



Item No. WS1

Workshop: Proposed FY 24 Budget

Budget Timeline



February – Commissioners Court adopted Budget Priorities

March – Department Heads and Elected Officials Prepared Budgets

April/May – Budget Committee Met with Departments and Offices to Review Budget Requests

June – Budget Coordinator Compiled Data from Budget Meetings

July 25 – Certified Tax Appraisal Rolls Completed

August 1 – Tax Assessor Calculates No New Revenue Rate and Voter Approval Rate

August 7-11 – Budget Workshops

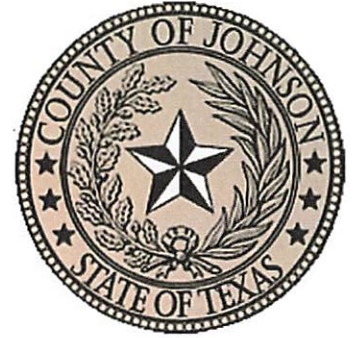
August 15 – File Proposed Budget

September 5 – Adopt Budget

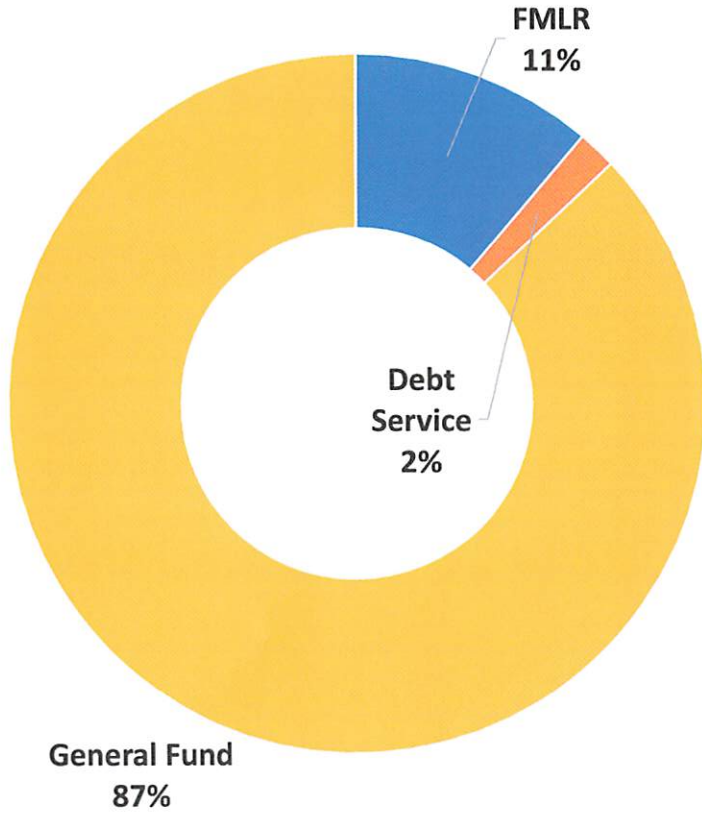
September 11 – Adopt Tax Rate

Budget Priorities Approved by Court in February

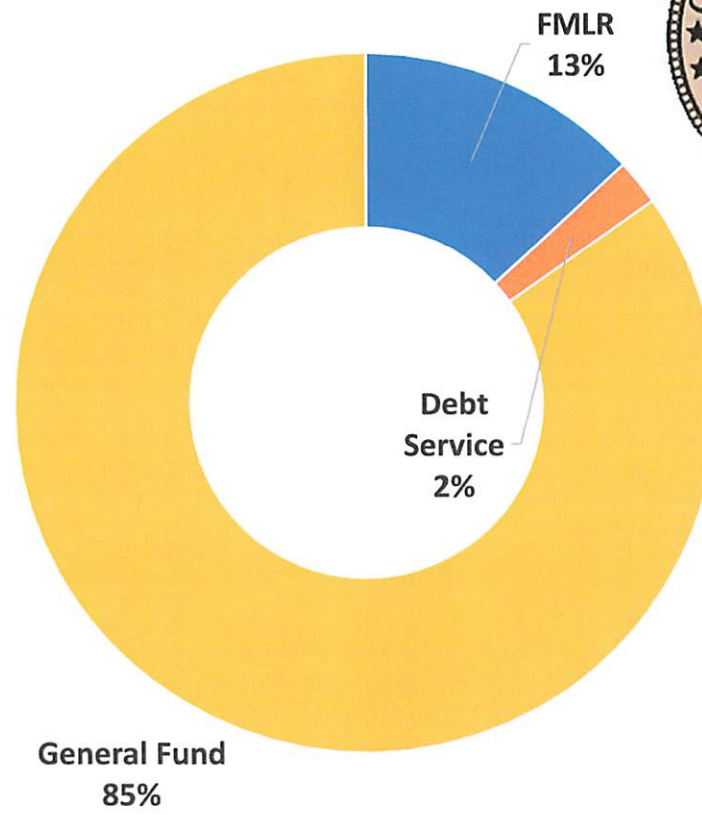
1. No Tax Rate Increase
2. Invest in Existing Employees and Facilities
3. Maintain Healthy Fund Balances to Weather Any Downturn
4. Invest in Infrastructure to Accommodate Future Growth
5. Limit Opportunities for New Positions
6. Budget Conservatively and Reduce Recurring Expenses
7. Pursue Grant Opportunities When Possible
8. Prepare for the loss of ARPA funds to cover future expenses



FY23 Property Tax Rates



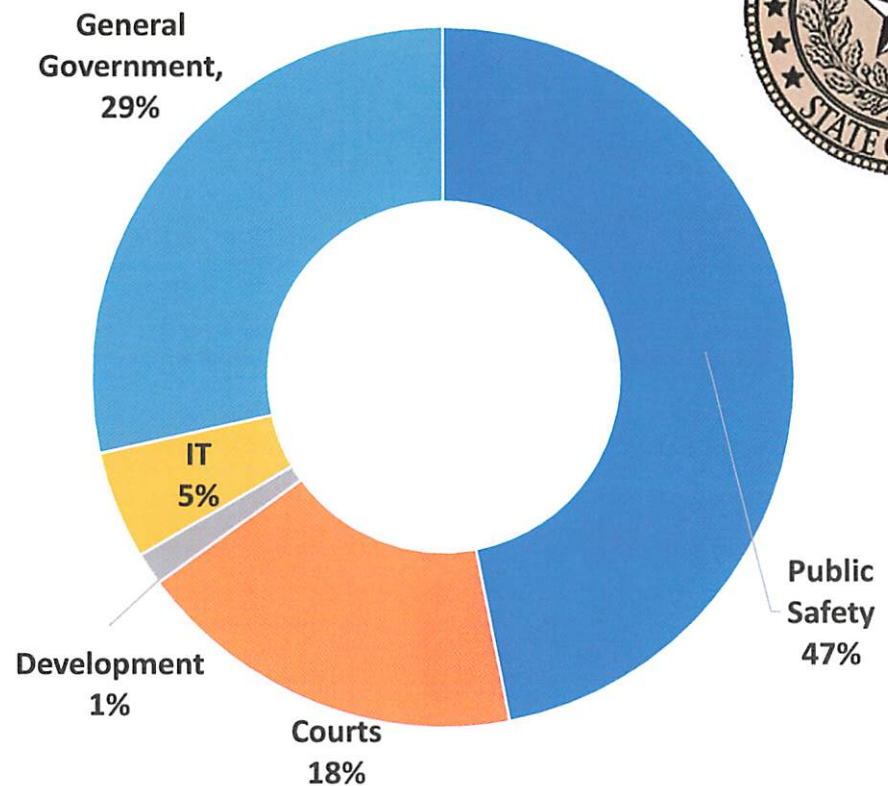
FY24 Property Tax Rates



Where Do Your Tax Dollars Go?

