



VAN ZANDT COUNTY

Auditor's Office presents

FY2020 FINANCIAL WORKSHOP

TOPICS OF DISCUSSION

Van Zandt County Budget

- What is the average annual revenue and where and/or what is it generated from?
- How is the revenue divided up?
- What are the budgeted expenditures?

Purchasing

- Purchasing policy & procedures
- What to do if you receive a Return Purchase letter

Budget Amendments

- What is the purpose of a budget amendment and when to use one?
- Statement of Expenses

Audit Information

- Reimbursement requests
- Vendor setup request
- Bank reconciliation audit
- Department map

Closing Statements

- Final statement
- Q&A

VZ COUNTY BUDGET



FY2020 PROJECTED REVENUE

Where does it come from?

PROPERTY TAX COLLECTIONS

The main source of income for the county is from the taxpayers of Van Zandt County

Maintenance and Operations	\$ 13,598,461.00
Debt Service	\$ 1,148,233.00
Special Road Tax	<u>\$ 2,566,000.00</u>
Total Revenue	<u>\$ 17,312,694.00</u>

OTHER SOURCES OF REVENUE

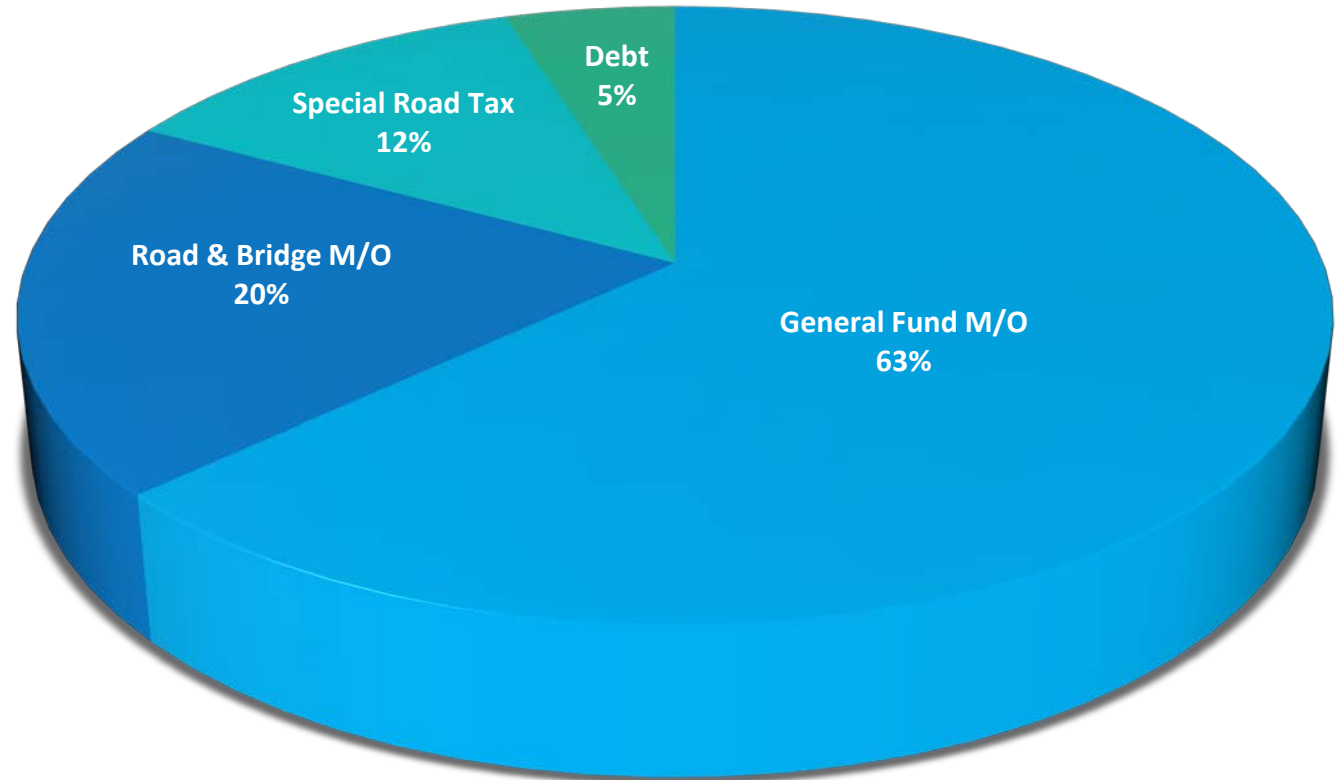
Delinquent Taxes	\$ 373,832.00
Intergovernmental	\$ 237,657.00
Charges for Services	\$ 2,138,678.00
Fines and Forfeitures	\$ 789,000.00
Misc.	\$ 238,200.00
Other Revenue	<u>\$ 414,670.00</u>
Total Other Sources	<u>\$ 4,192,037.00</u>

