

Denton County, Texas

Recommended
Budget

Fiscal Year
2015-2016



Initial Budget Requests/ Summary of Tax Levies & Projected Fund Balances

- Page S-13 – S-19 totaled \$262.8 million
- Increase of \$23.9 million
- Tax Rate of \$0.273693 would be required
- 7.33% Tax Rate Increase would be needed

Summary of New Positions Requested

37 New Hires

<u>Department</u>	<u># of Requests</u>
Technology Services	3
Department of Public Works	1
Veteran's Services	1
District Clerk	5
Death Investigations (Part-Time to Full-Time)	1
Criminal District Attorney	2
County Auditor	1
Facilities Management	1
County Jail	2
Jail Health	2
Sheriff's Department	4
Sheriff's Mental Health Unit	2
Constable, Precinct #6	1
County Extension	1
Road and Bridge, Precinct #1	1
Road and Bridge, Precinct #4	1
County Clerk Records Management	5
Juvenile Detention	3

Breakdown on Page S-38 – S-40

DENTON COUNTY, TEXAS
RECOMMENDED BUDGET FY 2016
BUDGET SUMMARY BY FUND

FUNDS	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	BUDGET 2014-2015	RECOMMENDED BUDGET 2015-2016	RECOMMENDED BUDGET 2016 VS 2015	% INCREASE
General Fund	\$121,042,172	\$125,668,519	\$131,675,269	\$141,649,664	\$150,366,744	\$8,717,080	6.15%
Road & Bridge Fund	\$12,183,218	\$12,218,162	\$12,352,940	\$12,488,486	\$12,780,403	\$291,917	2.34%
District Clerk Records Management Fund	\$87,921	\$92,740	\$121,186	\$139,145	\$177,995	\$38,850	27.92%
County Clerk Records Management Fund	\$1,503,345	\$2,431,540	\$3,441,480	\$3,449,903	\$2,750,787	(\$699,116)	-20.26%
Courthouse Security Fund	\$365,723	\$366,723	\$402,823	\$402,500	\$475,800	\$73,300	18.21%
JP Courthouse Security Fund	\$12,947	\$11,267	\$14,588	\$19,900	\$10,376	(\$9,524)	-47.86%
Juvenile Probation Fund	\$10,528,268	\$11,021,981	\$12,096,919	\$12,927,084	\$13,768,219	\$841,135	6.51%
Fire Code Enforcement Fund	\$275,579	\$273,677	\$280,434	\$192,869	\$202,323	\$9,454	4.90%
JP Technology Fund	\$198,830	\$230,262	\$236,859	\$226,089	\$214,114	(\$11,975)	-5.30%
Public Health Fund	\$4,282,436	\$4,377,671	\$4,473,141	\$4,606,856	\$4,862,363	\$255,507	5.55%
Indigent Care Fund	\$2,494,539	\$2,503,652	\$2,517,447	\$2,527,195	\$2,531,582	\$4,387	0.17%
Medicaid DSRIP Fund	\$0	\$0	\$800,747	\$828,668	\$825,417	(\$3,251)	-0.39%
Health Care Relief Fund	\$455,001	\$256,282	\$295,000	\$250,000	\$330,000	\$80,000	32.00%
County and District Court Technology Fund	\$13,075	\$28,053	\$5,670	\$22,377	\$69,008	\$46,631	208.39%
Records Management and Preservation Fund	\$352,535	\$367,666	\$423,448	\$368,903	\$337,091	(\$31,812)	-8.62%
Public Health Preparedness Grant Fund	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Sheriff's Forfeiture Fund	\$240,000	\$270,000	\$225,000	\$384,907	\$387,850	\$2,943	0.76%
Vehicle Inventory Tax Interest Fund	\$20,000	\$19,224	\$27,238	\$25,684	\$25,000	(\$684)	-2.66%
Law Library Fund	\$392,416	\$396,078	\$401,628	\$407,414	\$403,945	(\$3,469)	-0.85%
District Attorney Hot Check Fund	\$102,979	\$107,916	\$112,353	\$117,251	\$0	(\$117,251)	-100.00%
District Attorney Chapter 59 Fund	\$199,671	\$205,996	\$247,421	\$303,843	\$364,603	\$60,760	20.00%
Jury Fund	\$400,500	\$400,500	\$475,500	\$475,500	\$475,500	\$0	0.00%
Debt Service Fund	\$41,346,414	\$43,353,440	\$46,905,806	\$49,420,782	\$52,449,461	\$3,028,679	6.13%
Capital Replacement Fund	\$5,509,447	\$5,921,074	\$6,577,236	\$7,677,236	\$10,998,183	\$3,320,947	43.26%
GRAND TOTAL	\$202,007,016	\$210,522,423	\$224,110,133	\$238,912,256	\$254,806,764	\$15,894,508	6.65%