- Public Safety - 47%
 - Sheriff, Jail, EOC, Constables
- Courts - 18%
 - Courts, Prosecutors, Juvenile Probation, County and District Clerks
- Development - 1%
 - Public Works, EDC
- IT - 5%
- General Government 29%
 - Historical Preservation, Building Maintenance, etc.

General Fund Expenses



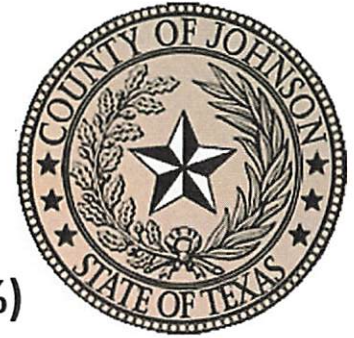
Where Do Your Tax Dollars Go?



The bottom line:

- 70% of all expenditures are for Public Safety, Courts, or Roads
- The County will collect \$74 million dollars in property tax and spend:
 - \$45.6 million on Public Safety
 - \$17.3 million on Courts
 - \$9.9 million on Roads

Proposed Budget Highlights



- Reduce Combined Tax Rate from **41.5 Cents** to **38.5 Cents (7.2%)**
- Introduce Increased Local Homestead Exemption of 3%
- Invest in Infrastructure by increasing FMLR Rate by about ½ Cent
- Invest in Current Employees, both in pay and benefits
- Add new positions where necessary to serve the public
- Move several ARPA-funded positions into the General Fund
- Maintain healthy fund balances to weather any storm



Tax Rate

	<u>Current</u>	<u>Proposed</u>
Total Tax Rate	\$0.415/100	\$.385/100
Homestead	1% or \$5,000 (greater of)	3% or \$5,000 (greater of)
General Fund Tax Revenue	\$66.164 million	\$69.809 million
FMLR Tax Revenue	\$8.695 million	\$9.901 million

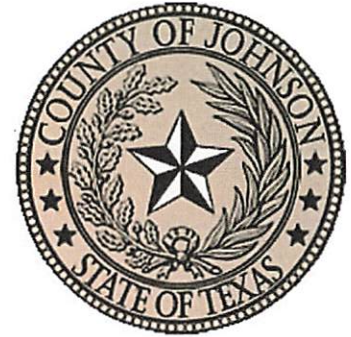
General Fund Revenue Increase: \$3.645m, of which \$4.268m comes from new construction

General Fund revenue from the same existing properties **decreases** by about \$625,000

Road and Bridge revenue increase: \$1.206 million, of which \$665,248 comes from new construction

Road and Bridge revenue from the same existing properties **increases** by \$540,000

Net TAX DECREASE of about \$125,000 from existing properties, county-wide

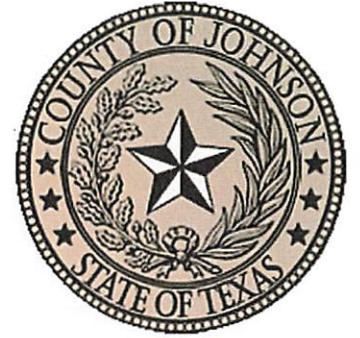


Tax Rate – Impact on Median Homestead

	<u>Current</u>	<u>Proposed</u>
Total Tax Rate	\$0.415/100	\$.385/100
Homestead	1% or \$5,000 (greater of)	3% or \$5,000 (greater of)
Valuation	\$231,408 (average)	\$254,548.80 (capped 10% increase)
Value after Homestead	\$226,408	\$246,912.34
Estimated Tax	\$939.59	\$950.61
Estimated Maximum Tax Increase on Average Homestead		<u>\$11.02/year or less than \$1.00/month</u>
	1.2% Increase (Less than the rate of inflation)	

Lateral Road (FMLR) Rate

- **Increase Rate from 4.6545 cents/\$100 to 5 cents/\$100**
- Increase is included in reduction of combined rate
- Funds are restricted to use for County Roads
- Increase in total funding from \$8.7 million to about \$9.9 million
- Commissioners will determine how to divide the funds amongst the Precincts



Investing in Our Biggest Asset

- Proposed Budget emphasizes importance of our existing employees
- 6% COLA
- Expands Certification Pay to additional positions to encourage longevity and continued training
- Equalizes pay of some similar positions across different offices
 - JP Clerks will be budgeted the same salary across all 4 precincts
 - Constable Office Managers will be budgeted the same salary across all 4 precincts
- Sets aside \$200,000 for mid-year salary increases depending on the results of an employee salary survey
- Increases Per Diem rates to put us closer to the rate paid by the State (previously approved by Court, funded in this budget)
- Significant investments into the Health Insurance Fund
 - Focus on affordable dependent care, being competitive in the labor market, and investing into health insurance reserves
 - Use fund balance to create Health Insurance Reserve Fund

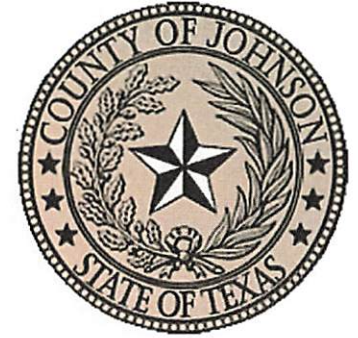


Adjustments to Existing Positions



- Reflect changes in job duties/scope
- Reflect an attempt to give new department heads and officials a chance to re-shape their offices (in a limited manner)
- **County Clerk**
 - Reclass a Chief Deputy to a Supervisor, reduce salary, and distribute salary reduction savings to 5 other employees (no net change to budget)
- **Veterans Services**
 - Eliminate part time clerk and distribute savings to bring all VSOs to the same salary (no net change to budget)
- **Public Works**
 - Re-title an inspector to Lead Inspector (no salary change)
- **Purchasing**
 - Re-title Assistant Purchasing Agent to Office Administrator (no salary change)

Adjustments to Existing Positions



- **District Clerk**
 - Reclass 2 positions to bring titles and salaries into alignment (no budget impact)
- **JP Courts (Total increase of about \$20,000 per Court)**
 - Increase pay for Chief Court Clerk to reflect increased duties, including limited nights/weekends associated with magistration duties
 - Move Tech Fund salary supplements to General Fund Salary Lines
 - Increase Judges' travel allowance by \$200/month to offset increased travel expenses associated with daily trips to jail during magistration weeks (Currently, the Judges receive less travel allowance than most department heads)
 - Set clerk pay equal across all 4 precincts (still maintain 3 levels of pay to reflect seniority within each Court)
- **County Attorney (Total increase of \$12,000)**
 - Create salary supplement line to pay a state employee housed at the Guinn Justice Center to bring salary in line with Legal Secretaries in that office (the State pays for a legal secretary that is used 100% in this Office) – proposed \$1,000/month
- **Constables (Total increase of \$12,000)**
 - Set all Office Managers to the same budgeted salary (raises pay of the lowest paid two clerks by approximately \$6,000 each to the same pay as the higher paid two)