Total Revenue to fund Expenditures: \$ 21,504,731.00



HOW IS THE REVENUE SPLIT?

General Fund M/O	\$ 13,565,904.00	63%
Road & Bridge M/O	\$ 4,264,261.00	20%
Special Road Tax	\$ 2,616,099.00	12%
<u>Debt</u>	<u>\$ 1,058,467.00</u>	<u>5%</u>
TOTAL REVENUE	\$ 21,504,731.00	100%



FY2020 BUDGETED EXPENDITURES

by category

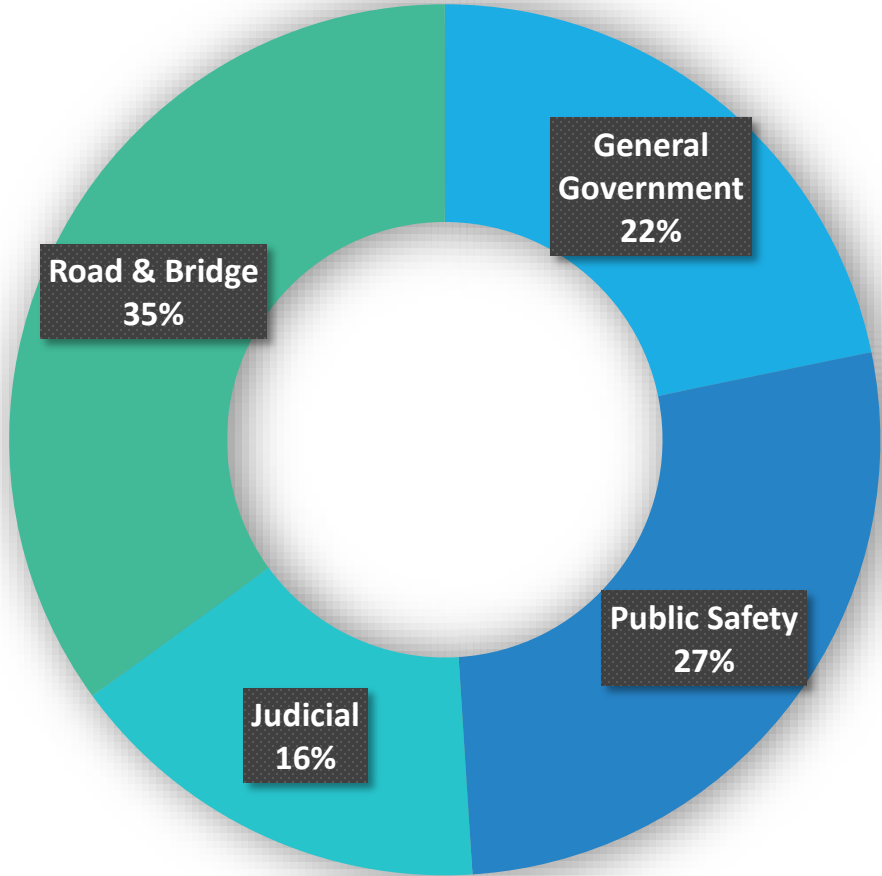
General Government	
Human Resources	66,969.00
Elections	106,464.00
Non Departmental	804,725.00
Contracts	667,737.00
Veterans Service	16,315.00
County Auditor	293,444.00
County Treasurer	152,395.00
Tax Collector	349,608.00
Data Processing	620,234.00
Public Buildings	281,265.00
Extension Service	91,236.00
County Free Library	134,993.00
Indigent Health Care	224,783.00
Permanent Improvement	700,000.00
HAVA Election	10,000.00
RB General	56,607.00
Collection #1	24,586.00
Collection #2	12,828.00
Collection #3	31,704.00
General Government Total	4,645,893.00

