# FY 27 Budget

# Changes Made After Filing of Proposed Budget

| FY 27 BUDGET CHANGES SINCE PROPOSED | | |
|---|---|---|
| | | |
| HISTORICAL COMMISSION | Moved funds between lines to reflect usage | |
| | | |
| SHERIFF/JAIL | Increased F03-097 3,097 | 3,437 |
| | Increased Fringe | 269 |
| | | |
| SHERIFF ADMIN/PATROL | Reclassed F36-001 to F18-024 Dispatcher | -7,521 |
| | Increased F36-002 | 7,521 |
| | | |
| FACILITIES MANAGEMENT | Removed Travel Allowance A62-003 | -2,600 |
| | Added Certification Pay A62-003 | 1,200 |
| | Added Certification Pay H06-004 | 3,600 |
| | | |
| CONSTABLE PCT. 2 | Decreased Certification Pay to 6,900 | -4,200 |
| | | |
| COUNTY ATTORNEY | Added Certification Pay to B03-004 | 2,400 |
| | | |
| FACILITIES MAINTENANCE | Moved all Utilities to Utilities Department 4081 | -1,402,788 |
| | | |
| UTILITIES | Moved all Utilities from Facilities Management | 1,402,788 |
| | | |
| NON-DEPARTMENTAL | Decreased Transfers to Equipment Reserve | 3,926 |
| | | |

| CHANGES WITH NO EFFECT TO GENERAL FUND | | |
|---|---|---|
| | | |
| COURTHOUSE SECURITY | Decreased budgeted funds for construction | -78,000 |
| | | |
| ROAD & BRIDGE PCT. 1 | Decreased G06-005 | -10,096 |
| | Increased G03-013 | 192 |
| | Decreased G03-001 | -1,968 |
| | Increased D05-001 | 2,695 |
| | Decreased Fringe | -1,823 |
| | | |
| ROAD & BRIDGE PCT. 2 | Decreased Building/Property Repair & Maint. | -160,500 |
| | Increased Operating Reserve | 30,000 |
| | Increased Tires & Tubes for R & B Inventory | 10,000 |
| | Increased Vehicle & Heavy Machinery Repair & Maint. | 200,000 |
| | Increased Equipment Lease | 10,000 |
| | Increased D05-002 | 2,740 |
| | Increased Fringe | 374 |
| | | |
| ROAD & BRIDGE PCT. 3 | Increased G01-008 | 8,515 |
| | Increased D05-003 | 4,860 |
| | Increased Fringe | 1,952 |
| | | |
| ROAD & BRIDGE PCT. 4 | Increased D05-004 | 5,510 |
| | Increased Fringe | 896 |
| | | |
| SHERIFF-INMATE COMMISSARY | Increased Building/Property Repair & Maintenance | 45,000 |
| | Decreased Supplies-Commissary | -52,777 |
| | Decreased Construction in Progress | -800,000 |
| | | |
| ARPA | Decreased to reflect updated Rio Vista & GrantWorks numbers | -413,400 |

## Budget Timeline

**February** – Commissioners Court adopted Budget Priorities

**March** – Department Heads and Elected Officials Prepared Budgets

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

**July 25** – Certified Tax Appraisal Rolls Completed

**August 5-7** – Budget Workshops

**August 10** – CC Meeting and Final Budget Workshop

**August 15** – File Proposed Budget

**September 8** – Adopt Budget

**September 14** – Adopt Tax Rate

## Budget Priorities

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. Increase the Homestead Exemption, If Possible
9. Limited Increase in Employee Contribution to Health Insurance
10. Continue Cash-Funding Capital Improvement Plan

## Budget Challenges

- The County has limited office space for new hires, which leads to costly construction projects
- Continuing to pay for construction projects without debt
- Increased County's funding of health insurance by $2 million
- Jail Revenue – decreased by approximately $3 million this year
- Software costs continue to rise – more than $2 million this year

These items total a $7 million impact to the budget

# Where Do Your Tax Dollars Go?

**Courts and Public Safety: $90 million or 55%**

Law Enforcement, Jail, Courts, Clerks,
Prosecutors, Emergency Management,
Radio, Juvenile Services, and Ambulance Contract

**Debt Service: $4.2 million or 2.6%**

Transportation Bond and 2015 Jail Expansion

**County Roads: $31.4 million or 19.1% (assumes expenditure of all reserve funds)**

**IT and Facility Expenses: $10.6 million or 6.4%**

**Other: $28 million or 17.1%**

Everything else, including Administration, Indigent Health,
Economic Development, Historical Preservation, Indigent Criminal Defense,
Development Services, Elections, and Veterans' Services, etc.

