

**2018 Financial Management Handbook (Excerpt)**

**By Rene Henry**

- 1. Which basic items are included in a budget?**

---

---

---

- 2. Where are the laws governing budgets for cities and home-rule charter provisions located?**

---

---

---

- 3. Why is it important to know the usage restrictions of municipal court revenues?**

---

---

---

- 4. List and explain the various approaches for estimating revenues.**

---

---

---

- 5. How do municipal courts benefit from developing a budget?**

---

---

---

- 6. What items should be included on a statement of budget and departmental requests?**

---

---

---

- 7. Explain how to increase the likelihood for receiving requested funds and improving budget preparations?**

---

---

---

8. Define costs. Why are governmental agencies not concerned with keeping up with costs? Compare and contrast direct and indirect cost. Give examples.

---

---

---

9. How are internal controls utilized within the budgeting process? List and explain internal control components.

---

---

---

10. What elements need consideration when developing a municipal court control environment?

---

---

---

11. What is a change fund? How is a change funds created, maintained, and controlled?

---

---

---

12. What procedures are used to create a sound over-the-counter method of receiving payments?

---

---

---

13. As a cashier opens and closes each day, what things should he/she do to ensure transactions are performed properly?

---

---

---

14. In processing mail, lock box and electronic receipts, how do mail cashiers, receipts cashier, and the accounting department work together?

---

---

---

**15. What basic procedures ensure that installment payments are made to the court on time?**

---

---

---

---

**16. Why is the receipts journal a valuable tool to the municipal court?**

---

---

---

---

**17. When should reviews of journal receipts occur in a municipal court?**

---

---

---

---

**18. What is a chart of accounts? What is the importance of the code numbers on in chart accounts? What common codes are used in your court?**

---

---

---

---

**19. What steps are taken to reconcile court bank accounts? How frequent should court bank accounts be reconciled? Who is responsible for reconciling accounts?**

---

---

---

---

**20. What are jail time and community service credits? How should these two items be recorded?**

---

---

---

---

**21. Why should monitoring of court budgets occur monthly? Which items should be reviewed when monitoring the budget?**

---

---

---

---

**22. What is an audit? In an audit, what specific objectives are reviewed? Who can perform a municipal court audit?**

---

---

---

---

**23. Why is it important to perform an internal and external audit?**

---

---

---

---

**24. In reference to municipal court property, when should physical observation occur? What steps should be taken to ensure an accurate account of court property?**

---

---

---

---

**25. Where in the local government codes are judicial support fees and juror reimbursement fees explained? Which offenses are included and excluded from paying the fee?**

---

---

---

---

**26. When checking receipts, what information should be observed and recorded? Which items are verified for accuracy when checking general and hardcopy receipts?**

---

---

---

---

**27. What affect do deferred and installment policies have on court revenues?**

---

---

---

**28. Where in the local government code are consolidated court costs (CCC) explained? How much is charged per conviction? Which offenses are included and excluded in CCCs?**

---

---

---

---

**29. According to time payment fees, how much is retained locally? What offenses are excluded from paying this fee?**

---

---

---

---

**30. What percentage of the failure to appear fees collected by municipal courts are remitted to the state? What is the purpose of collecting this fee?**

---

---

---

---

**31. How should municipal courts distribute the remaining monies collected from failure to appear fees?**

---

---

---

---

**32. What is the fee for restitution installments? What percentage of the fee is retained locally? What is the purpose of the fee?**

---

---

---

---

**33. What percentage of the fees for services of peace officers are remitted to the state? How much is retained by the city?**

---

---

---

---

**34. Which state fines are required to remit 50% of collected monies to the state? When must reports and remittance occur for these fines?**

---

---

---

---

**35. Which offenses contribute to the municipal court building security fees?**

---

---

---

**36. How are monies collected for the municipal court technology fee utilized? If a balance remains at the end of the fiscal year, how can the municipal court spend the excess money?**

---

---

---

**37. What services do peace officers receive payment? How much do peace officers receive for each service?**

---

---

---

**38. Which fees are found in the Transportation Code, Section 502.404 and 407?**

---

---

---

**39. Which offenses are excluded from paying the driving with defective equipment fee?**

---

---

---

**40. If fees collected have no specific way to be used, where are the fees collected remitted?**

---

---

---

**41. Why must a charge be dismissed for driving with an expired inspection certificate? What fees must the defendant pay?**

---

---

---

---

**42. Why would costs vary for jury trial failure to appear fees/costs? How must the money collected be used?**

---

---

---

**43. What is the application cost for expungement? How should the money collected be utilized?**

---

---

---

---

**44. Why are court costs and fees charts prepared every two years? List the basic abbreviations and their meanings.**

---

---

---

---

**45. List and describe the two types of bond forfeitures.**

---

---

---

---

**46. When should excess highway fines and Texas excess motor carrier fines be reported?  
To whom should the fines be reported?**

---

---

---

---