

AMENDMENTS TO THE FY25 PROPOSED BUDGET

				increase	decrease
#1	R&B #2	320-6120-1400	Labor Tech step 4	57,908.86	
		320-6120-2010	Fica	4,431.00	
		320-6120-2020	Ins	13,000.00	
		320-6120-2030	Retirement	6,950.00	
		320-6120-3300	Operating Supplies		82,289.86
		* Correction position left out of budget			
#2	CoClk	100-4030-1040	Change Deputy Clerk from step 3 to step 4	1,059.67	
			FICA/M'car	865.00	
			Retirement	1,316.75	
		100-4090-4980	Unallocated		3,241.42
		* Correct step from 3 to 4			
#3		Title Change from Assist County Clerk to Chief Deputy County Clerk - No financial impact			
#4	CoClk	222-4102-1040		7,874.00	
		222-4042-1040			(7,874.00)
		*Move supplement and benefits from records management to records archive			
#5		100-7000-0180	HHW	25,000.00	
		100-4090-4980	Unallocated		25,000.00
		*Increase HHW for annual county-wide event (2 each year)			
#6	Approve FY 25 pay increases to be effective with the first payroll in October 2024.				
#7		100-5600-4510	Increase Sheriff Maint	30,000.00	
		100-4090-4980	Unallocated		30,000.00
#8			Add step #11 to pay scale	24,112.24	
		100-4090-4982	Fuel Reserves		24,112.24
#10			FT Telecofronmmunicator remove PT	33,300.00	
		100-5600-1990	OT Deputies		11,000.00
		100-4090-4990	Misc		5,000.00
		100-4090-4370	Utilities		5,000.00
		100-4090-3090	Central Supplies		5,000.00
		100-4090-4982	Fuel Reserves		7,300.00
#11			Jail Transport officer to OIC	5,967.01	
		100-4090-4982	Fuel Reserves		5,967.01
#12			PT Mental Health Clerk for Magistrate - grade 60 step 3, 20 hrs/wk	25,656.80	
		100-5010-1070			
		100-5010-benefits	Benefits	5,134.00	
			Fuel Reserves		30,790.80
#13			DA Attorney's to step 7	22,358.34	
			DA Operating expenses		(22,358.34)
#13 1/2		100-4750	Coatty's to step 7	8,145.00	
		100-4090-4982	Fuel Reserves		8,145.00
#14		Move Fy24 excess from line item 100-7000-0270 to Law Enforcement Vehicle Replacement fund (50%)and Jail Building Repair fund (50%)			

#8

Amendment to move JP travel to a salary allowance

JP #1	100-4510-1930 Travel Allowance	6,000.00	
	100-4510-4250 Travel/Milage		6,000.00
	100-4510-2010 FICA/M'CARE	454.10	
	100-4510-2030 Retirement	712.90	
	100-4090-4980 Unallocated		1,167.00
JP #2	100-4520-1930 Travel Allowance	6,000.00	
	100-4520-4250 Travel/Milage		6,000.00
	100-4520-2010 FICA/M'CARE	460.00	
	100-4520-2030 Retirement	720.00	
	100-4090-4980 Unallocated		1,180.00
JP #3	100-4530-1930 Travel Allowance	6,000.00	
	100-4530-4250 Travel/Milage		6,000.00
	100-4530-2010 FICA/M'CARE	451.00	
	100-4530-2030 Retirement	713.00	
	100-4090-4980 Unallocated		1,164.00
JP #4	100-4540-1930 Travel Allowance	6,000.00	
	100-4540-4250 Travel/Milage		6,000.00
	100-4540-2010 FICA/M'CARE	458.00	
	100-4540-2030 Retirement	710.00	
	100-4090-4980 Unallocated		1,168.00

Additional needed for benefits	4,679.00
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Burnet County Salary Grievance Committee
Monday, August 26, 2024 – 10:00 am
Burnet County Courthouse – 2nd Floor Courtroom

Requests from:

Justice of the Peace, Pct. 1

County Attorney, Eddie Arredondo
County Clerk, Vicinta Stafford
District Clerk, Casie Walker
Tax Assessor, Sheri Frazier
Treasurer, Karrie Crownover
Sheriff, Calvin Boyd
Gary Nave, Public Member
Carmen Pedregon, Public Member
Melissa Corona, Public Member

Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
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Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>

Justice of the Peace, Pct. 1

Votes Against # 0 Votes For: # 8

Recommendation:

move \$10000 From 100-4510-4250 to
100-4510-1930 for FY25 for purposes
of travel allowance.

