

Denton Central Appraisal District

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Summary of FY2010 and FY2011 County Tax Rate

- FY2010 Tax Rate = \$0.249800
- Effective Tax Rate – \$0.263934
- Adopted Tax Rate = \$0.273900
- Variance (FY2010 vs. FY2011) = \$0.024100
- Variance (Effective vs. Adopted) = \$0.009966

The Proposed Tax Rate is 3.78% above the effective tax rate.

Effective Tax Rate

- The effective tax rate will provide the taxing unit with approximately the same amount of revenue it had the year before on properties taxed in both years.

EXHIBIT 1: Calculating the Effective Tax Rate

$$\left[\begin{array}{r} \text{Prior Year's Taxes} \\ \text{Less} \\ \text{Taxes on Property Lost This Year} \\ \hline \text{(divided by)} \\ \hline \text{Current Value of Property} \\ \text{Taxed in the Prior Year} \end{array} \right] \times \$100$$

Denton County, Texas

FY2010 vs. FY2011 Rate

Sample Home Value	FY2010 County Taxes	FY2011 County Taxes	Annual Variance	Monthly Variance
Tax Rate per \$100 Value:	0.2498	0.2739		
\$100,000	\$249.80	\$273.90	\$24.10	\$2.01
\$125,000	\$312.25	\$342.38	\$30.13	\$2.51
\$150,000	\$374.70	\$410.85	\$36.15	\$3.01
\$175,000	\$437.15	\$479.33	\$42.18	\$3.52
\$200,000	\$499.60	\$547.80	\$48.20	\$4.02
\$211,379 (Avg. home value)	\$528.02	\$578.97	\$50.95	\$4.25

•This chart assumes no increase in valuation. Changes in an individual taxpayer's county taxes depend on the specific change in property valuation.

Denton County, Texas

Effective Rate vs. Adopted Rate

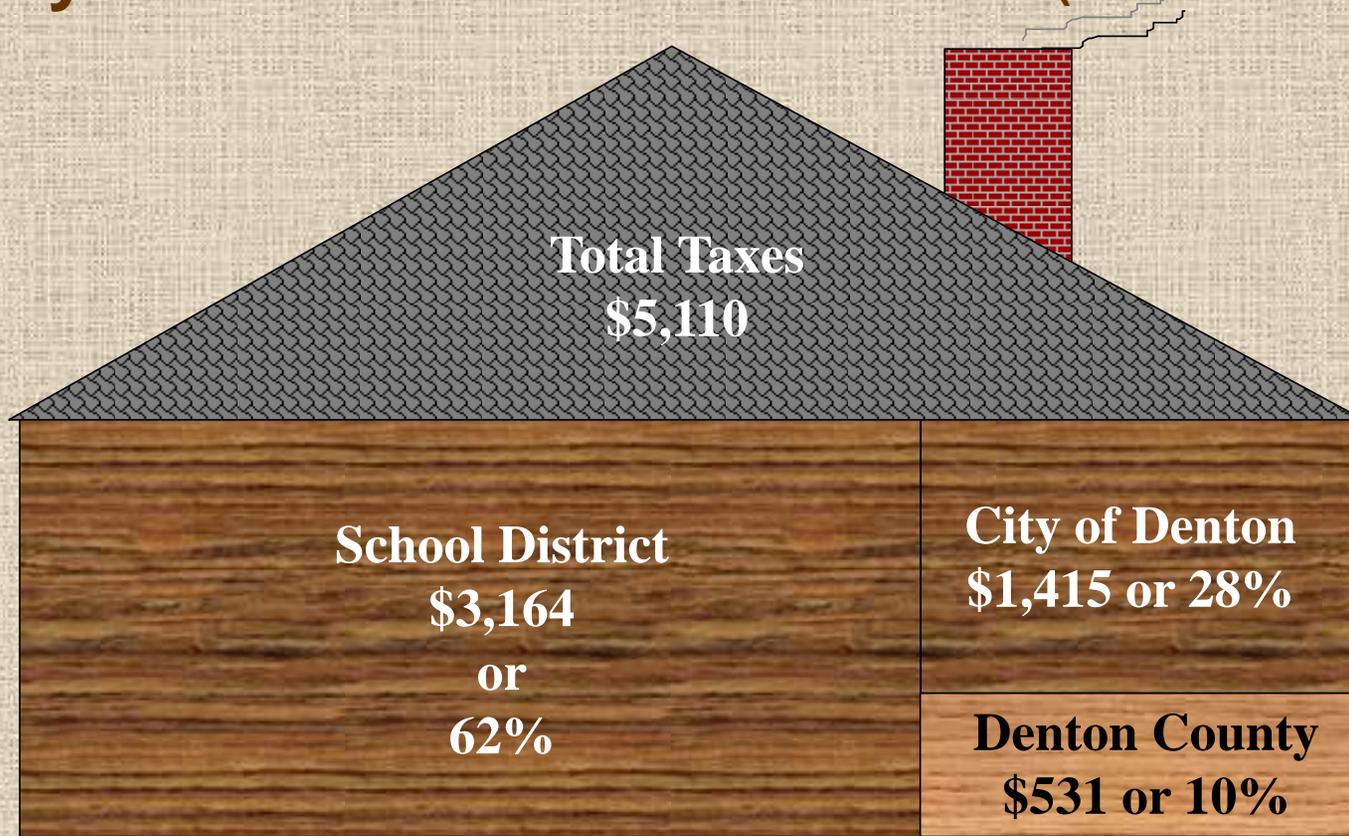
Sample Home Value	Effective Rate County Taxes	Adopted Rate County Taxes	Annual Variance	Monthly Variance
Tax Rate per \$100 Value:	0.263934	0.2739		
\$100,000	\$263.93	\$273.90	\$9.97	\$0.83
\$125,000	\$329.92	\$342.38	\$12.46	\$1.04
\$150,000	\$395.90	\$410.85	\$14.95	\$1.25
\$175,000	\$461.88	\$479.33	\$17.45	\$1.45
\$200,000	\$527.87	\$547.80	\$19.93	\$1.66
\$211,379 (Avg. home value)	\$557.90	\$578.97	\$21.07	\$1.76

