

# *The* **Cost of County Government:**

2020 Unfunded Mandates Survey



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# Results of the 2020 Unfunded Mandates Survey

*A Collaborative Report by the:  
Texas Association of Counties, County Judges and Commissioners  
Association of Texas, Texas Conference of Urban Counties, Texas  
Association of County Auditors and County Treasurers Association  
of Texas*

## INTRODUCTION

In the current political and legislative environment, there has been talk about further restricting the ability of counties to generate the revenue necessary to carry out their responsibilities. These responsibilities include duties mandated by state and federal law, as well as other services county residents expect but are discretionary.

These elements represent the basic cost of government that counties have provided since the days of the Republic.

In recent legislative sessions, bills have passed that reduced the tax rate that could be set without an election and otherwise limited the ability of counties to generate revenue, yet they have ignored the basic cost of government and in no way address the burden placed on county property tax payers by unfunded and underfunded mandates (requirements placed on counties by the state that result in the expenditure of locally generated funds, such as property taxes, to pay for the costs of the requirement in whole or in part, respectively).<sup>1</sup>

In order to assist county officials in explaining the burden unfunded and underfunded mandates place on property taxpayers, several county associations joined together to conduct a survey of counties. These associations are the Texas Association of Counties, the County Judges and Commissioners Association of Texas, the Texas Conference of Urban Counties, the Texas Association of County Auditors and the County Treasurers Association of Texas.

The mandates included in the survey do not represent all mandates placed on counties, but they do represent many of the more significant ones, and those that support the most basic services counties provide. We thank all the counties that participated, and we anticipate conducting this survey on a regular basis for the foreseeable future. It is critical for county officials to communicate with constituents, taxpayers and legislators about what it is counties do, how they do it, and how it is funded. We trust this survey will prove useful to these efforts.

## METHODOLOGY

The 2020 Unfunded Mandates Survey, conducted online during 2020, forms the basis of this report. Data from 136 counties made it into this report. With a combined population of 21,166,676, these counties cover approximately 73.0% of the state's 2019 population as estimated by the U.S. Census Bureau.

The data was used to calculate % increases as well as statewide

extrapolations for survey questions (FY 2015, FY 2016, etc.). If a county provided data for five or fewer of those years, then that data was not used in determining percentages and extrapolations.

Statewide extrapolations were based on Census Bureau population estimates for each year. Since the estimates for 2020 were not available at the time of writing this report, each county's 2019 population estimate was used instead as a proxy for the 2020 extrapolations. Additionally, while the survey asked for expenditures for fiscal years 2015-2019, it asked for budgets for FY 2020 as counties had not completed their fiscal years at the time the survey commenced.

It should be noted that counties often provided FY 2020 budget numbers noticeably higher than prior year expenditures. This practice ensures that the county has sufficient funds available if needed during the fiscal year, but may contribute to spikes in some of the charts for FY 2020 statewide expenditures.

As the survey progressed, some counties completed their fiscal years, and a number of them noted on the survey form that they were providing expenditures on certain questions. In providing expenditures for FY 2020, some counties noted that the expenditures were provided "year to date." Partial year expenditures for FY 2020 were used exactly as provided which may have resulted in underestimating FY 2020 statewide expenditures. As a result, both the reported expenditures and the statewide extrapolations for FY 2020 are based on a combination of both budgeted amounts and actual expenditures. It is unknown to what extent the high budget data from some counties and low expenditure data from others canceled each other out in the statewide extrapolations for FY 2020.

Statewide extrapolations do not make sense for every question on the survey. Therefore, where appropriate, the extrapolations were modified to cover only the counties covered by the identified mandates, bracketed to counties over certain population thresholds, or were left off entirely.

In addition to the survey data provided by counties, complementary data was collected from other sources instead of asking counties to provide information already available from public sources. For example, indigent defense data was obtained from the Texas Indigent Defense Commission.

## RESULTS

Although there was significant variation between mandates, most mandates showed a significant tendency to increase in cost over time. While this was not always apparent from year to year, as costs increased in some years and decreased in others, the trend towards increasing costs became clear over the full multi-year period of the survey. However, even in those cases where costs were not trending upwards, unfunded and underfunded mandates impose a significant financial constraint on both county budgets and local taxpayers.

1. "[W]hile requiring local governments to do more, the Legislature, at times, does not provide enough local funding to meet those requirements. This can sometimes force the affected local to raise taxes, reduce services, issue new debt, or, more typically, the local government is forced to absorb the cost of the new state mandate using existing resources." (Governor Abbott's Bicentennial Blueprint from the 2014 Election. Accessed January 16, 2019 at <https://townhall254.gregabbott.com/wp-content/uploads/2014/05/GregAbbottsWorkingTexansPlan.pdf>.)

## Judicial System

In Texas, counties provide the lion's share of the financial support for courts and other elements of the judicial system. Counties fund much of the district courts operations, county-level courts (constitutional county courts and county courts-at-law), and justice courts. While the state pays the salaries and benefits for district judges, counties pay all personnel and other operating costs plus provide the actual courtrooms and courthouses. Counties also fund county clerk offices, district clerk offices and in smaller counties, the office of the county and district clerk.

Prosecutorial offices, those of county attorneys, district attorneys, and criminal district attorneys, receive a large part of their funding from counties, as do lawyers appointed to indigent defendants in criminal cases and those appointed to represent children and indigent parents in

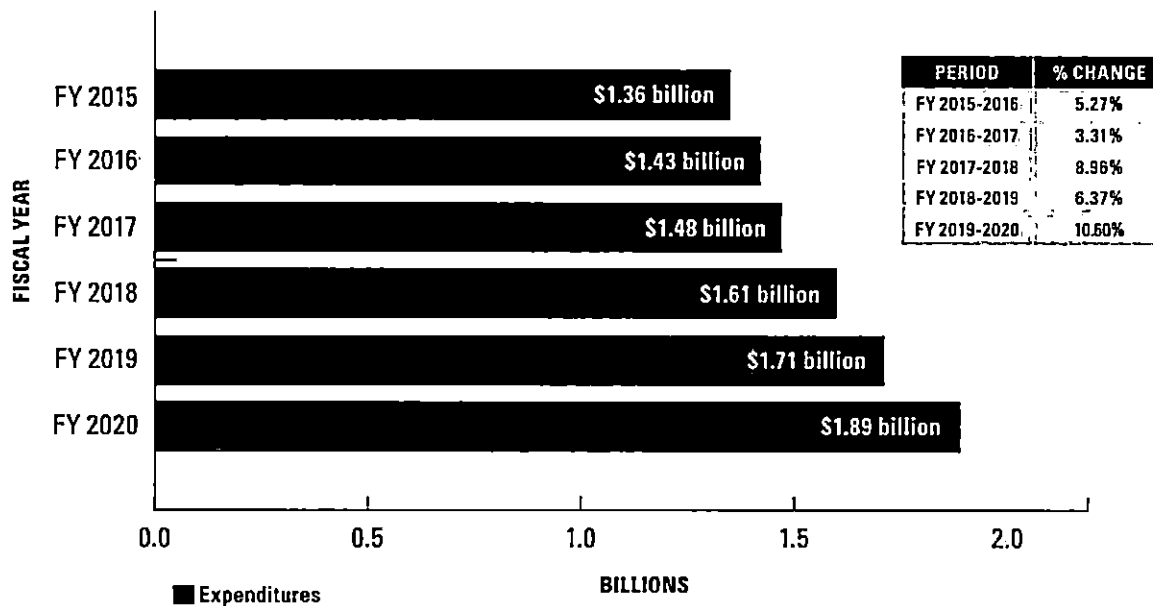
certain Child Protective Services cases.

All of those expenses add up. Extrapolating from the expenditures reported by 123 counties shows that statewide expenditures started out at almost \$1.4 billion in FY 2015, reaching almost \$1.9 billion in FY 2020. Total estimated expenditures for all 254 counties increased by 39.4% from FY 2015 to FY 2020.

**39.4%**  
Increase from FY 2015 to FY 2020 of total estimated expenditures for the judicial system for all 254 counties.

It should be noted that counties did not necessarily include the same types of expenditures to determine their costs for supporting the judicial system, as not every county tracks these expenses in a similar manner. Generally, however, the estimated expenditures provide a helpful assessment of the total county costs for supporting the state's court system. ★

Total Estimated Expenditures for Supporting the Judicial System For All 254 Counties



# Indigent Defense - Court-Appointed Attorneys in Criminal Cases

*This mandate was not covered by a question in the survey; instead, the data was obtained from the Texas Indigent Defense Commission's FY 2019 Annual Expenditure Report.*

Counties are responsible for the expenses associated with court-appointed attorneys for indigent defendants in criminal cases, and they must comply with various standards and guidelines relating to the appointment of counsel.<sup>2</sup>

The 77th Legislature enacted the Fair Defense Act. The Act and related laws provide for prompt magistration hearings; minimum attorney qualifications; mandatory time periods for appointments; representation in appellate and post conviction proceedings; establishment of minimum periods for counsel preparation; and procedures for waiver, withdrawal and reappointment.

The Texas Indigent Defense Commission, formerly known as the Task Force on Indigent Defense, was also established as part of the Fair Defense Act. The Commission provides



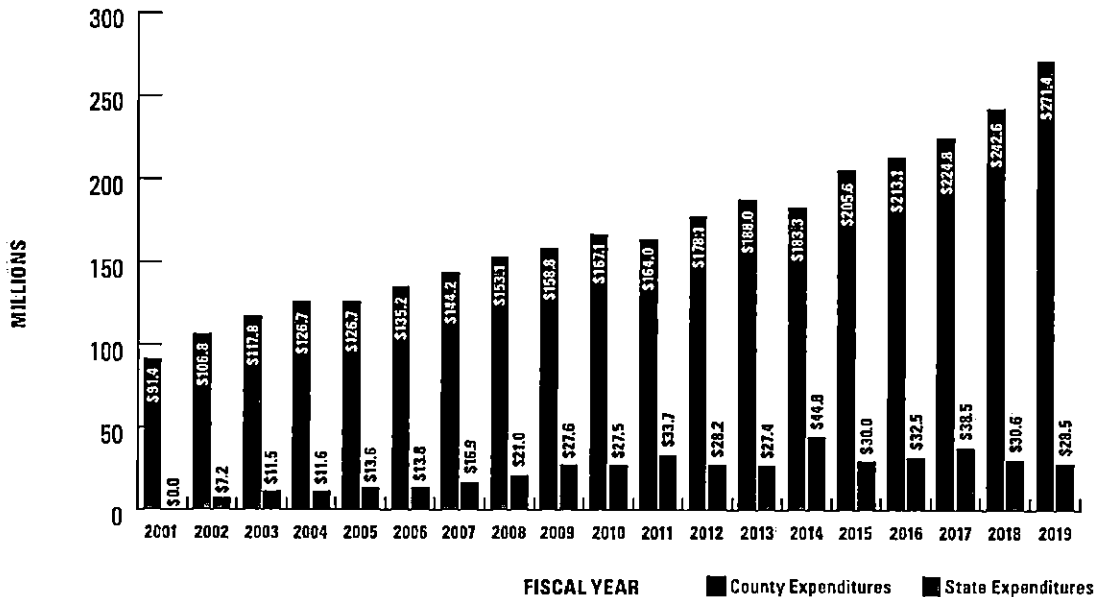
Increase in county criminal indigent defense costs between FY 2001 and FY 2019.

financial and technical support to counties to develop and maintain indigent defense systems that meet the needs of local communities and the requirements of the Constitution and state law.

Counties are authorized to deliver indigent defense services through a system that best meets local needs. Current systems include public defenders, managed assigned counsel programs, contract defender programs and attorney appointment through a rotational appointment list.

Statewide criminal indigent defense costs have increased from \$91.4 million in 2001 to \$299.9 million in FY 2019, a 228.1% increase. However, state grants distributed by the Texas Indigent Defense Commission have covered only a small proportion of total costs. FY 2019, the state funded only about \$28.5 million of the total statewide indigent defense costs, while counties contributed approximately \$271.4 million (about 90% of the total expenditures). County expenditures for the mandate have increased by 197% since 2001. ★

Indigent Defense Expenditures (in millions) by Fiscal Year



2. Tex. Code Crim. Pro. art. 1.051 (among other statutory provisions).

## Court-Appointed Attorneys in Child Protective Services Cases

**28.1%**

Increase from FY 2015 to FY 2020 of total estimated expenditures for court-appointed attorneys and guardians ad litem in CPS cases

State law requires the appointment of counsel, also known as an attorney ad litem, for indigent parents and children in Child Protective Services (CPS) proceedings. In many child abuse investigations, the Texas Department of Family and Protective Services (DFPS), which oversees Child Protective Services, will seek removal of the child from the household in order to protect the child's safety. According

to DFPS, 20,685 children were removed from their homes statewide as a result of these investigations in FY 2018.

These removals, which are legal actions sought in state court, grant the state temporary or permanent custody of the child and involve numerous hearings and court oversight as specified in state law.

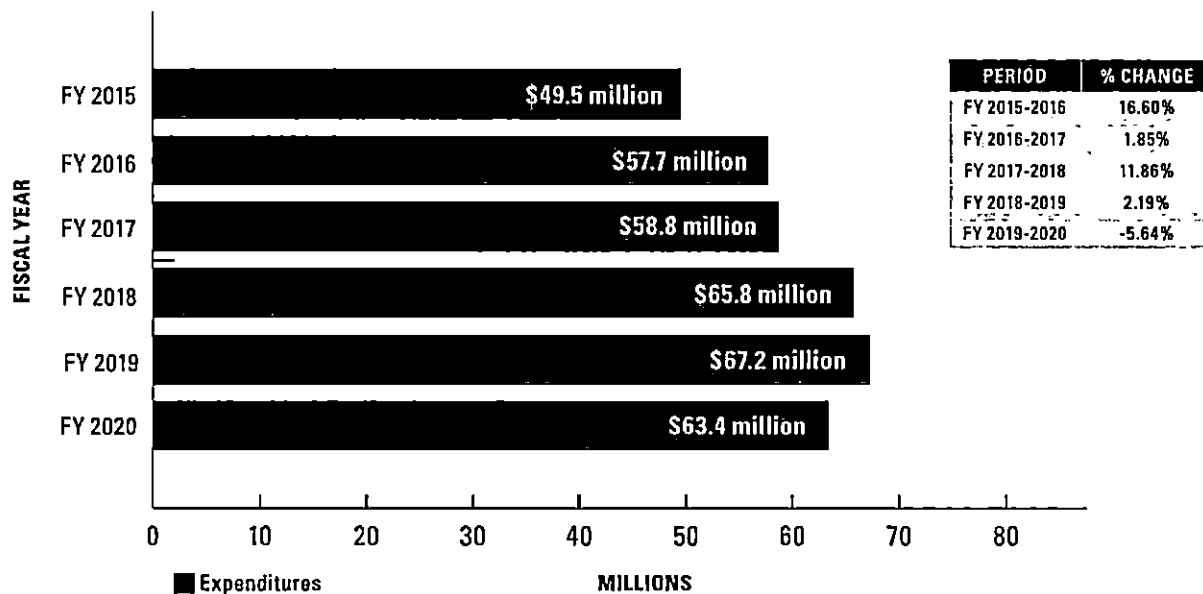
While attorneys must be appointed in these proceedings, the state does not provide any funding for them. Counties

are responsible for all the costs associated with these court-appointed attorneys for indigent parents and their children. Additionally, state law requires the appointment of a guardian ad litem in many of these cases. These guardians ad litem have certain duties, including representing the best interests of the child.

