



*Denton County,
Texas*

Adopted Budget

Fiscal Year

2010-2011

Wednesday
September 22, 2010



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Budget Office

Budget Office Site

- [Donna Stewart](#), Budget Director
- [Jona Macsas](#), Assistant Director

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Donna Stewart

Welcome to the Denton County Budget Office official web site. This site provides you with an abundance of information about Denton County, such as the [top 15 employers](#) in Denton County, [homeowner tax rate histories](#), [population comparisons](#), [revenue, expenditure](#) and [employee](#) summaries and more! Visit our [Statistical Information Section](#) for more details.

The Budget office is known throughout the organization for its excellent work. This is proven by the fact that it has won the prestigious [GFOA Distinguished Budget Presentation Award](#) for the eighteenth consecutive year!

Visit the [Budget in Brief](#) section to learn a wealth of information about Denton County!

Adobe Acrobat required. Click [here](#) to get your free Acrobat Reader.

Duties and Responsibilities

Primary duties and responsibilities of the Denton County Budget Office include:

1. Preparation of the annual County Budget.

Denton County, Texas

2010-2011 Organizational Goals

- Remaining fiscally responsible and conservative
- Pro-actively planning for change and growth
- Maintaining the highest level of safety and security for our citizens
- Aggressively pursue maintaining the lowest possible tax rate
- Preserving and upgrading the public infrastructure
- Developing economic and industrial growth
- Maintaining a stable, high quality workforce

Denton County, Texas

2010-2011 Organizational Goals

- Providing support for mobility and transportation needs in the county
- Providing an effective and efficient judicial/legal system to serve the citizens
- Retaining and expanding partnerships to improve the health of citizens
- Fulfilling legislative obligations
- Developing long-range strategic plans
- Preserving an adequate fund balance
- Enhancing e-government solutions and technologies

Denton County, Texas

FY 2010-2011 Budget Calendar

<i>Feb 16</i>	<i>Initial Budget Meeting</i>
<i>March 3</i>	<i>Workshop for Departments</i>
<i>April 23</i>	<i>Deadline for Budget Requests</i>
<i>July 13</i>	<i>Presentation of Recommended Budget</i>
<i>July 20</i>	<i>Budget Workshop</i>
<i>July 27</i>	<i>Budget Workshop</i>
<i>August 3</i>	<i>Budget Workshop</i>
<i>August 10</i>	<i>Budget Workshop</i>
<i>August 24</i>	<i>1st Public Hearing on Proposed Tax Rate</i>
<i>August 31</i>	<i>2nd Public Hearing on Proposed Tax Rate</i>
<i>September 1</i>	<i>Budget Filed for Public Inspection</i>
<i>September 7</i>	<i>Public Hearing on Budget and Adoption</i>
<i>September 7</i>	<i>Adoption of Tax Rate</i>

Initial Budget Requests

Summary of Tax Levies & Projected Fund Balances

- Initial Requests totaled \$200.4 million
- Increase of \$15.9 million
- Tax Rate of \$0.28466 would be required
- 8.63% Tax Rate Increase

Budget Summary

- Based on the state of the economy, we are proposing a very conservative budget that includes reductions in most departmental requests
- Denton County is experiencing:
 - * Reduced revenues
 - * Home foreclosures
 - * Fluctuating fuel costs
 - * Volatile financial markets
 - * Lower property values
 - * Impact of inflation
- We continue to remain financially stable and have acceptable reserve funds
- We anticipate services to remain at current levels

Budget Priorities

- Work together to keep the budget balanced
- Take action to avoid bigger impacts later
- Attempt to protect our valued & skilled employees
- Attempt to retain public services as best we can during a time of economic uncertainty
- Protect our ability and capacity to operate in future years

Adopted Budget FY 2011

- FY2010 Budget = \$184.5 million
- Adopted Budget = \$196.8 million
- Adopted Increase = \$ 12.3 million

Denton County, Texas

Budget Summary for All Funds (in millions)

	FY 2010	FY 2011
General Fund	\$114.4	\$118.0
Road & Bridge Fund	12.0	12.0
Juvenile Probation Fund	10.3	10.9
Debt Service Fund	34.0	41.7
Other Funds	13.8	14.2
TOTAL	\$184.5	\$196.8

Adopted Tax Rate Summary

- FY2010 Tax Rate = \$0.249800
- Effective Tax Rate = \$0.263934
- Adopted Tax Rate = \$0.273900
- Variance (Increase above Current Rate) = \$0.024100
- Variance (Increase above Effective Rate) = \$0.009966

The Adopted 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

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

Voter Approved Debt Projects

November 2008 Bond Election (TRIP '08)