•This chart assumes no increase in valuation. Changes in an individual taxpayer's county taxes depend on the specific change in property valuation.

Denton County, Texas

Property Taxes for Average Home Owner

City of Denton – Previous Year (Tax Year 2009)



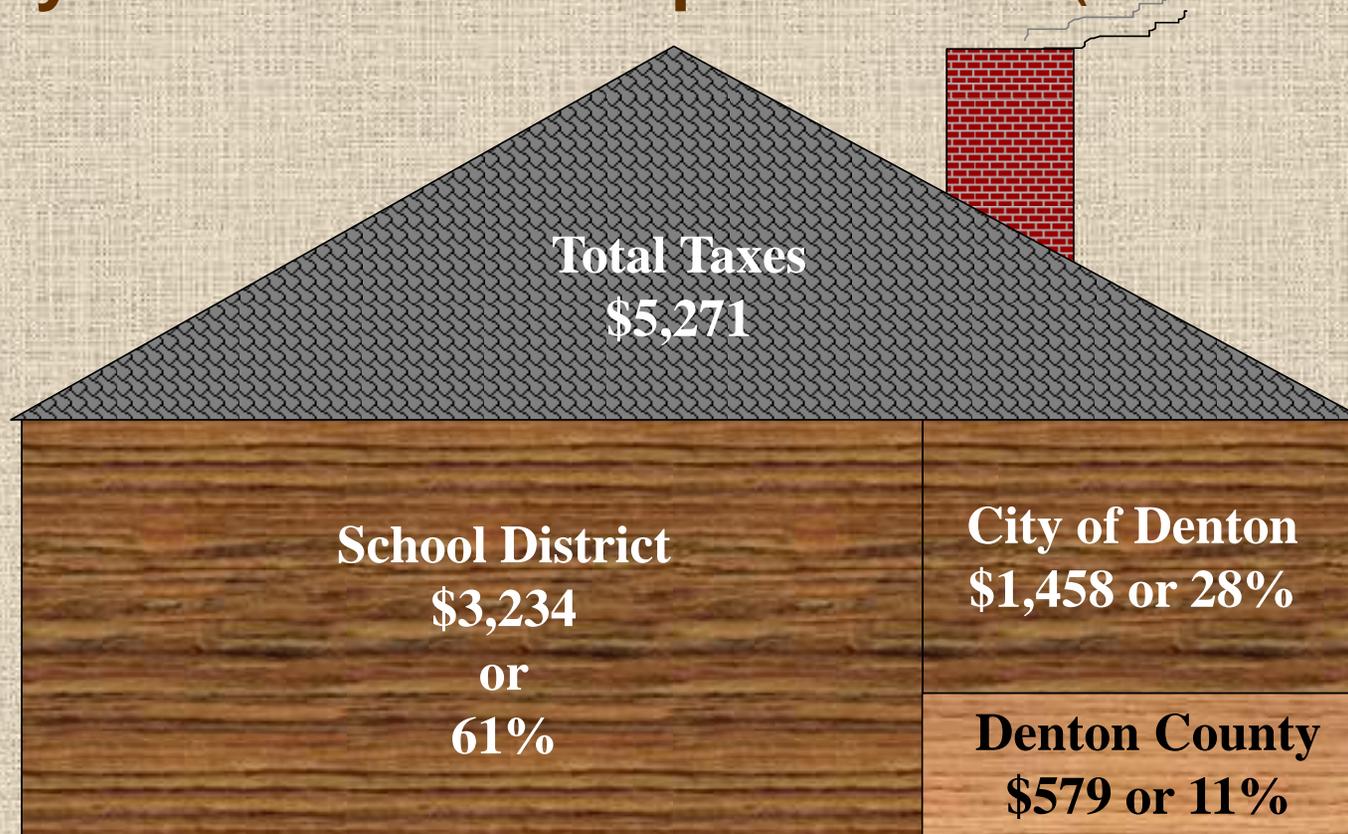
Based on the Average \$212,370 Denton County Home Value

Tax Rates: Denton County \$0.2498 / Denton ISD \$1.490 / City of Denton \$0.66652

Denton County, Texas

Property Taxes for Average Home Owner

City of Denton – Adopted Rates (Tax Year 2010)