One hundred and five counties provided their expenditures for court-appointed attorneys ad litem and guardians ad litem in CPS cases; we asked that they exclude expenditures in criminal, probate and guardianship cases. Expenditure growth spiked in FY 2016 with a 16.6% increase before slowing to a less than 2% increase in FY 2019 and dropping 5.6% in FY 2020. Hopefully, this recent tendency towards moderation will become a trend.

However, when extrapolated to the entire state, estimated costs for court-appointed attorneys (ad litem) and guardians ad litem in CPS cases grew 28.1% from \$49.5 million in FY 2015 to \$63.4 million in FY 2020. ★

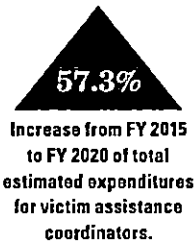
**Total Estimated Expenditures for Court-Appointed Attorneys (Ad Litem) and Guardians Ad Litem in CPS Cases For All 254 Counties**



## Victim Assistance Coordinators

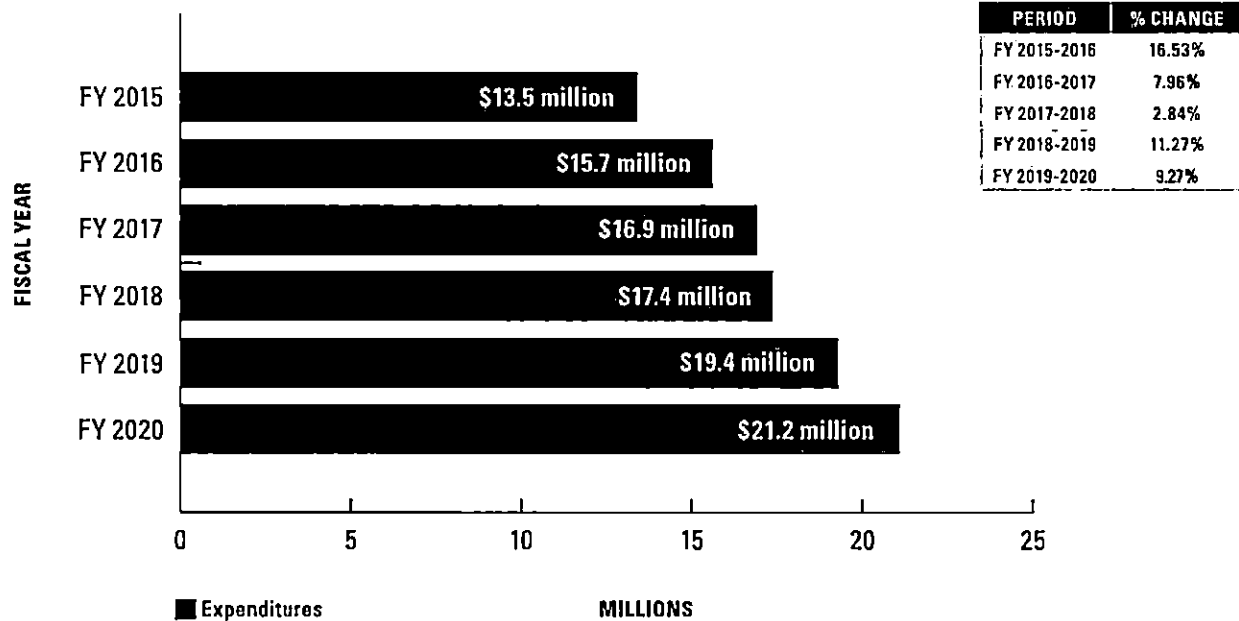
Since 1989, all district attorneys, criminal district attorneys and certain county attorneys have been required to designate a victim assistance coordinator to ensure a victim, guardian of a victim, or close relative of a deceased victim is afforded certain crime victims' rights granted by statute.<sup>4</sup>

While victim assistance coordinators play an important role in our criminal justice system, counties still bear the cost. Even though there is some grant funding available to help offset the costs, it is not enough to cover all county expenses.



Ninety-five counties provided their expenditures for each fiscal year from 2015 to 2020. After extrapolating to all 254 counties, it was determined that statewide costs had increased 57.3% over this period from \$13.5 million to \$21.2 million. Annual increases remained in check prior to FY 2016 when the growth rate for these expenditures accelerated as expenditures grew by 15.8% over the prior year. An 11.3% increase followed in FY 2019 and counties budgeted for a 9.3% increase in FY 2020. ★

Total Estimated Expenditures for Victim Assistance Coordinators For All 254 Counties



4. Tex. Code Crim. Pro. art. 56.04(b).

## Jury Pay

In addition to expenditures for various items related to the justice system, we also asked counties about their total (net of reimbursement) expenditures for jury pay.

Jurors and prospective jurors are entitled to reimbursement of expenses of not less than \$6 for the first day of service and not less than \$40 for each following day of service, which is paid by the county. The state is required to reimburse a county \$34 a day for each juror for each day of service after the first day.<sup>5</sup> The county has the option of paying more per day, at its discretion, but the additional amount is not reimbursed by the state.

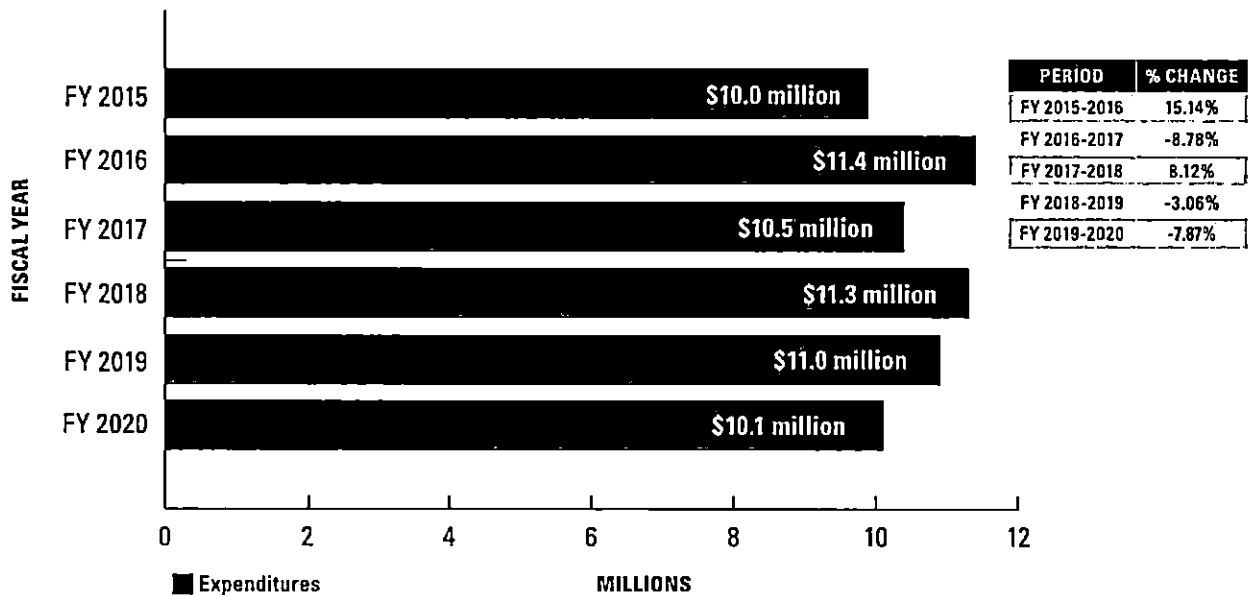
The amount of state reimbursement to counties has not always been \$34 a day for each day after the first day. For

**1.4%**  
Increase from FY 2015  
to FY 2020 of total (net)  
estimated expenditures  
for jury pay.

instance, in 2011 the state, facing a budget shortfall, cut the reimbursement to \$28. The cut was eventually restored in 2013, however during that timeframe, many counties either made up the difference or reduced the amount of pay provided to jurors to the minimum amount that the state required.

Net expenditures rose overall, although they decreased in four of the survey years for the 123 responding counties. As a result, statewide extrapolations for overall net expenditures for jury pay, as shown in the chart, increased by only 1.4% over the survey period. Expenditures rose and fell slightly over the period before ending virtually unchanged. ★

**Total (Net) Estimated Expenditures for Jury Pay For All 254 Counties**



5. Tex. Gov't. Code §§61.001 and 61.0015.



## Bail Bond Boards

**83.2%**  
 Increase from FY 2015 to FY 2020 of total estimated expenditures for bail bond boards for all counties with populations of 110,000 or greater.

Except in certain limited circumstances, a defendant held in jail retains the right to post bail. If bail is posted, the defendant is released from custody pending trial. While any county can create a bail bond board, the 37 counties with populations of 110,000 or greater are required to do so in order to regulate the bail bond practice, including the licensing of bondsmen.<sup>6</sup>

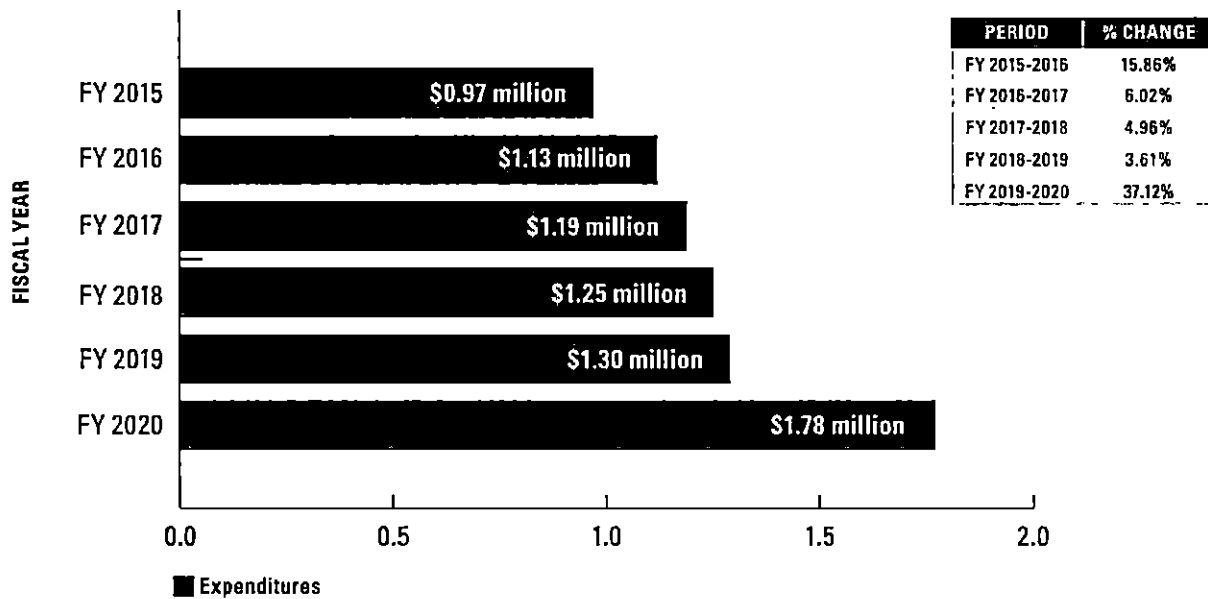
crime.<sup>7</sup> Counties with populations less than 110,000 have discretionary authority to establish bail bond boards.<sup>8</sup>

Among the counties required to have such a board, estimated expenditures increased 83.2% from FY 2015 to FY 2020 based on extrapolations from the 24 responding counties in the population bracket. Expenditures increased every year with the largest increase, 37.1%, in FY 2020.

As an additional note, the data does not take into account the \$500 filing fee that a bail bond surety must pay when applying for a license. The fee is collected by the county and can be used by the bail bond board for certain expenses. ★

A bail bond surety, often referred to as a bondsman, is a person who executes a bail bond as a surety or co-surety for another person, or, for compensation, deposits cash to ensure the appearance in court of a person accused of a

**Total Estimated Expenditures for Bail Bond Boards for the 24 Counties with 2010 Census Population of 110,000 or Greater**



6. Tex. Occupations Code §1704.051 et seq.  
 7. *Id.* §1704.001(2)  
 8. *Id.* §1704.052

## E-Filing

The Texas Supreme Court issued Misc. Docket. No. 12-9208 in 2012 mandating electronic filing (“e-filing”) in certain civil courts, including family cases and probate cases, by attorneys in accordance with an implementation schedule. The implementation schedule began in Jan. 2014 and counties, depending upon population, had to begin accepting e-filed civil cases by a specified time during the year with all counties providing e-filing by July of 2014.

A Criminal E-file Mandate was issued on June 30, 2016 by the Court of Criminal Appeals of Texas, under Misc. Docket. No. 16-003, which mandated e-filing in criminal cases in the district courts, statutory county courts, and constitutional county courts to begin in the top ten most populous counties on July 1, 2017. It mandated the least populous counties to begin criminal e-filing on January 1, 2020.

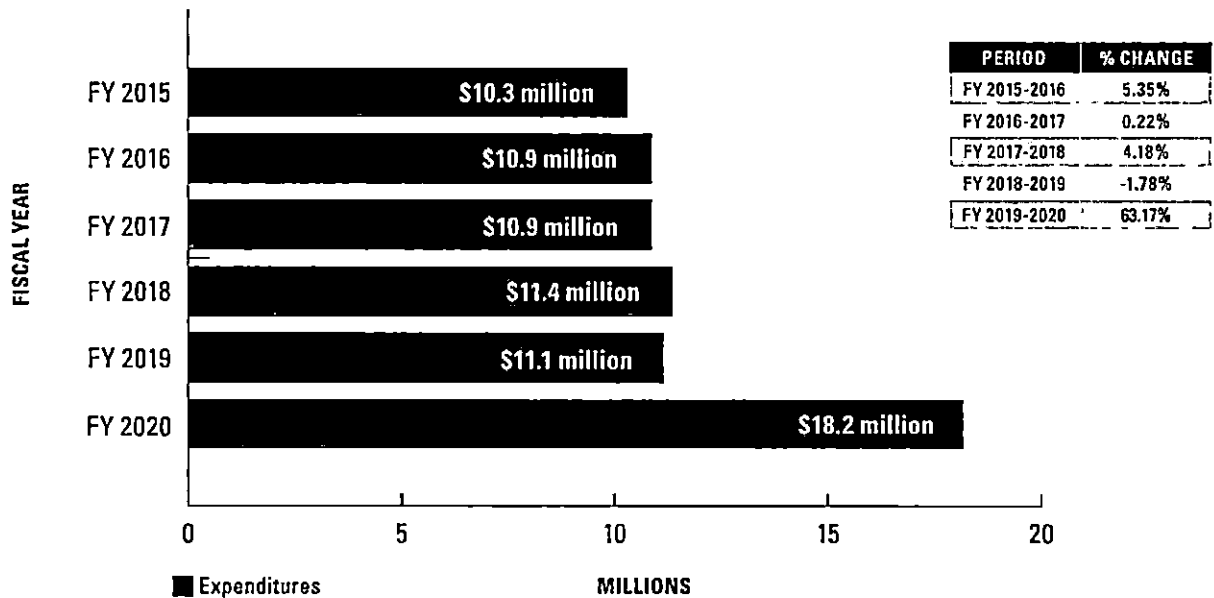
E-filing confuses many people who do not understand that it is simply an electronic delivery system. Once delivered,

**76.3%**  
Increase from FY 2015  
to FY 2020 of total  
estimated expenditures  
for hardware and  
software for e-filing.

the court clerk must either print the document in order to add it to the official record or have a case management system that allows the clerk to access, maintain and deliver the record electronically. In a county that has not moved to such a paperless environment, the additional time and resources needed to produce paper copies of documents filed electronically can more than offset any cost savings from e-filing.