Adjustments to Existing Positions



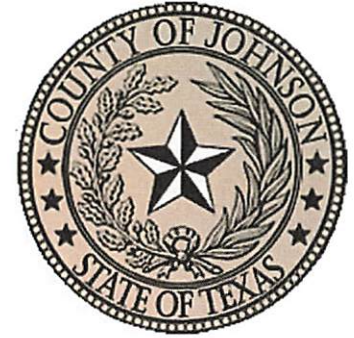
- **Jail** (Total increase of \$39,000)
 - Increase Jail Lieutenants to address Lieutenants being paid less than their immediate direct reports (Lieutenants are not eligible for overtime)
 - 3 Lieutenants impacted, increase of \$12,000 each
 - Reclassify a Registered Nurse to an LPC to reflected current needs of the jail. Salary will increase \$3,000.
- **Juvenile Probation**
 - Move Juvenile Assistant Director from State Budget to County Budget. No salary change. The move will allow Juvenile to hire all budgeted probation officer positions. Eliminating part time position(s) to cover a portion of the expense.
- **IT** (Total increase of \$5,000)
 - Reclass GIS Analyst to GIS Manager, increase pay by \$5,000 to reflect experience and ability to train other employees. Pay is consistent with other managers in the Department
 - Enterprise Manager, System Admins, and Systems Analysts are Exempt from overtime under FLSA Rules – pay out comp time and stop accumulating

Limited Opportunities for New Employee Positions
(6.5 new positions for this year)



- **Facilities Management (plus 2.5 FTE positions)**
 - Eliminate part-time custodian position
 - Add 2 full-time Custodians (911 and Marti Buildings)
 - Add 1 full time Maintenance Tech Grade 106
 - Retitle Maintenance Personnel to Maintenance Technicians (I & II)
 - Retitle Custodian H01-007 to Maintenance Technician I (no salary change)
- **Purchasing (plus 1 FTE)**
 - Deputy Purchasing Agent previously added to ARPA – moving to general fund in this budget
- **District Clerk (plus 1 FTE)**
 - Creates new Accountant position
- **Constables (plus 1 FTE)**
 - Precinct 4 adds Clerk I to assist with tax sales
- **General District Court Expense (plus 1 FTE)**
 - New “traveling” Court reporter position

Expanded County Services with Existing Employees



- **Emergency Management**

- Request: Designate Emergency Management Coordinator as dual-role County Fire Marshal
- Proposed increased salary by \$15,000
- Limited authority of Fire Marshal – start with Mass Gathering investigations (currently pay a 3rd party \$6-8,000/year for these services) and Fire Prevention/Education duties
- Allows us to keep a highly-qualified and respected employee
- Provides higher level of service to County citizens
- Improve safety
- Provides framework to address future commercial and industrial growth if the Court chooses to do so
- Does not supplant or replace the JCSO arson investigation authority



Moving Recurring Expenses from ARPA to General Fund

- 5 employees moved to general fund
 - Deputy Purchasing Agent, 3 JJAEP positions, 1 clerk
- Nearly \$1,000,000 in recurring vehicle purchases that were not funded in the general fund last year are funded by the general fund this year
- Correcting TIF accounting/withholding (approximately \$500,000/year)
- Auditor's Office updated revenue projections to be more accurate (decreased anticipated revenue by about \$500,000/year)
- Emphasis on getting back to a pay-as-you-go, balanced budget

5 Full-time Employees remain funded by ARPA and are required to be moved to the general fund in the next budget



Other Notable Expenses

- 10 Sheriff Patrol Vehicles
 - Purchased on rotation – 10 each year
- 2 Constable Patrol Vehicles
 - Purchased on rotation – 2 precincts receive 1 vehicle each year
- Salary Survey to be funded with ARPA
- Extension Agents requested to purchase 2 new vehicles and stop receiving travel allowances
- Sheriff and Constables are requesting creation of a Step-Pay plan that would have limited budgetary impact in this year, but could obligate significant funds in the future – Court will need to discuss at length separate from this presentation

Fiscally Conservative Planning

- Meeting the needs of a growing County without overextending our resources
- Relying on new growth and new construction to fund the bulk of budget increases
- Maintaining healthy fund balances to protect taxpayers from future increases and to continue providing services in times of economic downturn





Fiscally Conservative Planning – General Fund

	FY 2023	FY 2024
Ending Fund Balance	\$47,214,813	\$47,214,813
Total Annual Expense	\$88,008,680	\$94,171,541
Days of Expenses in Fund	196 days	183 days
Recommended Par Value:	180 days	180 days
Days above [below] Par	16 days	3 days

This includes the transfer of \$10.6 million from fund balance to the Health Insurance Reserve Fund and assumes spending 100% of budgeted expenses



Departmental Budget Details

Office and Department Budget Process

- County Budget Priorities were provided to Elected Officials and Department Heads in February
- Department Heads and Elected Officials drafted proposed budgets and submitted to the Budget Coordinator by April 1
- Offices and Departments requesting personnel changes or other significant budget changes met with the budget committee
- The budget committee reviewed documentation supporting requests, discussed requests, and reached a recommendation on most items
- Elected Officials and Department Heads were given the opportunity to present their budget to the Commissioners Court or to accept the committee recommendations



Departments and Offices Accepting Committee Recommendation

- These Departments and Offices will not make separate presentations to the Court unless a Court member requests
- The budget committee recommends approval of the proposed budget for each of the following as included in the proposed budget:
 - County Clerk
 - County Judge
 - Veteran's Services
 - Emergency Management (other than Fire Marshal Request)
 - Radio Management
 - Engineering
 - Public Works
 - Facilities Management
 - Purchasing
 - IT
 - County Court-at-Law 1 and 2
 - District Courts
 - District Clerk
 - Jury Services
 - JP Courts
 - County Attorney
 - District Attorney
 - Auditor (approved by Board)
 - Juvenile Probation (approved by Board)
 - Adult Probation (approved by Board)
 - Personnel
 - Treasurer
 - Tax Assessor-Collector
 - Constable, Precincts 3 and 4
 - Jail
 - Extension Office
 - Elections Office



County Clerk

- Personnel Changes
 - Reclass A06-001 Chief Deputy to Supervisor, reduce pay by \$7,934
 - Increase A06-004 by \$3,500
 - Increase F02-088, -089, and -002 by \$1,478
 - Reclass F30-017 Supervisor to Clerk III, no change in salary
- Increase Office Supplies by \$4,000 (increased costs and volume)
- Real Property Record software costs - \$3,000/year
 - Previously approved by Court
 - Provides citizens protection against fraudulent filings

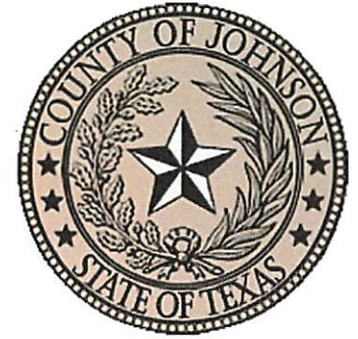


County Judge

- Personnel Changes
 - Decline State Judicial Salary Supplement, reduce salary by \$25,000/year
- No other changes