## Proposed Budget Highlights

- Rate increase to offset non-tax revenue losses
- Increase total tax rate from 38.9276 cents to 41.7 cents (~2.7 cent increase)
  - Rate still below the VATR
- Infrastructure: Increasing FMLR funds by almost $1 million (7.4%)
- Invest in current employees:
  - Small adjustments to salaries for hundreds of employees
  - Modest increases to employee health insurance contributions
  - COLA based on inflation data (increase matches May CPI Data*)
  - Increase lowest-paid full-time positions in the County to $40,500 plus COLA
  - Add new positions where necessary to serve the public
- Maintain healthy fund balances to weather any storm
- Continued investment in capital improvement projects

*Previous years used April CPI data, but the BLS no longer releases data for the DFW region for even-numbered months

## Tax Rate – Impact on Existing Typical Homestead

(Valued at $300,000)

| | 2026 | 2027 |
|---|---|---|
| **Total Tax Rate** | $.389276/100 | $.41700/100 |
| **Homestead** | 5% or $5,000 | 5% or $5,000 |
| **Valuation** | $300,000 | $300,000 |
| **Less Homestead** | $285,000 | $285,000 |
| **Estimated Tax** | $1,109.44 | $1,188.45 |

**Estimated Tax Increase on the Average Homestead: $79 per year or $6.58/month**

## Lateral Road (FMLR) Rate

- **Rate steady at 5 cents/$100 valuation**
- Funds are restricted to use for county roads
- Increase in tax revenue from $12.25 million to $13.16 million
- Additional recurring expenses moved to general fund to free up more funding for road work
- Commissioners determine how to divide the funds between Precincts

## Investing in Our Biggest Asset

- Proposed budget emphasizes importance of our existing employees
- 2.6% COLA –matches rate of inflation (May CPI)
- Continue to equalize pay of similar positions across different offices

| Job Title | Grade | Salary Range |
|---|---|---|
| Custodian | 101 | $40,500 – 49,671 |
| Clerk I | 101 | $40,500 |
| Clerk II | 102 | $47,000 |
| Maintenance Tech I | 102 | $47,000 |
| Clerk III | 103 | $52,000 - $54,000 |
| 4-H Program Assist. | 103 | $52,000 |
| Commissary Clerk | 104 | $56,052 - $58,500 |
| Inspector | 104 | $52,000 - $57,907 |

# Investing in Our Biggest Asset

| Job Title | Grade | Salary Range |
|---|---|---|
| Legal Secretary | 105 | $56,000 - $62,286 |
| Law Libarian | 105 | $57,000 |
| Lead Clerk | 105 | $57,000 – 60,568 |
| Technical Secretary | 105 | $60,000 - $63,283 |
| Buyer | 105 | $54,000 - $55,091 |
| Office Manager | 106 | $58,000 – $70,000 |
| Supervisor | 106 | $62,000 - $69,743 |
| Senior Buyer | 106 | $62,000 – 65,966 |
| Maintenance Tech. II | 106 | $56,000 - $70,447 |
| Dispatcher | 106 | $54,000 – $65,438 |
| Bookkeeper | 106 | $59,109 |
| Manager | 107 | $70,000 |

# Investing in Our Biggest Asset

| Job Title | Grade | Salary Range |
|---|---|---|
| JP Chief Clerk | 108 | $78,000 |
| Court-at-Law Coordinator | 108 | $78,000 - $80,585 |
| District Coordinator | 108 | $78,000 – $79,583 |
| Indigent Defense Coord. | 108 | $90,364 |
| District Court Administrator | 108 | $95,092 |
| Office Administrator | 108 | $73,579 - $87,932 |

## Adjustments to Existing Positions

- **County Clerk and District Clerk**
  - Increase County Chief Deputy from $84,313 to $87,313
  - Increase District Chief Deputy from $76,114 to $80,000
- **IT**
  - Increase 2 System Administrators to $94,000 (about $4,500 per position)
- **Elections**
  - Re-title Voter Registrar to Lead Clerk
  - Increase Assist. Administrator from $68,899 to $75,000 (remains Grade 108)
- **Treasurer**
  - Increase Treasurer from $94,000 to $99,000
- **County Attorney/District Attorney**
  - Move Full-Time Investigators to Step Plan (small increases in pay, parity with detectives in SO)
  - Increase starting salary for prosecutors from $102,300 to $125,000 and 1st assistant pay to $165,000 ($230,000 increase total across both offices) – Grade 115, First Assistant Grade 116