Counties experienced a dramatic increase in expenditures for e-filing over the survey period. Based on statewide extrapolations from expenditures reported by 62 counties, costs rose from \$10.3 million dollars in FY 2015 to \$18.2 million in FY 2020. This 76.3% increase in expenditures is a direct result of the decision by many counties to purchase case management software due to the mandate to provide e-filing. ★

Total Estimated Hardware and Software Expenditures for E-Filing For All 254 Counties



## County Jails

Counties typically allocate a significant portion of their budgets towards operating the county jail. These costs arise because of numerous contributing factors such as physical building maintenance and logistics, staffing ratios, mandatory training, meal pricing, utility services, life safety standards (i.e., smoke evacuation system, generators, etc.), extraordinary medical, dental and mental health care, and the number and type of inmates confined.

For example, according to recent reports collected by the Texas Commission on Jail Standards, in the month of December 2020 there were 4,634 inmates with immigration detainees in Texas county jails, staying a total



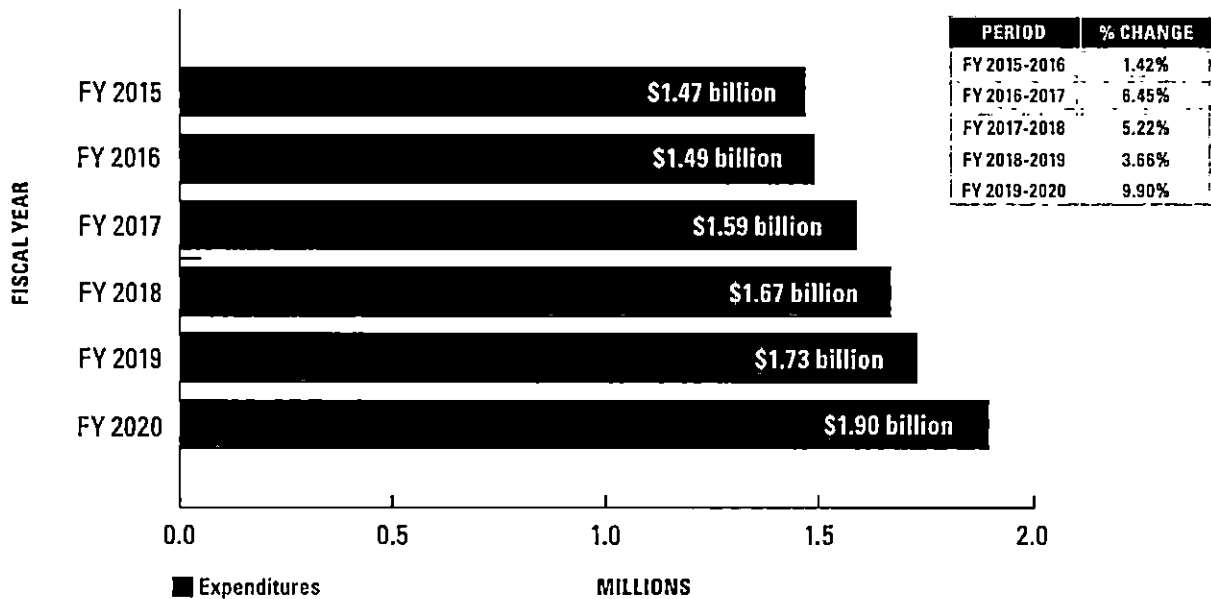
**\$9.9 billion**

Statewide estimated amount counties spent to operate their jails from FY 2015 - FY 2020.

of 112,404 days with a price tag of \$6,905,211.90 for that month. Additionally in that same month, there were 6,104 inmates being held for parole violations and, as of January 1, 2021, there were 1,871 inmates convicted and waiting for transport to the Texas Department of Criminal Justice.

Data from 123 counties<sup>9</sup> was utilized to extrapolate statewide expenditures for operating county jails as seen in the chart. Extrapolated expenditures rose 29.4% over the survey period reaching \$1.9 billion in FY 2020. It is estimated that statewide, counties spent more than \$9.9 billion from FY 2015 - FY 2020 to operate their jails. ★

**Total (Net) Estimated Expenditures for Operating the County Jail For All 254 Counties**



9. There are a few counties that do not have a jail. Counties that do not have a jail, and that reported no expenditures, are not included in the extrapolations. Counties that do not have a jail, but reported expenditures greater than \$0 for at least one year, are included in the expenditures provided they submitted expenditure/budget data for each year from FY 2015 to FY 2020.

## County Jails Emergency Room Visits

**38.8%**

Increase from FY 2015 to FY 2020 of total estimated expenditures for emergency room visits by jail inmates for all 254 counties.

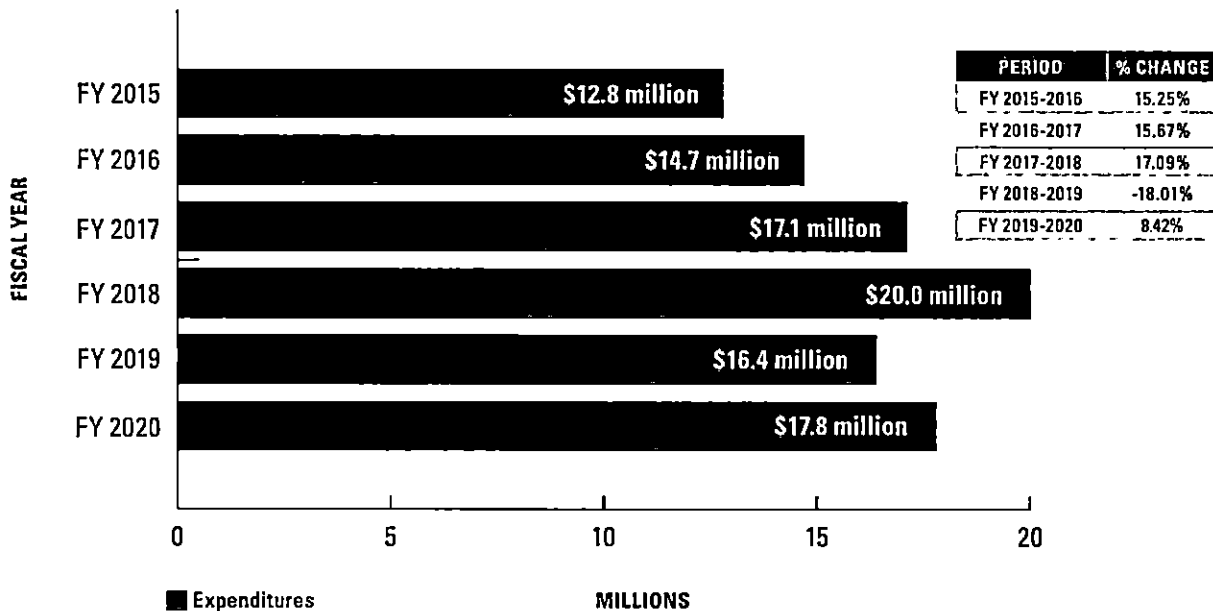
County jails are mandated to provide medical care to all inmates and frequently must seek assistance in hospital emergency rooms. The majority of inmates do not have private health insurance and Medicaid benefits are suspended upon incarceration, so counties must budget for the medical expenses of inmates – an uncontrollable factor in jail operations. Inmates may require medical attention for one reason or another during their incarceration; for many, especially pregnant inmates, the jail may provide the first or only contact with a health provider. Additionally, one inmate needing dialysis in a

rural county jail can single-handedly deplete that jail's entire medical budget leaving the county to figure out how to fund medical care for other inmates.

Unfortunately, many counties do not track these costs separately from other jail or medical costs. Consequently, only 57 counties were able to provide their expenditures for jail inmates' trips to hospital emergency rooms.

Extrapolating to all 254 counties shows emergency room expenditures of \$17.8 million by FY 2020, up 38.8% from FY 2015. This expenditure increased at over 15% a year until FY 2019. Expenditures decreased 18.0% in FY 2019 before starting to climb once again in FY 2020 with a 8.4% increase. ★

Total Estimated Expenditures for Emergency Room Visits by Jail Inmates For All 254 Counties



## County Jails Prescription Drugs

In addition to emergency room expenditures, we also asked counties about their expenditures on prescription drugs for jail inmates.

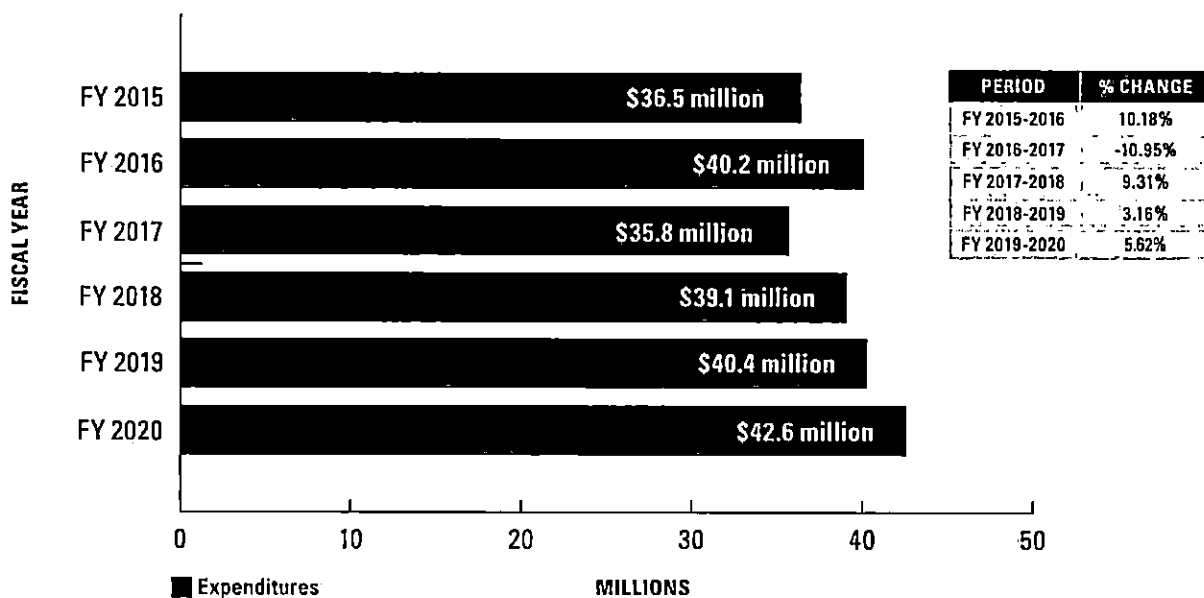
Besides providing routine prescription medications, counties often provide new generation psychotropic medications used for treating mental illness which are incredibly expensive. The National Alliance on Mental Illness reports nearly 15% of men and 30% of women booked into jails have a serious mental health condition and at least 83% of jail inmates with a mental illness did not have access to needed treatment. Budgeting for the prescription needs and psychotropic medications for an increasing number of mentally ill inmates adds to the operating expenses of a county jail.

**16.9%**  
Increase from FY 2015 to FY 2020 of total estimated expenditures for prescription drugs for jail inmates for all 254 counties.

Eighty-six counties responded with data for all years of the survey period; the chart below shows the statewide expenditures extrapolated from their data.

The extrapolated statewide expenditures decreased by almost 11.0% in FY 2016 before starting to increase again. It is too soon to tell if the limited increases of 3.1% and 5.6% in FY 2019 and FY 2020 represent the beginning of a trend or merely a short term aberration; however, historically medical costs have significantly outpaced inflation. Total estimated expenditures for all 254 counties increased by 16.9% from FY 2015 to FY 2020. ★

**Total Estimated Expenditures for Prescription Drugs for Jail Inmates For All 254 Counties**



## County Jails Mental Health Evaluations

In Texas, many of those needing psychiatric care repeatedly cycle through the criminal justice system instead of receiving treatment. While the state of Texas has taken great strides toward increasing crisis services and community mental health diversion programs, local mental health authorities (LMHA) remain woefully underfunded and struggle to keep pace with community needs.

The problem is felt most acutely by individuals who need services but are not in immediate crisis, including those in county jails. Due to limited financial and manpower resources, LMHAs attend to individuals in the most danger ahead of those who are being actively monitored, turning county jails into waiting rooms.

In response to an increase in jail suicides, the legislature directed the Texas Commission on Jail Standards to revise the medical and mental health screening form used when booking every inmate into jail. For years, stakeholders, county officials and legislators involved in the provision of mental health services wondered which

**82.6%**

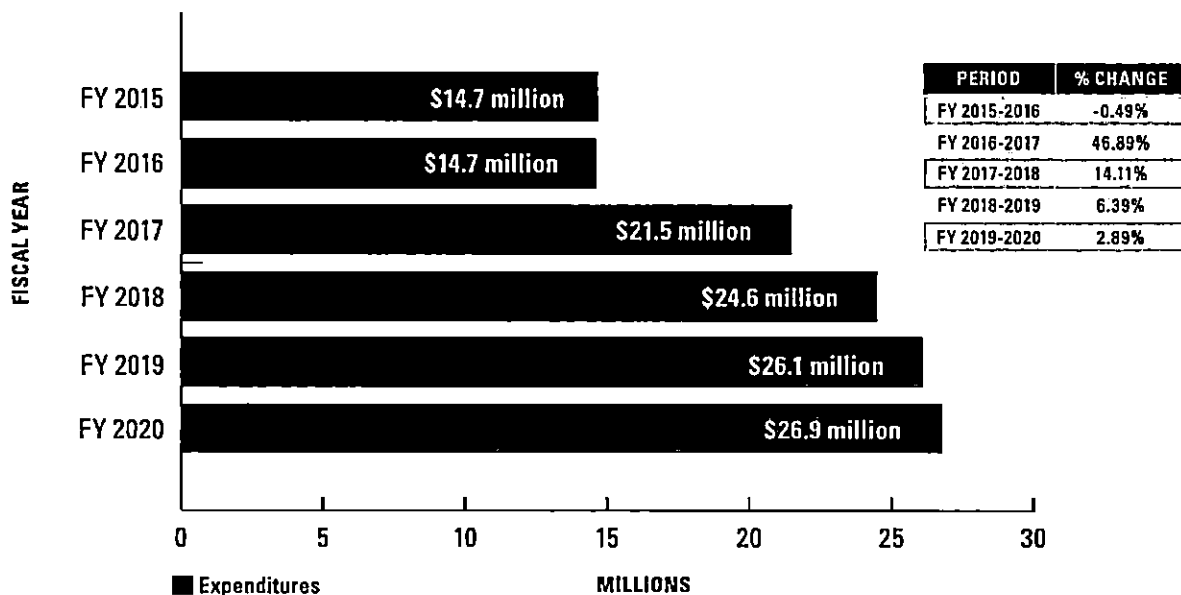
Increase from FY 2015 to FY 2020 of total estimated expenditures for mental health evaluations of jail inmates for all 254 counties.

and how many individuals were falling through the cracks in the criminal justice system. The revised intake screening form implemented in December 2015 has provided more information than ever previously gathered toward answering these questions. Certain affirmative answers on the screening form now alert jail staff to place the inmate on suicide watch and contact the magistrate and/or the local mental health authority for additional evaluations.

