



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

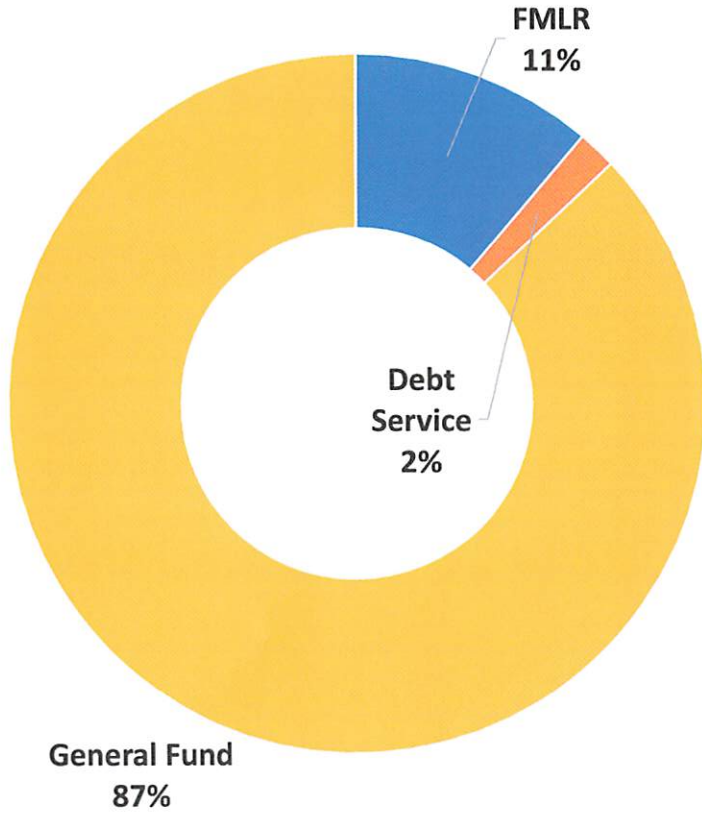
September 11 – Adopt Tax Rate

Budget Priorities Approved by Court in February

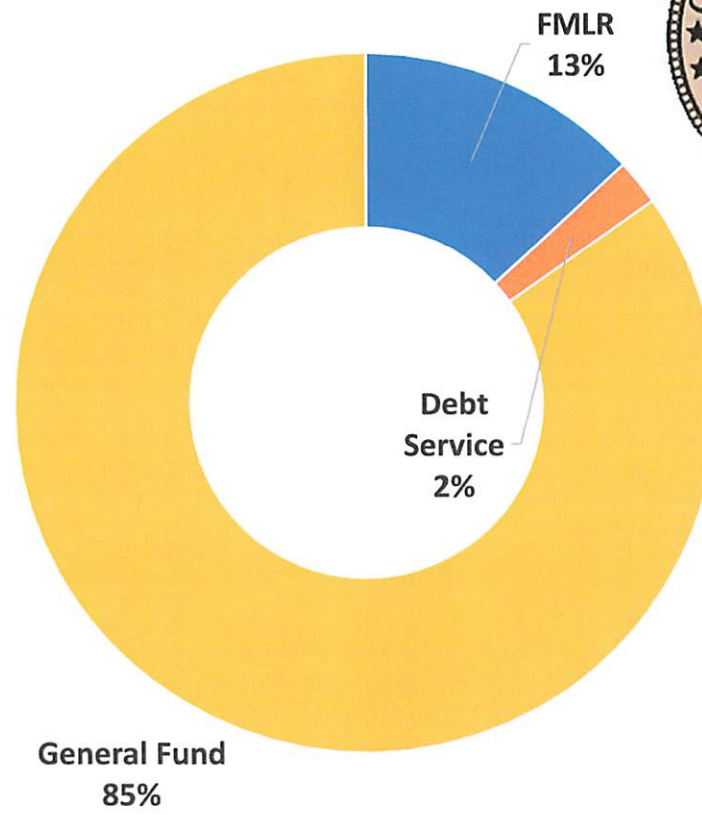
1. No Tax Rate Increase
2. Invest in Existing Employees and Facilities
3. Maintain Healthy Fund Balances to Weather Any Downturn
4. Invest in Infrastructure to Accommodate Future Growth
5. Limit Opportunities for New Positions
6. Budget Conservatively and Reduce Recurring Expenses
7. Pursue Grant Opportunities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