Non-Departmental Requests

- Meals on Wheels requested 10% increase in funding
 - From \$76,000/year to \$83,600
 - Proposed budget increase funding by 6% to \$79,800 to match COLA
- Crime Stoppers requested increase of \$3,500 to \$8,500
 - Has not been increased in several years



Veteran's Services

- Personnel Changes
 - Eliminate part-time receptionist (reduce line item by \$15,600)
 - Increase salary for F19-01, -02, and F12-019 to be paid the same salary
 - Approximately \$3,000 increase per position, funded by eliminated position
 - Increase Director salary by \$2,820, funded by eliminated position
 - Add Certification Pay eligibility to Office Manager Position (\$100/month)
 - Increase Director travel allowance by \$50/month to \$6,000/year
- Reduce Postage expense by \$1,500 to \$500
- Increase Office Supplies by \$1,500
- Dues and Conferences – increase by \$2,800 to pay for training for 4 employees (previously, the Office Manager was not certified or case-assignable)



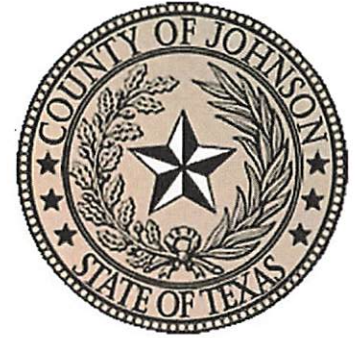
Emergency Management

- Personnel Changes
 - Increase Director salary by \$15,000/year
- Tools and Equipment
 - Approximately \$5,000 in one-time expenses if appointed as Fire Marshal
- Small Equipment Maintenance – reduce by \$1,650 (transferring maintenance of the AED Program to Personnel, Risk Management)
- Telephone – increase \$1,124/yr. for Starlink Satellite Connection
- Vehicle and Machinery – decrease by \$3,938 to \$3,500
- Equipment – Replace HF Radio for \$1,300 (end of life)



Radio Management

- Generator Fuel – increase of \$500
- Dues and Conferences – increase of \$500 to \$1,200 to attend statewide conference



Engineering

- All line items updated to reflect a full fiscal year of having the position filled
- No other changes to proposed budget



Public Works

- Retitle C03-001 from Inspector to Lead Inspector – no salary change
- Law Books and Publications – decrease by \$1,954 to \$500
- Fuel, etc. – decrease by \$5,000 to \$10,000
- Vehicle Repair and Maintenance – increase by \$1,500 to \$3,500
- Capital – Replace copier with Canon IR C3830I for \$6,500
- Maintenance of Office Equipment – Reduce by \$2,000



Facilities Management



- Personnel Changes
 - Eliminate part-time custodian position
 - Add 2 full-time Custodians (911 and Marti Buildings)
 - Add 1 full time Maintenance Tech. Grade 106
 - Retitle Maintenance Personnel to Maintenance Tech. (I & II) (no salary changes)
 - Retitle Custodian H01-007 to Maintenance Technician I (no salary change)
- Mail Room
 - Reassigned to Facilities
 - Increase Office Supplies by \$1,300
 - Software subscription for metering equipment increased to \$900
 - Eliminate hardware lease line item (purchase new equipment)
 - Increase Maintenance of Office Equipment by \$1,000
- Increases in all line items to account for occupying and caring for 2 new buildings
- Budgeting additional funds in response to unexpected expenses this year
- Accounts for increase in service contract costs and increased utility costs
- Total increase of approximately \$350,000 over last year's budget, but total budget is slightly less than the amended budget from this year

Purchasing

- Court already approved a Deputy Purchasing Agent to be funded by ARPA – this position moves into the General Fund in this budget
- Court already approved salary increase for Purchasing Agent
- Retitle Assistant Purchasing Agent to Office Administrator
 - Consistent with supervisory/training role
 - No change to salary or grade necessary
 - Will continue to perform buying services as necessary



IT

- Reclass GIS Analyst C11-001, Grade 111 to GIS Manager, Grade 112
 - Salary increase of \$5,000 is consistent with other “Managers” in the Dept.
 - If approved, will be Exempt from Overtime
- Move several positions to Exempt and pay out comp time
 - A12-001, A13-001, C09-001, C09-002, C09-003, C10-001, C10-003 and C10-004
 - One-time expense of approximately \$11,000
- Computer Hardware – increases to replace aging machines, servers
- Computer Software – increase by approximately \$180,000 for on-going software subscriptions
- Increase Uniforms by \$500
- Increase Capital Equipment by \$32,000
- Decrease Computer Maintenance by \$40,000



County Courts-at-Law

- Court-at-Law No. 1
 - Increase Law Books by \$1,000 to \$2,500
 - Increase Court Appointed Attorney by \$10,000 due to increased volume
 - Increase Mediation by \$2,000 due to increased volume
- Court-at-Law No. 2
 - Increase Court Appointed Attorney by \$10,000 due to increased volume
 - Increase Jury Expenses to \$500



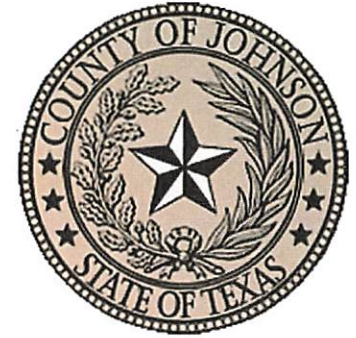
District Courts

- 18th District Court
 - No Requested Changes
- 249th District Court
 - Increase Jury Expense to \$3,600
- 413th District Court
 - No Requested Changes
- General District Court Expenses
 - Adding one “roving” court reporter to handle increased volume and new Child Protection Court at \$87,495/year



District Clerk

- Personnel
 - Create Accountant I position at \$57,657
 - Move one Clerk II from ARPA to General Fund
- Postage increase by \$2,500
- Office Supplies increase by \$1,687
- Lawbooks – Increase by \$6,664 for LexisNexis Subscription
- Dues and Conferences – Reduce by \$1,500
- Jury Services
 - Increase Postage by \$5,000
 - Increase Juror Compensation by \$165,000 (offset by State Reimbursement)
 - Office Supplies increase by \$265
 - Printing – new line item of \$3,000 for specialty printing for jury
 - Fees and Services decrease by \$3,095



Justice Courts

- Changes for all 4 Courts
 - Personnel
 - Increase budgeted salary of Chief Deputy for each Court to \$61,000
 - Increase Clerk II budgeted salary in each Court to:
 - \$45,077
 - \$43,762
 - \$39,875
 - No employees are reclassified or re-titled
 - Create Certification Pay eligibility for all Clerks
 - Increase Judge's Travel Allowance to \$6,000/yr.