Public Safety	
Constable Pct #1	61,503.00
Constable Pct #2	104,338.00
Constable Pct #3	57,773.00
Constable Pct #4	62,408.00
Adult Probation	1,300.00
Dept of Public Safety	40,015.00
VZC Jail	2,785,563.00
VZC Sheriff	2,688,429.00
Emergency Mgmt	2,000.00
Public Safety Total	5,803,329.00

Judicial	
County Judge	153,280.00
Commissioner's Court	350.00
County Clerk	333,505.00
County Court	12,500.00
County Court - Juv	8,700.00
District Court	533,153.00
Adult District Court	468,800.00
Juv District Court	2,500.00
County Court at Law	419,297.00
District Clerk	280,974.00
Collections	52,013.00
JP#1	117,826.00
JP#2	117,228.00
JP#3	117,028.00
JP#4	118,178.00
District Attorney	629,862.00
Indigent Defense	51,681.00
Judicial Total	3,416,875.00

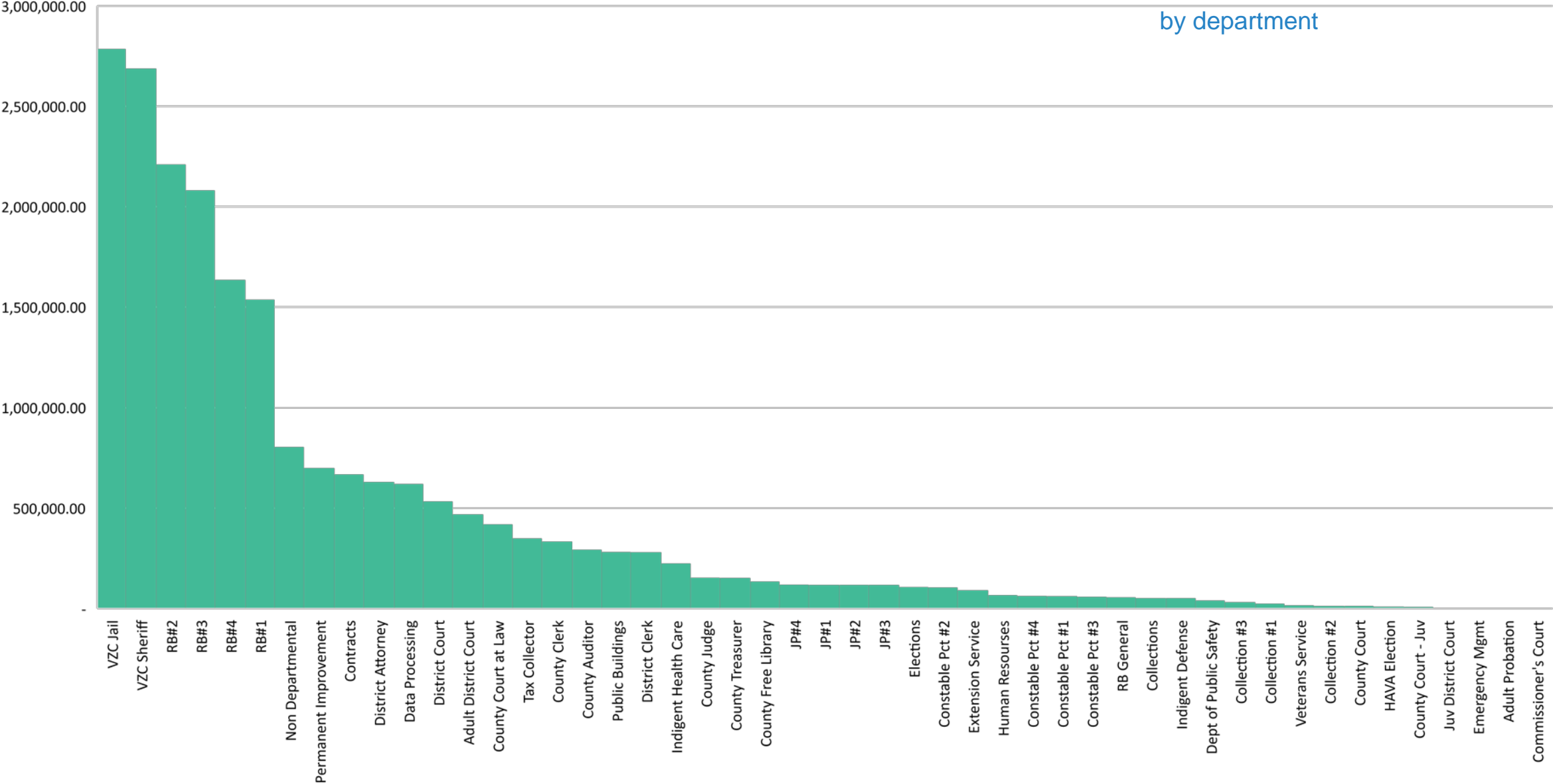
Road & Bridge	
RB#1	1,537,473.00
RB#2	2,210,963.00
RB#3	2,081,438.00
RB#4	1,635,485.00
Road & Bridge Total	7,465,359.00