FY23 Property Tax Rates



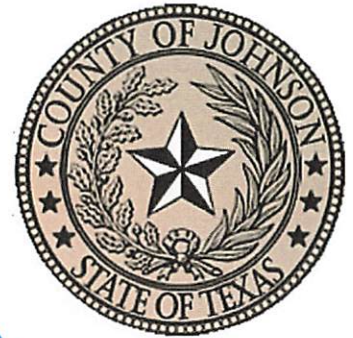
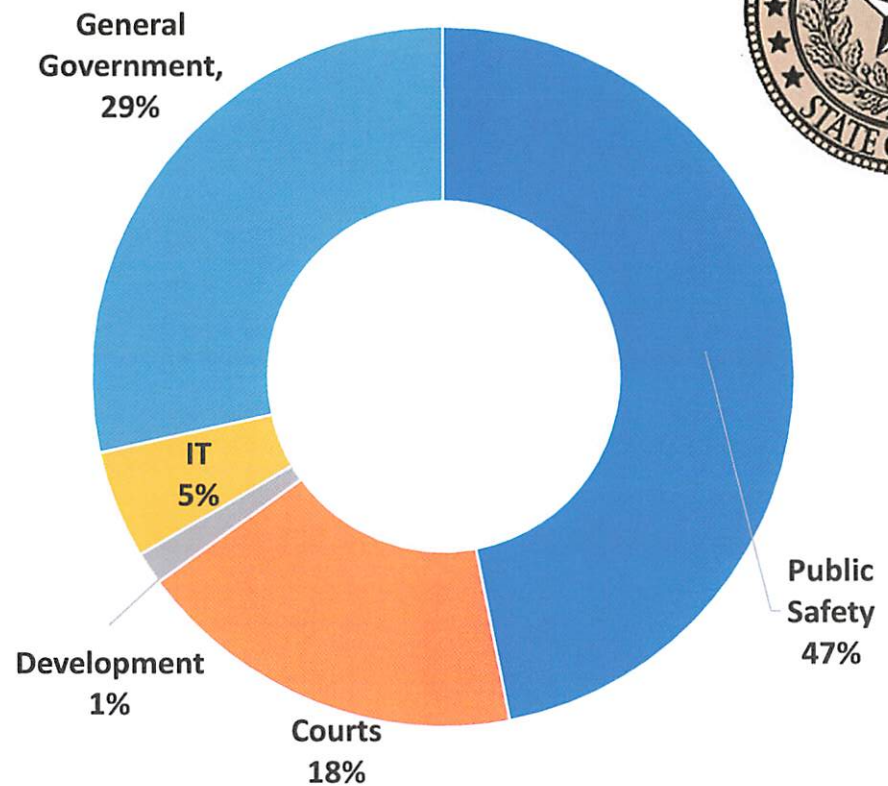
FY24 Property Tax Rates



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



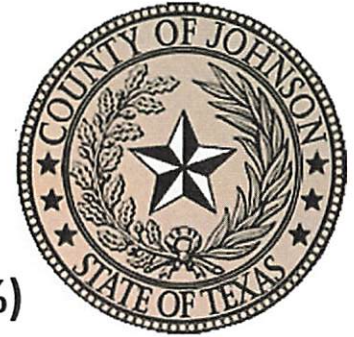
Where Do Your Tax Dollars Go?



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

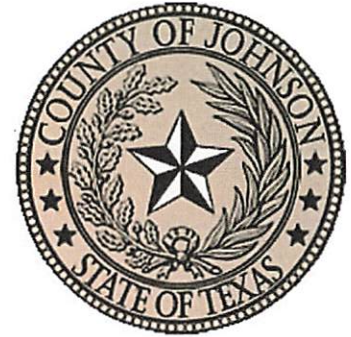
General Fund Revenue Increase: \$3.645m, of which \$4.268m comes from new construction