County Attorney

- Create line item for supplement pay to a state employee housed in the Guinn in the amount of \$12,000/yr.
- Move several expenses between line items to accommodate for accounting requirements



District Attorney

- Increase Postage by \$99
- Increase Office Supplies by \$720
- Increase Law Books by \$1,500
- Increase Fuels by \$171
- Increase Liability Insurance by \$320
- Increase Dues and Conferences by \$2,495
- Increase Mileage Reimbursement by \$30
- Increase Witness Expenses by \$10,275



Auditor

- Budget Set by District Judges
- Auditor's Salary increase to \$165,000 (approximately 7.5% increase, no COLA on top of this amount)
- All other employees will receive the County COLA



Juvenile Probation

- Budget Set by Juvenile Board
- Moving one position (Assistant Director) to General Fund from State Budget
 - Director is already paid from the General Fund
 - Enables the Department to fully hire all allocated probation officers
 - Potential to offset some of these costs if JJAEP population declines due to new legislation



Adult Probation

- Budget Set by Board of Judges and primarily funded by the State



Personnel

- Increase postage by \$300 for W-2 mailing expenses
- Increase Small Equipment budget by \$4,500 for AED program
 - Taking over program from Emergency Management



County Treasurer

- No budget changes requested



County Tax Assessor-Collector

- Increase postage by about \$8,000
- Increase Printing by about \$2,000
- Decrease Fees and Services by about \$500
- Increase Maintenance of Office Equipment by about \$200



Elections Office

- Increase Fees and Services by \$6,000



Constables

- Changes to be applied to all 4 Precincts
 - Increase Office Manager budgeted salary to \$52,983
- **Precinct 1**
 - Keep Tax-Sales Clerk I position for office administration, SRO administration
 - Decrease Office Supplies by \$3,800
 - Non-Capital – purchase 2 desks at \$1,653.27 each
 - Presenting personnel requests related to clerk and new deputy position
- **Precinct 2**
 - Will present separately



Constables



- **Precinct 3**

- Increase Office Manager budgeted salary consistent with other Precincts
- Increase Fuel by \$4,000
- Move \$2,800 from Tubes and Tires to Vehicle Maintenance
- Non-Capital - Vehicle expense by \$4,825 for outfitting new vehicle
- Capital – purchase new Tahoe with graphics and upfit at approximately \$75,000

- **Precinct 4**

- Add new Clerk I to assist with Tax Sales
- Increase Small Equipment Maintenance by \$10,000 for Taser and Body Cam payments
- Add \$10,000 for forensic/environmental testing
- Add \$5,000 budget for Constable Sales

Extension Office

- Purchase 2 vehicles for the Extension Agents
 - They will stop receiving a travel allowance when the vehicles are delivered
- Increase Teaching Supplies by \$1,500
- Increase Fees and Services by \$500
- Increase Dues and Conference by \$10,000



Sheriff's Office (Administration)

- Sheriff will present his budget and Step Pay Plan separately
- Personnel Requests
 - Create Stipends for SWAT and Negotiators: 23 positions at \$100/month
 - Increase Overtime line to account for COLA, Court backlog - \$33,000
 - Request to apply COLA to Corporal and Sergeant Stipends: \$4,000
 - Reduce Small Tools by \$40,000. Budget for replacing the following:
 - 20 Safety Vests
 - Cordless PTT Adapters
 - Encorepro 700 Headset (dispatch)
 - 30 AED batteries with pads
 - Increase small equipment repairs by \$3,000
 - Increase Ammunition by \$18,000
 - Increase Crime Scene Supplies by \$5,562
 - Increase Fees and Services by \$25,000 for law enforcement subscriptions, software, DNA testing
 - Increase Dues and Conferences by \$9,894

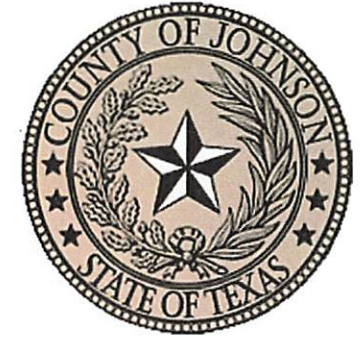


Sheriff's Office (Administration)

- Non-Capital Equipment Increase by \$18,000
 - Body cam and Vehicle Camera System Upgrades (year 1 of 5)
 - 15 portable radios
 - Crime scene lights and fingerprinting equipment
 - 30 Ballistic Vests
- Capital Equipment Decrease by \$180,000
 - Purchase all vehicles (10 patrol vehicles with upfit) with ARPA
 - Transfer full cost of vehicles to Vehicle Replacement Fund



Sheriff's Office (Jail)



- Personnel Changes
 - Increase pay for Lieutenants B09-003, -004, and -005 by \$12,000 each
 - Sergeants reporting to these Lieutenants were being paid more than their supervisors due to overtime
 - Add bilingual pay for 7 employees (1 jailer per shift, 1 staff member each in medical, visitation, and admin office)
 - Increase number of jailer positions receiving Certification pay due to jailers attaining higher certifications
- Increase Postage by \$4,500
- Replace 30 life-check scanners for \$25,000
- Decrease Uniforms by \$65,000
- Increase Food Services by \$212,437 due to inflation and out-of-county inmates
- Increase Small Equipment by \$16,800

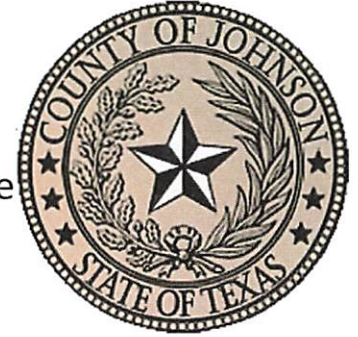
Sheriff's Office (Jail)

- Increase Pest Control by \$1,320
- Fees and Services increase by \$14,320
 - New Preventative Maintenance Agreements throughout the jail
- Non-Capital Equipment (\$11,000)
 - 6 portable air conditioners
 - Welder
- Capital Equipment
 - Kitchen Mixer - \$6,000
 - 7 Commercial Washing Machines - \$78,000
- Maintenance of Office Equipment increase by \$7,000 to add copy machines to preventative maintenance agreement



Sheriff's Office (Jail)

- Jail Medical
 - Change one RN position to LPC. Increase pay by \$2,662 and add phone allowance
 - Fees and Services increase by \$14,400 due to contract doctor rate increase
 - Dues and Conferences increase by \$2,000 for additional nurse training
- No changes to Commissary or Bail Bonds Office



Hamm Creek Park

- Funded by General Fund
- Increase Fuel by \$5,000 to \$15,000
- Proposed slight increase in user fees



Departments and Offices Presenting to the Court Separately

- **Emergency Management**
 - Presenting a request for the creation of a County Fire Marshal position
- **Public Works**
 - Presenting proposed personnel change regarding platting
- **Precinct Road and Bridge Budgets**
- **Sheriff's Office**
- **Constable, Precinct 1**
- **Constable, Precinct 2**



AUG 07 2023

**CENTRAL APPRAISAL DISTRICT
OF JOHNSON COUNTY**

109 N Main St
Cleburne TX 76033
Phone (817) 648-3000
Metro (817) 558-8100
Fax (817) 645-3105
www.johnsoncad.com
customerservice@johnsoncad.net



Board of Directors
Toby Ford, Chairman
Don Beeson, Vice Chairman
Brenda Webb, Secretary
Byron Black
Vance Castles
Scott Porter, Tax Assessor/Collector

**Executive Director/Chief Appraiser
Jim Hudspeth, RPA, RTA, CTA, CSTA, CCA**

STATE OF TEXAS

PROPERTY TAX CODE, SECTION 26.01(a)

COUNTY OF JOHNSON

**CERTIFICATION OF APPRAISAL ROLL FOR JOHNSON COUNTY
LATERAL ROAD**

I, Jim Hudspeth, Chief Appraiser for the Central Appraisal District of Johnson County, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Central Appraisal District of Johnson County that lists property taxable by Johnson County Lateral Road and constitutes the appraisal roll for 2023.

