revenue and Transfer Policies

1. Burnet County will establish user charges and fees as permitted by law at a level related to the cost of providing that service to include direct and indirect costs.
2. When necessary, Burnet County will permit increases or decreases in user charges and fees. These charges and fees should be monitored and re-evaluated annually by each department head and or elected official.
3. The County shall continuously seek public and private grants as well as other outside funding sources.
4. Road and Bridge increases in revenues will be allocated based on the methodology approved in a regular session of commissioners' court dated, July 25, 2017. That allocation is based on a combination of 50% of the revenue an even disposition of 25% to each precinct and the other 50% based on the current years taxable value per precinct.
5. Burnet County allows a department head, appointed/elected official or his/her designee to request line item transfers throughout the fiscal year. Commissioners Court approval for all line items below \$500 will not be required, unless deemed necessary by the County Auditor. Pursuant to Local Government Code Section 111.070, the Commissioner's Court may spend County funds only in strict compliance with the budget. The Commissioner's Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.
6. There will be no line item transfers approved from the following funds:
 - a. Salaries (except to other salary line items, if it follows county policy)
 - b. Fringe benefits (FICA, Retirement, and Health Benefits)
 - c. Gasoline
 - d. Cell Phones
 - e. Utilities
 - f. Capital Expenditures



Burnet County, TX

DETAIL REPORT

Account Detail

Date Range: 10/01/2020 - 09/30/2023

Account

Name

Beginning Balance

Total Activity

Ending Balance

Fund: 100 - GENERAL

TRAVEL/MILEAGE (PRISONER TRNSPRT) 0.00 79,955.46 79,955.46

Post Date	Packet Number	Source Transaction	Pmt Number	Description	Vendor	Project Account	Amount	Running Balance
02/23/2021	AP 20744	2/19/21	229808	SO-REIMB LDGNG	15524 - AMI WISDOM		460.76	460.76
03/23/2021	PO 03814	100013	230284	SO-PRISONER TRANSPORT(D. HUDSON)	14902 - S 1 TEXAS		3,021.00	3,481.76
03/23/2021	PO 03814	100014	230284	SO-TRNPRT JONES COUNTY TO BURNET...	14902 - S 1 TEXAS	10/01/20 - 9/30/21	2,573.50	6,055.26
04/13/2021	PO 03846	100015	230526	SO-PRISONER TRANSPORT(J.A. CAMMA...	14902 - S 1 TEXAS		2,744.80	8,800.06
04/13/2021	PO 03851	100016	230526	SO-PRISONER TRANSPORT(M.R. GILLES...	14902 - S 1 TEXAS		2,580.30	11,380.36
06/08/2021	PO 04027	100017	231338	SO-PRISONER TRANSPORT(MONICA MA...	14902 - S 1 TEXAS		1,231.00	12,611.36
07/27/2021	PO 04184	100018	231981	SO-PRISONER TRANSPORT(BOBBY R FRE...	14902 - S 1 TEXAS		2,576.00	15,187.36
