

Hamilton County Commissioner's Court



Budget Workshop
Monday, June 15, 2015
9:00 A.M.

Hamilton County Commissioner's Court met in a Budget Workshop on Monday, June 15, 2015 at 9:00 A.M. with the following members present: County Judge Mark Tynes, Commissioners Johnny Wagner, Keith Allen Curry, Lloyd Huggins and Dickie Clary.

The workshop was called to order.

Sheriff Gregg Bewley presented his budget requests which included three significant ones:

1. Capital Equipment – 2 vehicles transitioning into patrolling the county and no longer in the city
2. Another deputy
3. Raises for jailer/dispatchers

The court discussed other areas of the budget such as jail inspections, housing female inmates, and jail systems when more than one county funds a jail facility together.

Judge Tynes presented his list of budget observations to date as follows:

2015-2016 Budget Observations

- 1) The **EFFECTIVE TAX RATE** is a rate that will generate the same tax revenue as the previous year. 2 components calculated to determine rate. M&O and Bonded Debt
- 2) The entire 2015-2016 Hamilton County Fiscal Year Budget should be built on (1) revenue generated from the **EFFECTIVE TAX RATE** and (2) “other sources of revenue”. Our expenses can’t exceed the revenue. (exception: 27 pay periods in 2015-2016)
- 3) A tax increase should not be considered.
- 4) Understand the difference between a department’s **NEED** and a department’s **WANT**. Although uncomfortable, decisions must be reached during the budget process. Keep an eye on the “big picture”.
- 5) 74.3% of the total from Property Tax Revenue was dedicated to the **GENERAL FUND** in fiscal year 2014-2015; 5.3% to service the debt and 20.3% to fund the Precincts.
- 6) \$60,000 in a dedicated checking account for Courthouse use. Funding that remains from the Courthouse remodeling project.

Proposal: Reduce Courthouse Maintenance & Repairs, Courthouse Capital Improvements and Non-Capital Improvements expenses. When funding is needed that would normally come from those line items, utilize funding from the \$60,000 account. \$500 in Maintenance & Repairs. \$0 in other two accounts.

- 7) Pay off debt, 100%. Projected amount as of 10-1-2015, \$562,000. 100% from the General Fund.

Result: 0% of Property Tax revenue needed to fund bonded debt for fiscal year 2015-2016 and beyond. General Fund will maintain an adequate reserve to handle day-to-day operations and any emergency funding needs. Budgeted debt service for 2014-2015 \$149,438.00. 2015-2016 3-1-16, \$139,615.25, 9-1-16, \$10,494.35

- 8) Special/Dedicated Fund #046 Trans. Fee JOP 1/SO. Current Balance \$10,418.

Proposal: The Hamilton County Emergency Management Department hasn’t been adequately funded for several years. Our **PLAN** is **NOT** in compliance with State guidelines. To receive any grant money (should we ever want or need to apply for a grant) our **PLAN** must be in compliance. If we can agree that the Emergency Management Department is an extension of Law Enforcement then we can fund that department 100% in the next fiscal year from account #046 and retain a small balance in the account.

Downside: Dedicated Account #046 **WILL NOT** offer an adequate balance to fund the Emergency Management Department 100% past fiscal year 2015-2016. Funding this department in the future would

come from the General Fund. The Commissioners' Court in 2016 will have to define the future of the Hamilton County Emergency Management Department and the scope of that Department.

- 9) Utilize the Special & Dedicated Accounts as defined by statute whenever and wherever appropriate in the 2015-2016 fiscal year and beyond. Those accounts to be utilized include but aren't limited to:

#041 Justice Court Tech Pct. 3
#043 Justice Court Technology
#047 County Court Technology
#048 District Court Technology
#051 Law Library
#053 Courthouse Security
#056 Justice CRT Building SEC Fund

It is my/our opinion that we can't have Courthouse Security without telephones and electricity. Thus, a % of telephone and electricity expense for fiscal year 2015-2016 will be expensed to #053 Courthouse Security Dedicated fund. Approximately \$2100 for Telephone (10%) and \$3000 for electricity (10%). Both of those accounts located in the Non-Departmental Department. 100% of expense related to Video Surveillance and "special pass keys" charged to this account.