July 25, 2023
Date



Jim Hudspeth, Chief Appraiser

Approval of the appraisal records listing property taxable by Johnson County Lateral Road occurred on the 20TH day of July 2023.

TAXABLE VALUE AFTER EXEMPTIONS \$ 20,590,240,409*

FROZEN TAXES \$ 907,976.61

*Properties under protest are included in the above figure. You will need to subtract the total estimated loss from the above taxable value. A detailed list of properties under protest is attached.

Received By

Date

Lateral Road			
			-
Taxable Non-Frozen	Tax Frozen Loss	Tax Rate	20,568,874,381
Taxable Frozen			3,091,960,292
Taxable New HS Frozen			21,366,028
Est.Other Losses			
Total Taxable			23,682,200,701
Taxable Value Frozen Loss	(531,415.65)	0.00046545	(1,141,724,460)
Est. Total Taxable			22,540,476,241
Under Protest Loss			(483,500,780)
Est. Total Taxable			22,056,975,461
New Value			1,330,496,525
Average Home Value			286,263
Average Home Value Taxable			234,502
Net taxable value of properties under protest	1,611,669,266		
Estimated minimum taxable value for the same properties	1,128,168,486		
Loss	(483,500,780)		

CERTIFIED APPRAISAL ROLL - 2023 100,000 HS

LATERAL ROAD(LTR)

Improvements			Count	Value			
Homesite	66,145	13,100,694,744					
New Homesite	4,716	1,148,580,268					
Non Homesite	6,480	3,778,429,897					
New Non Homesite	228	203,569,637	(+)	18,231,274,546	TOTAL IMPROVEMENTS		
Land (133,681.643 acres)			Count	Value			
Homesite	79,761	5,698,362,134					
New Homesite	74	5,479,734					
Non Homesite	6,464	1,124,104,644					
New Non Homesite	0	0	(+)	6,827,946,512	TOTAL LAND MARKET		
Prod (318,393.405 acres)			Count	Value			
Productivity	8,372	3,571,396,484					
Inventory	0	0					
Timber	0	0	(+)	3,571,396,484	TOTAL PROD MARKET		
Other			Count	Value			
Personal Property	9,140	3,418,430,620				10,399,342,996	TOTAL LAND
Minerals	205,095	824,491,550	(+)	4,242,922,170	TOTAL OTHER		
					(=)	32,873,539,712	TOTAL MARKET VALUE
					(-)	2,206,362,173	TOTAL EXEMPT PROPERTY (INCL HB366)
					(=)	30,667,177,539	TOTAL MARKET VALUE OF TAXABLE PROPERTY
Prod. Use				Count	Value	Loss	
Productivity	8,372	43,911,712	3,527,484,772				
Inventory	0	0	0				
Timber	0	0	0				
Totals	8,372	43,911,712	3,527,484,772	(-)	3,527,484,772	TOTAL PRODUCTION LOSS	
					(-)	2,417,138,828	CAPPED HOMESTEAD LOSS
					(=)	24,722,553,939	TOTAL ASSESSED
Exemptions/Deductions		*** Non-Frozen ***		***** Frozen *****			
	Count	Value	Count	Value			(315,084 accounts)
Homestead	27,770	79,900,546	0	0			
Homestead Local	27,594	231,384,626	16,350	112,853,291	424,138,463	TOTAL HOMESTEAD	
Over 65	0	0	0	0			
Over 65 Local	506	4,769,853	15,134	142,820,798	147,590,651	TOTAL OVER 65	
Disabled	0	0	0	0			
Disabled Local	27	198,300	1,199	10,781,883	10,980,183	TOTAL DISABLED	
Disabled Veteran	1,009	9,824,244	612	6,535,046	16,359,290	TOTAL DISABLED VETERAN	
Disabled Vet HS	746	297,523,338	415	97,667,979	395,191,317	TOTAL DISABLED VETERAN HS	
Surv Sp (FR & DSM)	1	291,980	0	0	291,980	TOTAL SURV SP (FR & DSM)	
Temp Disaster	0	0					
Abatements	0	0					
Pollution Control	88	35,908,108					
Freeport	0	0					
Goods In Transit	0	0					
Historic	0	0	0	0			
Low Income Housing	0	0					
Solar / Wind Power	261	7,224,387	114	2,668,859			
Tot Exempt Proration	0	0	0	0	45,801,354	TOTAL OTHER DEDUCTIONS	
					1,040,353,238	TOTAL EXEMPTIONS/DEDUCTIONS	
Taxable Non Frozen					20,568,874,381		
Taxable Frozen					3,091,960,292		
Taxable New HS Frozen					21,366,028	23,682,200,701	TOTAL TAXABLE
Tax Non Frozen					9,564,740.78		
Tax Frozen					907,976.61		
Tax New HS Frozen					9,337.26	10,482,054.65	TOTAL TAX
Total Tax w/o Ceiling					11,013,470.30		
Tax Frozen Loss					531,415.65	0.00046545	TAX RATE
Total Vet HS Proration					73	8,530.09	
Total Surv Spouse Ex Amt					0	0.00	

LATERAL ROAD

Appraisal Year: 2023

Improvements	Count	Value
Homesite	0	0
New Homesite	4,714	1,129,647,824
Non Homesite	0	0
New Non Homesite	220	200,848,701

NOTE: TOTAL EXEMPT PROPERTY EXCLUDED FROM MARKET TOTALS

(+) 1,330,496,525 TOTAL IMPROVEMENTS

Land (271.062 acres)	Count	Value
Homesite	0	0
New Homesite	74	5,479,734
Non Homesite	0	0
New Non Homesite	0	0

(+) 5,479,734 TOTAL LAND MARKET

Prod (570.288 acres)	Count	Value
Productivity	60	11,391,401
Inventory	0	0
Timber	0	0

(+) 11,391,401 TOTAL PROD MARKET

Other	Count	Value
Personal Property	0	0
Minerals	0	0

(+) 0 TOTAL OTHER

16,871,135 TOTAL LAND VAL

(=) 1,347,367,660 TOTAL MARKET VALUE

(-) 30,773,692 TOTAL EXEMPT PROPERTY

Prod. Use	Count	Value	Loss
Productivity	60	70,455	11,320,946
Inventory	0	0	0
Timber	0	0	0
Totals	60	70,455	11,320,946

(-) 11,320,946 TOTAL PRODUCTION LOSS

Exemptions/Deductions	*** Non-Frozen ***		***** Frozen *****	
	Count	Value	Count	Value
Homestead	1,735	4,876,605	0	0
Homestead Local	1,845	20,654,145	82	860,630
Over 65	0	0	0	0
Over 65 Local	504	4,754,353	26	250,000
Disabled	0	0	0	0
Disabled Local	27	198,300	3	30,000
Disabled Veteran	198	2,007,350	16	185,000
Disabled Vet HS	89	47,652,792	3	590,783
Surv Sp (FR & DSM)	0	0	0	0
Temp Disaster	0	0		
Abatements	0	0		
Pollution Control	32	15,597,416		
Freeport	0	0		
Goods In Transit	0	0		
Historic	0	0	0	0
Low Income Housing	0	0		
Solar / Wind Power	0	0	0	0
Tot Exempt Proration	0	0	0	0