Facility and Technology Projects = \$ 185,000,000

County Roads and Bridges = \$ 75,000,000

TRIP '08 Road Projects = \$ 235,000,000

TOTAL BONDS APPROVED = \$ 495,000,000

Voter Approved Debt Projects

Debt Issued in June 2010

Facility & Technology Projects – \$34.5 million

- > New Lewisville Government Center \$14.8 million
- > Juvenile Probation-Detention/Multipurpose \$18.8 million
- > Fiber Optic Construction \$.9 million

County Judge Projects = \$ 9.1 million

Commissioner Pct #1 Projects = \$18.6 million

Commissioner Pct #2 Projects = \$ 6.2 million

Commissioner Pct #3 Projects = \$ 6.5 million

Commissioner Pct #4 Projects = \$19.3 million

Miscellaneous and Trip '04 Projects = \$45.1 million

TOTAL DEBT ISSUED = \$139.3 million

Voter Approved Debt

- Voters were informed that the impact on the tax rate to issue \$495 million in debt over a 4-5 year period of time could increase the tax rate by approximately \$0.01 for each issue
- Based on the calculated effective tax rate, the proposed rate to fund the FY2011 budget including debt service is less than that or \$0.009966

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
\$200,000	\$499.60	\$547.80	\$48.20	\$4.02

➤ 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 County Taxes	Annual Variance	Monthly Variance
Tax Rate per \$100 Value:	0.263934	0.2739		

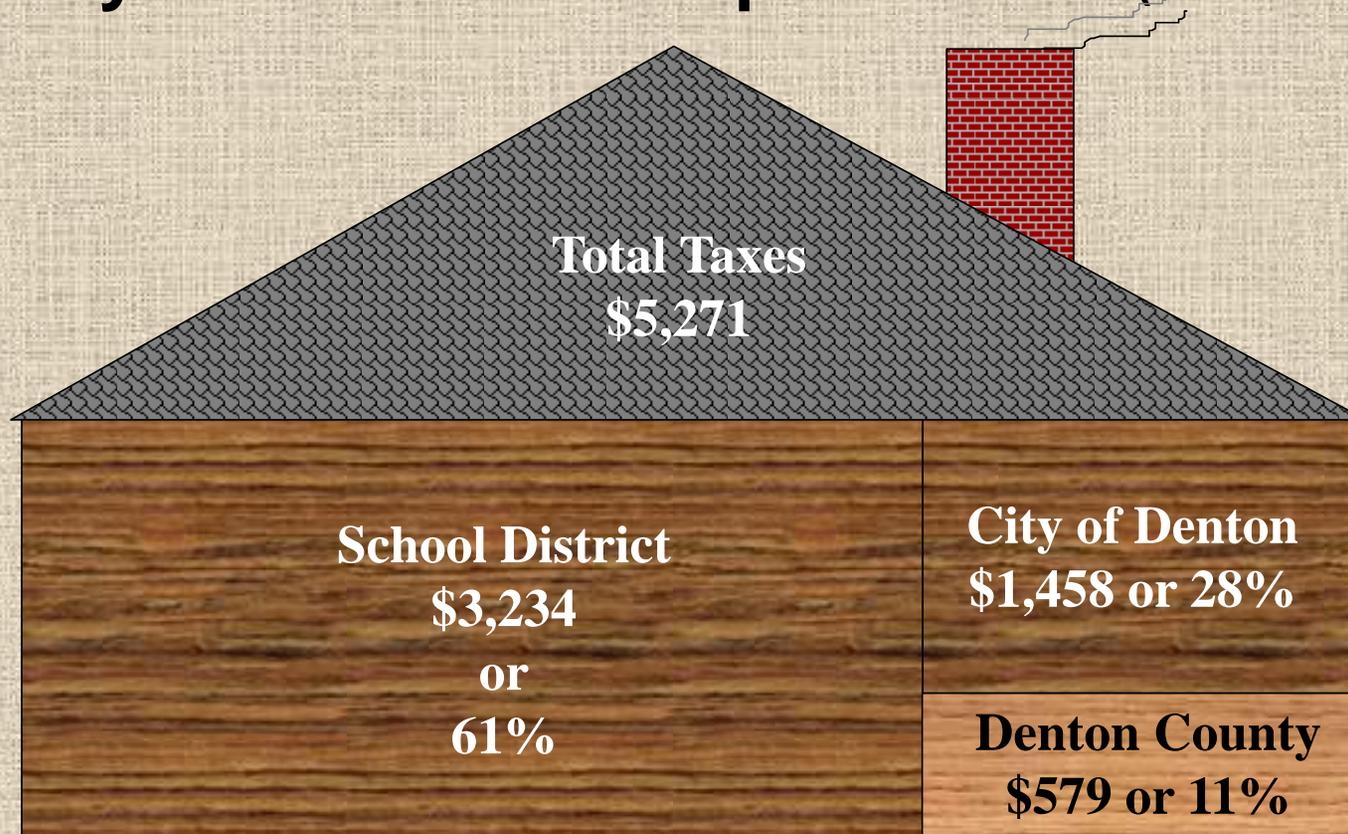
\$100,000	\$263.93	\$273.90	\$9.97	\$0.83
\$200,000	\$527.87	\$547.80	\$19.93	\$1.66