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

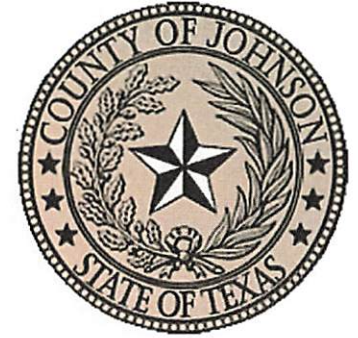


Adjustments to Existing Positions



- 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



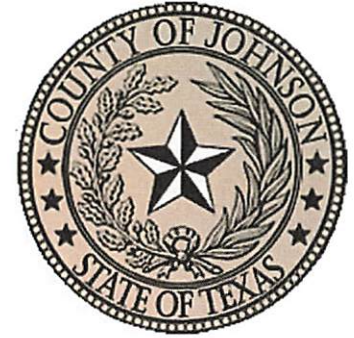
- **Jail** (Total increase of \$39,000)
 - Increase Jail Lieutenants to address Lieutenants being paid less than their immediate direct reports (Lieutenants are not eligible for overtime)
 - 3 Lieutenants impacted, increase of \$12,000 each
 - Reclassify a Registered Nurse to an LPC to reflected current 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

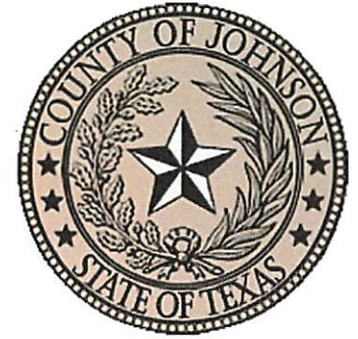


County Judge

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

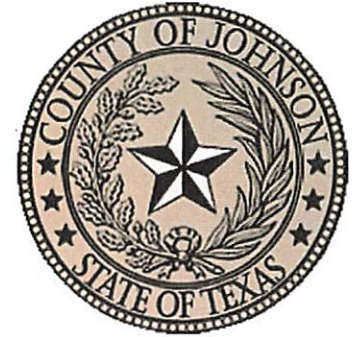
Non-Departmental Requests

- 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)



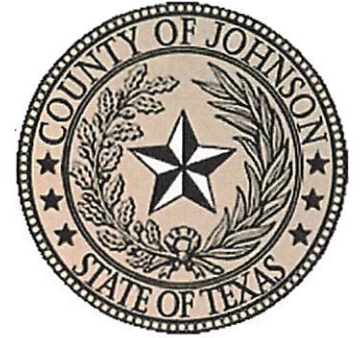
Emergency Management

- 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



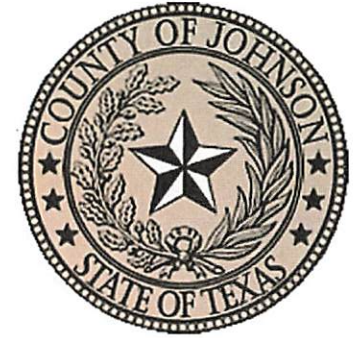
District Courts

- 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



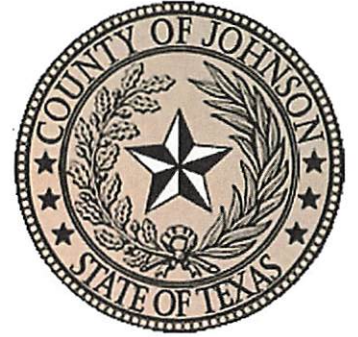
Juvenile Probation

- 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

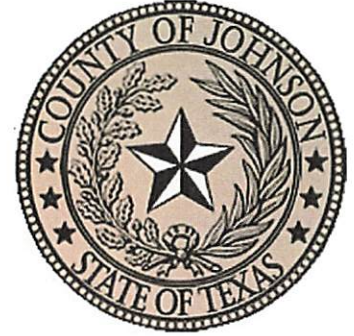


Sheriff's Office (Administration)

- 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

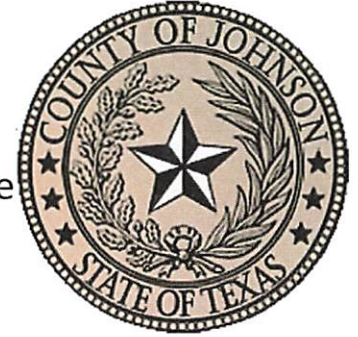
Sheriff's Office (Jail)

- 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**