26,391,380 TOTAL HOMESTEAD

5,004,353 TOTAL OVER 65

228,300 TOTAL DISABLED

2,192,350 TOTAL DISABLED VETERAN

48,243,575 TOTAL DISABLED VETERAN HS

0 TOTAL SURV SP (FR & DSM)

15,597,416 TOTAL OTHER DEDUCTIONS

97,657,374 TOTAL EXEMPTIONS/DEDUCTIONS

AUG 07 2023

**CENTRAL APPRAISAL DISTRICT
OF JOHNSON COUNTY**

109 N Main St
Cleburne TX 76033
Phone (817) 648-3000
Metro (817) 558-8100
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Board of Directors
Toby Ford, Chairman
Don Beeson, Vice Chairman
Brenda Webb, Secretary
Byron Black
Vance Castles
Scott Porter, Tax Assessor/Collector

**Executive Director/Chief Appraiser
Jim Hudspeth, RPA, RTA, CTA, CSTA, CCA**

STATE OF TEXAS

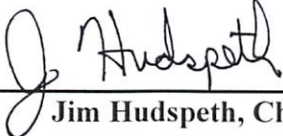
PROPERTY TAX CODE, SECTION 26.01(a)

COUNTY OF JOHNSON

CERTIFICATION OF APPRAISAL ROLL FOR JOHNSON COUNTY

I, Jim Hudspeth, Chief Appraiser for the Central Appraisal District of Johnson County, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Central Appraisal District of Johnson County that lists property taxable by Johnson County and constitutes the appraisal roll for 2023.

July 25, 2023
Date



Jim Hudspeth, Chief Appraiser

Approval of the appraisal records listing property taxable by Johnson County occurred on the 20TH day of July 2023.

TAXABLE VALUE AFTER EXEMPTIONS \$ 20,472,408,271*

FROZEN COUNTY TAXES \$ 7,855,381

*Properties under protest are included in the above figure. You will need to subtract the total estimated loss from the above taxable value. A detailed list of properties under protest is attached.

Received By

Date

Johnson County			
Taxable Non-Frozen	Tax Frozen Loss	Tax Rate	20,451,042,243
Taxable Frozen			3,091,960,292
Taxable New HS Frozen			21,366,028
Est. Other Losses			
Total Taxable			23,564,368,563
Taxable Value Frozen Loss	(3,537,221.63)	0.00368455	(960,014,555)
Est. Total Taxable			22,604,354,008
Under Protest Loss			(483,500,780)
Est. Total Taxable			22,120,853,228
Tiff2 Recapture Alvarado			30,609,654
Tiff2 Recapture Burleson			37,369,890
Tiff2M Recapture Burleson			9,372,167
Tiff1 Recapture Cleburne			24,679,231
Tiff2 Recapture Cleburne			26,226,272
Tiff3 Recapture Cleburne			9,157,812
Tiff1 Recapture Joshua			20,415,813
Tiff 1 Recapture Venus			40,620,766
Total Recapture			198,451,605
New Value			1,330,496,525
Average Home Value			286,263
Average Home Value Taxable			235,702
Net taxable value of properties under protest	1,611,669,266		
Estimated minimum taxable value for the same properties	1,128,168,486		
Loss	(483,500,780)		

Improvements		Count	Value			
Homesite	66,145	13,100,694,744				
New Homesite	4,716	1,148,580,268				
Non Homesite	6,480	3,778,429,897				
New Non Homesite	228	203,569,637	(+)	18,231,274,546	TOTAL IMPROVEMENTS	
Land (133,681.643 acres)		Count	Value			
Homesite	79,761	5,698,362,134				
New Homesite	74	5,479,734				
Non Homesite	6,464	1,124,104,644				
New Non Homesite	0	0	(+)	6,827,946,512	TOTAL LAND MARKET	
Prod (318,393.405 acres)		Count	Value			
Productivity	8,372	3,571,396,484				
Inventory	0	0				
Timber	0	0	(+)	3,571,396,484	TOTAL PROD MARKET	
Other		Count	Value			
Personal Property	9,140	3,418,430,620				
Minerals	205,095	824,491,550	(+)	4,242,922,170	TOTAL OTHER	
					10,399,342,996	TOTAL LAND
				(=)	32,873,539,712	TOTAL MARKET VALUE
				(-)	2,206,362,173	TOTAL EXEMPT PROPERTY (INCL HB366)
				(=)	30,667,177,539	TOTAL MARKET VALUE OF TAXABLE PROPERTY
Prod. Use		Count	Value	Loss		
Productivity	8,372	43,911,712	3,527,484,772			
Inventory	0	0	0			
Timber	0	0	0			
Totals	8,372	43,911,712	3,527,484,772	(-)	3,527,484,772	TOTAL PRODUCTION LOSS
				(-)	2,417,138,828	CAPPED HOMESTEAD LOSS
				(=)	24,722,553,939	TOTAL ASSESSED
Exemptions/Deductions		*** Non-Frozen ***		***** Frozen *****		
	Count	Value	Count	Value		(315,086 accounts)
Homestead	0	0	0	0		
Homestead Local	27,594	231,384,626	16,350	112,853,291	344,237,917	TOTAL HOMESTEAD
Over 65	0	0	0	0		
Over 65 Local	506	4,769,853	15,134	142,820,798	147,590,651	TOTAL OVER 65
Disabled	0	0	0	0		
Disabled Local	27	198,300	1,199	10,781,883	10,980,183	TOTAL DISABLED
Disabled Veteran	1,010	9,828,909	612	6,535,046	16,363,955	TOTAL DISABLED VETERAN
Disabled Vet HS	745	299,249,023	416	98,068,304	397,317,327	TOTAL DISABLED VETERAN HS
Surv Sp (FR & DSM)	1	291,980	0	0	291,980	TOTAL SURV SP (FR & DSM)
Temp Disaster	0	0				
Abatements	17	195,602,009				
Pollution Control	88	35,908,108				
Freeport	0	0				
Goods In Transit	0	0				
Historic	0	0	0	0		
Low Income Housing	0	0				
Solar / Wind Power	261	7,224,387	114	2,668,859		
Tot Exempt Proration	0	0	0	0	241,403,363	TOTAL OTHER DEDUCTIONS
					1,158,185,376	TOTAL EXEMPTIONS/DEDUCTIONS
Taxable Non Frozen				20,451,042,243		
Taxable Frozen				3,091,960,292		
Taxable New HS Frozen				21,366,028	23,564,368,563	TOTAL TAXABLE
Tax Non Frozen				75,281,116.94		
Tax Frozen				7,855,381.13		
Tax New HS Frozen				75,690.01	83,212,188.08	TOTAL TAX
Total Tax w/o Ceiling				86,749,409.71		
Tax Frozen Loss				3,537,221.63	0.00368455	TAX RATE
Total Vet HS Proration		73		67,889.25		
Total Surv Spouse Ex Amt		0		0.00		