County Attorney, Eddie Arredondo

Eddie Arredondo

County Clerk, Vicinta Stafford

Vicinta Stafford

District Clerk, Casie Walker

Casie Walker

Tax Assessor, Sheri Frazier

Sheri Frazier

Treasurer, Karrie Crownover

Karrie Crownover

Sheriff, Calvin Boyd

Gary Nave, Burnet County Public Member

Gary Nave

Carmen Pedregon, Burnet County Public Member

Carmen Pedregon

Melissa Corona, Burnet County Public Member

Melissa Corona

Attested by:

County Judge, James Oakley

James Oakley

Burnet County Salary Grievance Committee
Monday, August 26, 2024 – 10:00 am
Burnet County Courthouse – 2nd Floor Courtroom

Requests from:

Justice of the Peace, Pct. 2

County Attorney, Eddie Arredondo
County Clerk, Vicinta Stafford
District Clerk, Casie Walker
Tax Assessor, Sheri Frazier
Treasurer, Karrie Crownover
Sheriff, Calvin Boyd
Gary Nave, Public Member
Carmen Pedregon, Public Member
Melissa Corona, Public Member

Vote Against # _____	Vote For: # <u>1</u>
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Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>2</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>

Justice of the Peace, Pct. 2

Votes Against # 0 Votes For: # 8

Recommendation:

Move \$10000 from 100-4520-4250 to
100-4520-1930 for FY 25 for purposes
of travel Allowance.

County Attorney, Eddie Arredondo

E Arredondo

County Clerk, Vicinta Stafford

Vicinta Stafford

District Clerk, Casie Walker

Casie Walker

Tax Assessor, Sheri Frazier

Sheri Frazier

Treasurer, Karrie Crownover

Karrie Crownover

Sheriff, Calvin Boyd

Gary Nave, Burnet County Public Member

Gary Nave

Carmen Pedregon, Burnet County Public Member

Carmen Pedregon

Melissa Corona, Burnet County Public Member

Melissa Corona

Attested by:

County Judge, James Oakley

J. Oakley

Burnet County Salary Grievance Committee
Monday, August 26, 2024 – 10:00 am
Burnet County Courthouse – 2nd Floor Courtroom

Requests from:

Justice of the Peace, Pct. 3

County Attorney, Eddie Arredondo
County Clerk, Vicinta Stafford
District Clerk, Casie Walker
Tax Assessor, Sheri Frazier
Treasurer, Karrie Crownover
Sheriff, Calvin Boyd
Gary Nave, Public Member
Carmen Pedregon, Public Member
Melissa Corona, Public Member

Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # _____
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>

Justice of the Peace, Pct. 3

Votes Against # 0 Votes For: # 8

Recommendation:

move \$6000 from 100-4530-~~4250~~ to
100-4530-1930 for F/R/S for purposes
of travel allowance.

County Attorney, Eddie Arredondo

Eddie Arredondo

County Clerk, Vicinta Stafford

Vicinta Stafford

District Clerk, Casie Walker

Casie Walker

Tax Assessor, Sheri Frazier

Sheri Frazier

Treasurer, Karrie Crownover

Karrie Crownover

Sheriff, Calvin Boyd

Calvin Boyd

Gary Nave, Burnet County Public Member

Gary Nave

Carmen Pedregon, Burnet County Public Member

Carmen Pedregon

Melissa Corona, Burnet County Public Member

Melissa Corona

Attested by:

County Judge, James Oakley

James Oakley

Burnet County Salary Grievance Committee
Monday, August 26, 2024 – 10:00 am
Burnet County Courthouse – 2nd Floor Courtroom

Requests from:

Justice of the Peace, Pct. 4

County Attorney, Eddie Arredondo
County Clerk, Vicinta Stafford
District Clerk, Casie Walker
Tax Assessor, Sheri Frazier
Treasurer, Karrie Crownover
Sheriff, Calvin Boyd
Gary Nave, Public Member
Carmen Pedregon, Public Member
Melissa Corona, Public Member

Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>
Vote Against # _____	Vote For: # <u>1</u>

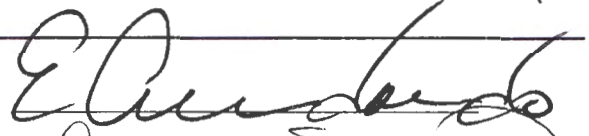
Justice of the Peace, Pct. 4

Votes Against # 0 Votes For: # 8

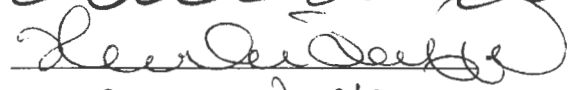
Recommendation:

move \$10000 from 100-4540-4250 to
100-~~4530~~-4540-1930 for FY25 for purposes
of travel allowance

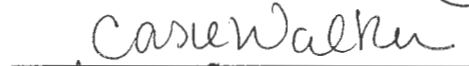
County Attorney, Eddie Arredondo



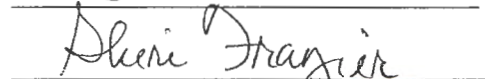
County Clerk, Vicinta Stafford



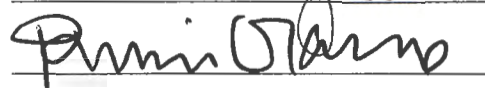
District Clerk, Casie Walker



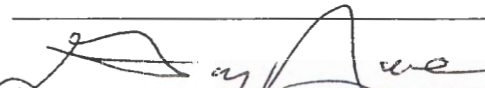
Tax Assessor, Sheri Frazier



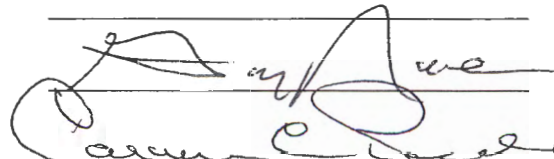
Treasurer, Karrie Crownover



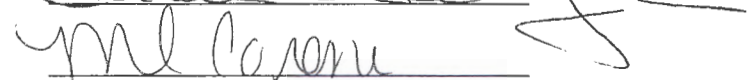
Sheriff, Calvin Boyd



Gary Nave, Burnet County Public Member



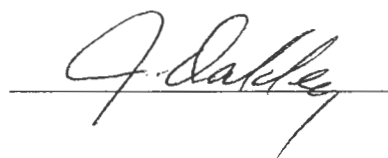
Carmen Pedregon, Burnet County Public Member



Melissa Corona, Burnet County Public Member

Attested by:

County Judge, James Oakley



August 26, 2024

To the Salary Grievance Committee

Re: Justice of the Peace (x4) grievances

Please also see the attached data sheet.

There are a few simple points to be made about why the Judges (JPs) filed their grievances, and one relief they seek from the Committee.

The genesis of the grievances lies in what appears to be a unilateral action by The Hon. James Oakley, Burnet County Judge (the Judge) in reclassifying the JPs' Travel Allowance from the "Salaries and Wages" sub-category to the "Other Charges & Services" sub-category.