General Government	4,645,893.00
Public Safety	5,803,329.00
Judicial	3,416,875.00
Road & Bridge	7,465,359.00
M&O TOTAL	21,331,456.00



FY2020 BUDGETED EXPENDITURES

by department



Total Personnel Cost:	\$	9,801,900.00	45.9504%
Total Operating Cost:	\$	8,912,828.00	41.7825%
Total Capital Cost:	\$	1,761,728.00	8.2589%
Contingency	\$	<u>855,000.00</u>	<u>4.0082%</u>
Total Expense	\$	21,331,456.00	100.0000%



PURCHASING

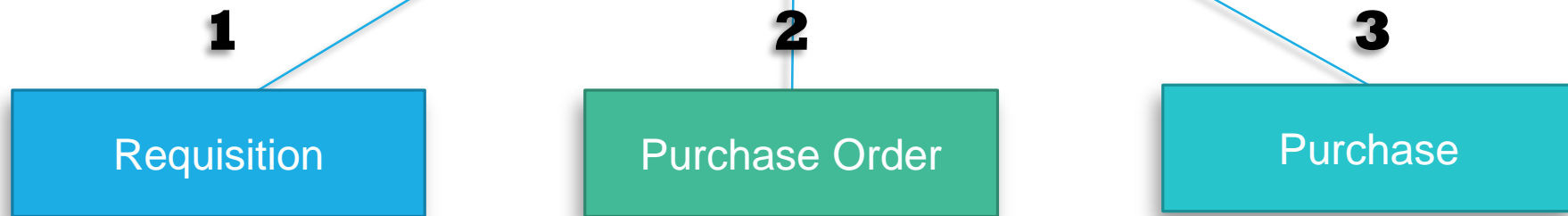


LOCAL GOVERNMENT CODE:

Pursuant to LGC 113.901 (a) a county auditor **may not** audit or approve an account for the purchase of supplies or materials for the use of the county or of the county officer unless a requisition, signed by the officer and approved by the county judge is attached.

(d) The commissioners court of a county may establish an electronic requisition system to perform the functions required by Subsection (a). The county auditor, subject to the approval of the commissioners court, shall establish procedures for administering the system.