➤ 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 – Adopted Rates (Tax Year 2010)



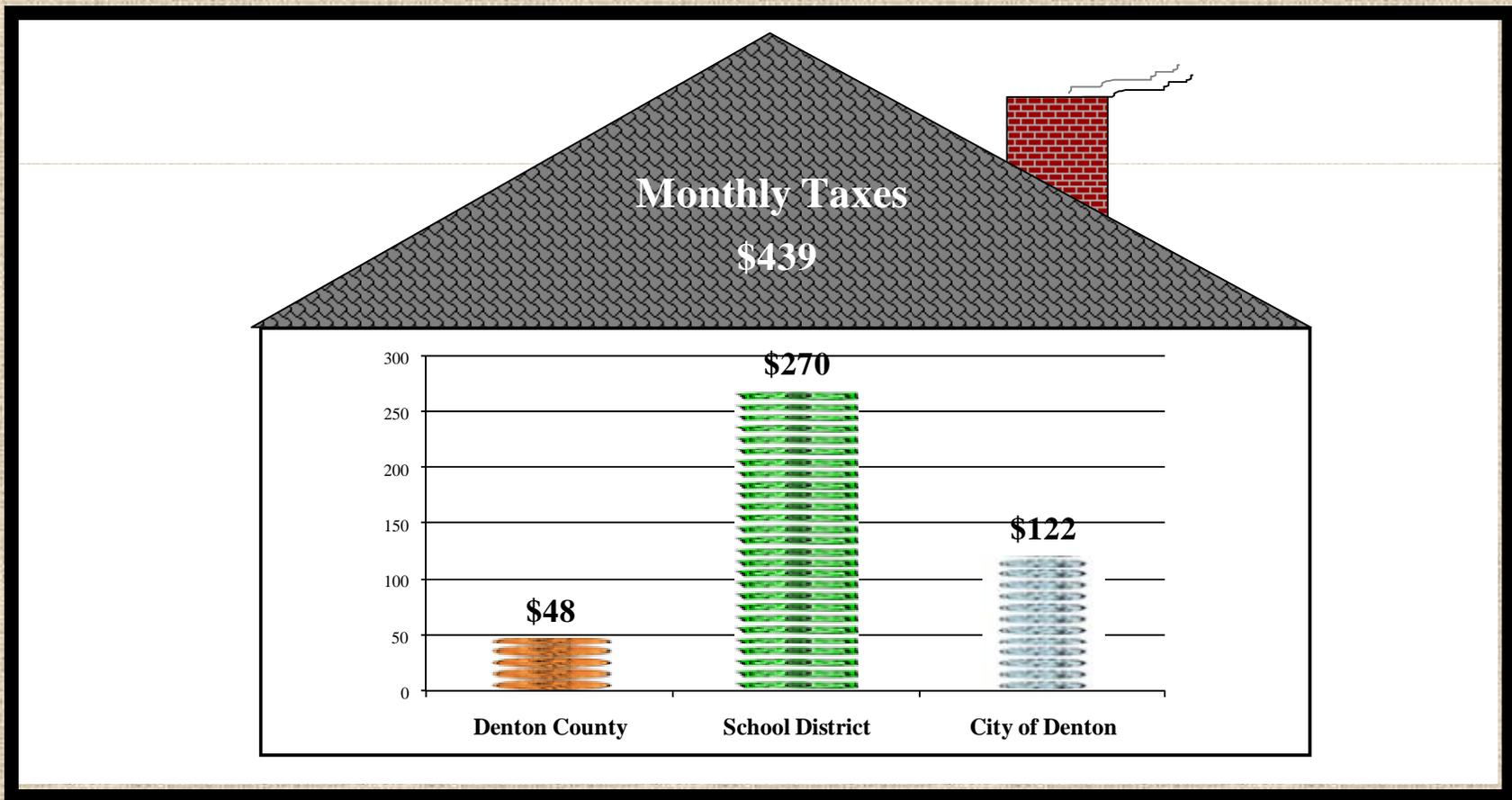
Based on the Average \$211,379 Denton County Home Value

Tax Rates: Denton County - \$0.2739; Denton ISD – \$1.53; City of Denton - \$0.689758