- 10) Relocate account #409-483 Courthouse Bldg & Liab Insurance and #409-484 Annex Bldg & Liab Insurance from Non-Departmental. Move to # 510 Courthouse.
- 11) Add GL #??? IT/Computers to Non-Departmental. Reassign numerous expenses related to IT/Computers from #409-459 Service Contracts to the IT/Computers line. Service Contracts to include expenses related to anything other than IT/Computers.
- 12) Rename Account #010-339-200 Reimbursements/Refunds. (previously Reimbursements)
- 13) Rename AUTO REGISTRATION account in all Precincts to: DMV Registration Fees

Four (4) Departments have requested additional funding that are significant increases from fiscal year 20147-2015.

Tax Assessor-Collector - Part time employee to full time. Impacts payroll and all payroll related expenses. Not only for fiscal year 2015-2016 but all years in the future.

Sheriff's Department - One additional deputy position and replace a vehicle. The additional deputy position adds to payroll, employee benefits and all payroll related expenses. (during Sheriff's visit he amended his request; two (2) new vehicles.

County Jail - Requested salary increase for all nine (9) Dispatcher/Jailers. Same as above. All payroll related expenses increase. 561-570 Capital Equipment from \$1 to \$10,000. Non-Capital Equipment from \$3000 to \$5000.

Community Service Department - Predator Control from part time to full time position. FUNDING only. \$16,320 increase. No other payroll related expenses as this is a state position. The county to simply FUND the position. The other increase shown in this department is the capitol credits increase. This addition off-set from State Funding. A WASH...

Auditor Department - 2014-2015 = \$63,008 2015-2016 - I anticipate no more than \$40,000

The court discussed retiring the courthouse debt and using the savings of approximately \$150,000 for this year's budget. There were questions as to if this could be utilized or if the bonded debt amount would go away. Clary called contacted Texas Association of Counties for a legal opinion on this issue.

The court is also waiting for information about the county's medical insurance which would not be available to the county until July 10th.

The court took a brief recess. The court reconvenes.

Tynes informs the court that the specifics are still in discussion and being ironed out but that the county auditor position is being reviewed and therefore considering other options that the court may have. Judge Robertson and Judge Tynes are in discussion and have talked about sharing an auditor with Bosque County. Kent Reeves is the Bosque County Auditor. He will be available to the county and will post his hours. Judge Robertson has taken the steps to notify the County Auditor Marliessa Clark.

The court recessed for lunch and decided to reconvene at 1:15. Upon on returning to court and reviewing the expenditure and revenue numbers the court proceeded.

Sheriff's Department:

1. Cut one of the two vehicles requested -\$20,000.00
2. No salary increases for the jailers/dispatchers
3. Deputy No. 4 Salary -\$33,401
4. Deputy No. 5 – No funding

Tax Assessor-Collector:

Increase in that office of \$22,188 to change part-time employee to full time employee. The court will entertain this issue as long as it will not require a tax increase.

Predator Control: Fund for one year

Extension: AG Travel reduce to \$7500

The court recessed until Tuesday, June 16, 2015 at 9:15 A.M.

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9:00 A.M.

Hamilton County Commissioner's Court met in Budget Workshop with all members present.

The court was made aware that the bonded debt was one of the two calculation, as well as the maintenance and operations to determine the effective tax rate. Therefore, the county would not generate the \$150,000.00 discussed as additional revenue if the courthouse debt was paid off. The court needs to make a decision if they want to retire the courthouse debt.

Continuing the workshop the discussion of how the precincts were currently budgeted was addressed and asked to give thought if it was time to consider a different way that they were funded.

Another budget workshop would probably not be held until the county received the insurance costs for the upcoming year. In addition the judge would try to schedule it so that Bosque County Auditor Kent Reeves could attend this workshop.

The budget workshop adjourned.

County Judge

Attest: _____

County Clerk