PURCHASING POLICY



VAN ZANDT COUNTY COMMISSIONERS COURT - BUDGET POLICY FY2020

By Order of the Van Zandt County Commissioners Court the following Budget Policy is adopted, effective Oct. 1, 2019:

1. Expenditures are adopted with the following expenditure levels:
 - a. Personnel Costs
 - b. Operating Costs
 - c. Capital Costs
2. Pursuant to Local Government Code Section 111.010, the Commissioners Court may spend County Funds only in strict compliance with the budget. 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.
3. Commissioners Court approval for a line item transfer within a Department's operating expenses (level 1b) will not require the department head to be present when the amendment is presented to the court. These line item transfers will be a separate agenda item that will read Line Item Transfer Budget Amendment and will not require each item to be read aloud. They will simply be approved.
4. Any other amendments will require the department head to present the amendment to the court. (Example: requesting to move personnel expenses to operating expenses)
5. Purchase Orders must be received before goods or services are ordered. **(The requisition number does not give permission to order)**. All departments except Law Enforcement and Road and Bridge shall secure a purchase order for any items over \$100. Law Enforcement and Road and Bridge limit is \$500.

Purchase orders **are** required for:

- Any purchase over \$100.00 except for Law Enforcement & Road & Bridge which are \$500.00 (excluding the below)

Purchase orders **are not** required for:

- ✓ Utilities
- ✓ Training expenses/reimbursements
- ✓ Annual Membership Fees
- ✓ Indigent or Inmate medical
- ✓ Inmate Food



What to do if you receive this letter??

1. Review why your invoice was returned
2. Complete the explanation portion, sign and date
3. Staple to the back of the invoice
4. Return to the Auditor's office

Once we have received both the invoice & attached Purchasing letter it can then be approved for payment.



Sandy Hill
County Auditor
(903) 567-2171
(903) 567-4700



Van Zandt County Auditor
121 E Dallas Street, Room 102
Canton, TX 75103

ASSISTANT AUDITORS I:
MICHELLE KENNY
RHONDA HOFFMAN
ASSISTANT AUDITOR II:
SHAY MELTON

The attached invoice is being returned for the following reason (s):

- No Purchase order obtained
- Invoice date not to date of purchase
- No PO on invoices with sequential order
- Overbudget - funds required
- Purchase order not consistent with invoice
- Amount billed not consistent with order
- Vendor on purchase order does not match the invoice
- Insufficient documentation for payment
- The system shows no payment
- Signature and date
- Payment request Policy

Please provide an explanation and any additional documentation necessary to process this payment request. This notice must remain attached to the payment request.

Explanation: _____

Signature _____ Date: _____

Print Name _____ Dept: _____

BUDGET AMENDMENTS



Budget amendments are requested when an account line is or is expected to go over budget

Van Zandt County Budget Policy FY2020

- ❖ Commissioners Court approval for a line item transfer within a Department's operating expenses (level 1b) will not require the department head to be present when the amendment is presented to the court. These line item transfers will be a separate agenda item that will read Line Item Transfer Budget Amendment and will not require each item to be read aloud. They will simply be approved.
- ❖ Any other amendments will require the department head to present the amendment to the court. (Example: requesting to move personnel expenses to operating expenses)



Van Zandt County REQUEST FOR BUDGET AMENDMENT

Requested by: _____
(Department/Office)

Requested for consideration at Commissioners' Court Meeting: _____
(Date)

LINE ITEM TRANSFER AMENDMENT

To the Honorable Commissioners Court of Van Zandt County; I submit to you for your consideration the following line item transfers:

FUNDS TO BE MOVED:

From (Decrease):

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
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To (Increase):

<u>Account #</u>	<u>Account Name</u>	<u>Amount</u>
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Explanation for requested transfer: _____

Submitted by:

Sandy Hill
County Auditor

Approved:

