



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

August 29, 1997

The Honorable Jack Skeen
Smith County Criminal District Attorney
Smith County Courthouse
Tyler, Texas 75702

Letter Opinion No. 97-080

Re: Clarification of Letter Opinion No. 97-77
(ID# 39747)

Dear Mr. Skeen:

This office recently issued Letter Opinion 97-77, which concludes in part that a county clerk may mail materials relating to her campaign for office in the County and District Clerk's Association at county expense if and only if "the commissioners court has budgeted for and authorized the expenditure." Letter Opinion No. 97-77 (1997) at 1.

We understand that questions have arisen as to what is meant in the opinion by "budget[ing] for and authoriz[ing]" such an expenditure. You ask whether, in budgeting for and authorizing an expenditure relating to a county official's participation in a statewide professional association, the commissioners court must adopt a line item for it in the county budget. We conclude that a line item is not required as a matter of law.

Chapter 111 of the Local Government Code gives control over expenditure of county funds to the commissioners court through the budgeting process. *Id.* Commissioners courts have broad discretion as to how such control is to be exercised. Nothing in the sections of the Local Government Code dealing with itemized budgets, *see* Local Gov't Code §§ 111.004, .034, .063, specifies precisely how detailed such budgets must be, save for requiring that each project for which an appropriation is established and the money for it be shown "as definitely as possible," *id.* § 111.004, or "with reasonable accuracy," *id.* §§ 111.034, .063. The only statutorily required purpose for itemization is "to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year." Local Gov't Code §§ 111.004, .034.¹

The practices of various counties with respect to the amount of detail in their budgets will, accordingly, vary. Some counties, such as yours, as you advise us, may choose to divide the budget into broad categories, others to be more precise and minute in their descriptions. How specifically the budget's lines are drawn is generally a matter for the commissioners court to decide. What Letter Opinion 97-77 requires is that any such expenditure as that at issue be properly budgeted for and

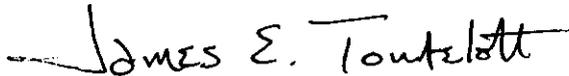
¹Section 111.063 has been amended in this regard, and speaks of "actual or estimated expenditures" for the preceding fiscal year. Act of May 15, 1989, 71st Leg., R.S., ch. 1044, 1989 Tex. Gen. Laws 4250, 4250.

authorized by the body charged with control of the county budget, the commissioners court. The degree of specificity required in any particular instance for this purpose will depend upon the regular custom and practice of the particular county involved. What constitutes such regular custom and practice in a particular county would, of course, require factual determinations of the sort this office does not make in the opinions process.

S U M M A R Y

In budgeting for and authorizing an expenditure relating to a county official's participation in a statewide professional association of the sort at issue in Letter Opinion 97-77, a line item in the county budget is not required as a matter of law. The degree of specificity required in any particular instance for this purpose will depend upon the regular custom and practice of the particular county involved.

Yours very truly,

A handwritten signature in black ink that reads "James E. Tourtelott". The signature is written in a cursive style with a long horizontal stroke at the end.

James E. Tourtelott
Assistant Attorney General
Opinion Committee