Using data from 76 counties, we extrapolated statewide expenditures for mental health evaluations of jail inmates. Annual increases hit a low decreasing 0.5% in FY 2016 only to rebound with a 46.9% rise in FY 2017. Total estimated expenditures for all 254 counties increased by 82.6% from FY 2015 to FY 2020.

It should be noted that expenditures for mental health evaluations are only one small part of the total costs to counties from using jails to hold individuals who need and wait for mental health care. ★

**Total Estimated Expenditures for Mental Health Evaluations of Jail Inmates for All 254 Counties**



## County Jails Blue Warrant Inmates

**62.0%**

Increase from FY 2015 to FY 2020 in the cost of holding blue warrant inmates in Texas county jails.

*This mandate was not covered by a question in the survey; instead, the data was obtained from the Texas Commission on Jail Standards.*

Inmates that are parolees from state prison, who are charged with technical or administrative violations of the terms of their parole, are referred to as "blue warrant" inmates. State law requires

disposition of the administrative charges against these inmates before the 41st day after being taken into custody on the warrant. The cost of holding these parole violators falls on the counties; the state does not compensate counties for prisoner care during confinement in the county jail.

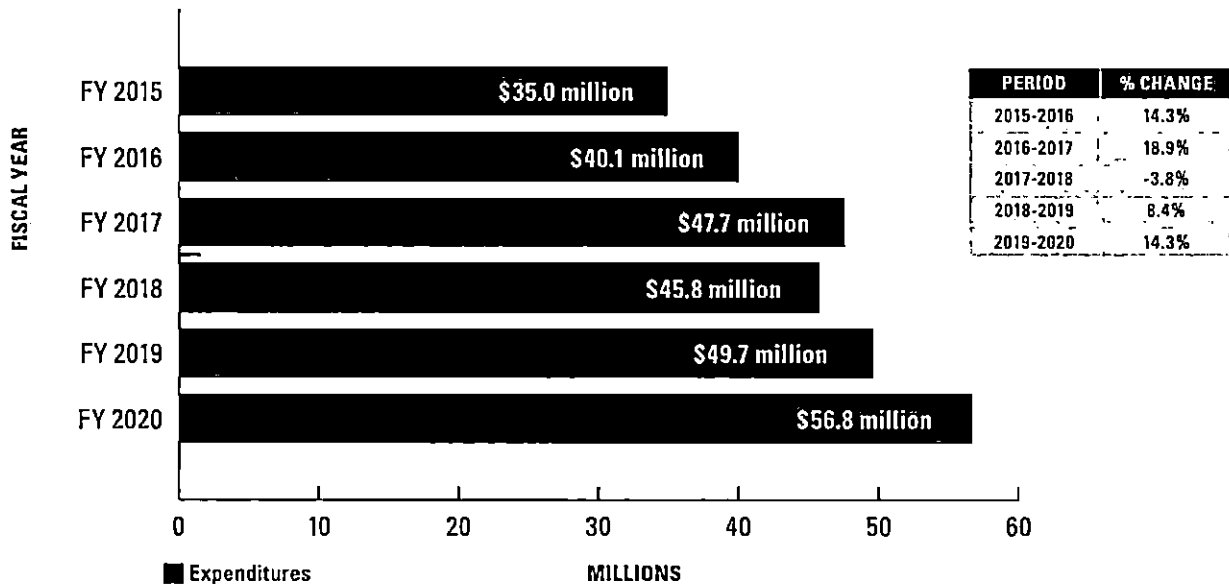
The following analysis is based on data obtained from the Texas Commission on Jail Standards (TCJS).

Although highly variable, the chart shows a 60.3% increase in the number of blue warrant inmates in Texas county jails from Jan. 1, 2015 to Dec. 1, 2020.

According to TCJS data, the statewide number of blue warrant inmates as of the first of each month fluctuates significantly as seen in the chart. Based on the TCJS data, an average of 2,098 blue warrant inmates were found in county jails per day from January 2015 to December 2018. Using a conservative average cost of \$60 per day for holding them (based on the average cost of holding inmates with immigration detainees in county jails during August 2018), then the statewide cost to counties is estimated at \$125,880 per day and average annual costs climbing from \$35.05 million in 2015 to \$56.8 million in 2020.

Total annual costs increased 62.0% from Jan. 1, 2015 to Dec. 1, 2020. ★

**Estimated Statewide Costs of Keeping Blue Warrant Inmates in County Jail for All 254 Counties**



## County Jails State Inmate Costs

*This mandate was not covered by a question in the survey; instead, the data was obtained from the Texas Commission on Jail Standards.*

In addition to blue warrant inmates, county jails often hold other categories of inmates for the state. These include:

- Inmates for whom all paper work is complete for transfer to a Substance Abuse Felony Punishment (SAFP) facility.
- Inmates for whom all paper work is complete for transfer to the Texas Department of Criminal Justice
- Inmates sentenced to any state facility upon conviction of a state jail felony or who have been sentenced to a state jail facility for revocation of probation.

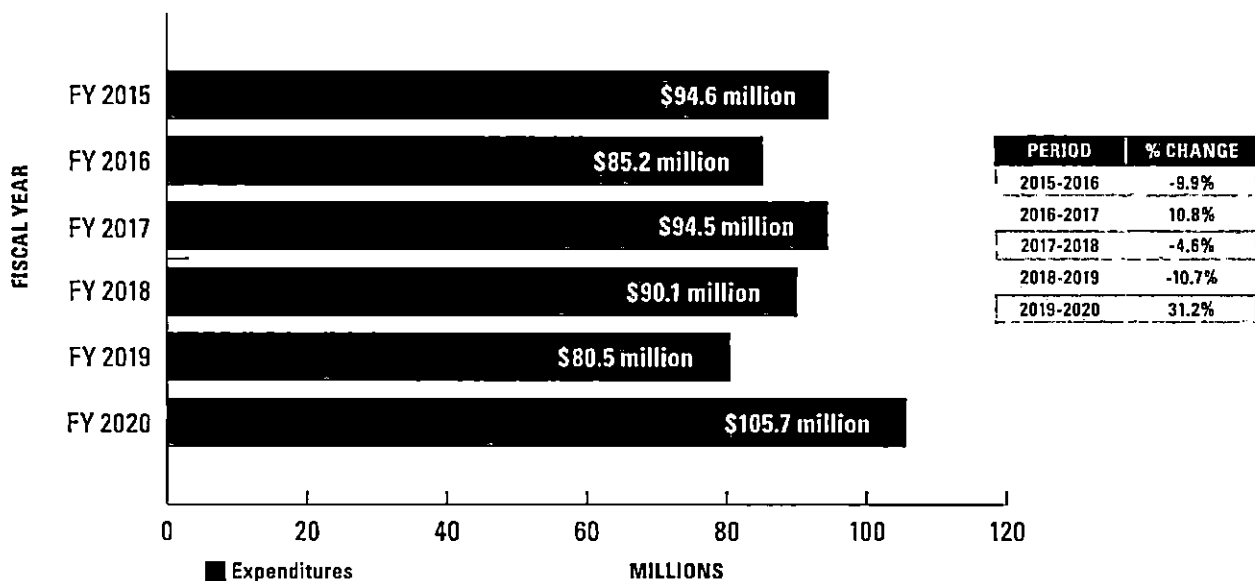


Increase from FY 2015 to FY 2020 of total cost of holding state inmates in county jails.

After 2015, county costs for holding the three categories of state inmates in the above list fluctuated from year to year starting at \$94.6 million and ending at \$105.7 million per year. From 2015 to 2020, annual costs increased 11.7%.

These estimates utilize a daily cost for holding state inmates in county jail of \$60 per day. During 2015 to 2020, counties reported costs averaging approximately \$60 per day for housing inmates with immigration detainees. ★

Estimated Statewide Costs to Counties Holding State Inmates in County Jails by Calendar Year





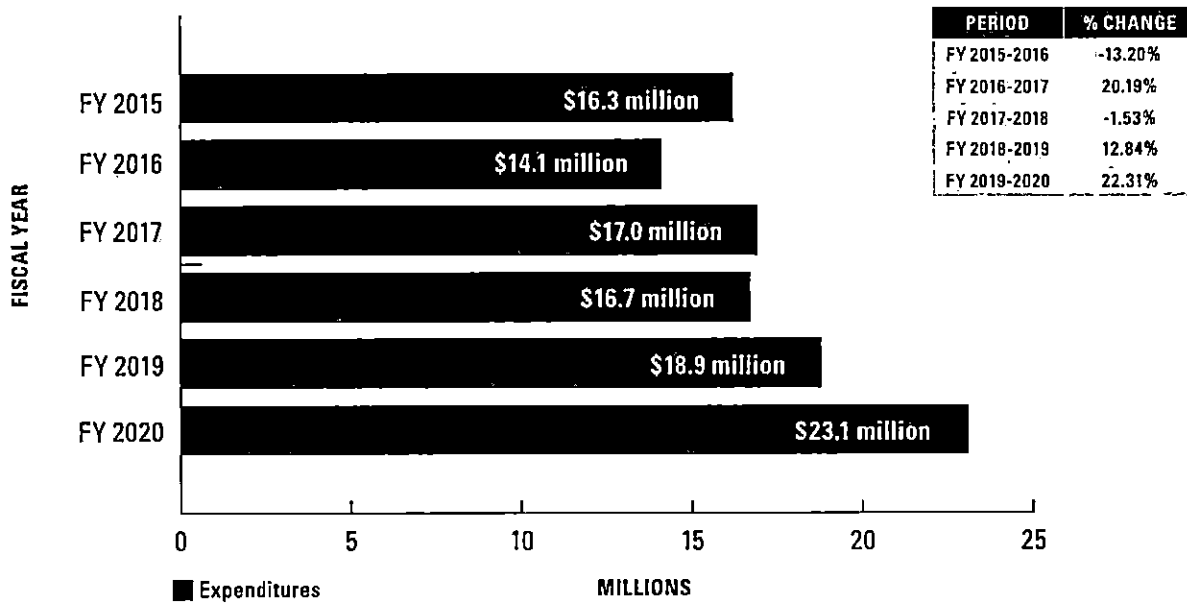
## Adult Probation

Community Supervision and Corrections Departments (CSCDs) supervise and monitor court orders for defendants whose criminal sentences have been suspended and probated with conditions to be met in lieu of going to jail or state prison. CSCD funding comes from a mixture of state and local dollars, grants and court-ordered supervision fees paid by defendants.

**41.8%**  
Increase from  
FY 2015 to FY 2020  
of total estimated  
expenditures for adult  
probation facilities.

Counties are statutorily required to provide physical facilities, equipment and utilities to CSCDs.<sup>10</sup> Therefore, rather than ask for total adult probation costs, we asked counties about their net expenditures for adult probation facilities. We received useful data from 107 counties from which we calculated the statewide extrapolations seen in the chart which shows a 41.8% increase from FY 2015 to FY 2020. ★

Total (Net) Estimated Expenditures for Adult Probation Facilities For All 254 Counties



10. Tex. Gov't. Code §76.008.

## Juvenile Probation

**26.7%**

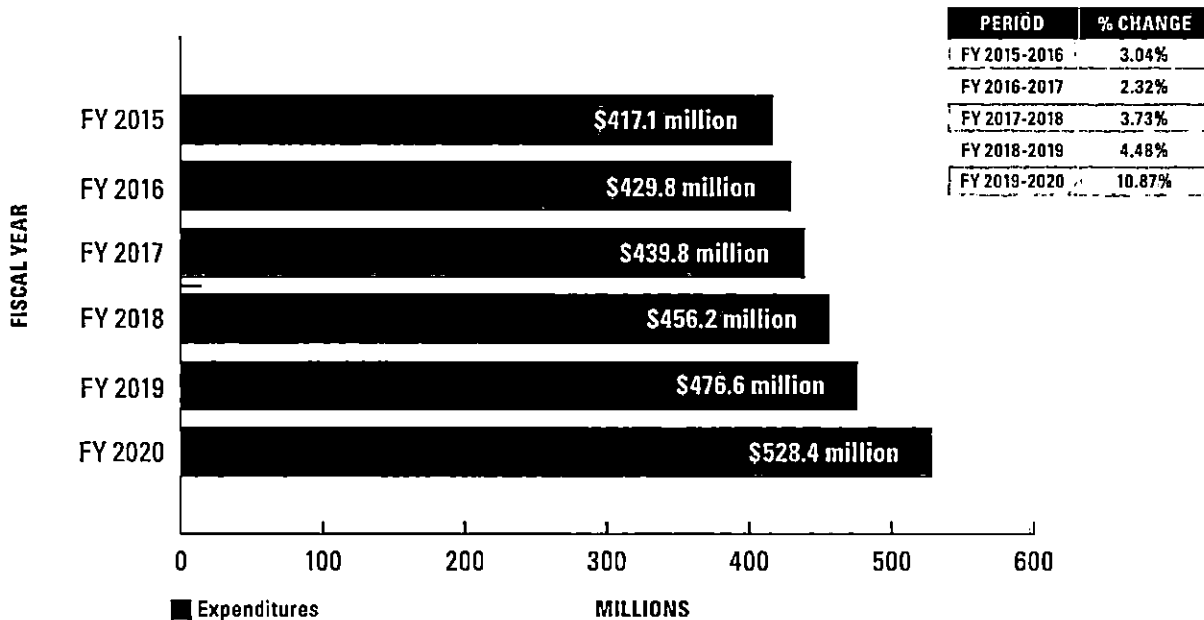
Increase from FY 2015 to FY 2020 of total estimated expenditures for juvenile probation for all 254 counties.

Juvenile probation services are administered at the local level and must adhere to standards set by the state that address constitutional protections and the well-being of juveniles, as well as the safety of those working with juveniles. Administered locally, with state oversight, and funded by a combination of both state appropriations and local funds, there are also various grant opportunities that exist to provide a third source of funding for juvenile probation. In FY 2017, local commissioner's courts provided approximately 73.0% of the total funding to probation departments from county revenues. State funds, primarily channeled through TJJJD, accounted for approximately 26.0% of total funding for juvenile probation services. The remaining 1.0% of funding was Title IV-E monies from the federal government.

In 2015, Senate Bill 1630 was passed into law. It seeks to provide regionalized probation services to juveniles in an effort to keep them closer to their home communities while limiting commitment to secure, state run TJJJD facilities to youth with a determinate sentence (those convicted of certain felonies and the possibility of transfer to the adult prison system). It stands to reason, if fewer youth are committed to state incarceration, more will be served in the county system. However, this comes with a price tag for local programming – which tends to be more successful than programs provided in state incarceration facilities – for a higher-risk offender with greater needs.