Recommended Budget

Summary of Budget Requests

- Page S-20 - S-27
- Recommended Totals by Department
- Historical Data, Current Budget Status by Department
- Recommended Budget = \$254.8 million
- Reduced Departmental Requests by \$11.4 million
(\$3 million added to Capital Replacement Fund in Recommended above Initial Request)
- Increase = \$15.9 million above current budget
- Detailed budgets by line item starting on page 1 behind “Recommended” tab

Recommended Budget

Summary of Tax Levies & Projected Fund Balances

- Page S-27
- Includes Breakdown by Fund
 - Beginning & Ending Fund Balance Projections
 - Non-Tax and Tax Revenues Totals
 - Expenditures
 - Tax Rate Information

Recommended Budget

Summary of Tax Levies & Projected Fund Balances

- Estimated effective tax rate = \$0.25500
(rate that will generate the same tax revenue on existing property as the prior year)
- Proposed tax rate = \$0.263253
- Current tax rate = \$0.2722
- Variance (Current vs. Proposed) = \$0.009 less
- 3.24% above projected effective tax rate
- Estimated ending fund balance = \$52.8 million

Revenue Analysis

Local Government Code 111.063 requires the County Auditor to provide estimates of funds available and funds expected to be received and submitted to the Budget Officer during the budget preparation process.

•Full Revenue Report Provided on Page S-4 - S-12

Revenue Analysis

8 Major Funding Sources

Property Taxes

- Largest single source of revenue
- 2015 fiscal year collections have been strong – averaging 98.5% per year, approximately the same as last year
- Revenue from new construction expected @ \$7 million which is significantly more than last year
- Revenue from increase in current tax roll @ \$800,000
- Final values will be received in late July
- Additional tax revenues above new property and additional tax roll revenue recommended @ \$5.6 million

Motor Vehicle Registration

- Optional \$10 fee authorized by Transportation Code generates \$6.2 million per year – an increase of \$300,000
- Additional 5% auto registration fee is projected @ \$4.1 million, which is an increase of \$200,000

Intergovernmental Revenues

- Primarily State and Federal Grants and payments from City and State governments
- Budgeted an overall decrease of \$382,285 in FY2016 primarily due to not including grant revenues and expenses – will amend budget as grants are received or contracts are renewed
- Other increases include \$400,000 in additional mixed beverage taxes, \$200,000 for out of county prisoner housing revenues, and \$95,000 for the optional child safety fee, as well as other various fees

Fees of Office

- Fees for services provided to the public
- Most fees are set by statute
- Fees are projected at \$18.7 million or a decrease of \$179,000, primarily dues to decreased County Court costs and Justice of the Peace fees
- Various increases and decreases in other fees county-wide

Fines

- Received from Justices of the Peace, County Criminal Courts and District Courts – deposited in General Fund
- Projected to generate \$3.255 million - a decrease of \$225,000 in the JP, County and District Courts
- Expected Revenue by Court:

J. P. Courts	\$1,455,000
County Courts	\$1,200,000
District Courts	\$ 600,000

Interest

- Most volatile revenue source for the county for the last eight years
- Interest revenues are projected to be \$194,150
- FY2016 revenue estimates include a slight increase of \$27,900