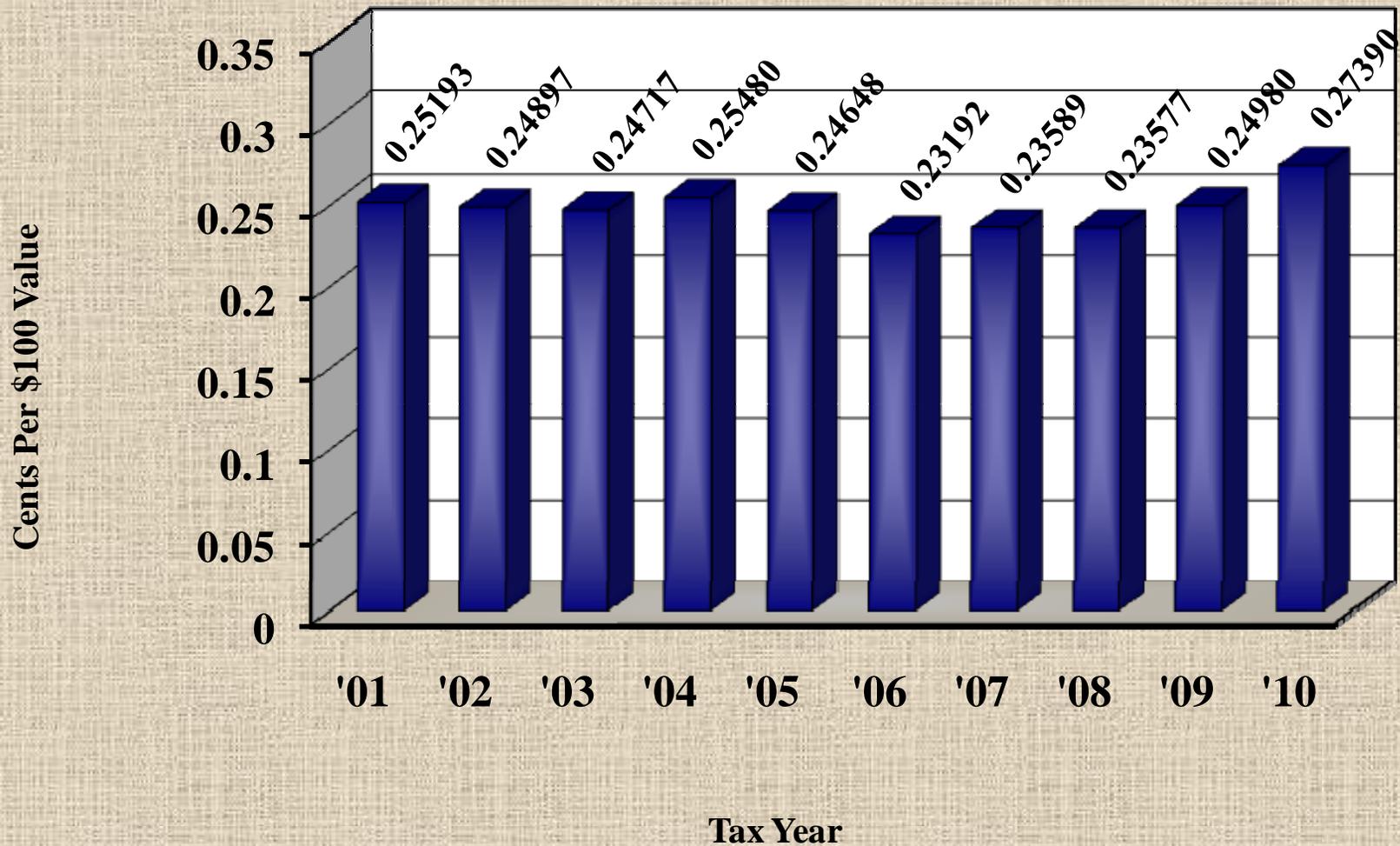
Denton County, Texas

Average Home Value/Monthly Taxes

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



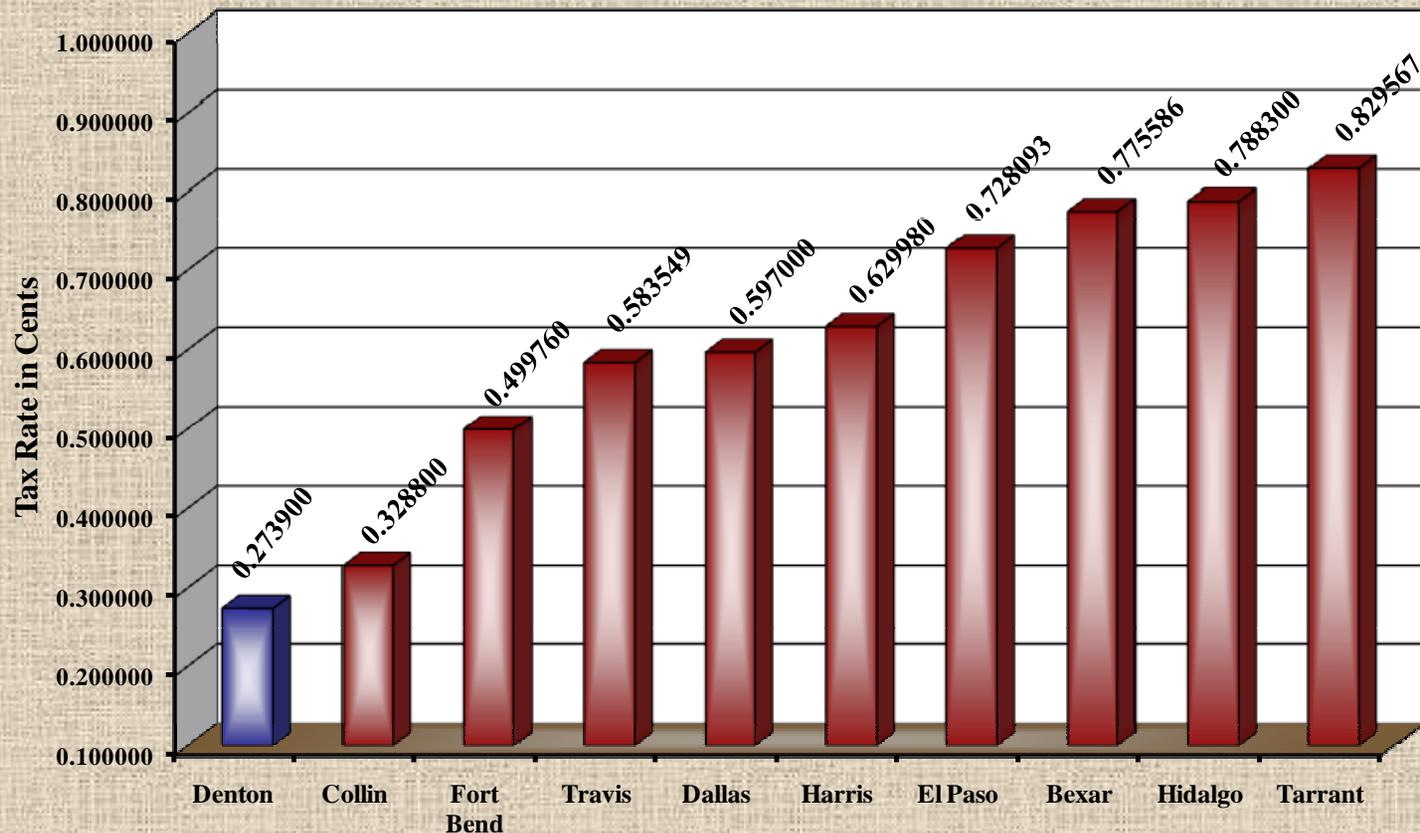
Denton County, Texas Ten-Year Tax Rate History