We asked counties for their net expenditures on juvenile probation. The statewide extrapolations in the following chart come from data supplied by 122 counties. Even though expenditures fell in two of the survey years, overall net statewide expenditures increased 26.7% over the survey period to \$528.4 million in FY 2020. ★

Total (Net) Estimated Expenditures for Juvenile Probation For All 254 Counties



## Indigent Health Care

**38.0%**

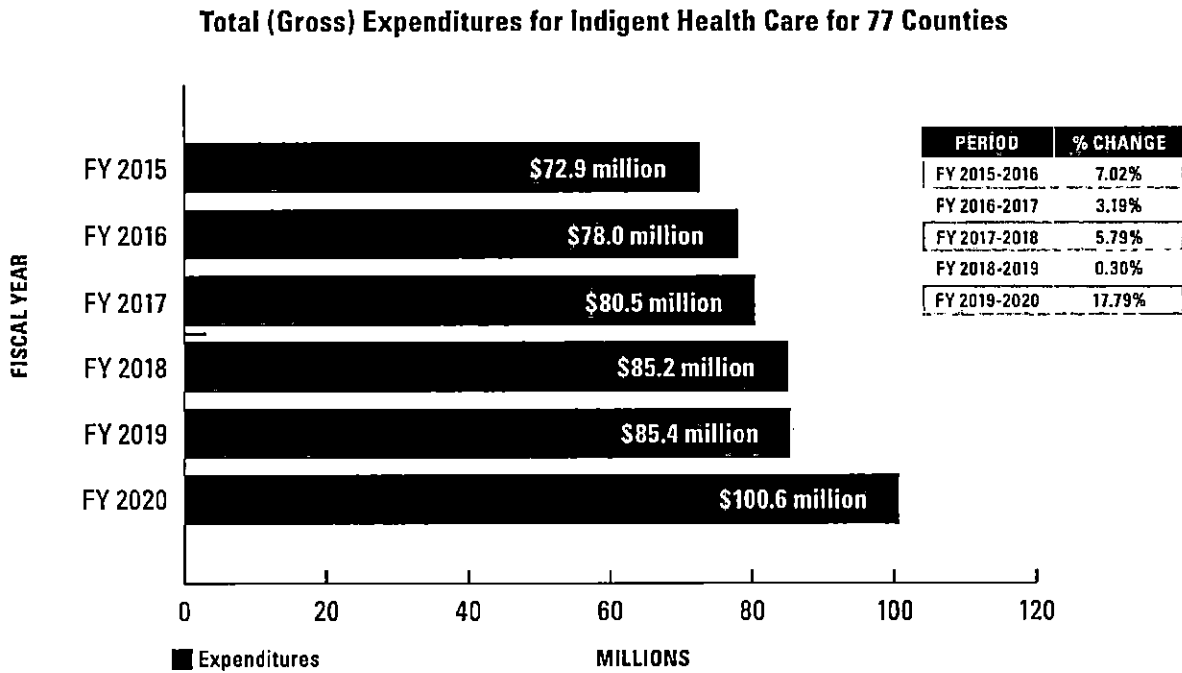
Increase from FY 2015 to FY 2020 of total expenditures for indigent health care for 87 counties.

The financial responsibility of providing health care for indigent individuals has traditionally rested on counties.<sup>11</sup> Consequently, counties in Texas provide for preventative and emergency care to county residents who are indigent and not otherwise covered by another source. In practice, these costs often fall to a hospital district or public hospital where they reside. Due to the existence of these other indigent care entities, some counties reported \$0 for their expenditures on the survey, and expenditures were not extrapolated to all 254 counties.

For those counties providing indigent health care, funding for the County Indigent Health Program is derived by allocating 8% of the county's General Revenue Tax Levy (GRTL) for the purpose of indigent health care coverage, with the state reimbursing counties 90 cents for every dollar they spend above 8% of their GRTL.

While gross expenditures were consistently increasing from year to year among the 77 counties providing data for all survey years, a significant rise in expenditures, actual and budgeted, in FY 2020 resulted in an overall increase of 38.0% over the survey period. ★

Total (Gross) Expenditures for Indigent Health Care for 77 Counties



11. Tex. Health & Safety Code, Chap. 61.

## Indigent Health Care of County Jail Inmates

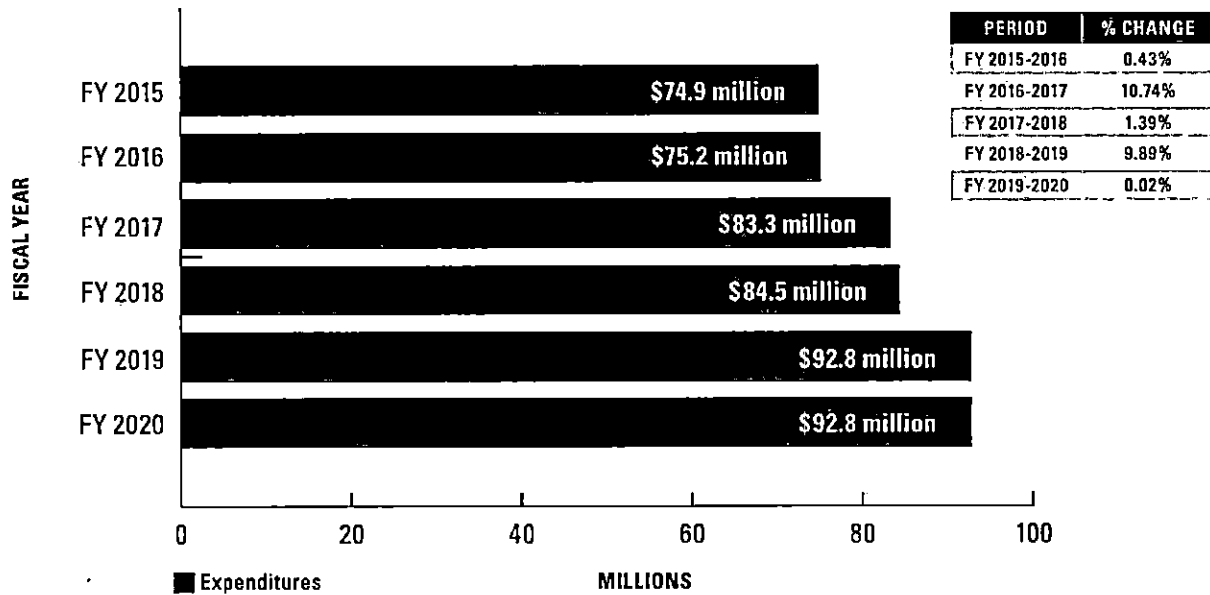
In addition to the general mandate to provide indigent health care, counties operate under a mandate to provide certain constitutional minimum levels of care, including mental health care, while a person is incarcerated in the county jail.<sup>12</sup> As with indigent health care expenditures, the survey results for this question were not extrapolated to all 254 counties.



Increase from FY 2015 to FY 2020 of total expenditures for indigent health care of jail inmates for 100 counties.

Expenditures for the 94 counties that provided data for all survey years varied from a 10.7% increase in FY 2017 to an increase of only 0.02% in FY 2020. Overall, these expenditures rose 23.9% over the survey period as seen in the chart below. ★

Total (Gross) Expenditures for Indigent Health Care of Jail Inmates for 94 Counties



12. Tex. Code Crim. Pro. art. 104.002 and Tex. Health & Safety Code, Chap. 61.

## Mandated Training for Jail Staff

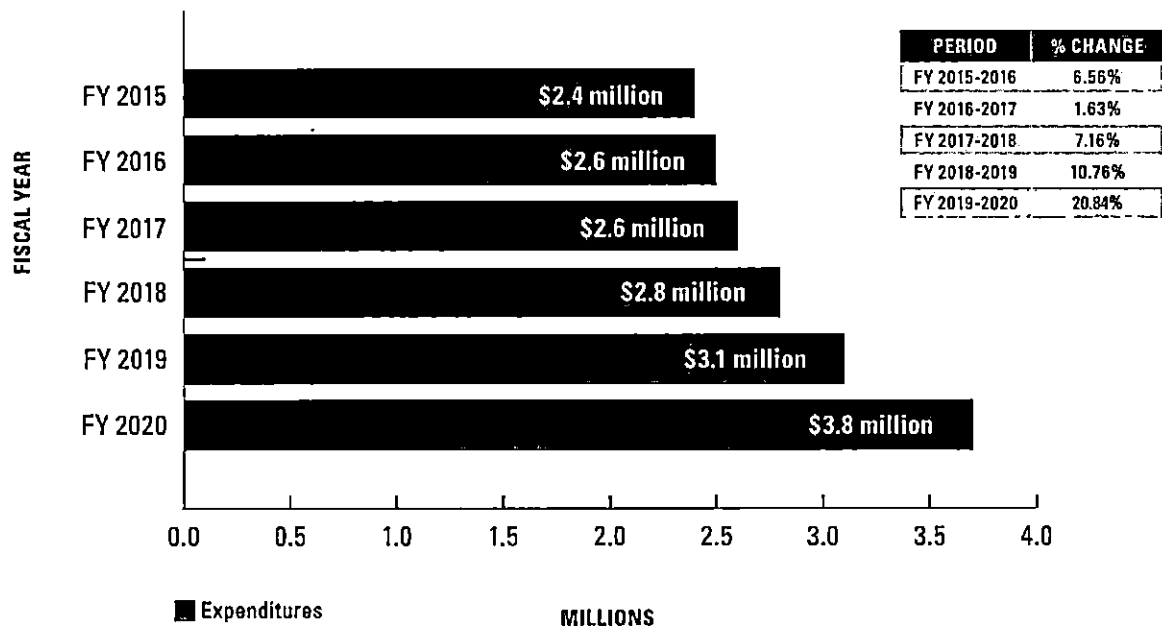
**55.3%**

Increase from FY 2015 to FY 2020 of total estimated expenditures for mandated training of jail staff for all 254 counties.

We also asked counties to break out their expenditures for training jail staff from the overall training costs provided in the previous survey question. Ninety counties provided their expenditures from which the statewide extrapolations are shown in the chart below.

These costs increased in every year of the survey period. They rose the most in FY 2020 with a 20.8% jump. Overall expenditures grew by 55.3% from FY 2015 to FY 2020. ★

### Total (Net) Estimated Expenditures for Mandatory Training of County Jail Staff for All 254 Counties



## Elections General Election Costs

In Texas, counties generally run most elections whether they are statewide or local. While reimbursed for many of those costs, counties first fund the election and then obtain what reimbursements they can.

The survey asked for gross general election costs to demonstrate, to a limited extent, how county funds are used by the state in a manner similar to that of a revolving line of credit. In line with that goal, the survey question included instructions



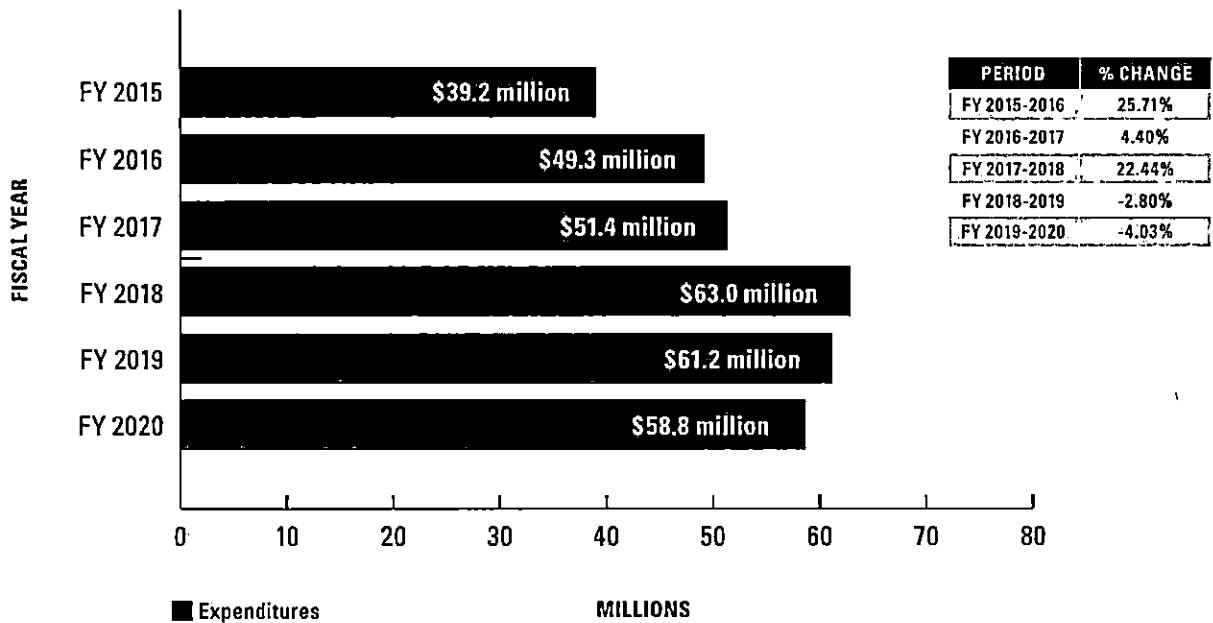
**\$322.9 million**

Statewide estimated amount counties spent on elections from FY 2015 to FY 2020.

to exclude costs for elections run under contract for other political subdivisions such as cities, school districts, and special districts for which the county's expenses were reimbursed.

Election costs vary greatly from year to year with most costs occurring in the even numbered years. Overall, based on information provided by 115 counties, it is estimated that counties spent \$322.9 million on elections from FY 2015 to FY 2020. ★

**Total Estimated (Gross) Expenditures for General Elections for All 254 Counties**



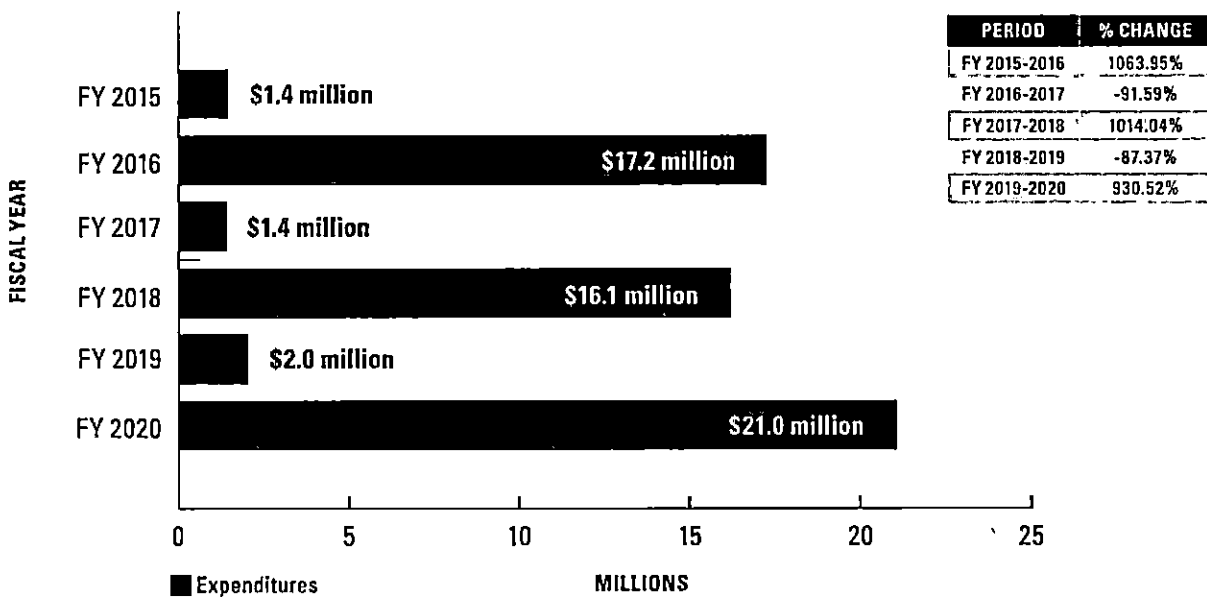
## Elections

### Early Voting in Primary Elections

The state reimburses counties for the cost of elections for the day of the primary election, but counties cover the cost of early voting.<sup>14</sup> Fifty-seven counties provided data on gross expenditures for early voting in primary elections. While the

expenditures varied wildly from year to year, election year expenditures were relatively consistent; as were the non-election year expenditures. ★