Since FY19-20, the JPs budget had the Allowance in sub-category 100-4510-1930, to-wit:

Account Number	Account Name	10/2017-09/2018 FY 2018 ACTUAL	10/2018-09/2019 FY 2019 ADOPTED	10/2019-09/2020 FY 2020 BUDGET
Department: 4540 - JP #4				
SubCategory: 100 - SALARIES AND WAGES				
100-4540-1010	ELECTED OFFICIAL	66,580.80	67,912.00	69,000.00
100-4540-1040	CLERK/SUPPORT STAFF	37,744.79	41,288.00	61,000.00
Budget Detail				
Budget Code	Description	Units	Price	Amount
FY 2020 BUDGET	Clerk	1.00	42,120.00	42,120.00
FY 2020 BUDGET	Clerk-Flopt (See JP#3)	0.50	38,024.00	19,012.00
100-4540-1110	FLOAT CLERK	18,055.19	18,638.00	0.00
100-4540-1930	TRAVEL ALLOWANCE	2,166.71	4,000.00	4,000.00
100-4540-1990	OVERTIME	238.26	150.00	150.00
Total SubCategory: 100 - SALARIES AND WAGES:		124,785.75	131,988.00	134,546.00

Yet, using the JP1 FY25 PROPOSED BUDGET as an example, the allowance was moved to a different sub-category (same for all 4 JPs):

From -1930 Salaries and Wages

Account Number	Account Name	10/2022-09/2023 FY 23 ACTUAL	10/2023-09/2024 FY 2024 PROPOSED	10/2024-09/2025 FY 2025 PROPOSED
Department: 4510 - JP #1				
SubCategory: 100 - SALARIES AND WAGES				
100-4510-1010	ELECTED OFFICIAL	79,693.38	85,352.27	90,000.00
100-4510-1040	CLERK/SUPPORT STAFF	53,633.24	57,367.00	60,000.00
100-4510-1070	PART TIME	22,189.09	25,918.00	28,000.00
100-4510-1100	LONGEVITY	4,400.00	4,880.00	5,000.00
100-4510-1930	TRAVEL ALLOWANCE	3,999.84	4,500.00	0.00

To -4250 Other Charges & Services

SubCategory: 400 - OTHER CHARGES & SERVICES				
100-4510-4250	TRAVEL/MAILEAGE	0.00	6,000.00	6,000.00

Contrary to what was previously represented to them in meetings with the Judge and the auditor, the JPs had no prior notice of that intended change and it is unknown whether the Commissioners had knowledge of the change, or if they consented to it.

That movement has more effect than first meets the eye. It is a departure from the past. Why was it done?

WHAT IS THE PROBLEM WITH THAT RECLASSIFICATION?

Firstly, reclassifying it out of salaries means that, for IRS purposes, the JPs must now keep a mileage log. Neither the Judge nor the Commissioners are required to do that – in fact they each have a furnished vehicle with all gas, oil and maintenance paid by the County.

Secondly, although the \$6,000 allowance is not now classified as Salary, that amount has been used, when added to the actual salary, to argue that the JPs compensation is roughly equivalent to that of the Commissioners. The attached worksheet demonstrates that the JPs salary is approximately 95% of the Commissioners' in the FY23, FY24 and FY25 (proposed) budgets.

THE QUESTION: Why the change in where the \$6,000 allowance is categorized, when was the change made, and how was it authorized?

The move of the allowance out of salaries may have been predicated on a perceived need on the part of some that the JPs salary be less than that of the commissioners. At one point in the budget discussions there was a proposal that the commissioners get an 8% increase while the JPs would get 6%. Commissioner Beierle objected to the 8% increase for the commissioners and so both commissioner and JP increases wound up at 6% (actually 4% + 2% step adjustment). Shortly thereafter the JPs allowance was moved down to the Other sub-category. Apparently, the change was at the sole behest of Judge Oakley. The JPs would be interested to know if that is not the case.

The argument about Commissioners versus JPs salary – which appears to be at the root of the allowance move -- is silly and not based on the facts. JPs are the third, co-equal branch of County government. They have county-wide jurisdiction in many duty areas including issuing warrants, death calls anywhere in the county and exchanging benches (i.e. hearing cases for another JP) when needed. In actuality, commissioners and JPs should be compensated roughly the same.