08/10/2021	PO 04233	10019	232172	SO-PRISONER TRANSPORT, R RUSHWOR...	14902 - S 1 TEXAS		3,602.00	18,789.36
09/28/2021	PO 04359	100019	233259	SO-PRISONER TRANSPORT	14902 - S 1 TEXAS	#24,219.36	5,430.00	24,219.36
11/09/2021	PO 04505	1000020	233421	SO-HEATHER SPARKS TRANSPORT PORT...	14902 - S 1 TEXAS		3,194.16	27,413.52
12/21/2021	PO 04639	1000021	233992	SO-PRISONER TRANSPORT(J. ROSS)	14902 - S 1 TEXAS		3,854.05	31,267.57
02/22/2022	PO 04780	1000022	234760	SO-PRISONER TRANSPORT(AUSTIN SCO...	14902 - S 1 TEXAS	10/01/21 - 9/30/22	3,232.34	34,499.91
03/22/2022	PO 04879	1000023	235118	SO- PRISONER TRANSPORT (WILLIAM GI...	14902 - S 1 TEXAS		3,018.96	37,518.87
04/12/2022	PO 04904	1000024	235364	SO-PRISONER TRANSPORT(JOHN MCKAY...	14902 - S 1 TEXAS		4,453.00	41,971.87
06/15/2022	CL 03705	R00029400		SO-RFND TXDOT 5/21/22			(9.00)	41,962.87
07/26/2022	PO 05237	1000025	236819	SO-INMATE TRANSPORT ALEJANDRO M...	14902 - S 1 TEXAS		4,118.02	46,080.89
09/13/2022	PO 05395	100012 8/25/22	237450	SO-PRISONER TRANSPORT(PATRICIO RA...	14902 - S 1 TEXAS		3,685.05	49,765.94
09/13/2022	PO 05395	100013 8/27/22	237450	SO-PRISONER TRANSPORT (ERIC HALL)	14902 - S 1 TEXAS	#28,862.51	3,315.93	53,081.87
12/13/2022	PO 05688	100015A	238751	JAIL-PRISONER TRANSPORT (HENRY PE...	14902 - S 1 TEXAS		3,450.83	56,532.70
02/14/2023	PO 05825	100016A	239572	SO-PRISONER TRANSPORT (DWAYNE ELL...	14902 - S 1 TEXAS		3,608.24	60,140.94
02/14/2023	PO 05825	100017A	239572	SO-INMATE TRANSPORT (SHANE LUCAS)	14902 - S 1 TEXAS		3,785.07	63,926.01
04/25/2023	PO 05996	2023-03-17-23	240578	SO-PRISONER TRANSPORT(VALERIE REY...	14902 - S 1 TEXAS	10/01/22 - 9/30/23	2,819.15	66,745.16
04/25/2023	PO 05996	2023-03-27-28	240578	SO-PRISONER TRANSPORT(W GILES)	14902 - S 1 TEXAS		4,779.15	71,524.31
04/25/2023	PO 06014	100031	240578	SO-PRISONER TRANSPORT (MUNOZ)	14902 - S 1 TEXAS		1,100.00	72,624.31
05/09/2023	AP 22782	5/3/23	240782	SO-MLS/TRSNPRT 5/1-5/2/23	15742 - RYAN MACHICEK		58.00	72,682.31
05/09/2023	AP 22782	5/3/23	240744	SO-MLS/TRSNPRT 5/1-5/2/23	13685 - LINDA BUCHANAN		43.38	72,725.69
05/23/2023	PO 06108	23-05-05A	240996	SO-PRISONER TRANSPORT(AUBREY FLO...	14902 - S 1 TEXAS		3,505.16	76,230.85
05/23/2023	PO 06108	23-05-05B	240996	SO-PRISONER TRANSPORT(CODY WADE...	14902 - S 1 TEXAS		3,439.96	79,670.81
05/23/2023	AP 22817	5/5/23	240966	JAIL-REIM FUEL/MLS AMARILLO 5/4/23	13983 - LOU ARMBRUSTER		157.35	79,828.16
08/22/2023	AP 23030	CITI 8.3.23	251022	SO- LDG, 7/24 PRISONER TRANSP, EL PA...	11699 - CITIBANK	#26,873.59	127.30	79,955.46

Total Fund: 100 - GENERAL: Beginning Balance: 0.00

Total Activity: 79,955.46

Ending Balance: 79,955.46

#13,471.50 Encumbrances = \$40,345.00



THE COUNTY OF BURNET

BURNET, TEXAS 78611

FY2023

DATE: 09/12/2023

(Commissioners Court Date)