Miscellaneous

- Primarily refunds/ reimbursements for services not connected with a specific office (inmate phone fees, operating cost reimbursement for the CPS building, Sheriff and DA forfeiture revenue, court appointed attorney refunds, bail bond forfeitures, etc.)
- Slight increase of \$149,500

Fund Balance / Reserve Funds

- General Fund balance draw-down for FY2016 = (\$6 million)
- Transfer to Capital Replacement Fund (\$4 million)
- Projected ending fund balance (\$52.8 million for all funds)
- Adequate to protect county in event of unforeseen occurrences
- Complies with Fund Balance Policy

Revenue Summary

Taxes

\$7 million increase from new property / \$800,000 in additional tax money from supplemental roll this year / and an additional \$5.6 million

Vehicle Registration

Increase of \$500,000 due to an increase in registrations and a stronger market for vehicle sales

Intergovernmental

Decrease of \$382,285, primarily from grants and contracts that have been excluded from the budget pending final award and contract approval

Fees

Slight decrease of \$179,000 primarily due to an overall decline in court costs and Justice of the Peace Court fees

Fines

Decrease of \$225,000 – Overall, revenue sources is trending down in recent years

Interest

Slight increase of \$27,900 for all funds but not enough to yield significant new revenues

Miscellaneous Revenue

Slight increase of \$149,500 due to an increased in ILB fees, forfeiture funds and other miscellaneous revenues

Denton County, Texas

FY 2015-2016 Expenditure Changes

• New Building Expenses (Capital Replacement Fund)	\$ 4,168,000
• 5% Salary Increase/Various Benefit Increases (including turnover)	\$ 3,494,000
• Debt Service Payments (Roads, Technology, Buildings)	\$ 3,029,000
• Repairs/Maintenance (Remodeling, Landscaping, Comp SW Maint ADA Rep, Etc.)	\$ 1,537,000
• Computer Equipment/Software	\$ 770,000
• New Hires (includes operating and capital expenses)	\$ 716,000
• Miscellaneous Court Expenses	\$ 660,000
• Audio/Video Upgrade – Various Courts (Capital Replacement Fund)	\$ 635,000
• Tax Incentives (Tax Rebates)	\$ 525,000
• Reclassification Recommendations	\$ 499,000
• Operating Equipment (In-Car Video Cameras and Misc.)	\$ 482,000
• Increased Transfers (Courthouse Security Fund/Capital Replacement Funds)	\$ 481,000
• Utilities	\$ 433,000
• Radio and Radars	\$ 361,000

Denton County, Texas

FY 2015-2016 Expenditure Changes (Cont.)

• Fiber Optic Expenses (Capital Replacement Fund)	\$ 267,000
• Prisoner Medical Expense	\$ 251,000
• Operating Equip (Non-Cap.-Document Scanners, AED's, Cts. Bldg. Camera Upgrade)	\$ 238,000
• Survey's, Titles and Testing (R & B Engineering)	\$ 200,000
• Road Maintenance Equipment	\$ 174,000
• Postage	\$ 142,000
• Social Service Agency Funding	\$ 80,000
• Deleted Slots = 2	\$ (156,000)
• Miscellaneous Supply / Equipment Reductions	\$ (258,000)
• Rental Reductions (Computer Lease Payments & Misc. Office Rent)	\$ (269,000)
• Reduced Contingency Funds (- Capital Replacement Fund; + Non-Departmental)	<u>\$ (2,564,000)</u>
• GRAND TOTAL	<u>\$15,895,000</u>

Denton County, Texas

FY 2016 Summary of New Positions Recommended 11 Full-Time Positions and 1 Part-Time to Full Time

General Administration

County Clerk 3

Judicial

District Clerk 2

Death Investigations (PT to FT) 1

Financial

County Auditor 1

Facilities

Facilities Management 1

Public Safety

County Jail 1

Sheriff's Department 1

Road and Bridge

Precinct #1 1

Precinct #4 1

Detailed Report on page S-41 – S-44

Employee Reclassification and Job Title Change Recommendations

213 Reclassifications

(Includes departmental requests and adjustments for Deputy Clerk I, II and II positions, Administrative Specialists I & II positions, Assistant Directors and Registered Nurse positions as recommended by Human Resources)