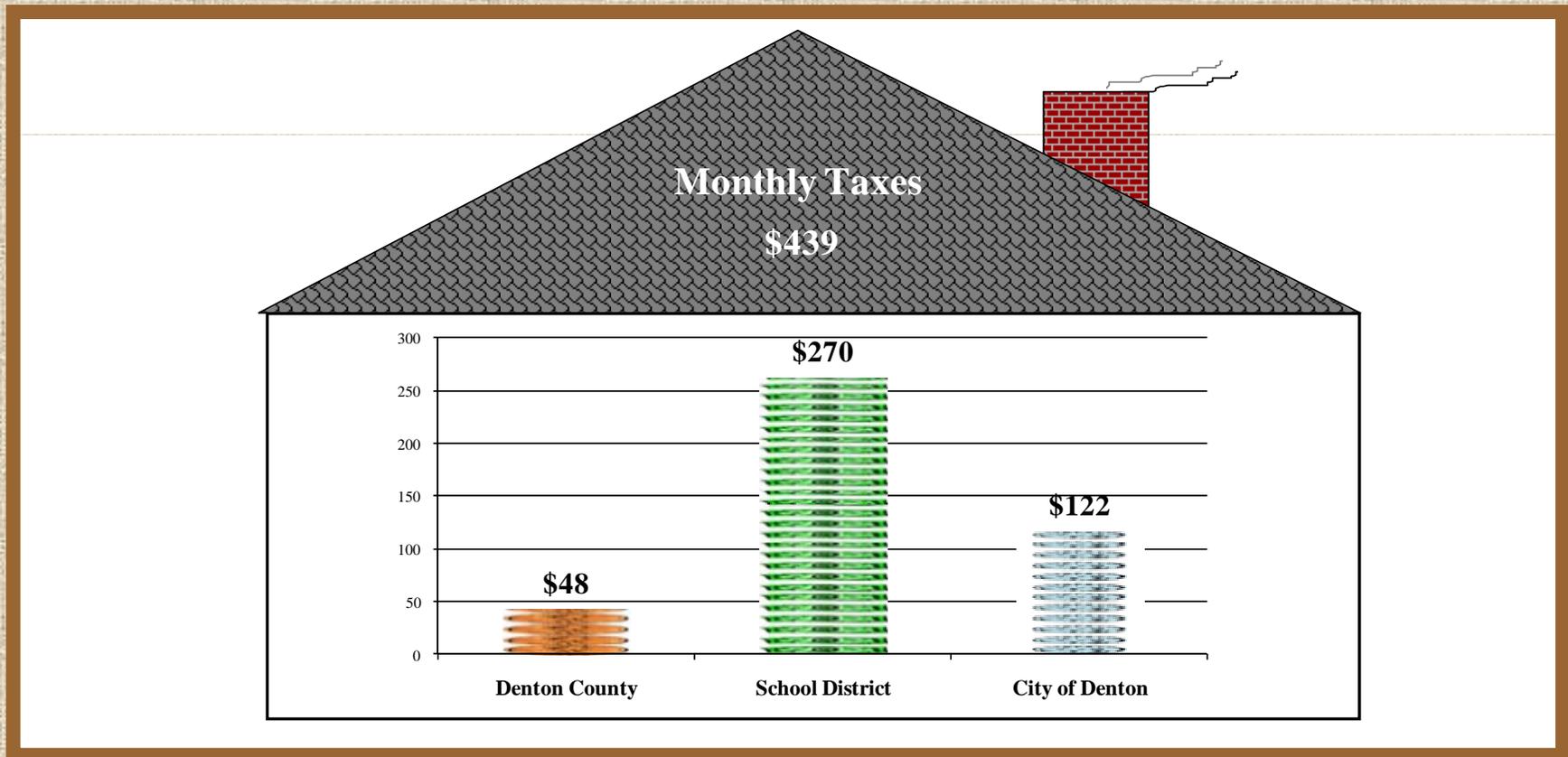
Based on the Average \$211,379 Denton County Home Value

FY2011 Tax Rates: Denton County \$0.2739 / Denton ISD \$1.53 / City of Denton \$0.689758

