

BILL ANALYSIS

Senate Research Center
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S.B. 1067
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Intergovernmental Relations
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As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

The Texas legislature designed a process that reduces the risk of undue influence on the county auditor's duties and decision-making. The auditor's budget is not set by the offices subject to oversight and the salaries of the auditors who perform the work are not set by the officers they audit.

The budget of the office, including the salaries of assistant county auditors, is determined by the district judges in each county. In recent years, a check and balance was added to the district judges' budgetary discretion. There is now a five percent cap on budget increases from one year to the next. The provision also places a five percent cap on the annual salary increases for assistant county auditors. There are no caps for any other similar positions in the county.

Over the years, this has created a recruitment and retention problem for county auditors. When there is a hot market for accounting positions, the auditor cannot adequately increase salaries to meet market pressures. Staff leave the office for higher paying jobs, and many times those higher paying jobs are in other county offices.

New employees can start at a higher rate of pay so that district judges can attract new qualified employees that have necessary skills for the position. However, only the current employees are held to the five percent salary cap even though they have the experience and institutional memory of the county and its financial concerns and programs.

As proposed, S.B. 1067 provides district judges the same discretion in setting salaries for current county auditor staff as for new staff, without disturbing the five percent cap on the overall budget. It also provides the auditor the flexibility necessary to ensure appropriate salaries that attract and keep employees with needed skills.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 111.013, 111.044, and 111.074, Local Government Code, as follows:

Sec. 111.013. LIMITATION ON BUDGET OF COUNTY AUDITOR. Deletes existing text providing that an increase in the salary of an assistant auditor may not exceed five (5) percent from one fiscal year to another.

Sec. 111.044. LIMITATION ON BUDGET OF COUNTY AUDITOR. Makes a conforming change.

Sec. 111.074. LIMITATION ON BUDGET OF COUNTY AUDITOR. Makes a conforming change.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2005.