Various Job Title Changes

Denton County, Texas

FY 2016 Summary of 25 Transferred Positions

General Administration

- (7) Records Preservation Fund positions transferred back to General Fund to the County Clerk's budget
- (1) Mechanic Foreman transferred from Road and Bridge, Pct. #4 to the Vehicle Maintenance Department

Health and Welfare

- (5) Positions transferred from Public Health Clinical and Jail Health to a newly created Juvenile Detention Health budget within the Public Health Fund
- (11) Positions transferred between various Public Health Grant Budgets and the Clinical budget to properly account for grant and clinical assignments

Public Safety

- (1) Juvenile Accountability Grant position transferred to the Sheriff's Department

Detailed Report on page S-61-S-64

Denton County, Texas

FY 2016 Summary of Deleted Positions

Judicial

Veteran's Court Grant	.5
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Road and Bridge

Engineering	1
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Funding for both positions currently included in contingency pending grant award and/or Commissioners Court approval

Detailed Report on page S-65

Breakdown of County Services

• Mandated	\$149,036,000	58.5%
• Essential	\$81,535,000	32%
• Non-Mandated	\$24,236,000	9.5%

Complete Breakdown – Pages S-28 - S-36

**Number of Positions by Department
10 Year History**

Page S-66 – S-72

Summary of Non-Departmental Contingencies

• Regular Unappropriated Contingency	\$ 1,000,000
• Vehicle Repair Contingency	\$ 100,000
• Court Ordered Contingency	\$ 1,652,000
• Insurance Contingency	\$ 25,000
• Lawsuit Settlement Contingency	\$ 100,000
• Grant Contingency	\$ 343,128
• Utilities & Gasoline Contingency	\$ 200,000
• Fire Call Contingency	\$ 100,000
• Out of County Prisoner Contingency	\$ 150,000
• Personnel Contingency	\$ 244,000
• Budget Workshop Changes/Appeals Contingency	<u>\$ 200,000</u>
• Grand Total General Fund Contingencies	<u>\$ 4,114,128</u>