TO : HONORABLE COMMISSIONERS COURT OF BURNET COUNTY

FROM: General Fund

I SUBMIT TO YOU FOR YOUR CONSIDERATION THE FOLLOWING BUDGET LINE ITEM TRANSFERS

FUND/DEPT	LINE ITEM	LINE ITEM#	AMOUNT
FROM:			
County Judge	Vehicle Repairs and Maintenance	100-4000-4510	\$ 115.24
Non Departmental	Unallocated	100-4090-4980	\$ 33,282.82
County Court at law	Mach/Equipt (inventoried)	100-4250-5750	\$ 407.00
County Court at law	Conferences/Dues/Training	100-4250-4270	\$ 40.57
County Court	Jury Pmts	100-4260-4900	\$ 1,027.77
County Court	Mental Evals	100-4260-4150	\$ 3,647.23
District Court	Misc.	100-4350-4990	\$ 1,051.56
JP#1	Conference/Dues/Training	100-4510-4270	\$ 1,905.14
JP #2	Float Clerk Training	100-4520-4220	\$ 537.73
JP#3	Conferences/Dues/Training	100-4530-4270	\$ 430.00
JP#4	Conferences/Dues/Training	100-4540-4270	\$ 407.00
County Attorney	Travel/Mileage	100-4750-4250	\$ 1,200.00
County Attorney	Mach/Equipt (inventoried)	100-4750-5750	\$ 800.00
County Attorney	Operating Supplies	100-4750-3300	\$ 683.82
Public Defenders Office	Telephone/Cell/Mobile	100-4800-4200	\$ 4,193.78
District Attorney	Repairs and Maintenance	100-4850-4520	\$ 2,560.82
Elections	Travel/Mileage	100-4900-4250	\$ 1,795.06
Elections	Conferences/Dues/Training	100-4900-4270	\$ 1,500.00
Elections	Legal Notices	100-4900-4300	\$ 1,300.00
Elections	Repairs and Maintenance	100-4900-4520	\$ 2,400.00
Elections	Support/Licenses	100-4900-4540	\$ 1,700.00
County Auditor	Conferences/Dues/Training	100-4950-4270	\$ 51.66
Information Technology	Repairs and Maintenance	100-5040-4520	\$ 572.77
Constable Pct #1	Travel/Mileage	100-5510-4250	\$ 60.39
Constable IPct #2	Travel/Mileage	100-5520-4250	\$ 71.95
Constable Pct #3	Vehicle Repairs and Maintenance	100-5540-4510	\$ 431.16
Constable Pct #4	Conference/Dues/Training	100-5540-4270	\$ 431.16
Sheriff	Operating Supplies	100-5600-3300	\$ 14,000.00
Sheriff	Professional Services	100-5600-4010	\$ 500.00
Sheriff	Conferences/Dues/Training	100-5600-4270	\$ 3,000.00
Sheriff	Uniforms	100-5600-4820	\$ 5,392.06
Adult Probation	Vehicle Repairs and Maintenance	100-5710-4510	\$ 877.77

TO:

County Judge	Operating supplies	100-4000-3300	\$ 115.24
Non Departmental	Autopsies	100-4090-4050	\$ 26,582.50