## Adjustments to Existing Positions

- **Auditor's Office (adjust to 50th percentile for gov't. employers)**
  - **Other "Accountant I" positions in the County will be adjusted to match**

| Position | Current Salary | Adjusted Salary |
|---|---|---|
| First Assistant | 132,437 | 140,750 |
| Director of Financial Management | 105,492 | 111,664 |
| Audit Manager | 97,494 | 105,300 |
| Project Manager | 93,167 | 105,300 |
| Senior Accountant (x 2) | 79,508 | 85,721 |
| Senior Internal Auditor | 79,809 | 85,721 |
| Accountant I (x 3) | 71,976 | 75,192 |
| Internal Auditor (x2) | 70,186 | 75,192 |
| Accounts Payable Auditor | 56,101 | 62,522 |
| Accounts Payable Clerk | 48,563 | 62,522 |
| Accounting Assistant | 57,950 | 62,522 |

## Limited Opportunities for New Employee Positions
## (Net Plus 1.5 New Positions – Non Law Enforcement)

- County Clerk (Minus .5 FTE)
  - Eliminated Part-Time Position
- District Attorney (Plus 1 FTE)
  - New Appellate Attorney at $135,000
- District Clerk (Minus 1 FTE)
  - Eliminating 1 Supervisor Position and Restructuring Clerks
- Tax Office (Net 0 FTE)
  - Remove 2 part-time positions and create 1 full-time Clerk I
- Development Services (1 FTE)
  - Create New Inspector at $52,000
- IT (1 FTE)
  - 1 New System Admin at $94,000
- Auditor (.5 FTE)
  - Removing 1 part-time position to create full-time Internal Auditor at $75,192
- Hamm Creek (Minus .5)
  - Removal of unfilled part-time position

## Limited Opportunities for New Employee Positions

## (Net 1.5 New Positions –Law Enforcement)

- Sheriff's Office (2 FTE)
  - Clerk II (Records Clerk) at $47,000
  - Clerk II (Background or Property Tech.) at $47,000
- Jail Medical (-.5)
  - 3 part-time LVNs to replace 2 full-time LVNs

## Other Notable Expenses

- 11 Sheriff Patrol Vehicles
  - Purchased on rotation – 10 each year
  - 1 additional vehicle requested for new deputies added in FY 2025
    - Year 3 of 3
  - Allocates all SB 22 funds toward this purchase
- 2 Constable Vehicles (Purchased from Vehicle Replacement Fund)
  - Purchased on rotation – 2 precincts receive 1 vehicle each year
- Other Vehicles (purchased from Vehicle Replacement Fund):
  - Compact SUV for Mailroom
  - 2 Compact SUV for District Attorney (comparable to CID vehicles)
  - 1 truck for new Development Services inspector
  - 1 Fire Marshal vehicle
  - Crime Scene Vehicle

## Other Notable Expenses

- New method to handle construction projects
  - Set aside $1.7 million (from fund balance) in Capital Improvement Fund to require Court authorization before new projects are budgeted
  - This pulled about ½ million dollars out of department budgets to ensure the Court can direct construction that is consistent with the Court's vision for the County

## SB 22

- Sheriff's Office
  - Significant increases in law enforcement pay over the last three years
  - Significant purchases of eligible equipment in this budget
  - Proposed budget calls for funding portion of vehicle purchases from SB 22
- Prosecutors
  - Law requires funds to specifically be used for personnel
  - These funds are included in this budget as expenses (and revenues)
  - General Fund pays for fringe benefits to enhance impact of grant funds
  - General Fund expense of about $50,000 per office

## Fiscally Conservative Planning

- Continued emphasis on reducing recurring expenses
- Meeting the needs of a growing County without overextending our resources
- Maintaining healthy fund balances to protect taxpayers from future increases and to continue providing services in times of economic downturn
- Cash-funding construction costs without incurring debt
- Utilizing specialty funds for certain expenses and using $1 million in Vehicle Replacement Fund balance to offset revenue losses

## Fiscally Conservative Planning – General Fund

| | FY 2026 | FY 2027 |
|---|---|---|
| Beginning Fund Balance | $54.5 million | $54.5 million* |
| Total Current Expense | $108.7 million | $117.5 million |
| Days of Expenses in Fund | 180 days | 169 days |
| Recommended Par Value: | 180 days | 180 days |
| Days above [below] Par | N/A | [11 days] |

***Projections of Fund Balances include the following transfers:**

- **$1 million to Health Insurance Fund from General Fund**
- **$700,000 to Capital Improvement Fund from General Fund**
- **$1 million to Capital Improvement Fund from Annex Fund**
- **$1.2 million to Precinct 3 Sub-Courthouse Fund from Annex Fund**

# Capital Improvement Planning

- Major projects planned over the next 6 years:
  - Tax Office Relocation – fully funded, in progress
  - Precinct 3 Sub-Courthouse – 40-50% funded, ready to retain design firm
  - Annex – Sufficient funding to perform abatement after Tax Office relocates
- Projects pending funding
  - EOC expansion
  - Elections Building renovation
  - Burleson Sub-Courthouse expansion
  - Marti-Building expansion (10+ years away)
  - Court Buildings (15+ years away)