

**District Judges' Order Approving  
Galveston County Auditor's Budget  
FY 2024**

FILED

2023 AUG 17 PM 1:16

On August 17, 2023, the District Judges of Galveston County held a public hearing to consider the proposed budget for the Office of County Auditor, and to take comments from citizens of Galveston County and other interested parties concerning the compensation of the County Auditor and assistant auditors, as well as their travel and other department expenses and allowances. Notice of this time, place and subject of this hearing was published on August 7, 2023, in The Galveston Daily News, a newspaper of general circulation in the county. The County Auditor presented the proposed budget. A request for comment by the public was made at the hearing. Upon conclusion of the presentation the hearing was closed.

**Now, Therefore,** pursuant to Texas Local Government Code §152.031, §152.905 and §84.021 the following **Order is Hereby Entered:**

1. The attached FY 2023 Budget, which contains the salaries of the County Auditor, assistant auditors and other personnel as well as supplies, other allowances, services and charges, and capital outlay, is set at \$ 2,777,856.00 and is hereby adopted.
2. All benefits adopted by the Commissioners' Court for county employees are also adopted for employees of the Auditor's office.
3. During the upcoming fiscal year the County Auditor is given full authority, within the total parameters of the salary line items of his budget, to periodically employ, promote, rearrange, change job descriptions of, adjust salaries of, grant cost of living or other adjustments approved by the Commissioners' Court for other county employees, discipline, accept resignations of, discharge, fill vacancies of and otherwise manage such assistant auditors and other personnel as he determines reasonable and prudent.
4. The provisions of the Human Resources Manual, as amended by paragraph 3 above, as it presently exists or is hereafter amended during this upcoming fiscal year, are adopted and shall apply to the office of the County Auditor, except where those provisions may conflict with the statutory responsibilities of the County Auditor.
5. The Salary Administration Plan, adopted on August 17, 2023 and any changes hereafter and adopted by the District Judges, for the office of County Auditor, including the salary ranges by position, shall serve as a guide for periodic salary adjustments within each job classification.
6. The County Auditor is further authorized to fill positions with personnel employed by temporary employment firms, and to make payments directly to them to obtain extra help necessary to keep up work where suitable extra personnel cannot otherwise be obtained. This authorization is to be used only when necessary to prevent undue delay in completion of work.

**Be it Further Ordered** that this order shall remain in effect unless altered or amended by a majority vote of the District Judges or by the law.

**Be it Further Ordered** that this Order be recorded, transcribed and maintained in the minutes of the District Clerk, that the District Clerk certifies this Order to the Commissioners' Court and that the Commissioners' Court will cause it to be recorded in their minutes.

**Approved** on this the 17<sup>th</sup> day of August 2023:



**Hon. Kerry L. Neves, 10<sup>th</sup> Judicial District Court Judge**



**Hon. Lonnie Cox, 56<sup>th</sup> Judicial District Court Judge**



**Hon. Jeth Jones, 122<sup>nd</sup> Judicial District Court Judge**

**Hon. Patricia Grady, 212<sup>th</sup> Judicial District Court Judge**



**Hon. Anne Darring, 306<sup>th</sup> Judicial District Court Judge**



**Hon. Jared Robinson, 405<sup>th</sup> Judicial District Court Judge**

Galveston County, Texas  
 County Auditor Budget by Major Class of Expenditure  
 Fiscal Year 2024 Summary Budget

	2023 Budget	% Change from Actual	2023 Estimated Actual	% Increase/ (Decrease) from 2023 Budget	2024 Proposed Budget
<b>Personal Services</b>					
Wages	1,916,499	-12.5%	1,677,859	2.0%	1,954,915
Temporary/Overtime	1,000	-100.0%	-	0.0%	1,000
Benefits	<u>667,896</u>	-12.0%	<u>587,423</u>	7.9%	<u>720,541</u>
	2,585,395	-12.4%	2,265,282	3.5%	2,676,456
<b>Supplies</b>	16,250	-64.5%	5,767	4.3%	16,950
<b>Other Services/ Charges</b>	<u>77,250</u>	-34.1%	<u>50,929</u>	9.3%	<u>84,450</u>
	<u>2,678,895</u>	-13.3%	<u>2,321,978</u>	3.7%	<u>2,777,856</u>
<b>Net Percentage Increase/-Decrease Over 2023 Budget</b>					<b>3.69%</b>