Total (Net) Estimated Expenditures for Early Voting in Primary Elections for All 254 Counties



14. Tex. Election Code, §§173.001-173.088 and §191.006.

## Elections Special Elections

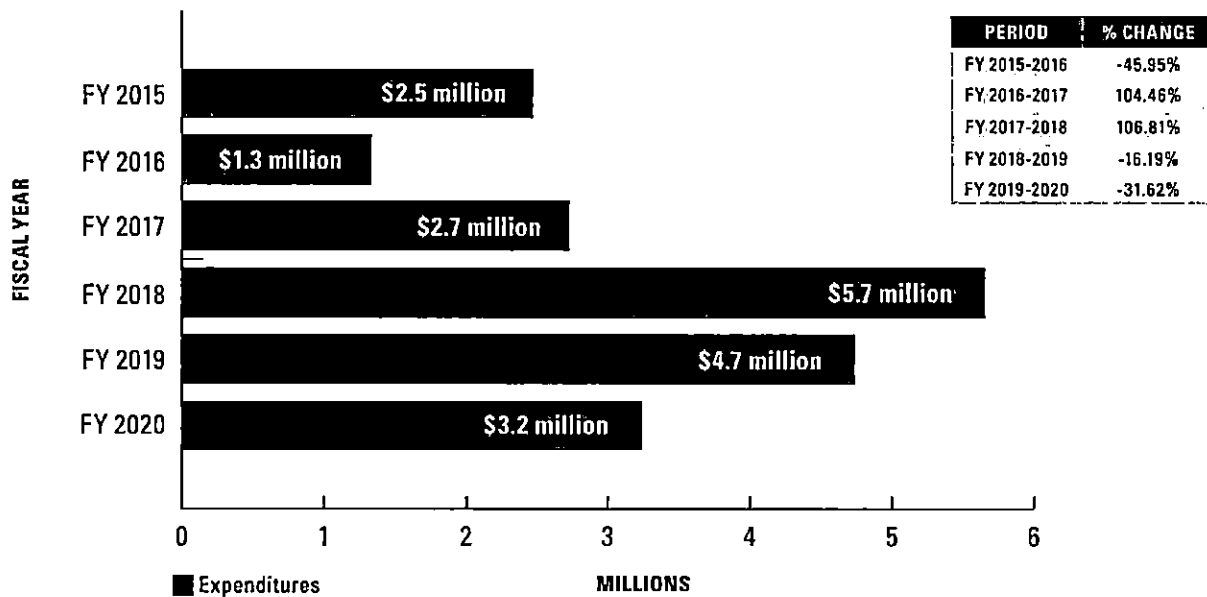
Counties are required to hold and pay for special elections, which may be called by the governor to fill vacancies in public office or for other matters. For instance, in 2007, the governor called a May constitutional amendment election. These elections are typically unforeseen, and are often expedited and held on non-uniform election dates. Significant variation was perhaps most notable in the expenditures for special elections. One would expect normal election expenditures to cycle up and down over a four-year cycle; a graph would be expected to show troughs in odd-numbered years and peaks in even-numbered years – with the presidential election

**31.0%**  
Increase from FY 2015 to FY 2020 of total estimated expenditures for special elections for all 254 counties.

years having the highest peaks. However, special elections are slightly different since they can come in bunches or not at all, nor do statewide projections make any sense since the majority of special elections are not statewide.

Yet, special elections can be very costly to counties. As shown in the chart, 58 counties noted expenditures reaching \$5.7 million in FY 2018 – an increase of 106.8% over the prior year. Total expenditures increased by 31.0% from FY 2015 to FY 2020 – another general election year. ★

Total (Gross) Estimated Expenditures for Special Elections For All 254 Counties





## Elections Electronic Voting Equipment

Federal law requires all counties to use electronic voting machines for their elections. Although the federal government provided initial funding through the Help America Vote Act (HAVA) of 2002, counties pay the ongoing costs (programming, maintenance, storage, replacement, etc.).

Additionally, much of the equipment that was purchased in the early 2000s with HAVA funds has reached the end of its operational life. Congress has failed to provide additional federal funds to offset the increasing costs borne by Texas counties to maintain and replace ageing voting equipment and to purchase additional voting equipment to accommodate population growth.

Extrapolating responses from 104 counties to all 254 counties, estimated expenditures reached \$108.1 million for

**236.2%**  
Increase from FY 2015 to FY 2020 of total estimated expenditures for electronic voting equipment for all 254 counties.

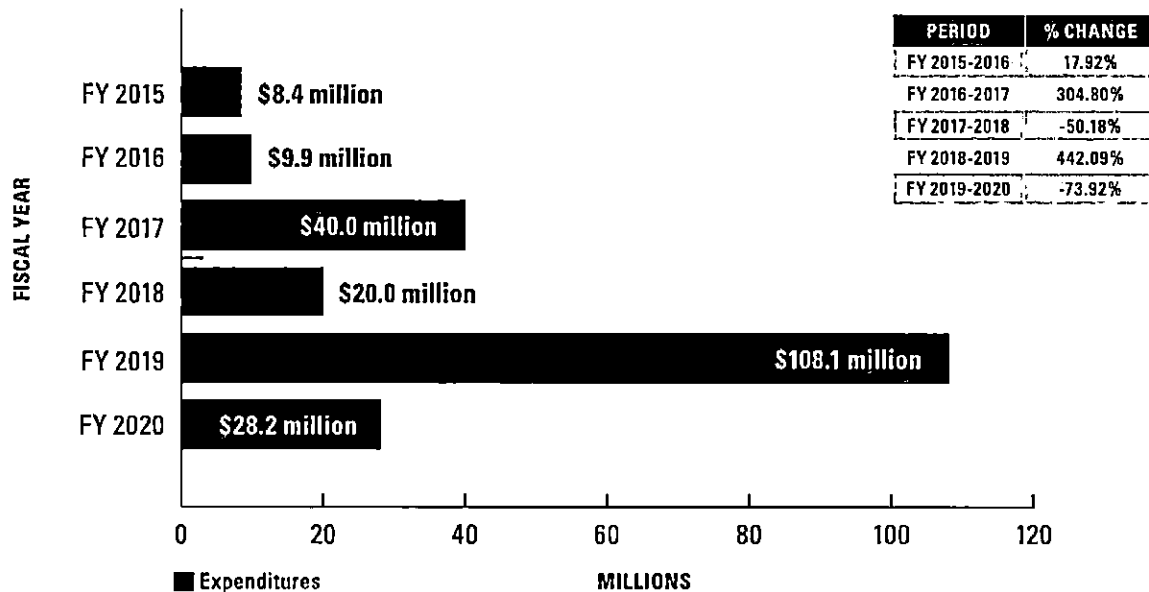
FY 2019 before falling to \$28.2 million in FY 2020.

One county noted on the survey that they had lost all of their voting equipment during Hurricane Harvey. This may explain the increased statewide expenditures for FY 2017 since the storm also impacted other counties.

Although no explanation was offered in the survey responses, multiple counties noted they either purchased or began purchasing new voting equipment in FY 2019 - likely in anticipation of the 2020 election cycle. Additional expenditures were noted for FY 2020 as counties either continued or started purchasing new equipment.

Total estimated expenditures for all 254 counties increased by 236.2% from FY 2015 to FY 2020. ★

Total (Net) Estimated Expenditures for Voting Equipment for All 254 Counties



## Indigent Burials

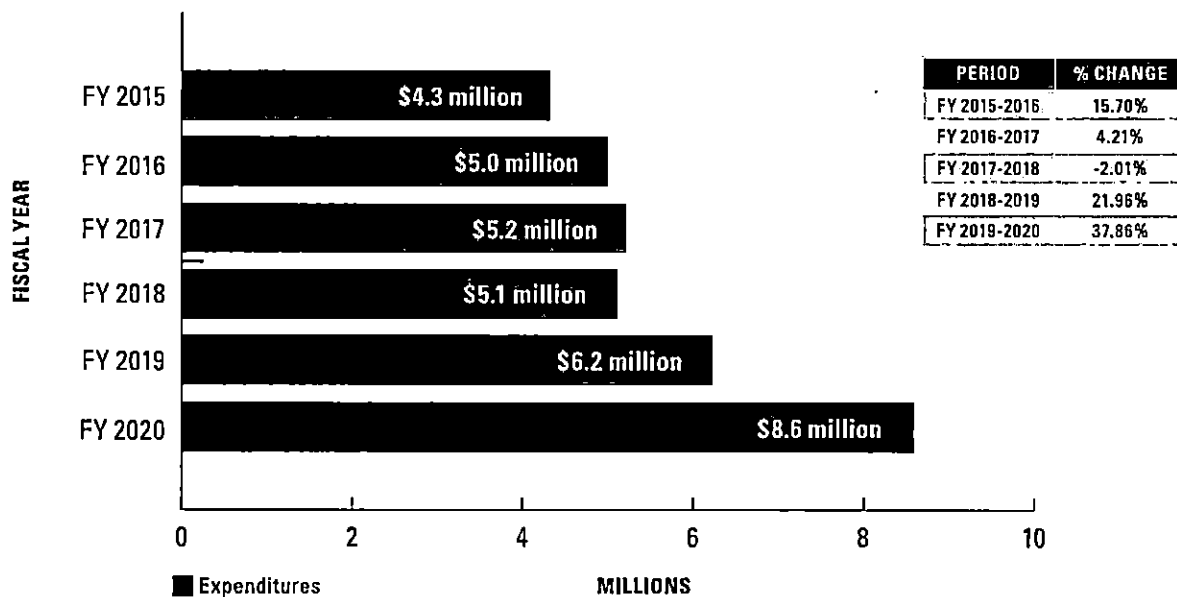
It often falls to counties to deal with the remains of individuals who are indigent at their time of death.<sup>15</sup> Most often this means the county pays for each of these individual's burials. However, some counties have adopted a policy of cremation where circumstances allow. For example, Collin and Dallas Counties stopped indigent burials in 1996 and 2003, respectively (except in cases where the family objects due to religious reasons).

**98.7%**

Increase from FY 2015 to FY 2020 of total estimated expenditures for indigent burials.

While we did not ask counties to specify their policies on indigent burials, we did ask for information on their expenditures. The following chart shows county expenditures for indigent burials from data provided by 119 counties. Expenditures grew continuously through FY 2020 peaking at \$8.6 million. Overall, these expenditures increased 98.7% over the survey period. ★

Total Estimated Expenditures for Indigent Burials for All 254 Counties



15. Tex. Health & Safety Code §694.002.

## Medical Examiner Services/Offices

41.9%

Increase from FY 2015 to FY 2020 of total estimated expenditures for medical examiner services and offices for 254 counties.

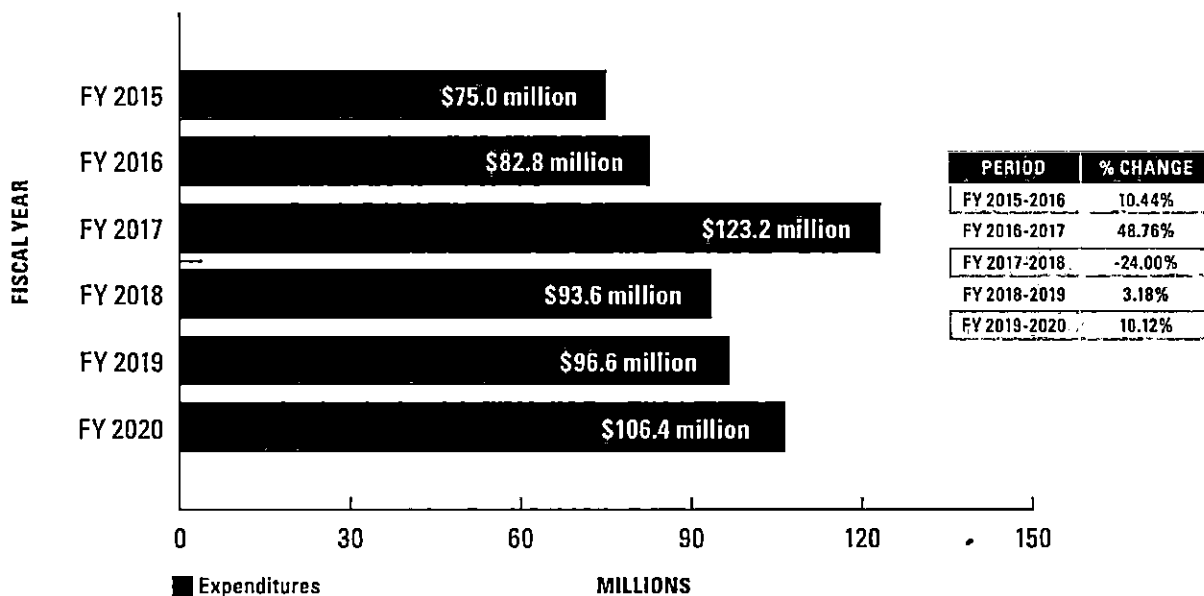
When a death occurs in a county, by a means other than normal circumstances, the medical examiner's office or the justice of the peace is obligated by law to determine the cause of death.<sup>16</sup>

Like many other states,<sup>17</sup> Texas does not have an oversight state agency for medical examiners, which means there is no central repository of records for all 254 counties. Each county maintains its own records. All related costs in

determining the decedent's death, including transporting the body to the nearest autopsy facility, are absorbed by the county.

Although only five counties are mandated to maintain a medical examiner's office, 83 counties provided data on expenditures for either a medical examiner's office or for a medical examiner's services.<sup>18</sup> Those expenditures peaked in FY 2017 at \$123.2 million. After dropping in FY 2018, expenditures grew each following year to \$106.4 million in FY 2020. Total expenditures for all 254 counties increased by 41.9% from FY 2015 to FY 2020. ★

Total Estimated Expenditures for Medical Examiner Services for All 254 Counties



16. Code of Crim. Proc. Art. §49.01.

17. U.S. Department of Health and Human Services, Centers for Disease Control Prevention, "Coroner Training Requirements". Accessed January 14, 2019, <http://www.cdc.gov/php/publications/coroner/training.html>.