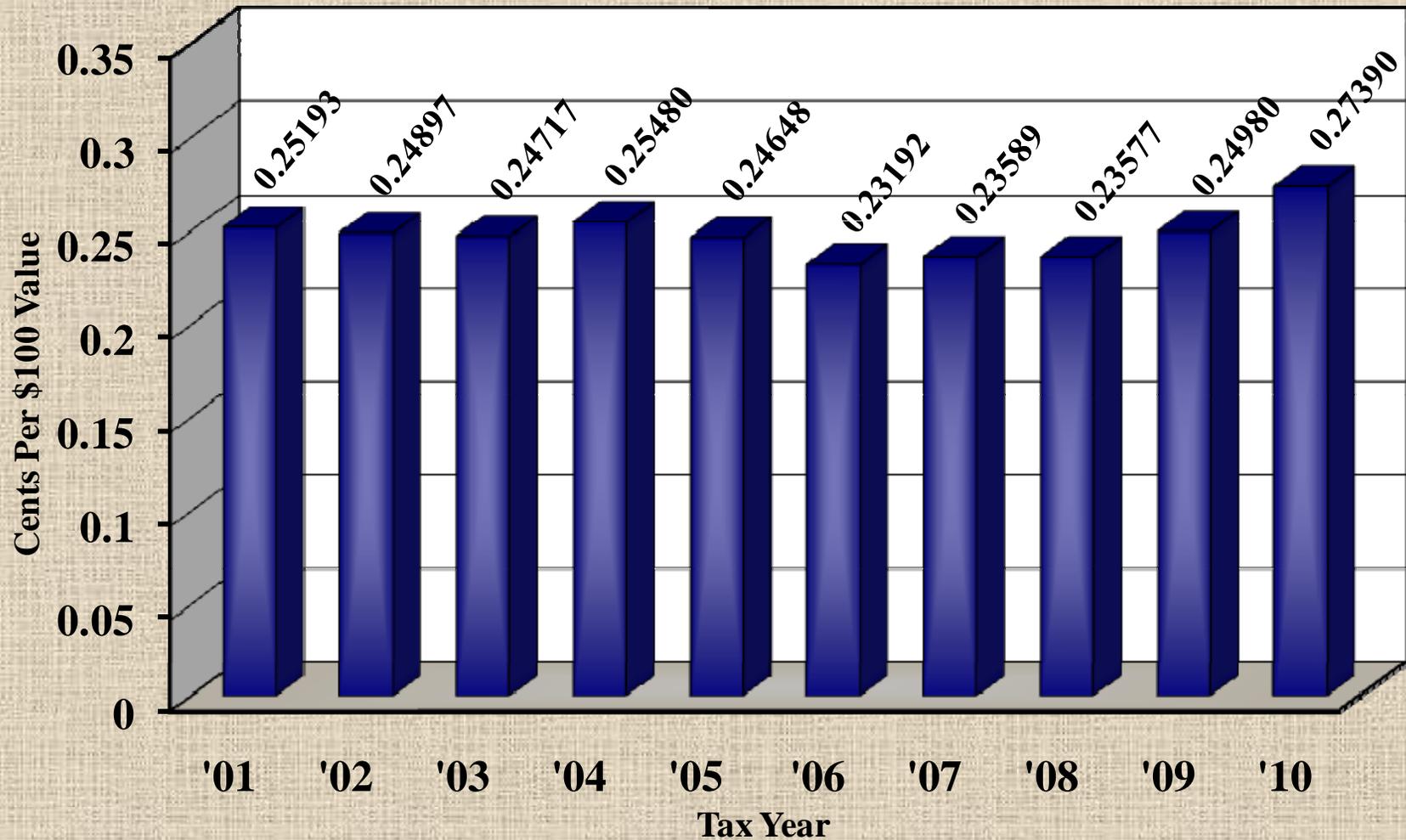
Denton County, Texas

Average Home Value/Monthly Taxes

Based on the average Denton County Home Value of \$211,379



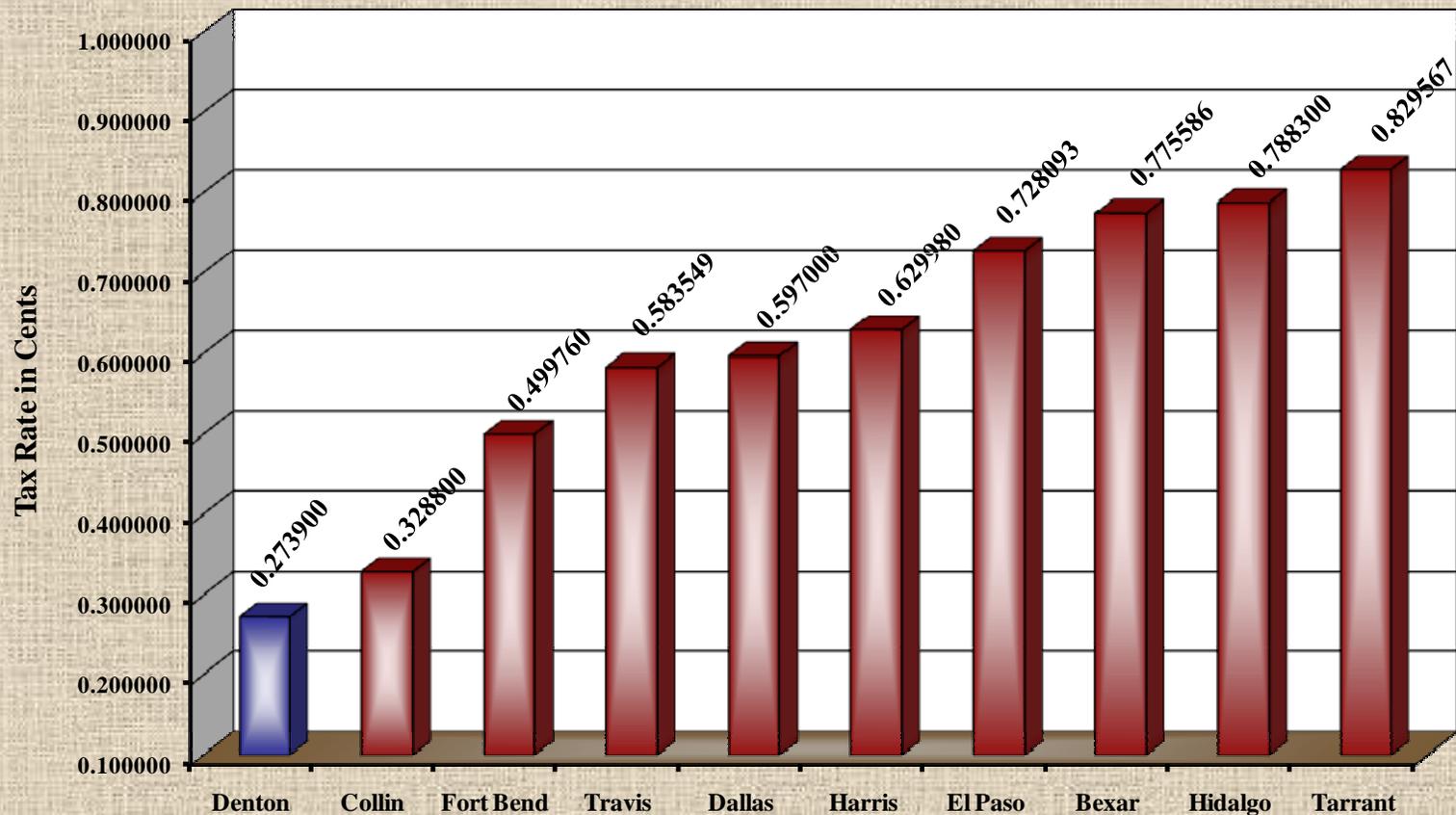
Denton County, Texas Ten-Year Tax Rate History