**Galveston County, Texas  
Department Base Budget  
Fiscal Year 2024 Expenditures**

2022 Adopted Budget	2023 Adopted Budget	2023 Est. Year End 09/30/2023	Object	Description	2024 Proposed Budget
<b>51 Personal Services</b>					
1,766,418	1,916,499	1,677,859	5100000	Salaries	1,954,915
1,000	1,000	-	5130000	Overtime	1,000
212,160	248,066	223,191	5151000	Grp Hlth Insur	269,505
25,639	27,805	24,482	5152102	Medicare FICA	28,361
227,480	227,502	204,920	5153000	Pension	232,167
152,802	161,539	131,845	5154000	Alternate Plan	153,481
2,487	2,984	2,984	5155000	Unemployment Compensation	3,128
-	-	-	5156000	Worker's Compensation	33,900
<u>2,387,986</u>	<u>2,585,395</u>	<u>2,265,282</u>		<b>Subtotal:</b>	<u>2,676,456</u>
<b>53 Supplies</b>					
10,500	10,500	1,263	5310000	Administrative Supplies	11,000
9,400	4,300	4,294	5310001	Extraordinary Supplies	4,500
250	250	210	5311140	Postage	250
1,200	1,200	-	5317000	Books & Periodicals	1,200
<u>21,350</u>	<u>16,250</u>	<u>5,767</u>		<b>Subtotal:</b>	<u>16,950</u>
<b>54 Other Services and Charges</b>					
12,000	16,000	16,000	5414200	Audit Services	17,000
23,250	13,300	13,300	5414300	Cloud Subscription Services	17,050
4,000	4,500	4,290	5419301	Software Licensing and Maint	4,700
700	700	-	5423000	Maint & Repairs Equipment	700
500	500	-	5493100	Marketing and Advertising	500
300	1,200	-	5494100	Printing	1,200
29,100	29,600	11,994	5496100	Travel and Education	31,600
3,700	4,400	1,348	5496301	Auto Mileage	4,000
6,200	7,050	3,997	5498000	Membership/Dues	7,700
<u>79,750</u>	<u>77,250</u>	<u>50,929</u>		<b>Subtotal:</b>	<u>84,450</u>
<u>2,489,086</u>	<u>2,678,895</u>	<u>2,321,978</u>		<b>Total</b>	<u>2,777,856</u>



# Travel and Education Request

FY 2024

Fund/Cost Center No: 1101151300	Department Name: County Auditor	Today's Date: 08/17/2023
Object Code 5496100	Division Name: County Auditor	Contact Person: Randall Rice CPA

Complete 1 Line For Each Travel or Education Request (multiple staff attending the same event equals 1 request)

### Travel and Education Request

Sponsoring Organization	Destination	Event Date(s)	No. of Staff	Names/Positions of Staff	Description of Benefit to County	Req'ted Amount
Texas Association of County Auditors Fall Conf	Denton	Oct-23	2	County Auditor, First Assistant	Enhance abilities to execute duties and responsibilities of the County Auditor	\$2,200
GFOA Annual GAAP Update	Galveston	Nov-23	5	County Auditor, First Assistant, Mgr-Grants & Finl Repte, Mgr-Accounting	Update state and local government accounting and reporting requirements	\$925
IIA-Cybersecurity Audit (online)	Virtual	Oct-22	2	Senior IT Auditor IT Auditor II	Staff Training/Development in Audit Techniques and Internal Control	\$3,400
Texas Association-County Auditors Spring Conference	Austin	May-23	4	County Auditor, First Assistant	Enhance abilities to execute duties and responsibilities of the County Auditor	\$3,200
GFOAT - Fall Conference	College Station	Nov-22	1	Manager-Accounting	Improve abilities to execute duties and responsibilities of the accounting group	\$1,600
Tyler Connect (Odyssey System State Conference)	San Antonio	May-23	3	Manager-Internal Audit, Auditor II	Odyssey - Justice System training and product improvements	\$3,300
State Auditor Conf	Austin	Jun-23	5	Compliance Audit Team	Staff Development/Training	\$5,000
ERP Users Conf-Deigital Essentials Pass Online	San Antonio	May-23	4	County Auditor, first Asst County Auditor, Mgr-Acctg, Mgr-Grants & Finl Rep	Update/training on ERP	\$1,000
Public Finance Officers	Online	Varies	1	Mgr-Accounting	Certification Program from GFOA	\$2,000
ISACA Annual Conf	Boston	May-23	1	IT Systms Auditor II	Update on audit tools, best practices	\$2,600
CIO Training	Dallas	Jun-23	2	County Auditor, First Assistant CA	Required annual for CIO certification	\$1,800
Misc					Training Opportunities during the year	\$4,575
<b>Total Requested Travel and Education Budget</b>						<b>\$31,600</b>



## Memberships and Dues Request

FY 2024

Fund No: 1101151300	Department Name: County Auditor	Today's Date: 08/17/2023
Cost Center No: 5498000	Division Name: County Auditor	Contact Person: Randall Rice CPA

Complete 1 Line For Each Request (only 1 line for multiple memberships with the same organization)