Denton County, Texas

Comparison of Top 10 Texas Counties

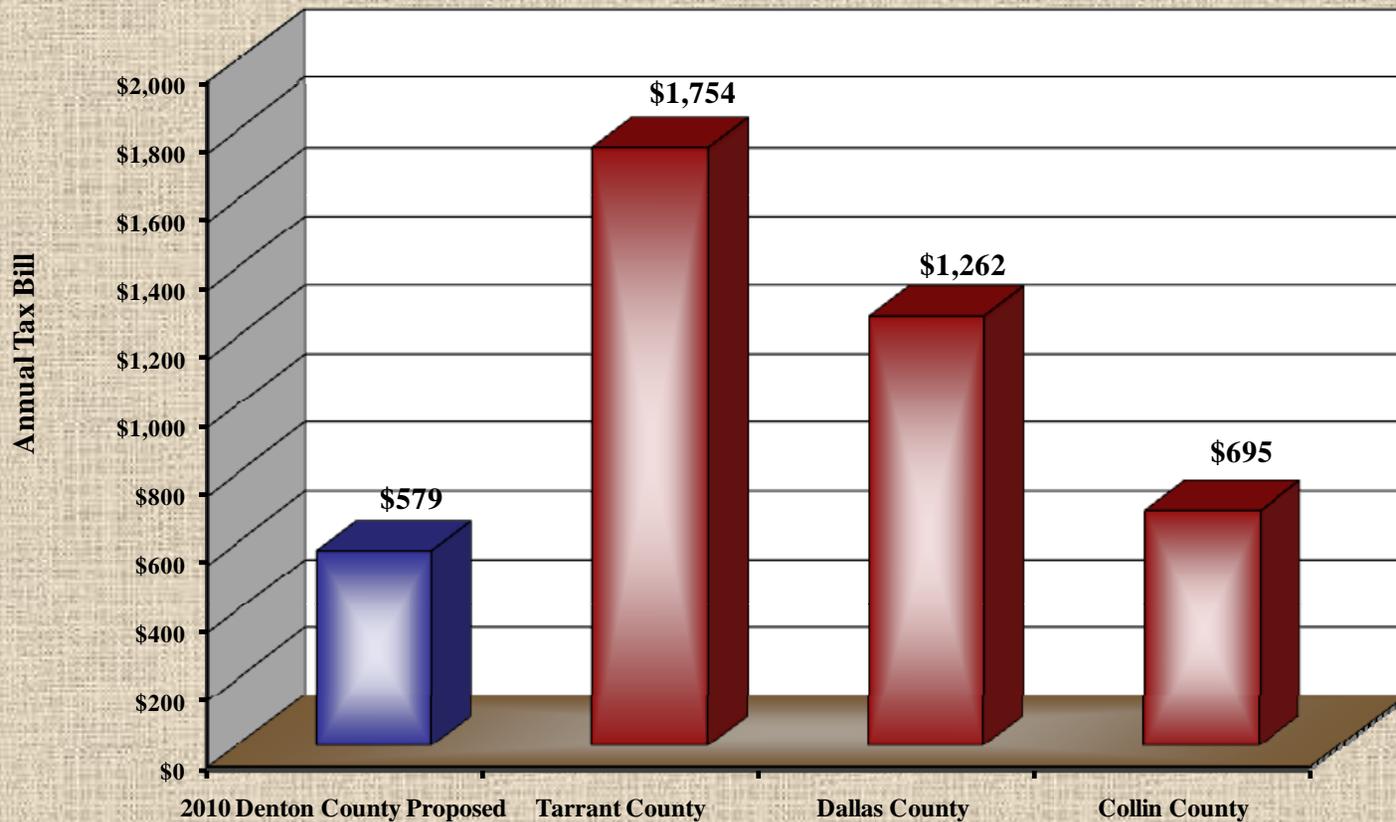
County-Wide Tax Rates



Denton County's tax rate listed is based on the proposed rate for FY11. Other county rates reflect their current tax rates. This chart reflects total county-wide taxes that are levied in each county including County, Hospital District, Community College and Water & Drainage Districts.