Denton County, Texas

Comparison of Top 10 Texas Counties

County-Wide Tax Rates

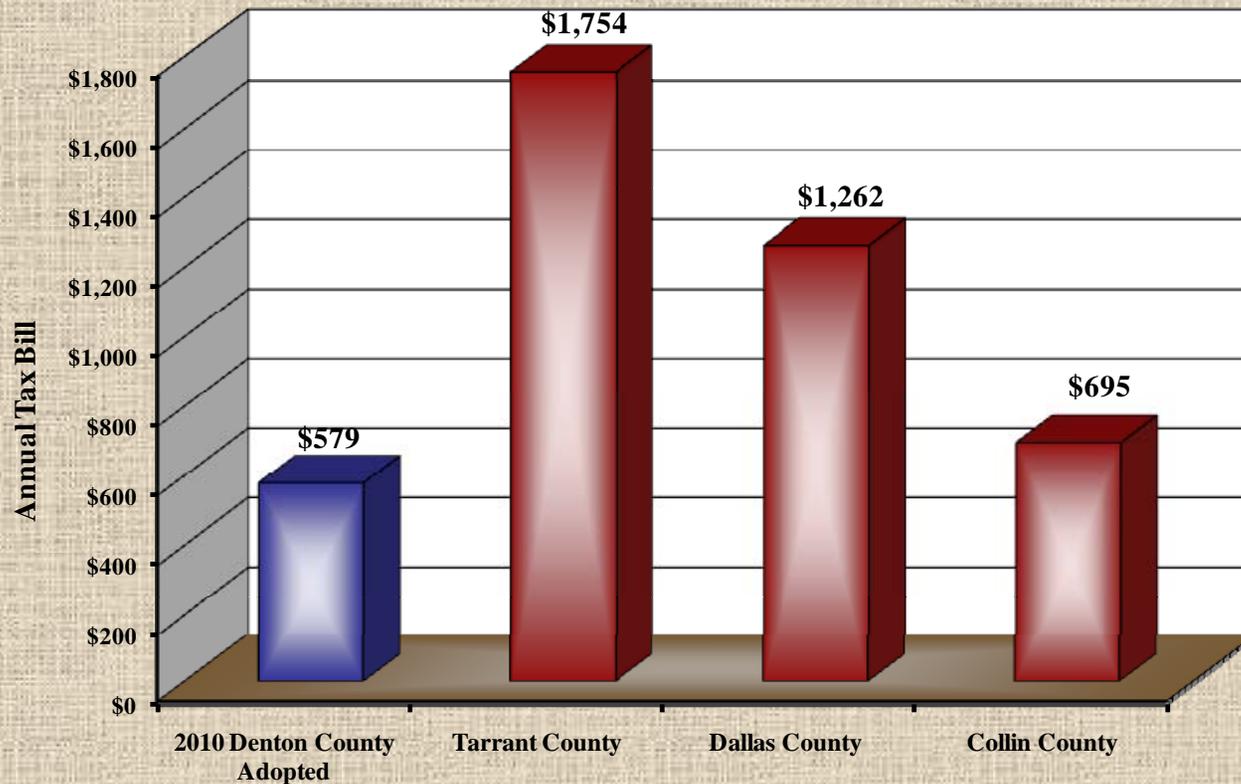


Denton County tax rate is the adopted rate for FY2011. Other counties' tax rates are FY2010 rates.

Includes tax rates assessed county-wide for the county including: Hospital District, Community College, Flood Control, Port Authority, etc.

Denton County, Texas Tax Bill Comparison

Based on Denton County's average home value of \$211,379



This chart reflects Denton County's FY2011 tax rate compared to the FY2010 tax rate of the other counties.

