

2017 Budget Workshop Opening Statement

The Budget Workshop is designed for the County Judge and four Commissioners to hear from the elected officials and department heads as to what their budgetary needs are for the next fiscal year.

The budget process is very important and the Judge and Commissioners take it very seriously. The process starts in January when we prepare a dateline for when things need to be done.

The first of May the County Judge sends out notices to each department head/elected official for them to review and send any changes back to the Judge's Office by the end of May. A budget workshop quickly follows.

Today we will hear from these department heads/elected officials with regards to any changes.

Preliminary values are down this year and this budget will not be an easy one. I assure you that it will be a conservative budget. There will be no new positions created. There will be no salary increases.

My office receives calls everyday with regards to the conditions of the county roads. There seems to be two things citizens want and that is plenty of security and decent roads, thus the two biggest budget requests are the Sheriff's Department/Jail and the Road and Bridge Department.

Today hopefully we will be successful in decreasing certain line items within the budget without compromising the current level of law enforcement, roads, and professionalism that our citizens are entitled to when they do business with Panola County.

The certified values are due July 25th. It will be at that point that we can hopefully put together a budget that requires a tax rate that is under the effective tax rate.

I invite you to attend the public hearing on the Budget scheduled for August 22nd.

There is no place for citizens comments in this workshop. If you have a concern after listening to requests, please see either myself or your Commissioner afterwards.

BUDGET REQUEST HEARING SCHEDULE
May 27, 2016

TIME	DEPARTMENT
9:00	County Judge
	Commissioners Commissioner, Pct. #1 Commissioner, Pct. #2 Commissioner, Pct. #3 Commissioner, Pct. #4
	County Clerk
	Miscellaneous & Non-Departmental
	Court at Law
	District Court
	Judicial
	Criminal District Attorney
	County Auditor
	County Treasurer
	Corrections/Jail Sheriff
	Airport
	9-1-1 Rural Addressing
	Constable #1 & #4
	Constable #2 & #3
	General - Health & Paupers
	Extension Service
	Loss Control
	NO CHANGES - MISC. DEPTS.

	Veterans Service Office
	District Clerk
	JP #1 & #4
	JP #2 & #3
	Lawsuits v County
	Elections/Elections Administration
	Tax Assessor/Collector
	Building Maintenance
	Fire Protection
	Courthouse Security
	Highway Patrol
	Environmental Protection
	Sammy Brown Library
	Youth Programs
	Law Library
	Road & Bridge - FM & Lateral
	County Judge will explain increase in insurance premiums; ETMC indigent reimbursement; workers' compensation; lost interest and possible salary increase.

**2016 TO 2017
CHANGES IN BUDGET
BY DEPARTMENTS**

DEPARTMENT	INCREASE (DECREASE)
County Judge	(\$2,200.00)
Commissioners	(\$2,500.00)
Commissioner - Precinct #1	\$0.00
Commissioner - Precinct #2	(\$180,000.00)
Commissioner - Precinct #3	\$93,016.00
Commissioner - Precinct #4	(\$84,914.00)
County Clerk	(\$6,000.00)
Veterans Service Office	\$0.00
Miscellaneous & Non-Departmental	(\$100,000.00)
Court at Law	(\$1,450.00)
District Court	(\$1,900.00)
District Clerk	\$0.00
JP 1 & 4	\$0.00
JP 2 & 3	\$0.00
Judicial	(\$700.00)
Criminal District Attorney	(\$35,000.00)
Lawsuits v County	\$0.00
Elections	\$0.00
Elections Administration	\$0.00
County Auditor	(\$1,000.00)
County Treasurer	(\$1,150.00)
Tax Assessor/Collector	\$0.00
Building Maintenance	\$0.00
Corrections/Jail	(\$5,000.00)
Sheriff	(\$5,000.00)
Sub-Total	(\$333,798.00)

Fire Protection	\$0.00
Courthouse Security	\$0.00
Airport Fuel	(\$1,400.00)
9-1-1 Rural Addressing	(\$3,900.00)
Highway Patrol	\$0.00
Constable #1 & #4	(\$500.00)
Constable #2 & #3	(\$315.00)
Environmental	\$0.00
General - Health & Paupers	(\$20,000.00)
Library	\$0.00
Youth Programs	\$0.00
Extension Service	(\$3,472.00)
Law Library	\$0.00
Loss Control	(\$2,000.00)
Road & Bridge Road & Bridge Debt Service FM & Lateral	\$0.00
Sub-Total	(\$31,587.00)
Sub-Total (1st Sheet)	(\$333,798.00)
Sub-Total (2nd Sheet)	(\$31,587.00)
Total Before Insurance, Comp & Salary Increases	(\$365,385.00)
Increase in Health Insurance Premiums	
Workers' Compensation	
Plus Salary Increases + Benefits	
TOTAL ESTIMATED CHANGES	

PANOLA COUNTY IS CURRENTLY IN VERY GOOD CONDITION

- Property tax laws in the State of Texas require the calculation of an effective tax rate.
- The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue levied one year ago.
- If no increases are granted in the total budget, with some decreases as recommended by department heads it could be possible to actually lower the overall tax levy or tax revenue. This would allow the county to maintain the current level of services provided.
- However if the county adopted a tax rate much lower than the effective tax rate it could create significant problems in maintaining the current level of services the next year.
- Previous history has seen values come back usually over a two to three year period.
- If the court continues to hold the budget at the current level the tax rate could be lowered when the price of natural gas improves.
- The Government Accounting Standards Board now requires that governments reflect net pension liability as a liability on the balance sheet for the first time in 2015.
- Good Goal – Try to have a Tax levy that is slightly lower than last years adopted levy.
- If this goal can be accomplished the services such as law enforcement and good roads can be maintained at the current level for the citizens of Panola County.

PANOLA COUNTY CAN REMAIN IN GOOD FINANCIAL POSITION IF ABOVE STATED GOALS ARE MET