Don Kirkpatrick, County Judge

County Clerk, Susan Strickland

4.56% OF YEAR COMPLETED

CONTRIBUTION RELIEF FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	BUDGET	** ACTUAL ** M-T-D	*** ACTUAL *** Y-T-D	**** PERCENT	***** ACTUAL ***** REMAINING	***** PERCENT
2020 800-400-101	SALARIES - ADMINISTRATIVE	.00	.00	.00	.00	.00	.00	.00
2020 800-400-102	SALARIES - FINANCIAL	.00	.00	.00	.00	.00	.00	.00
2020 800-400-103	SALARIES - COMMUNICATIONS	.00	.00	.00	.00	.00	.00	.00
2020 800-400-104	SALARIES - LAW ENFORCEMENT	.00	.00	.00	.00	.00	.00	.00
2020 800-400-105	SALARIES - OVERTIME	.00	.00	.00	.00	.00	.00	.00
2020 800-400-106	SALARIES - COMP TIME	.00	.00	.00	.00	.00	.00	.00
2020 800-400-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
2020 800-400-202	GROUP INSURANCE	.00	.00	.00	.00	.00	.00	.00
2020 800-400-203	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
2020 800-400-204	WORKERS COMP	.00	.00	.00	.00	.00	.00	.00
2020 800-400-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00	.00
	TOTAL PERSONNEL COSTS - VZC	.00	.00	.00	.00	.00	.00	.00
2020 800-400-310	FOOD	.00	.00	.00	.00	.00	.00	.00
2020 800-400-311	ICE	.00	.00	.00	.00	.00	.00	.00
2020 800-400-330	FUEL	.00	.00	.00	.00	.00	.00	.00
2020 800-400-335	OFFICE SUPPLIES, COPIES, PAP	.00	.00	.00	.00	.00	.00	.00
2020 800-400-339	UNIFORMS - LAUNDRY	.00	.00	.00	.00	.00	.00	.00
2020 800-400-340	COOKING SUPPLIES & UTENSILS	.00	.00	.00	.00	.00	.00	.00
2020 800-400-402	CONTRACT SERVICES	.00	.00	.00	.00	.00	.00	.00
2020 800-400-418	EVACUEE MEDICAL	.00	.00	.00	.00	.00	.00	.00
2020 800-400-420	TELEPHONE - COMMUNICATIONS	.00	.00	.00	.00	.00	.00	.00
2020 800-400-427	TRAINING	.00	.00	.00	.00	.00	.00	.00
2020 800-400-428	TRAVEL	.00	.00	.00	.00	.00	.00	.00
2020 800-400-440	ELECTRIC - UTILITIES	.00	.00	.00	.00	.00	.00	.00
2020 800-400-441	GAS - UTILITIES	.00	.00	.00	.00	.00	.00	.00
2020 800-400-442	WATER	.00	.00	.00	.00	.00	.00	.00
2020 800-400-451	REPAIR & MAINT - MACH & EQUI	.00	.00	.00	.00	.00	.00	.00
2020 800-400-452	REPAIR & MAINT - OFFICE EQUI	.00	.00	.00	.00	.00	.00	.00
2020 800-400-454	REPAIR & MAINT - AUTOMOTIVE	.00	.00	.00	.00	.00	.00	.00
2020 800-400-456	TIRES & TUBES	.00	.00	.00	.00	.00	.00	.00
2020 800-400-458	RADIO REPAIR	.00	.00	.00	.00	.00	.00	.00
2020 800-400-459	JANITORIAL SERVICES	.00	.00	.00	.00	.00	.00	.00
2020 800-400-461	MACHINERY RENTAL	.00	.00	.00	.00	.00	.00	.00
2020 800-400-463	RADIO EQUIPMENT RENTAL	.00	.00	.00	.00	.00	.00	.00
2020 800-400-466	LOT RENT AND BUILDING RENTAL	.00	.00	.00	.00	.00	.00	.00
2020 800-400-481	SUBSCRIPTIONS/DUES	.00	.00	.00	.00	.00	.00	.00
2020 800-400-483	BONDING	.00	.00	.00	.00	.00	.00	.00
2020 800-400-495	HOUSING	.00	.00	.00	.00	.00	.00	.00
	TOTAL MATERIAL COSTS - VZC	.00	.00	.00	.00	.00	.00	.00

Statement of Expenses:

Each month, Shay will send you your Statement of Expenses

Knowing how to correctly read this will assist you greatly in determining how much money you have available in each line as well as allow you to track if a budget amendment is or will be needed.