Top 10 Counties Tax Rate and Employees per Capita Comparison

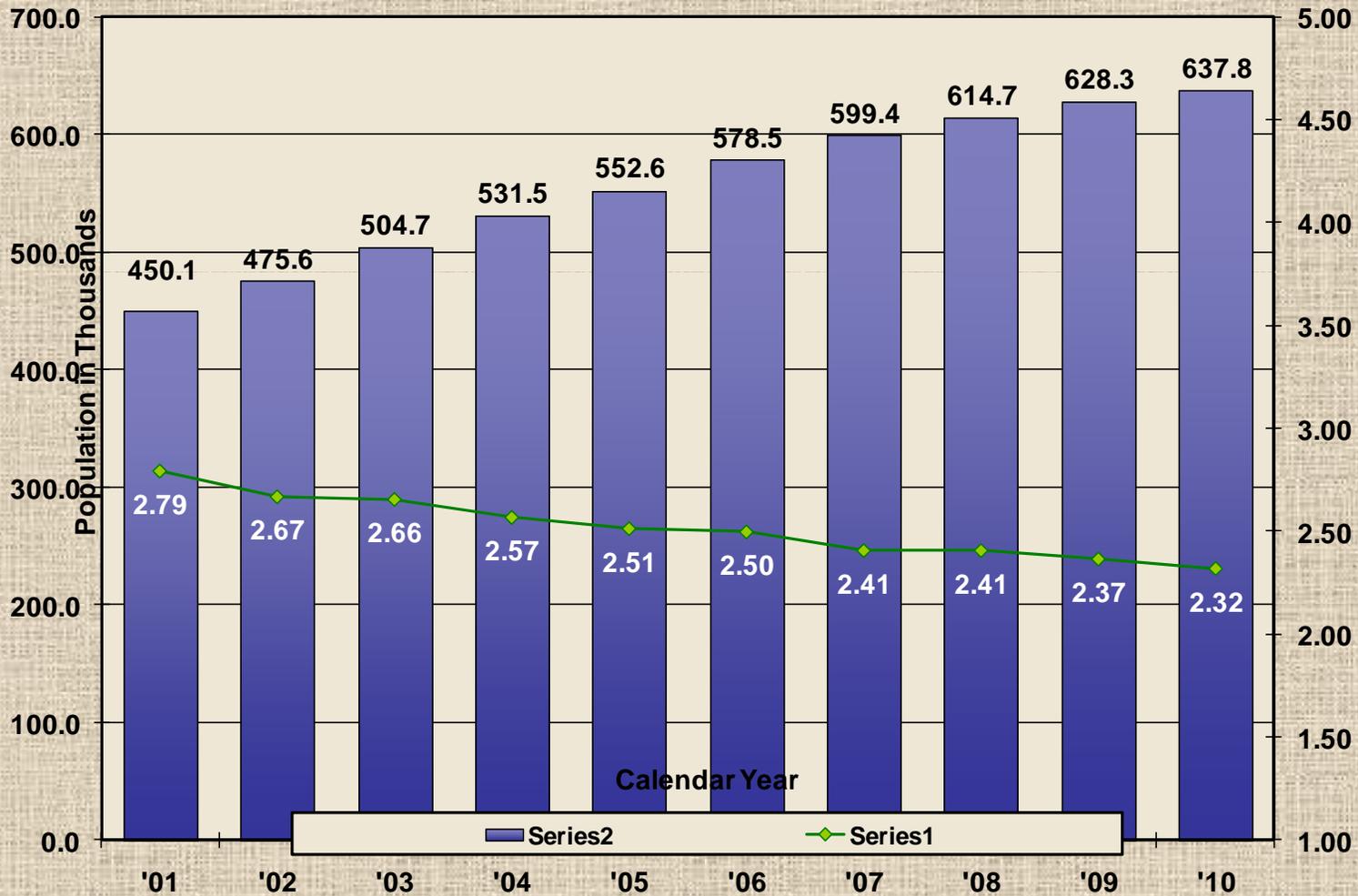
County	Total County-Wide Tax Rates per \$100 Valuation	Total # Emp. Per 1,000 Cty Residents
Denton	0.273900	2.32
Collin	0.328800	2.35
Fort Bend	0.499760	3.66
Travis	0.583549	4.50
Dallas	0.597000	2.68
Harris	0.629980	4.34
El Paso	0.728093	3.71
Bexar	0.775586	2.92
Hidalgo	0.788300	4.10
Tarrant	0.829567	2.55

Denton County information is based on FY2011 tax rate, current population data and adopted number of employees. Information for other counties is based on FY2010 data.

Includes tax rates assessed county-wide for the county including: Hospital District, Community College, Flood Control, Port Authority, etc.