Non Departmental	Equipment rental	100-4090-4610	\$	491.59
Non Departmental	Association dues	100-4090-4910	\$	732.70
County Court at Law	Travel/Mileage	100-4250-4250	\$	447.57
County Court	Court APP Att-Criminal	100-4260-4150	\$	4,675.00
District Court	Travel/Mileage	100-4350-4250	\$	1,051.56
JP#1	Rsvr for Time Pmt/JP11	100-4510-4740	\$	1,905.14
JP #2	Copier Rental	100-4520-4220	\$	537.73
JP #3	Copier Rental	100-4530-4220	\$	430.00
JP #4	Copier Rental	100-4540-4220	\$	407.00
County Attorney	Conference/Dues/Training	100-4750-4250	\$	1,200.00
Public Defenders Office	Postage	100-4800-3110	\$	284.37
Public Defenders Office	Ref/Info Charges	100-4800-3300	\$	46.18
Public Defenders Office	Vehicle Repairs and Maintenance	100-4800-4510	\$	2,918.42
Public Defenders Office	Copier Lease	100-4800-4610	\$	944.81
District Attorney	Copier Rental	100-4850-4620	\$	2,560.82
Elections	Contract Labor	100-4900-4920	\$	8,695.06
County Auditor	Travel Mileage	100-4950-4250	\$	51.66
Information Technology	Conference/Dues/Training	100-5040-4270	\$	572.77
Constable Pct #1	Telephone/Cell/ Mobile	100-5510-4200	\$	60.39
Constable Pct #2	Telephone/Cell/ Mobile	100-5520-4200	\$	60.01
Constable Pct #2	Professional Services	100-5520-4010	\$	11.94
Constable Pct #3	Telephone/Cell/ Mobile	100-5530-4200	\$	60.01
Constable Pct #4	Telephone/Cell/ Mobile	100-5540-4200	\$	60.01
Constable Pct #4	Vehicle Repairs and Maintenance	100-5540-4510	\$	371.15
Sheriff	Telephone/Cell/ Mobile	100-5600-4200	\$	2,782.67
Sheriff	Vehicle Repairs and Maintenance	100-5600-4510	\$	6,832.95
Sheriff	Mach/Equip (inventoried)	100-5600-5750	\$	431.35
Sheriff	Travel/Mileage	100-5600-4250	\$	12,845.09
Adult Probation	Cellular charges	100-5710-4210	\$	77.77
Adult Probation	Repairs and Maintenance	100-5710-4520	\$	800.00

REASON Clean up Budget Overages noted by Auditor

DEPARTMENT HEAD

APPROVED COMMISSIONERS COURT

ATTEST COUNTY CLERK

by Clerk deputy

16.67% of Annual Budget

		Current	Period	Fiscal		Budget	Percent
		Total Budget	Activity	Activity	Encumbrances	Remaining	Remaining
5540-4510	VEHICLE REPAIR & MAINT	6,641.86	100.00	6,309.01	704.00	(371.15)	-5.59%
5540-4820	UNIFORMS	750.00	0.00	580.97	0.00	169.03	22.54%
5540 Total:		113,485.30	7,641.78	98,460.96	2,716.50	12,307.84	10.85%
5540 Total:		113,485.30	7,641.78	98,460.96	2,716.50	12,307.84	10.85%