Sadly, the travel allowance that can be approved in the Tuesday (8/27) budget session may be only \$4,500 because the \$1,500 increase to \$6,000 was not shown in the published budget notice of elected officials' proposed salary and allowances. No further grievance in that regard can be lodged due to the last-minute nature of this grievance hearing.

Thirdly, the effect of moving the travel allowance to "Other" is to deprive the JPs of a substantial amount of contributions to their retirement, in both the County (TCDRS) retirement and Social Security. This occurs because those contributions are based on the salary plus travel allowance. A rough approximation of that effect is demonstrated in the attachment wherein the loss over 10 years into the future is on the order of \$22,000 for each JP.

THE REQUEST

The JPs request that the travel allowance be moved back to sub-category 1930, consistent with the practice since Budget Year 2019-2020 and that, if possible under the law, the amount be \$6,000 as was promised in prior budget discussions.

Respectfully submitted,

Guilford L Jones III

Representing The Honorables Roxanne Nelson, Lisa Whitehead, Jane Marie Hurst and Debbie Bindseil

Distorted Commissioner Salary Comparison by Using Veh. Allowance

FY 23

	JP Base	Com'r Base	JP% of Com'r
	79,693.38	84,272.00	94.6% True comparison
If add travel allowance only to JP	4,000.00		
	<u>83,693.38</u>	84,272.00	99.3% Distorted

FY 24

	JP Base	Com'r Base	JP% of Com'r
	85,352.27	90,255.31	94.6% True comparison
If add travel allowance only to JP	4,500.00		
	<u>89,852.27</u>	90,255.31	99.6% Distorted

FY 25 proposed

	JP Base	Com'r Base	JP% of Com'r
	90,541.69	95,742.83	94.6% True comparison
If add travel allowance only to JP	6,000.00		
	<u>96,541.69</u>	95,742.83	100.8% Distorted

FY 25 as it will actually happen

	JP Base	Com'r Base	JP% of Com'r
	90,541.69	95,742.83	94.6% True comparison
If add travel allowance only to JP	4,500.00 *		
	<u>95,041.69</u>	95,742.83	99.3% Distorted

* The travel allowance may be limited to \$4,500 because an allowance change was not published and due to the late date of the grievance process, there is not sufficient time to re-publish and adopt. Therefore, although a \$1,500 increase was promised by Judge Oakley, the change to drop the allowance out of the salary section when publishing the proposed budget has torpedoed that.

THE POINT

The true comparison of JP to Comm'r salaries is that the JPs make approximately 95% of Comm'r salary in each of the years shown. Adding the vehicle allowance for comparison purposes makes it "appear" that they are comparable, therefore urging lesser compensation for the JPs.

MONETARY EFFECT OF CHANGING ALLOWANCE CATEGORY

The actual allowance the JPs will receive for FY25 is \$4500 versus the \$6000 which was proposed but then moved down in sub-categories Due to the late grievance process their loss is from having the \$6000 amount dropped off of the salary sub-category so that figure is used in the following analysis.

As we know, the "Salary" amount is the base for calculating both contributions to the retirement system and to Social Security. Every reduced dollar causes a reduction in eventual retirement.

Attachment to Grievance filed by
Burnet County Justices of the Peace

The loss is not only the contribution amount, but the future tax-free earnings on the contribution.

Theoretical Retirement Loss over 10 years					
Amount now excluded from salary	\$6,000	Contrib Rate	Lost value	Earn Rate	Loss over 10 years
Lost benefits:					
- JP retirement contribution to TCDRS (both halves)		14.0%	\$840	10.5%	\$13,686.32
- Social Security tax (both halves)		12.4%	\$744	4.1%	\$8,984.49
Total loss from merely moving \$6000 down the budget		(fn1)			<u>\$22,670.81</u>

The County TCDRS rate is the 5 year actual average (<https://www.tcdrs.org/investments/our-results/>)

The rate for Social Security is the actual rate for 2023 (<https://www.ssa.gov/OACT/ProgData/newissueRates.html>)

(fn1) This calculation is made for demonstrative purposes and is not purported to be a true actuarial analysis.