Denton County, Texas

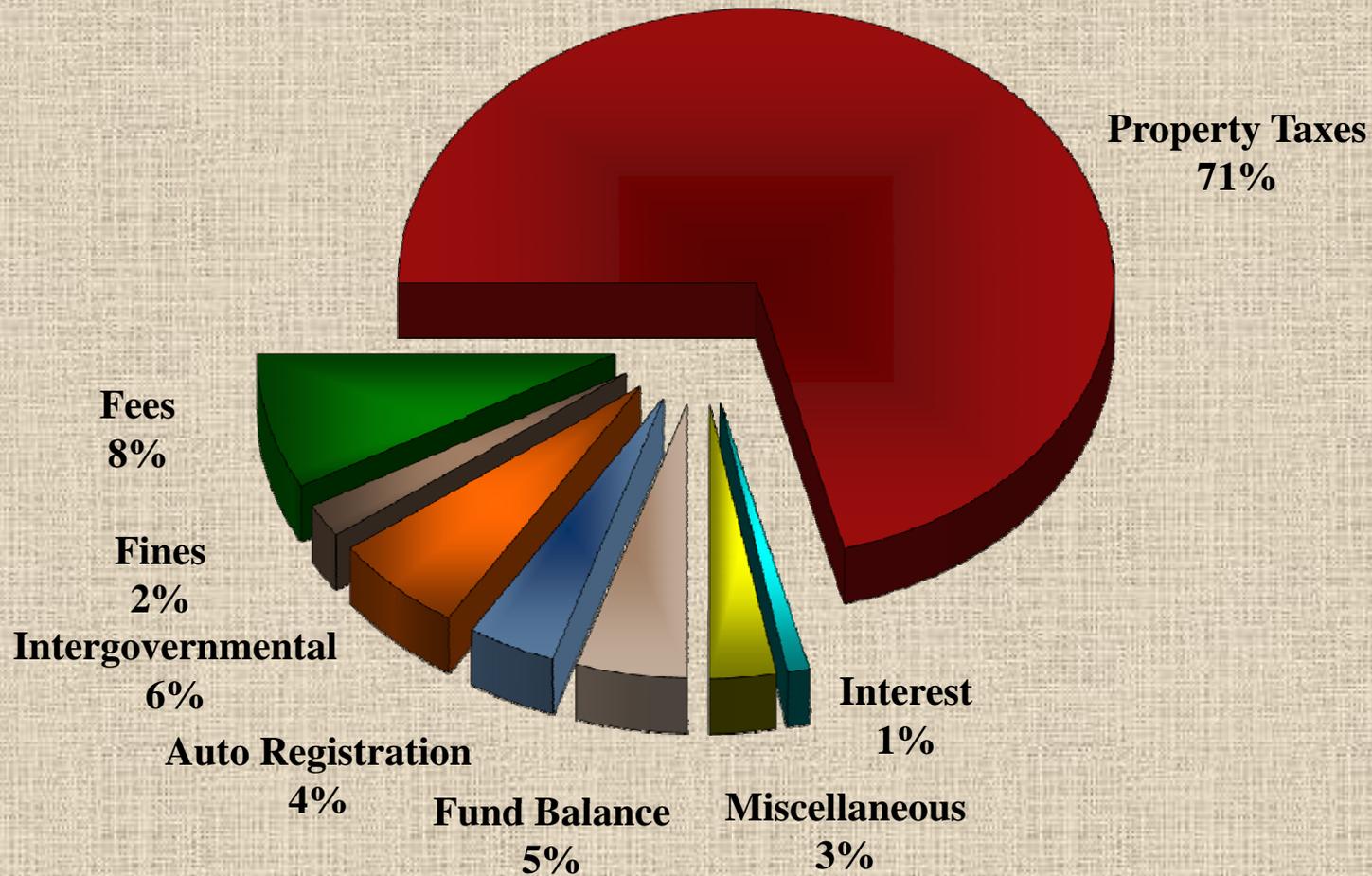
Number of Employees per Capita



Denton County, Texas

Revenue Summary by Function

\$196,785,911

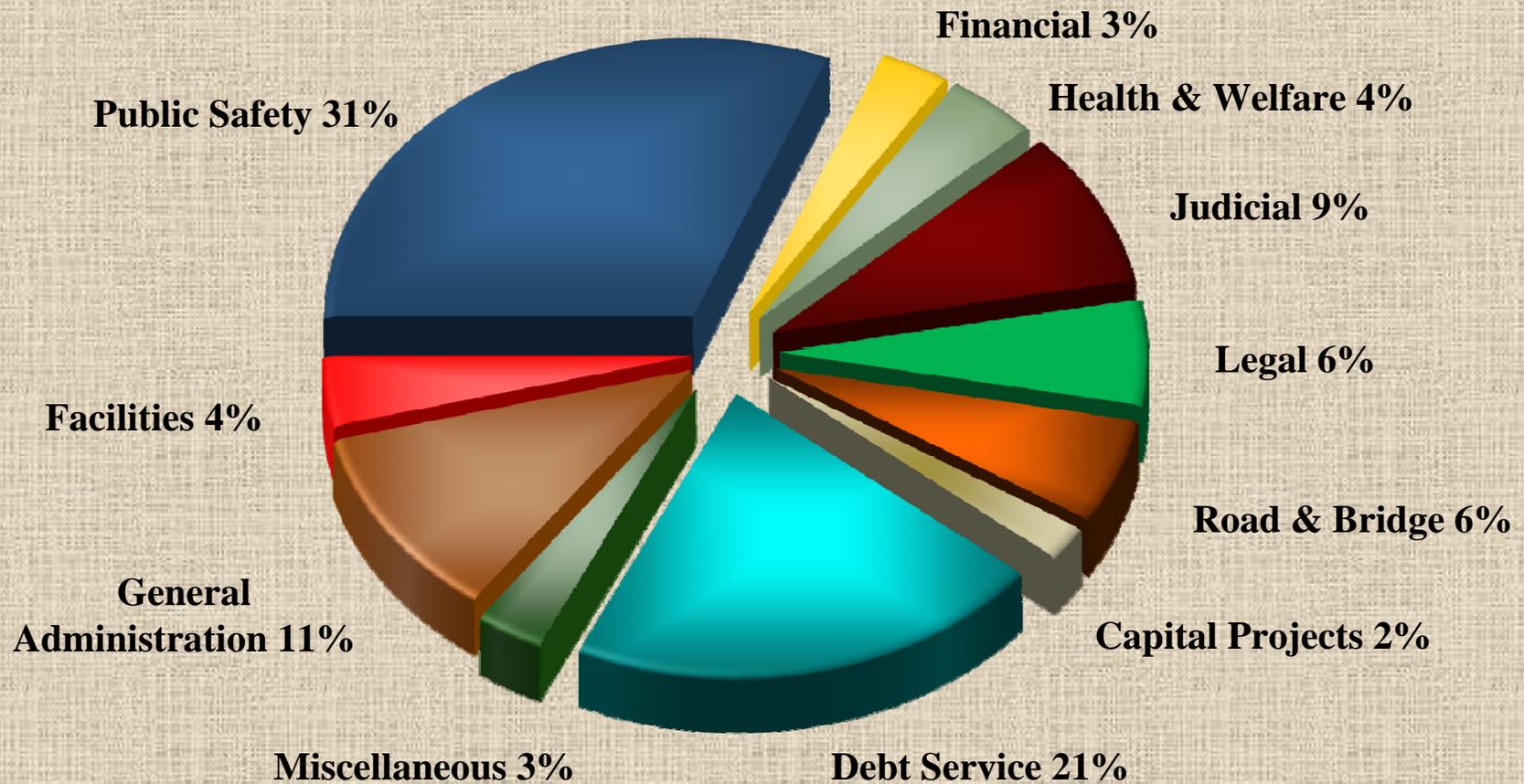


Functions of Denton County

- **Public Safety**
 - County Jail and Jail Health
 - Sheriff's Department
 - Adult and Juvenile Probation
 - (6) Constables
 - Fire and Ambulance Services
 - Emergency Management/Homeland Security
- **County Roads and Bridges**
- **Judicial/Legal** - Criminal Justice System
 - (21) District, County, & Justice of the Peace Courts
 - Criminal District Attorney
 - District Clerk and Jury Services
 - Medical Examiner Services
 - Security Services
- **Debt Service** – Long Term Debt
 - Roads and Bridges
 - County Facilities
- **Capital Projects**
- **Miscellaneous**
- **Health and Welfare**
 - Health Dept-Clinical & Environmental
 - Child Protective Services
 - Indigent Health Care
- **Financial**
 - County Auditor
 - County Treasurer
 - Tax Assessor/Collector
 - Motor Vehicle Registration/Property Taxes
 - Budget Office
- **General Administration**
 - County Clerk
 - Commissioners Court
 - Human Resources
 - Purchasing
 - Information Services
 - Elections
 - Veterans Service
- **Facilities Management**

Denton County, Texas Expense Summary by Function

\$196,785,911



Denton County, Texas

Adopted Budget FY 2011 – Major Changes

- **Increased Debt Service Payments-Voter Approved Projects**
- **No Raises for Employees**
- **Employee Health Insurance and Retirement Rate Increases**
- **New Employees: 18 Requested – 9 Proposed**
 - Includes 6 for a New District Court effective January 1, 2011 and 3 others
- **Deleted 3 Positions**
- **Repairs and Maintenance Expenses**
- **Juvenile Grant Funding**
- **Indigent Care**
- **Prisoner Medical Care**
- **Out of County Prisoner Housing Contingency**
- **Capital Replacement Fund Transfer**
- **Reductions in Various Departmental Operating Budgets**

Denton County, Texas

- **Increased Debt Service Payments-Voter Approved Road Projects**

– TRIP '08 Roads, County Judge	\$ 9,120,000