18. Tex. Code Crim. Pro. art. 49.25.

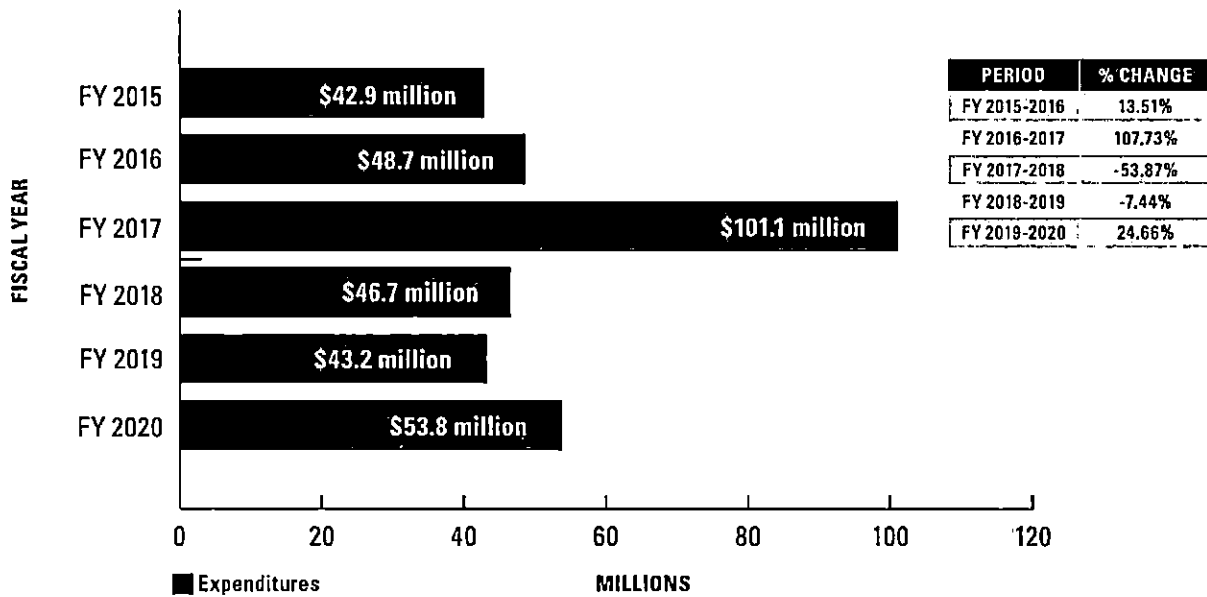
## Autopsies

Estimated expenditures for autopsies increased 25.5% statewide from FY 2015 to FY 2020 as seen in the following chart. By law, a justice of the peace is required to order an autopsy performed on a body in certain circumstances and may order an autopsy at his or her discretion in other circumstances; the county is required to pay a reasonable

**25.5%**  
Increase from  
FY 2015 to FY 2020  
of total estimated  
expenditures for  
autopsies for all 254  
counties.

fee for the autopsy, including any fees for the transportation of a body.<sup>19</sup> Medical examiner offices also perform autopsies in certain situations. The chart shows net expenditures as we asked counties to adjust their data for payments received for providing autopsies to other counties. ★

**Total Estimated Expenditures for Autopsies for All 254 Counties**



19. Tex. Code Crim. Pro. art. 49.10.

## Costs for Collecting Motor Vehicle Fees and Taxes

County tax assessor-collector offices provide most vehicle title and registration services.

Counties play a central role in the realm of motor vehicles. According to the Texas Department of Motor Vehicles (TxDMV), county tax assessor-collector offices provide most vehicle title and registration services, including:

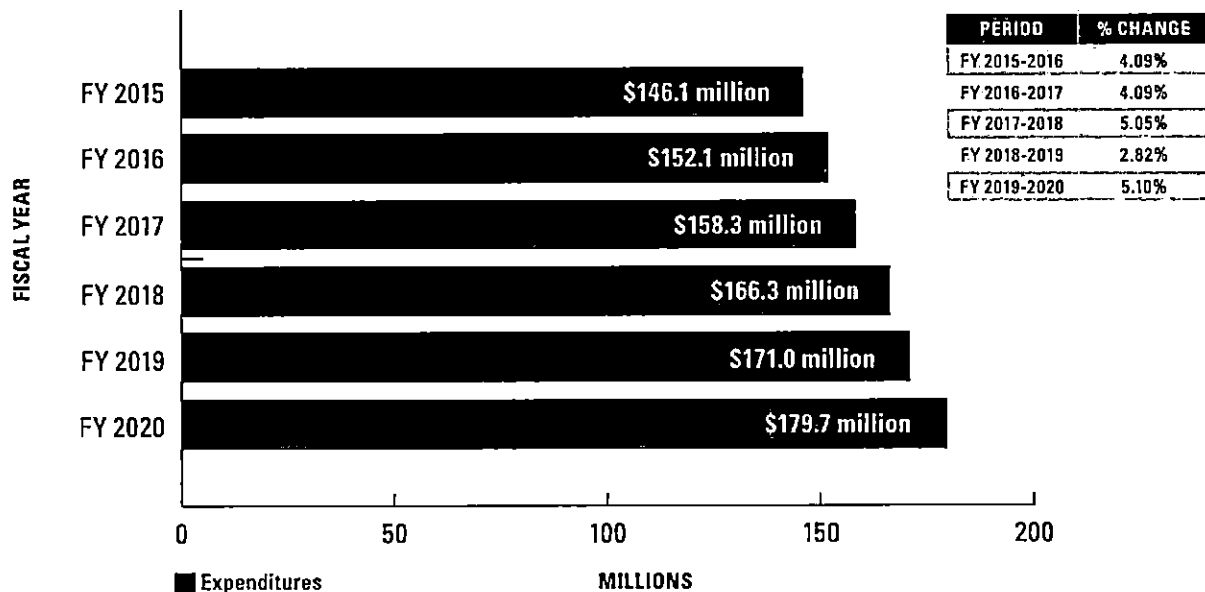
- Registration renewals (license plates and registration stickers)
- Vehicle title transfers
- Change of address on motor vehicle records
- Non-fee license plates such as Purple Heart and Disabled Veterans license plates
- Disabled parking placards
- Copies of registration receipts
- Temporary registration

**23.0%**  
Increase from FY 2015 to FY 2020 of total estimated expenditures for collecting motor vehicle fees and taxes for all 254 counties.

However, the world of providing motor vehicle and titling services has grown increasingly complicated. In recent years, these offices have had to endure several modifications to the motor vehicle registration and titling system initiated by the TxDMV. In addition, counties have dealt with a number of rule changes from TxDMV. For example, rules were adopted in 2016 which effectively decreased the funding that counties receive for performing registration services while not substantially decreasing the amount of work that counties must perform in order to complete registration services.

Total estimated costs for collecting motor vehicle fees and taxes increased over the survey period. Extrapolations from data received from 103 counties show total statewide costs increased 23.0 % over the survey period as seen in the chart. ★

Total (Gross) Estimated Expenditures for Collecting Motor Vehicle Fees and Taxes For All 254 Counties



## Revenue from Collecting Motor Vehicle Fees and Taxes

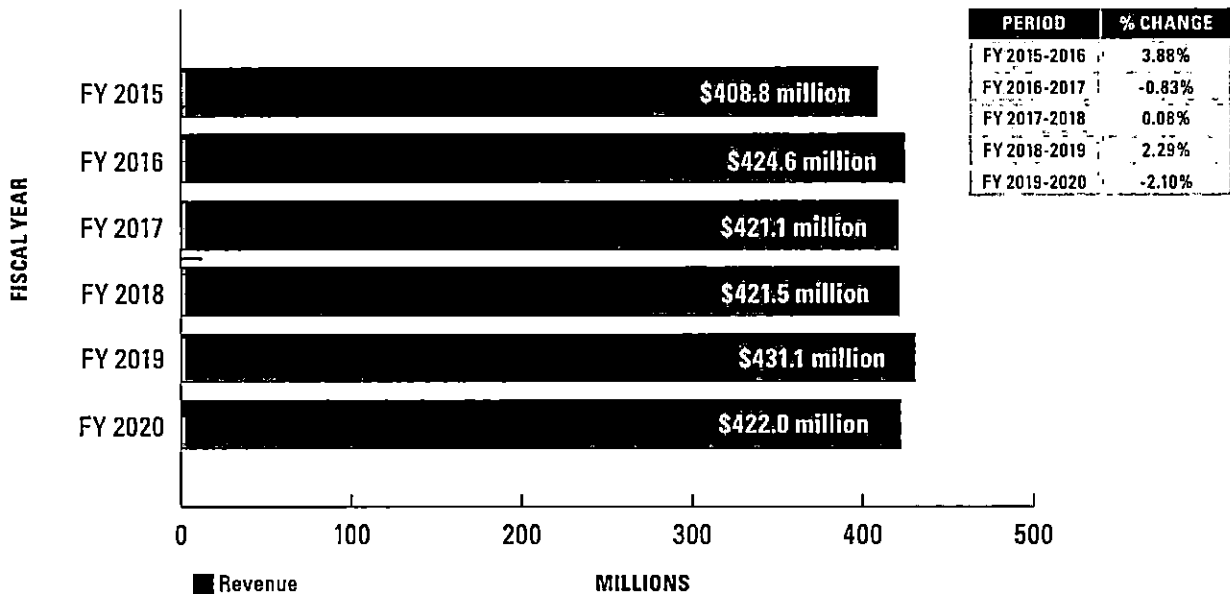
**3.2%**  
 Increase from FY 2015 to FY 2020 of total estimated revenue from collecting motor vehicle fees and taxes for all 254 counties.

Since the inception of the unfunded mandate survey, it has been a goal of county government to understand the full effects of programs administered at the county level. While providing titling and registration services has a cost associated with it, it produces a significant financial benefit to the counties who responded to the survey. In an effort to provide full disclosure

of survey findings, revenues generated from this program have been included in the report.

We also asked counties about their revenue from collecting motor vehicle fees and taxes. Unlike costs, revenue extrapolations, based on replies from 95 counties, were somewhat variable and actually fell slightly in both FY 2017 and FY 2020. Still, even with the recent decline total revenue managed to eke out an increase of 3.2% from FY 2015 to FY 2020. ★

**Total Revenue from Administrative Fees for Collecting Motor Vehicle Fees and Taxes for All 254 Counties**



## Support for the Department of Public Safety

**19.8%**

Increase from FY 2015 to FY 2020 of total estimated expenditures for maintaining a DPS office for all 254 counties.

whatever expenditures are necessary to get and keep DPS

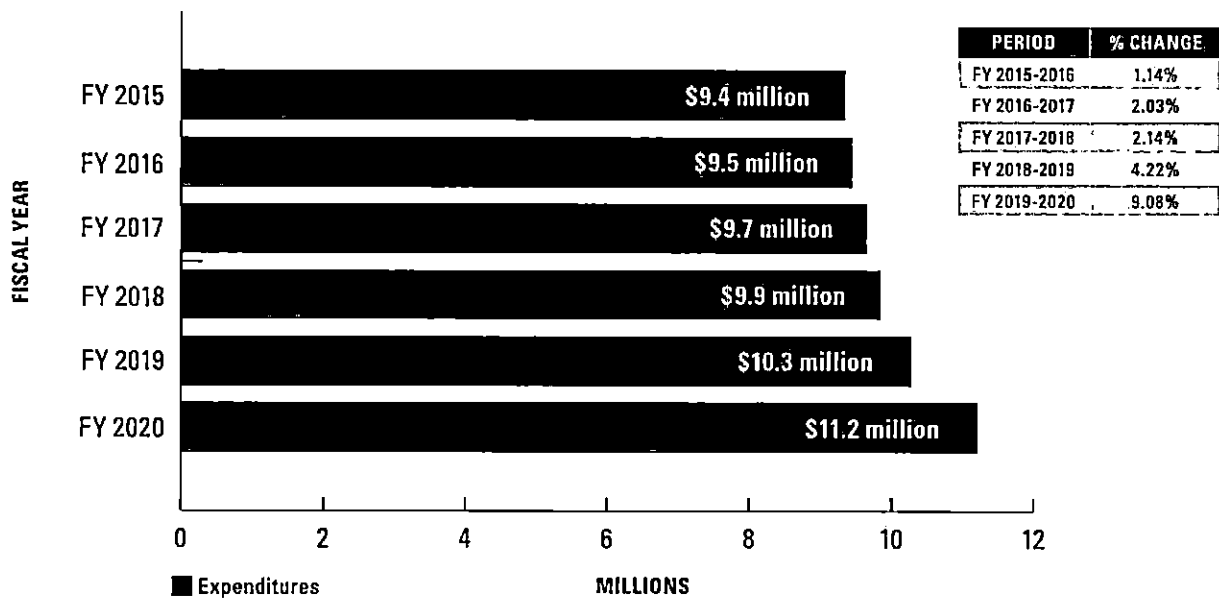
While no statutory mandate requires counties to maintain an office for the Department of Public Safety (DPS), they must do so if they want a DPS trooper stationed locally; and there are many advantages to having a local DPS officer. For example, the officer integrates into the community and can work closely with the county sheriff and other law enforcement officers. As a result, most counties readily make

officers. Even some large, urban counties end up with expenditures for DPS.

In all, 113 counties provided expenditure data for maintaining a DPS office. Those expenditures initially grew very slowly at only 1-2% a year. More recently, expenditure growth increased to a faster rate in both FY 2019 and FY 2020.

Extrapolating to all 254 counties results in estimated costs of \$11.2 million as of FY 2020, up 19.8% from \$9.4 million in FY 2015. ★

Total Estimated Expenditures for Maintaining a DPS Office For All 254 Counties



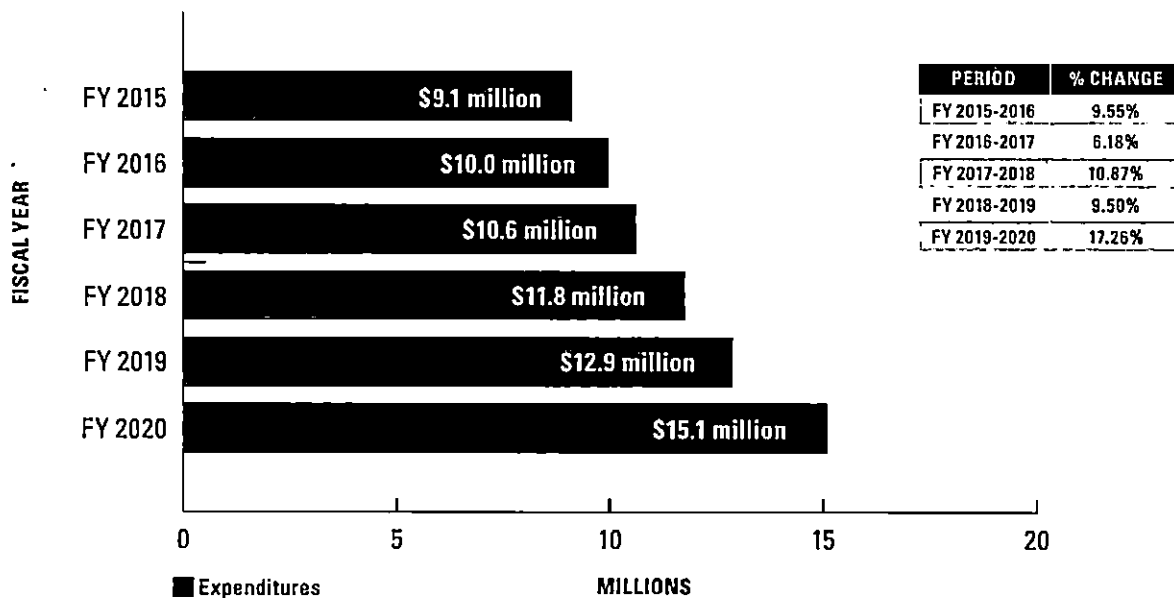
## Veterans

Texas is home to almost 1.5 million veterans. This number includes 170,000 women, who started entering the military branches in greater numbers during more recent periods of service. Consequently, counties are increasingly called upon to identify veteran needs and available services based on recent legislative mandates.<sup>20</sup> Currently, 22 counties are mandated to have a veterans' service officer (VSO) but more than 230 counties have at least a part-time officer and some counties have a staff in addition to their VSO.

**65.6%**  
Increase from FY 2015 to FY 2020 of total estimated expenditures for veterans affairs/veterans services for all 254 counties.