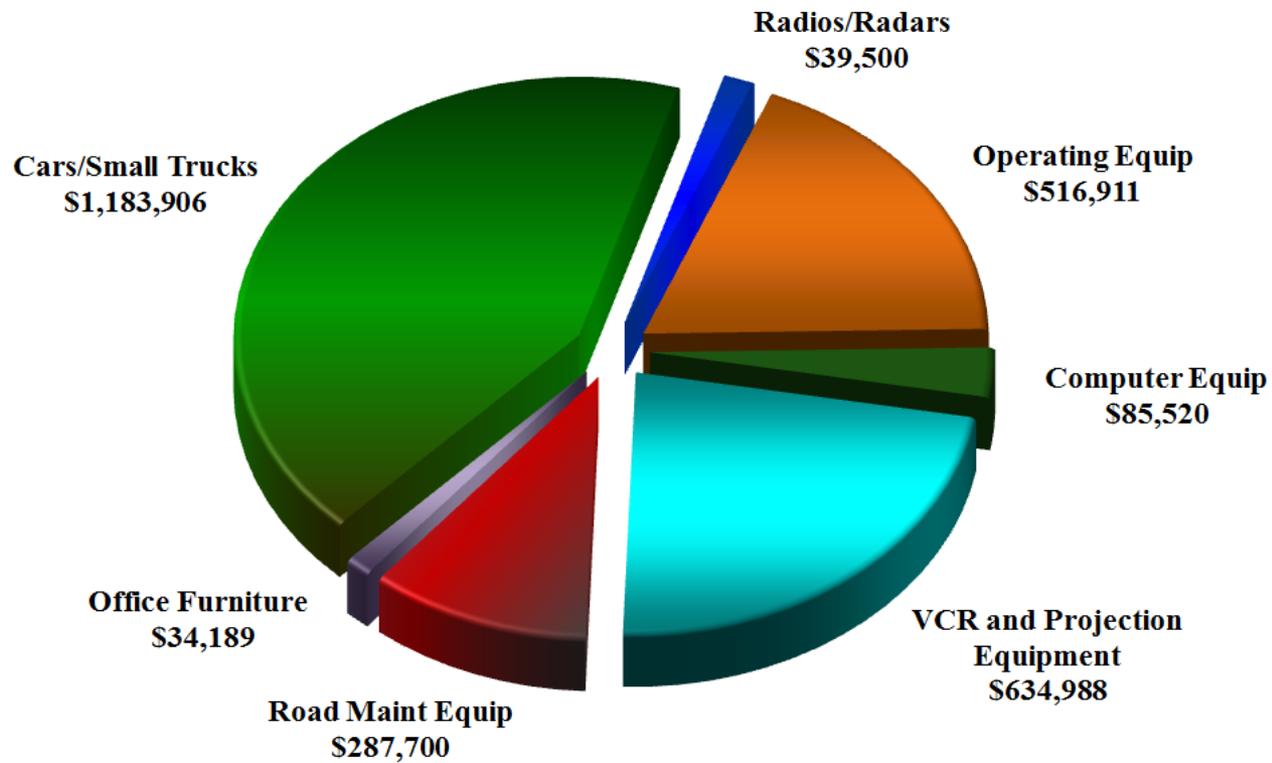
Fixed Car Allowance Summary

- **Current Adopted Budget** - **\$311,185**
- **Initial Request** - **\$319,806**
- **Recommended Budget** - **\$305,438**

The decrease from Initial Request is due to deletion of (2) New Hire requests and a reduction in reimbursable expenses in various departmental budgets based on historical spending

See Page S-73 - S-80 for Detailed Report

**FY 2016 Recommended
Capital Summary By Account Object
\$2,782,714**



Vehicle Assessment Committee Recommendations

- **\$79,069 in direct savings recommended (vehicles and equipment)**
 - Reviewed condition, mileage and usage
 - Transfer of vehicles within county as appropriate
- **30 Replacement Vehicles Requested**
- **28 Replacement Vehicles Recommended by Committee** *(1 surplus changed to replacement)
- **28 Replacement Vehicles Included in Recommended Budget**

- **4 New Vehicles Requested for New Hires**
- **2 New Vehicles Included in Recommended Budget (for new hires)**

- **2 Surplus Vehicles Requested**
- **3 Surplus Vehicle Recommended** *(1 replacement requested – Committee recommended surplus)

- **Recommended budget includes \$100,000 for vehicle repair contingency for self-funded insurance costs and any unanticipated variances in pricing**

See Page S-92 – S-107 for complete report

Standardization of Equipped Law Enforcement Costs

- Committee approved the following:
 - Last year the Committee and Court established a base price for Constables, Sheriff patrol and Emergency Service (Patrol SUV including emergency operating equipment - removed radios, radar, video system, camper shell and modems from the base price).
 - Department can request less than base price.
 - Requests over base price require Commissioners Court approval
 - Departments have flexibility to purchase equipment of their choice up to the budgeted amount per vehicle
 - Other vehicles would require a quote (Jail, Mental Health, Vans, etc.)
 - Recommend \$100,000 contingency for additional funds based on first year to implement a base priced vehicle – would require court approval

Standardization of Equipped Law Enforcement Costs

- **Committee recommended a base price based on the following:**
 - **Sheriff Patrol = increased from \$43,000 to \$45,000**
 - **Emergency Services = decreased from \$42,000 to \$39,000**
 - **Constables = increased from \$39,000 to \$41,000**
 - **Other Vehicles = Jail, Mental Health, Vans, etc. require a quote**

Social Service Agency Funding

- **Social Service Agencies requested funding at \$411,781**
- **Social Service Agency Committee recommended funding at \$330,000 (equal to revenue projection for FY2015), an increase of \$80,000 above current funding**
- **Requests reduced by \$81,781**
- **Recommended Budget totals \$330,000**
- **Agencies have been notified of the committee's recommendation**