– County Roads, Pct #1	9,942,943
– TRIP '08 Roads, Pct #1	<u>8,647,000</u>
– Sub-Total, Roads, Pct #1	\$ 18,589,943
– TRIP '08 Roads, Pct #2	\$ 6,245,000
– TRIP '08 Roads, Pct #3	\$ 6,458,534
– County Roads, Pct #4	6,408,400
– TRIP '08 Roads, Pct #4	<u>12,893,600</u>
– Sub-Total, Roads, Pct #4	\$ 19,302,000
– Miscellaneous TRIP '08 Roads	\$ 244,666
– TRIP '04 Road Projects	\$ 44,860,000
– TOTAL ROAD PROJECTS	<u>\$104,820,143</u>

Denton County, Texas

- **Increased Debt Service Payments-Voter Approved Building Projects**

– Fiber Optic Construction	\$ 877,880
– New Lewisville Government Center	\$ 8,528,469
– Juvenile Probation Multipurpose Facility	\$ 11,614,749
– Juvenile Detention Expansion	\$ 7,171,113
– Lee Walker Government Ctr. Renovations	<u>\$ 6,307,646</u>
– <i>GRAND TOTAL BUILDING PROJECTS</i>	<u>\$ 34,499,857</u>

Denton County, Texas

- **Summary of Voter Approved Projects Included in Debt Service Payments for FY2011:**

– County Roads	\$ 16,351,343
– TRIP '08 Roads	\$ 43,608,800
– TRIP '04 Roads	\$ 44,860,000
– Building/Technology Projects	<u>\$ 34,499,857</u>
– <i>TOTAL VOTER APPROVED PROJECTS</i>	<u>\$ 139,320,000</u>

Denton County, Texas

November 4, 2008 Bond Election Results

Proposition #1

Road Projects @ \$310 million received 68.22% voter approval

Proposition #2

Building Projects @ \$185 million received 52.25% voter approval

Total Projects approved by the voters totaled \$495 million

Denton County, Texas

- The entire tax rate increase above the calculated effective tax rate is for voter approved debt projects.

Total Taxable Value in Denton County = \$ 51,721,875,628

Total Tax Levy on Effective Tax Rate = \$ 136,511,615

Total Tax Levy on Proposed Tax Rate = \$ 141,666,217

Actual Variance = \$ 5,154,602

Property Tax Increase for Debt Service = \$ 5,200,000

Variance = \$ (45,398) *

* (less than actual increase for voter approved projects)

Questions / Comments

- Questions or comments

Additional Information

Adopted budget is on file in the Budget Office, County Clerk and County Auditor's Office and is posted on the main page of the website.