5600 - COUNTY SHERIFF

5600 - COUNTY SHERIFF

100-5600-1010	ELECTED OFFICIAL	98,187.00	7,552.80	86,902.20	0.00	11,284.80	11.49%
100-5600-1010	ASSISTANTS	270,683.60	19,774.42	223,891.02	0.00	46,792.58	17.29%
100-5600-1055	COMMAND STAFF	313,472.25	24,110.40	271,242.00	0.00	42,230.25	13.47%
100-5600-1056	INVESTIGATORS/SGTS	998,074.00	75,607.71	813,449.23	0.00	184,624.77	18.50%
100-5600-1058	DEPUTIES	1,259,246.00	109,293.28	1,200,355.61	0.00	58,890.39	4.68%
100-5600-1059	DEPUTIES/CO'S-NONSHIFT	316,463.00	24,413.54	293,951.60	0.00	22,511.40	7.11%
100-5600-1060	TELECOMMUNICATORS	592,016.00	32,318.51	366,985.29	0.00	225,030.71	38.01%
100-5600-1070	PART/TIME	38,090.00	308.76	5,379.54	0.00	32,710.46	85.88%
100-5600-1100	LONGEVITY	77,411.00	0.00	65,600.00	0.00	11,811.00	15.26%
100-5600-1105	CERTIFICATE	10,000.00	2,215.62	23,506.54	0.00	(13,506.54)	-135.07%
100-5600-1990	OVERTIME DEPUTIES	52,311.00	12,999.19	110,213.63	0.00	(57,902.63)	-110.69%
100-5600-1991	OVERTIME-TELECOMMUNICAT	45,000.00	6,657.40	137,709.19	0.00	(92,709.19)	-206.02%
100-5600-2010	FICA/MDCR	325,000.00	23,011.29	263,278.68	0.00	61,721.32	18.99%
100-5600-2020	GROUP INSURANCE	741,000.00	52,586.08	552,921.44	0.00	188,078.56	25.38%
100-5600-2030	RETIREMENT	500,000.00	34,519.99	400,481.06	0.00	99,518.94	19.90%
100-5600-2040	WORKERS COMP INSURANCE	71,000.00	4,774.99	57,183.39	0.00	13,816.61	19.46%
100-5600-2050	UNEMPL INSURANCE	11,500.00	276.78	3,759.97	0.00	7,740.03	67.30%
100-5600-2070	SUPPLEMENTAL DEATH BENEFIT	12,600.00	756.67	9,272.74	0.00	3,327.26	26.41%
100-5600-3300	OPERATING SUPPLIES	56,286.61	2,434.37	40,474.49	1,653.45	14,158.67	25.15%
100-5600-3310	GASOLINE/DIESEL/OIL/ETC	225,000.00	25,097.70	220,197.93	0.00	4,802.07	2.13%
100-5600-4000	CONTRACTS & AGREEMENTS	23,916.55	60.00	14,878.99	8,770.00	267.56	1.12%
100-5600-4010	PROFESSIONAL SERVICES	21,925.00	1,065.00	17,455.18	600.00	3,869.82	17.65%
100-5600-4200	TELEPHONE/CELL/MOBILE BB	34,478.64	2,782.67	37,261.31	0.00	(2,782.67)	-8.07%
100-5600-4250	TRAVEL/MILEAGE (PRISONER	27,500.00	127.30	26,873.59	13,471.50	(12,843.09)	-46.71%
100-5600-4270	CONFERENCE/DUES/TRAINING	23,900.00	70.00	20,061.06	0.00	3,838.94	16.06%
100-5600-4510	VEHICLE REPAIR & MAINT	103,321.10	12,435.97	105,434.80	5,219.25	(7,332.95)	-7.10%
100-5600-4520	REPAIR & MAINTENANCE	14,079.98	880.00	9,117.98	5,017.00	(5,117.00)	-36.39%
100-5600-4800	GRANT MATCH	9,397.82	0.00	5,323.90	0.00	4,073.92	43.35%
100-5600-4820	UNIFORMS	16,312.50	50.00	8,160.90	1,944.38	6,207.22	38.05%
100-5600-5750	MACH/EQUIP (INVENTORIED)	26,337.61	0.00	19,276.37	7,437.59	(376.35)	-1.43%
5600 Total:		6,314,509.66	476,180.44	5,410,599.63	44,113.17	859,796.86	13.62%
5600 Total:		6,314,509.66	476,180.44	5,410,599.63	44,113.17	859,796.86	13.62%

5700 - JUVENILE PROBATION

5700 - JUVENILE PROBATION

100-5700-4000	CONTRACT SERVICES	240,000.00	0.00	252,897.28	0.00	(12,897.28)	-5.37%
5700 Total:		240,000.00	0.00	252,897.28	0.00	(12,897.28)	-5.37%
5700 Total:		240,000.00	0.00	252,897.28	0.00	(12,897.28)	-5.37%

5710 - ADULT PROBATION

5710 - ADULT PROBATION

100-5710-1070	PART/TIME	21,875.78	1,682.40	19,305.54	0.00	2,570.24	11.75%
100-5710-1100	LONGEVITY	1,800.00	0.00	1,800.00	0.00	0.00	0.00%
100-5710-2010	FICA/MDCR	1,675.00	112.90	1,414.44	0.00	260.56	15.56%
100-5710-2030	RETIREMENT	2,700.00	184.22	2,314.76	0.00	385.24	14.27%
100-5710-2040	WORKERS COMP INSURANCE	120.00	0.00	0.00	0.00	120.00	100.00%
100-5710-2050	UNEMPL INSURANCE	60.00	1.52	22.98	0.00	37.02	61.70%
100-5710-2070	SUPPLEMENTAL DEATH BENEFIT	68.00	4.04	54.13	0.00	13.87	20.40%

9/29/2022 1:43:45 PM

These counts prepared
for 9/12/23 Board on
- 10