Counties were asked to provide their expenditures for both veteran affairs and/or veteran services. The following chart reveals steadily increasing statewide costs after extrapolating from the responses of 124 counties. Following an increase of 10.9% from FY 2018 and an increase of 17.3% in FY 2020, annual statewide expenditures reached \$15.1 million. Overall, expenditures increased by 65.6% from FY 2015 to FY 2020. ★

Total Estimated Expenditures for Veterans Affairs/Veterans Services For All 254 Counties



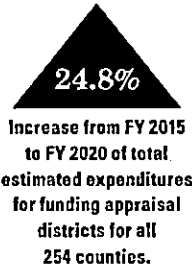
20. Tex. Gov't. Code §434.031 et seq.



## Appraisal District Budgets

Following the property tax reforms of 1979's "Peveto bill," local governmental entities stopped performing their own appraisals and delegated that task to newly created appraisal districts. Today, 253 appraisal districts cover the state — one per county except that Potter and Randall share a single, combined appraisal district.

Prior to the Peveto bill, there were many problems in the appraisal system. One problem was that the same property was being appraised at different levels. This meant that each property could be charged both a different tax rate and assigned a different market value by each taxing entity connected with a property. Another problem was that there were limited avenues for contesting appraisals. The Peveto

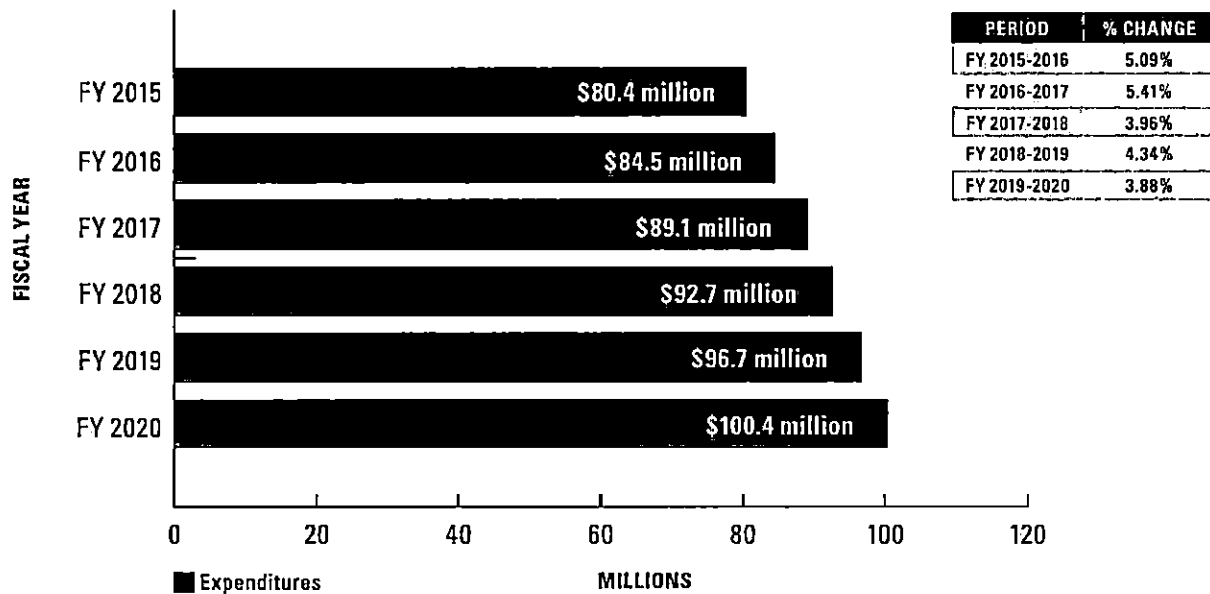


bill created appraisal review boards for taxpayers to utilize in order to contest their appraisals and also required notice to taxpayers and public hearings before tax bills could be completed.

In order to finance their operations, appraisal districts obtain their funding from counties, cities, school districts and special districts — those local entities that levy a property tax.<sup>21</sup> Each entity pays a pro rata share of the appraisal district's budget.

Annual expenditures, as extrapolated to all 254 counties using data from 125 counties, reached \$100.4 million in FY 2020. Over the survey period, statewide expenditures increased 24.8%. ★

Counties' Share of Appraisal District Budgets for All 254 Counties



21. Tex. Tax Code §6.06.

## Open Meetings

**122.7%**

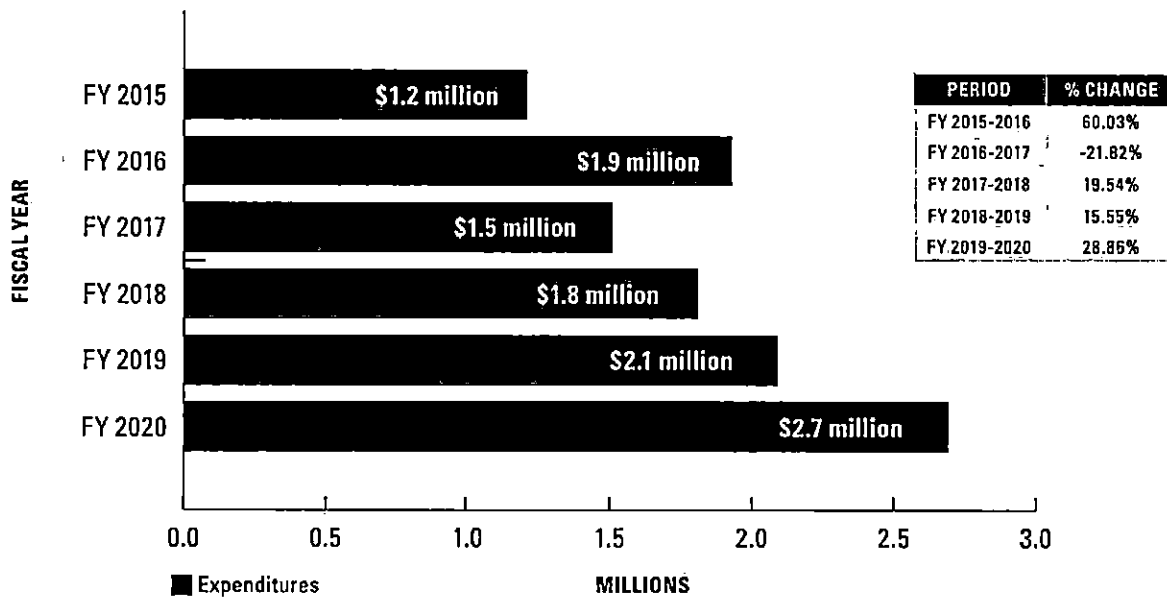
Increase from FY 2015 to FY 2020 of total estimated expenditures to record open meetings and post on the internet for counties with populations of 125,000 population or more.

Effective Jan. 1, 2016, the state requires counties with populations of 125,000 or more to post audio and video recordings of open meetings to the internet.<sup>22</sup> Based on their 2010 census populations, only 31 counties fit into this bracket. Of those, 18 provided their

expenditures for FY 2015 through FY 2020 for posting their recorded open meetings.

The following chart tracks the growth of those expenditures as extrapolated to all 31 counties in the population bracket. County expenditures increased in all but one of the survey years reaching \$2.7 million in FY 2020. Overall, costs to counties increased by a total of 122.7% over the survey period as a result of this mandate. ★

**Total Estimated Expenditures for Recording Open Meetings and Posting them on the Internet for the 31 Counties with Populations of 125,000 or More**



22. Tex. Gov't. Code §551.128.

## Notices Required by Law

Senate Bill 622, 85th Regular Session amended Chapter 140 of the Local Government Code requiring all political subdivisions of the state to include a line item in their proposed budgets for posting required notices in newspapers.<sup>23</sup> The bill became effective June 9, 2017 impacting county budgets for FY 2018.

Since counties did not generally separate these costs into a separate line item prior to SB 622, the survey collected budgeted expenditures for posting notices required by

law for FY 2018 to FY 2020 and not for prior years. Consequently, no trends are noted for this mandate.

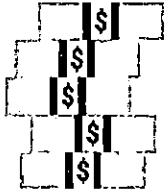
One hundred and four counties reported expenditures in response to this question. Extrapolating those responses to all 254 counties results in an estimated cost to counties of \$4.5 million in FY 2018, \$3.0 million in FY 2019 and \$4.5 million in FY 2020. The overall increase from FY 2018 to FY 2020 was a modest 0.7%. ★

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23. Tex. Local Gov't. Code §140.0045

## County Roads & Bridges – Oversize/Overweight Trucks

*This mandate was not covered by a question in the survey; instead, the data comes from other sources.*



**\$298.3 million**

**Minimum cost to counties in road and infrastructure damage from 2014 to 2015 from vehicles operating under 1547 permits.**

In general, each county maintains responsibility for public roads and bridges within its boundaries although many exceptions exist to this general rule, such as city streets and national or state highways. Legally, many large vehicles can operate on those roads. There are size and weight limits in place which restrict the use of that infrastructure by the largest and heaviest vehicles. However, operators of oversize and/or overweight (OS/

OW) vehicles can obtain various permits allowing their vehicles to use public roads and bridges. In 2012, a TxDOT commissioned report, written by the University of Texas at Austin's Center for Transportation Research and the University of Texas at San Antonio, evaluated the damage

that OS/OW vehicles (including exempt vehicles) cause to the transportation infrastructure (including roads and bridges).

The report focused on whether the revenue from permits sufficiently covered the cost of damages to state maintained roads and bridges. While it did not directly address county roads and bridges, the report provided a framework from which we can derive an estimate of the statewide costs to counties.

Based on usage data for a single type of permit from the report, Over-Axle Weight Tolerance (1547) Permits, and using a cost per mile one-half that utilized by the report to determine the cost of vehicles operating under a 1547 permit to state roads, it is estimated that counties suffered net losses (revenue from permits minus the cost of damages to county roads and bridges) of \$145.7 million in 2014 and \$152.6 million in 2015 for a total net loss over those two years of \$298.3 million.

Many other types of permits exist, therefore, the actual net losses to counties most likely are significantly higher. ★

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*"Most well development-related traffic in Texas occurs on rural roads. These rural roads, such as farm-to-market (FM) roads, ranch-to-market (RM) roads, and county roads, were never designed to carry the huge amount of truck traffic associated with energy developments. Most of these roads were built decades ago to serve mostly local, low-volume traffic needs, and not repetitive heavy truckloads. The result has been accelerated degradation of pavements and roadside infrastructure as well as increases in congestion, crash, and fatality rates."<sup>24</sup>*

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*"[D]eveloping a typical oil or gas well would be the rough equivalent of more than 20 million passenger cars in terms of the resulting pavement impacts."<sup>25</sup>*

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*"Texas leads the nation in both oil and natural gas production. In the 2017 budget year, the oil production tax brought the state more than \$2 billion in revenue, while the natural gas production tax brought in a little less than \$1 billion. But none of that tax money goes to fixing roads in the areas where the production is occurring. Instead it's divided among several state funds: the Rainy Day Fund, the State Highway Fund and the Foundation School Program."*

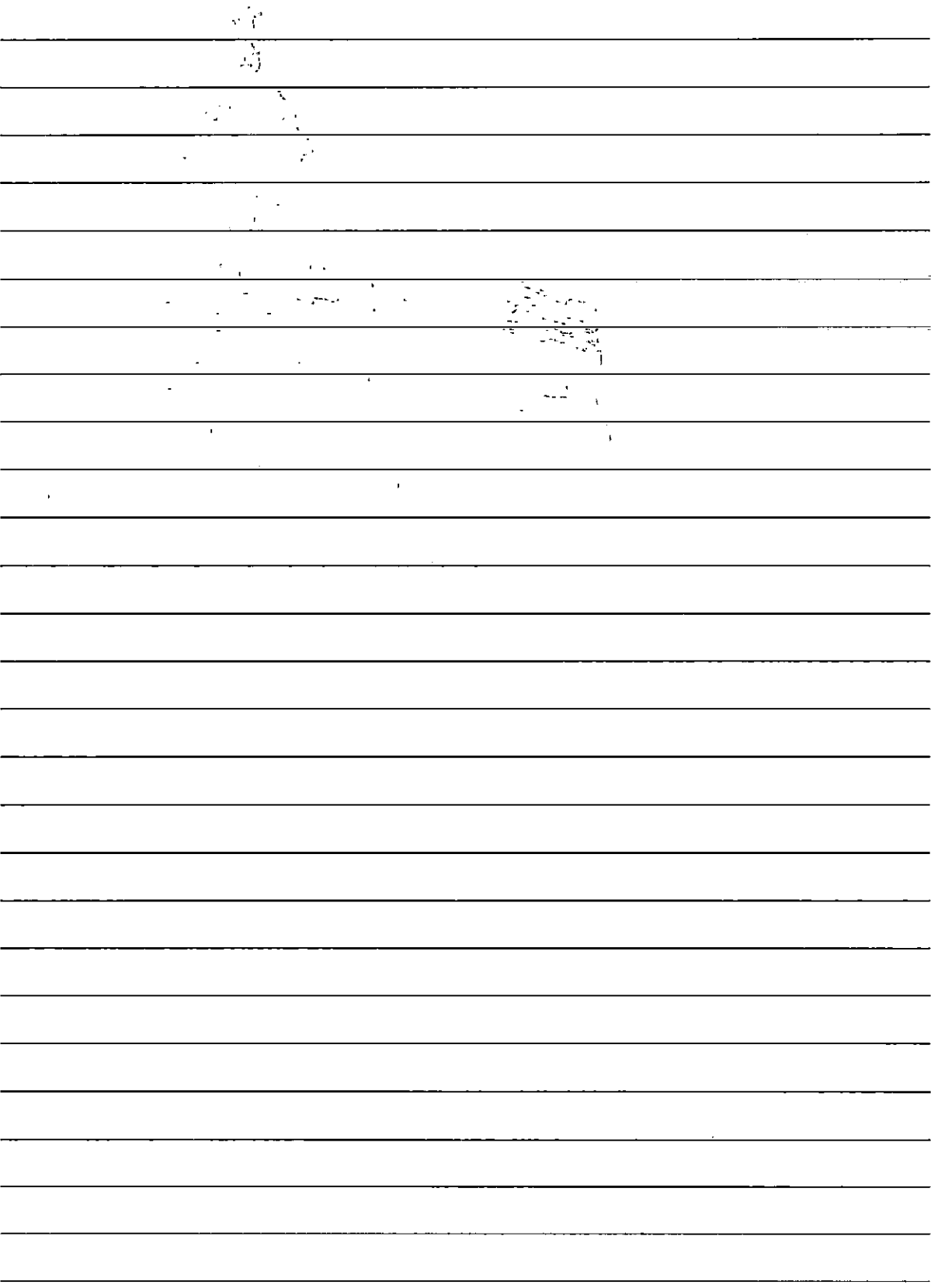
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24. Alex Samuels, "Texas is Making Billions from Oil and Gas Drilling, but Counties Say Rural Roads Are Being Destroyed," The Texas Tribune, April 12, 2018, <https://www.texastribune.org/2018/04/12/texas-oil-gas-drilling-rural-roads-damages/>

25. *Ibid*

## Conclusion

The Texas Association of Counties looks forward to our continued work with the Legislature on issues important to county government and every citizen in our great state. We would like to acknowledge the Texas Conference of Urban Counties, the County Judges and Commissioners Association of Texas, the Texas Association of County Auditors, and the County Treasurers Association of Texas for their work in developing this survey. We would also like to thank the county auditors, county treasurers, and other county officials across the state for their hard work in compiling this report. As Texas changes and grows, we will continue to examine and report on county expenditures resulting from unfunded and underfunded mandates.





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March 2021 DG