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

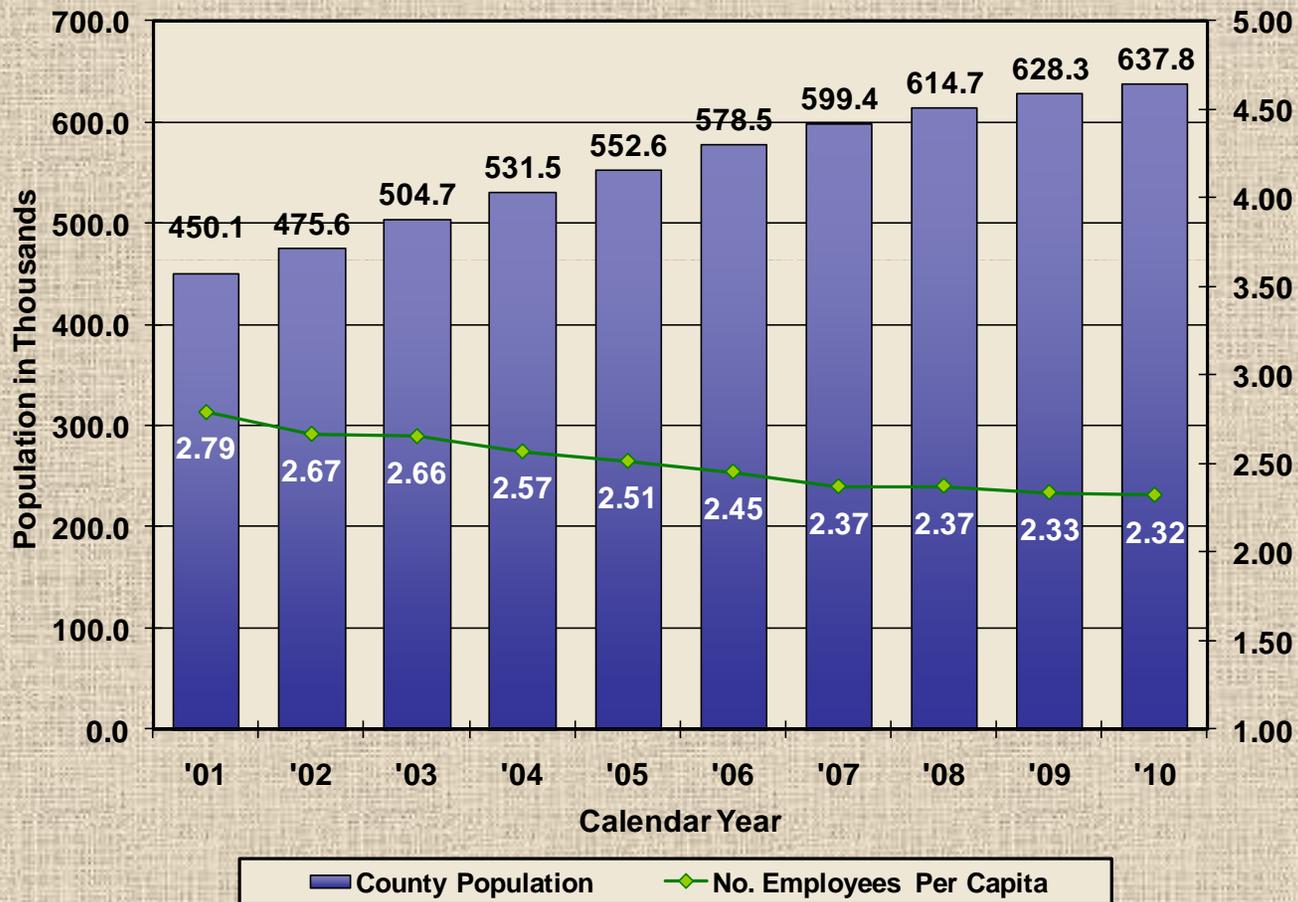
County	Total County-Wide Tax Rates per \$100 Valuation	Total # Emp. Per 1,000 Cty Residents
Denton	0.273900	2.32
Collin	0.328800	2.35
Fort Bend	0.499760	3.66
Travis	0.583549	4.50
Dallas	0.597000	2.68
Harris	0.629980	4.34
El Paso	0.728093	3.71
Bexar	0.775586	2.92
Hidalgo	0.788300	4.10
Tarrant	0.829567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