AUDIT INFORMATION





VAN ZANDT COUNTY
Vendor Information Request Form

Please type or print legibly. A W-9 must be completed to process the application.

Van Zandt County requires a Federal Tax Identification Number or Social Security Number for all vendors doing business with the County. Additionally, the VZC maintains a vendor information database that assists in communicating with its vendors. Completion of the vendor information request form does not guarantee receipt of competitive bid.

You may return this request to the VZC Auditors office, email shay.melton@vanzandtcounty.org or fax to (903) 567-4700

Name of Firm: (Company or Individual- As shown on tax return.)			
Business Name: (if different from above)			
Address: Include City, ST Zip			
EIN # _____	SS# _____ (if an individual)	Type of Business: <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Other	
Telephone Number:		Cell Number:	
Fax Number:		Email Address:	
Website:			
Remit To Address: (if different from above)			
Description of products/services provided to VZC:			
Main Contact Person:		Telephone Number:	
Fax number:		Email address:	
A/P Contact Person:		Telephone Number:	
Fax number:		Email address:	
VAN ZANDT COUNTY OFFICE ONLY			
Vendor Number:		Set-Up by: Date:	

Signature: _____ Title: _____

Print Name: _____ Date: _____

New Vendor Setup:

If your department requires that a new vendor be set up, it is your responsibility to ensure the proper form is completed, including all additional requested documents. No purchase or service is to occur prior to them being set up in our system.

Required information:

- Copy of current W9
- Vendor Information request form

**This step allows up to implement more effective verification processes (sam.gov, etc.) as well as provide the needed separation of duties.

Vendor Change Form:

We have also created a "Vendor Change" form that is to be completed in the event of a vendors.

- 1) Change of company name
- 2) Change of address
- 3) Change of phone number
- 4) Change of contact person

Bank Reconciliations

Please included this cover page when turning in your monthly bank reconciliations.

****Reminder:** all disbursement checks **MUST** be written by the 10th of each month with the completed packet to the Auditor's office **no later than the 15th**.

In the event that the reconciliation is not received in the Auditor's office by said time, a letter of explanation will be sent to you to complete and return where it will be placed in your bank rec file.

The reason for this date sensitivity is due to the fact that there are:

- ❖ 27 Checking accounts
- ❖ 47 Escrow accounts
- ❖ 25 Cash drawers
- ❖ 8 Fee offices
- ❖ 8 Monthly internal audits

all of which are to be audited monthly



VAN ZANDT COUNTY AUDITORS

Monthly Bank Balance Packet

****Department Name****

Month _____ Year _____

All disbursement checks must be written by the 10th of each month and this completed packet to us **no later than the 15th** :

- Bank Statement **copy*** - front and back
- Your bank reconciliation - handwritten or QB
- Control of Open Cases form
- Collections register - OKC, D reports
- Disbursement Summary
- Check stubs
- Refunds, NSF and voided checks

***Copies only. Nothing will be returned.**

Comments: _____

Departments:

Know where to go according to your needs

Auditor's Office

Sandy Hill

- Financial oversight
- Internal control audits
- Grant management
- Purchase orders

Treasure's Office

Kenny Edwards

- Invoice vouchers or payments
- Receipt of monies
- Payroll

Human Resource

Dan Maucieri

- Personnel
- Employee Benefits
- Payroll
- Policies
- Easyclocking



Our job is to audit all county offices and to oversee the taxpayers money, ensuring everything is in compliance with all governmental codes

Sec. 112.006. GENERAL OVERSIGHT AUTHORITY OF COUNTY AUDITOR. (a) The county auditor has general oversight of the books and records of a county, district, or state officer authorized or required by law to receive or collect money or other property that is intended for the use of the county or that belongs to the county. (b) **The county auditor shall see to the strict enforcement of the law governing county finances.**

Pattillo, Brown & Hill, LLP
AUDITS US





CLOSING STATEMENTS

Any Questions?