Membership in:	Description of Membership	No. of Staff	Names/Positions of Staff (If Applicable)	Description of Benefit to County	Req'td Amount
Texas Association of County Auditors	Department	4	County Auditor First Assistant Mgr-Accounting Mgr-Auditing	Membership supports County Auditors by providing education and resources to assist in the performance of official duties of the office of County Auditor, including the sharing of information and processes	\$1,200
ISACA (Information Systems Audit)	IT Audit	2	County Auditor Senior IT Systems Auditor	Membership provides continuing education and resources for IT audit professionals in the areas of software audit, IT security and IT internal controls	\$1,500
Institute of Internal Auditors	Internal Audit	2	Mgr-Auditing Senior IT Systems Auditor	Training and updates to most recent internal audit best practices and standards	\$1,000
Texas State Board of Accountancy (CPA licensing)	Individual	2	County Auditor First Assistant	Annual renewal of CPA license	\$900
Association of Certified Fraud Examiners	Individual	1	First Assistant	Annual Renewal of Certification	\$450
Government Finance Officers Association (GFOA)	Department	4	County Auditor First Assistant Mgr-Accounting Mgr-Finl Reporting	Membership provides best practices, GASB online training, educational materials, Excellence in Reporting award, and other resources to assist in the performance of the office	\$1,200
County Investment Academy	Individual	2	County Auditor, First Assistant	Annual dues for academy	\$600
American Institute of CPAs	Individual	2	County Auditor, First Assistant	Annual dues for national association	\$850
<b>Total Requested Membership Dues Budget:</b>					<b>\$7,700</b>



# Cloud Subscriptions Request

FY 2024

Fund No: 1101151300	Department Name: County Auditor	Today's Date: 08/17/2023
Cost Center No: 5498000	Division Name: County Auditor	Contact Person: Randall Rice CPA

Complete 1 Line For Each Requested Service

Company Name	Individual/ Department	No. of Staff	Names/Positions of Staff (If Applicable)	Description of Benefit to County	Req'td Amount
Smartsheet (3 licenses)	Department	12	County Auditor First Assistant Accounting Financial Reporting	Collaborative Team Subscription-3 creators, unlimited users, due date monitoring and project assignment, including scheduling	\$800
Debt Book/Leases	Department	8	County Auditor First Assistant Accounting Financial Reporting	Track All Obligations by the type of debt, the fund responsible for payment, the purpose of the issuance, the project or department, and Track All Leases (lessee or lessor) by the type of lease, the fund responsible for payment, the purpose of the lease, the project or department, create journal entries, meet GASB87 requirements, provide all schedules and notes	\$12,500
Debt Book/SBITA	Department	8	County Auditor First Assistant Accounting Financial Reporting	One-time implementation fee, includes GASB 96 requirements for subscription based agreements	\$3,750
Total Requested Cloud Subscription Services Budget:					\$17,050

## Galveston County Auditor's Office

## Salary Budget Changes

For FY 2024

Approved 2024

2023 Position Title	Position #	Salary With COLA
<b>County Auditor</b>	1513000001	\$ 201,979.18
<b><u>Administration</u></b>		
First Assistant County Auditor	1513000003	108,544.28
Administrative Assistant II	1513000007	45,427.20
Business Process Analyst I	1513000063	62,400.00
Budget/Financial Analyst	1513000TBD	17,000.00
<b><u>Manager-Auditing</u></b>	1513000015	97,786.98
Senior IT Systems Auditor	1513000037	82,841.61
IT Systems Auditor II	1513000010	63,963.65
Auditor Internal Controls II	1513000016	60,672.74
Auditor Internal Controls I	1513000009	54,094.36
Auditor Internal Controls I	1513000061	51,267.22
<b><u>Manager-Accounting</u></b>	1513000032	96,343.76
Senior Accountant	1513000035	78,056.95
Accountant III	1513000031	70,963.65
Accountant II	1513000040	53,913.60
Accountant I	1513000041	48,410.00
Accountant I	1513000045	50,500.77
<b><u>Manager-Fin'l Reporting/Grants</u></b>	1513000025	78,249.37
Senior Financial Reporting Acct	1513000034	98,524.54
Accountant III	1513000036	66,542.82
Accountant II	1513000038	56,773.60
Accountant I/II	1513000039	60,122.68
Accountant II	1513000021	56,907.50
<b><u>Manager-Accounts Payable</u></b>	1513000051	75,702.70
Senior Accounts Payable Clerk	1513000019	59,458.15
Accounts Payable Clerk	1513000052	46,565.82
Accounts Payable Clerk	1513000054	43,053.44
Accounts Payable Clerk	1513000055	40,131.94
		<u>1,926,198.50</u>