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

This chart reflects total county-wide taxes that are levied in each county including County, Hospital District, Community College and Water & Drainage Districts.

Denton County, Texas

Number of Employees per Capita



Denton County, Texas

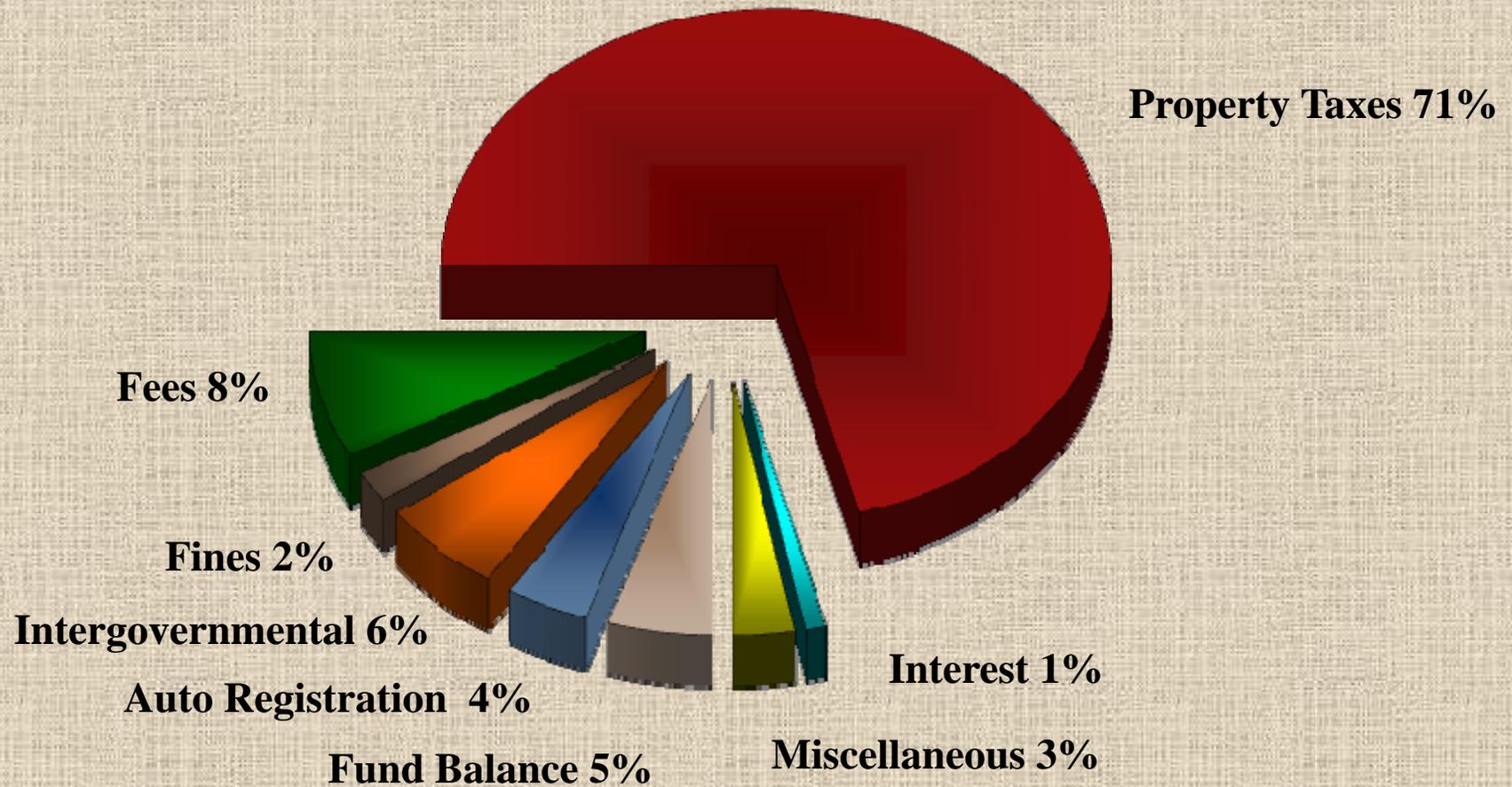
Revenue Changes

• Increase in Taxes from Tax Rate Increase	\$ 5,154,602
• Increase in Taxes from New Property	\$ 2,884,362
• Increase in Taxes from Additional Tax Roll	\$ 704,625