See Page S-108 for report with additional historical/current funding levels

Denton County Funding History
Denton County Social Service Agencies

Description	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015-2016	
					Requested	Committee Recommendation
CASA (Court Appt. Special Advocates)	\$65,739	\$46,399	\$53,410	\$45,263	\$65,739	\$65,739
Christian Community Action-Clinic	\$37,050	\$26,140	\$30,090	\$25,500	\$40,000	\$34,962
Children's Advocacy Center	\$46,295	\$32,675	\$37,611	\$31,874	\$77,042	\$50,000
Friends of the Family	\$23,148	\$16,338	\$18,807	\$15,938	\$25,000	\$25,000
Nelson Children's Residential Tr. Ctr	\$37,036	\$0	\$0	\$0	\$0	\$0
Pediplace	\$42,048	\$29,677	\$34,159	\$28,948	\$50,000	\$40,299
*Project Access Denton County	\$0	\$0	\$0	\$0	\$0	\$30,000
***SPAN	\$69,443	\$10,295	\$11,850	\$10,042	\$11,000	\$11,000
** Health Services of North Texas	\$115,738	\$81,688	\$94,028	\$79,685	\$125,000	\$55,000
Youth & Family Services - Lewisville	\$18,518	\$13,070	\$15,045	\$12,750	\$18,000	\$18,000
GRAND TOTAL	\$455,015	\$256,282	\$295,000	\$250,000	\$411,781	330,000

** Previously funded through The People's Clinic prior to FY 2010.

***Span transportation funding is included in General Fund/Appropriations as of FY2013

Library Funding

- **FY 2015 Adopted Budget = \$340,000 (11 libraries)**
- **Library Board Request**
 - FY2016 Initial Request = \$347,700 (increase of \$7,770)
 - 6 libraries did not request county funding
(Denton, Coppell, Roanoke, Plano, Frisco and Lake Cities)
 - Total libraries requesting funds = 10
- **Recommended Budget**
 - Included at \$347,700

Detail Report Page S-109 – S110

Building Projects FY2016

- 27 Building Remodel Projects requested at \$786,425
5 recommended at an estimated cost of \$339,952
- 32 Preventative Maintenance Projects requested at \$493,737
8 recommended at an estimated cost of \$337,676
- All recommendations were based on the prioritization provided by Facilities Management

Detail Report Page S-111 through S-135

Summary

- Building-Related Projects/Remodeling/A/V Upgrade/Utilities/ADA Repairs
- 5% Raises/Reclassifications/New Employees
- Increase in Debt Service Payments
- Computer Equipment / Computer Software & Maintenance
- Miscellaneous Court Expenses
- Tax Incentive Payments
- Radios/In-Car Video Equipment
- Transfers to Courthouse Security/Capital Replacement Funds
- Prisoner Medical Expense
- Road Maintenance Equipment
- Other Various Increases and Decreases

•Requested Information / Upcoming Meetings

- Requests for any additional information from court members for a future meeting
- Next meeting has been reserved for appeals: July 28th
- Regular Budget Workshops will be held on Tuesdays – July 28th, and August 4th immediately following Commissioners Court
- Public Hearings on Proposed Tax Rate:
 - August 18th - 1st Public Hearing 7:00 pm
 - August 25th - 2nd Public Hearing 10:00 am
- Public Hearing on Proposed Budget and Adoption:
September 1st @ 10:00 am
- Questions/Comments/Additional Information for future budget workshops

Acknowledgements

- **Denton County Budget Office Staff**
- **County Auditor and Staff**
- **Director of Purchasing and Staff**
- **Director of Human Resources and Staff**
- **Director of Technology Services and Staff**
- **Vehicle Assessment Committee**
- **Billy Willis, Radio Information**
- **Department Heads and Elected Officials**
- **Commissioners Court**

Denton County, Texas

Recommended
Budget

Fiscal Year
2015-2016