Improvements	Count	Value
Homesite	0	0
New Homesite	4,714	1,129,647,824
Non Homesite	0	0
New Non Homesite	220	200,848,701

NOTE: TOTAL EXEMPT PROPERTY EXCLUDED FROM MARKET TOTALS

(+) 1,330,496,525 TOTAL IMPROVEMENTS

Land (271.062 acres)	Count	Value
Homesite	0	0
New Homesite	74	5,479,734
Non Homesite	0	0
New Non Homesite	0	0

(+) 5,479,734 TOTAL LAND MARKET

Prod (570.288 acres)	Count	Value
Productivity	60	11,391,401
Inventory	0	0
Timber	0	0

(+) 11,391,401 TOTAL PROD MARKET

Other	Count	Value
Personal Property	0	0
Minerals	0	0

16,871,135 TOTAL LAND VAL

(+) 0 TOTAL OTHER

(=) 1,347,367,660 TOTAL MARKET VALUE

(-) 30,773,692 TOTAL EXEMPT PROPERTY

Prod. Use	Count	Value	Loss
Productivity	60	70,455	11,320,946
Inventory	0	0	0
Timber	0	0	0
Totals	60	70,455	11,320,946

(-) 11,320,946 TOTAL PRODUCTION LOSS

Exemptions/Deductions	*** Non-Frozen ***		***** Frozen *****	
	Count	Value	Count	Value
Homestead	0	0	0	0
Homestead Local	1,845	20,654,145	82	860,630
Over 65	0	0	0	0
Over 65 Local	504	4,754,353	26	250,000
Disabled	0	0	0	0
Disabled Local	27	198,300	3	30,000
Disabled Veteran	198	2,010,290	16	185,000
Disabled Vet HS	88	47,493,547	4	991,108
Surv Sp (FR & DSM)	0	0	0	0
Temp Disaster	0	0		
Abatements	1	8,288,855		
Pollution Control	32	15,597,416		
Freeport	0	0		
Goods In Transit	0	0		
Historic	0	0	0	0
Low Income Housing	0	0		
Solar / Wind Power	0	0	0	0
Tot Exempt Proration	0	0	0	0

21,514,775 TOTAL HOMESTEAD

5,004,353 TOTAL OVER 65

228,300 TOTAL DISABLED

2,195,290 TOTAL DISABLED VETERAN

48,484,655 TOTAL DISABLED VETERAN HS

0 TOTAL SURV SP (FR & DSM)

23,886,271 TOTAL OTHER DEDUCTIONS

101,313,644 TOTAL EXEMPTIONS/DEDUCTIONS



COMMISSIONERS COURT

AUG 07 2023

Job Title	Planner I (F03-011)		
Pay Grade	109	FLSA Status	Non-Exempt

GENERAL SUMMARY

Provides advanced clerical support within department; processes applications for permits and plats

ESSENTIAL DUTIES & RESPONSIBILITIES

The intent of this job description is to provide a representative summary of the major duties and responsibilities performed by incumbents of this job. Employees may be requested to perform job-related tasks other than those specifically presented in this description.

- Conducts development review activities.
- Participates in technical review processes and coordinates with other departments.
- Provides technical review and coordination of plat review and approval, coordinates filing and recording of plats.
- Analyze platting and variance requests and makes development recommendations.
- Maintains strong working knowledge of federal and state laws and regulations governing development and platting.
- Prepares reports for commissions and committees in planning-related matters
- Updates policies and procedures for review by the management team.
- Performs all other related duties involved in the operation of the business as assigned or required.

MINIMUM QUALIFICATIONS

Education and Experience

Bachelor's degree in Public Administration, Urban Affairs, Planning, or a related field. Two (2) years of experience in project development, planning, or management. Experience in community development, construction, infrastructure, or project management is preferred.

KNOWLEDGE, SKILLS, and ABILITIES

- Requires the ability to read and interpret a variety of professional, engineering, technical and administrative documentation, directions, instructions, methods and procedures.
- Knowledge of land and engineering survey systems, methods and techniques including the ability to read legal descriptions.

- Must be able to communicate effectively and provide excellent customer service
- Be able to compile and analyze data.
- Be proficient in word processing, spreadsheet, and presentation software;
- Knowledge of filing format and fees
- Strong organizational and analytical skills
- Knowledge of federal and state mandated rules and regulations
- Must be able to work independently, manage multiple projects and meet deadlines.
- Handle common inquiries or complaints
- Follow oral and written instructions and procedures
- Establish and maintain constructive and cooperative interpersonal relationships with staff, peers, supervisors, or managers in the work unit and other departments, as well as with staff of outside entities and other individuals, as applicable to the essential duties and responsibilities

WORKING CONDITIONS

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

This position typically requires fingering, talking, hearing, seeing, grasping, standing, walking, repetitive motions.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Sedentary Work: Performing the essential functions typically requires exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently. The work involves sitting most of the time.

Johnson County is an Equal Opportunity Employer.

Date created:	08/07/2023
Dates revised	



AUG 07 2023

Job Title	Plat Clerk (F02-062)		
Pay Grade	103 (\$45,000.00)	FLSA Status	Non-Exempt

GENERAL SUMMARY

Provides advanced clerical support within department; processes applications for permits and plats

ESSENTIAL DUTIES & RESPONSIBILITIES

The intent of this job description is to provide a representative summary of the major duties and responsibilities performed by incumbents of this job. Employees may be requested to perform job-related tasks other than those specifically presented in this description.

- Provides clerical support, which includes issuing permits, licenses and plats for Court approval, answering and transferring calls, performing data entry, preparing correspondence, maintaining records, and receiving, entering and scanning documents.
- Maintains collections of monies; balances daily collections.
- Provides customer service, which includes handling inquiries and providing information on permits, red tags, plats, inspections and complaints
- Performs other related duties of a similar nature and level as assigned.
- Employees are required to comply with safety regulations, procedures, protocols, and wear personal protective gear if required.

MINIMUM QUALIFICATIONS

Education and Experience

High School diploma or equivalent, with 3-5 years related experience. Combination of education and experience sufficient to successfully perform the essential functions listed above can be substituted.

KNOWLEDGE, SKILLS, and ABILITIES

- Ability to operate office equipment and related software
- Knowledge of filing format and fees
- Ability to answer and distribute calls
- Knowledge of case filing and processing

- Strong organizational skills
- Ability to provide excellent customer service
- Knowledge of state mandated rules and regulations
- Data entry and secretarial skills
- Work independently
- Handle common inquiries or complaints
- Exercise good judgment and focus on detail as required by the job
- Follow oral and written instructions and procedures
- Establish and maintain constructive and cooperative interpersonal relationships with staff, peers, supervisors, or managers in the work unit and other departments, as well as with staff of outside entities and other individuals, as applicable to the essential duties and responsibilities

WORKING CONDITIONS

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

This position typically requires fingering, talking, hearing, seeing, grasping, standing, walking, repetitive motions.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Sedentary Work: Performing the essential functions typically requires exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently. The work involves sitting most of the time.

Johnson County is an Equal Opportunity Employer.

Date created:	02/02/15
Dates revised	08/07/2023