• Intergovernmental	\$ 2,399,871
• Auto Registration	\$ 550,000
• Miscellaneous and Transfers	\$ 723,564
• Fees	\$ 376,228
• Interest Earnings	\$ 76,350
• Fines	<u>(\$ 40,000)</u>
• Total Revenue Changes	\$ 12,829,602

Denton County, Texas

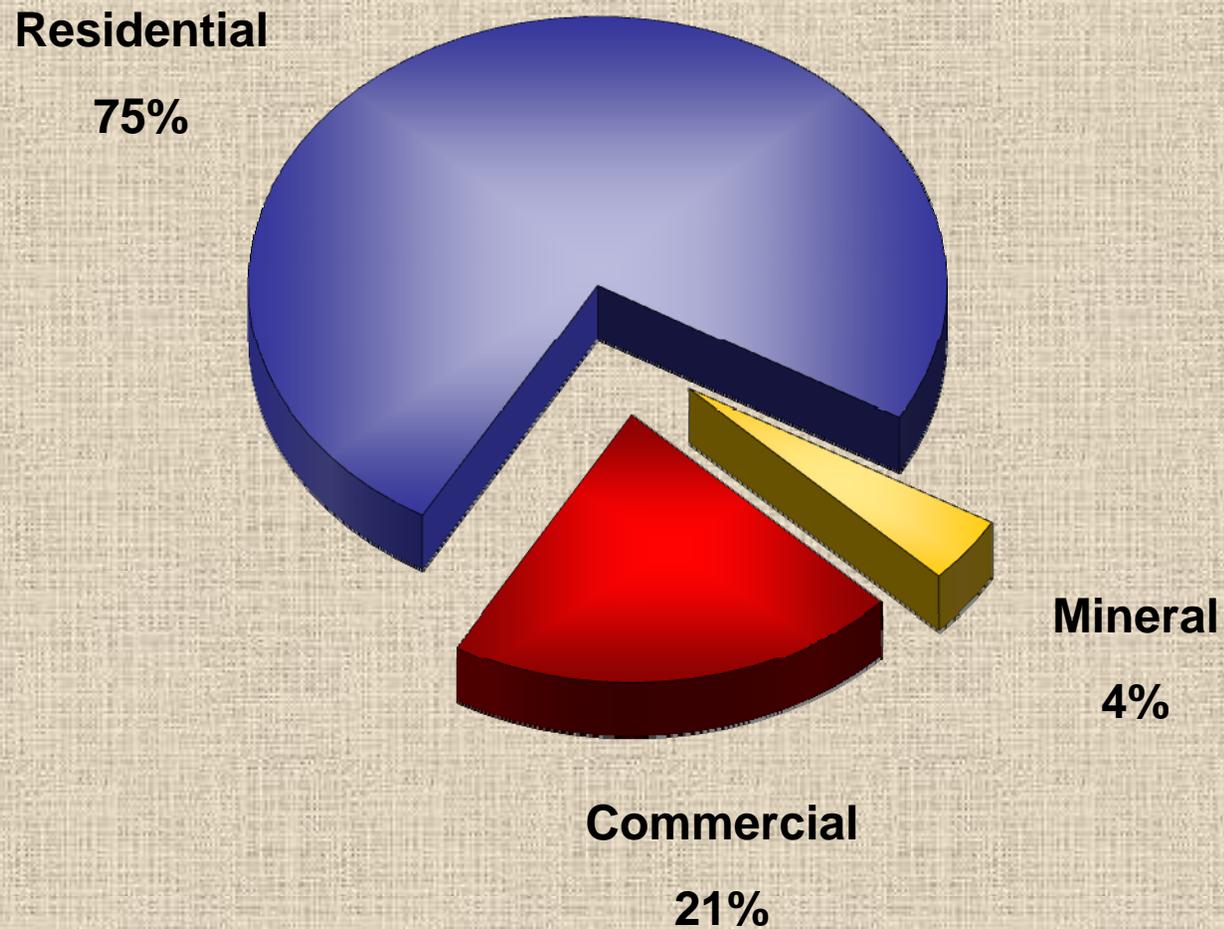
Revenue Summary by Function

\$196,785,911



Denton County, Texas

Property Tax Revenue by Category



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

Expenditure Changes

Denton County, Texas

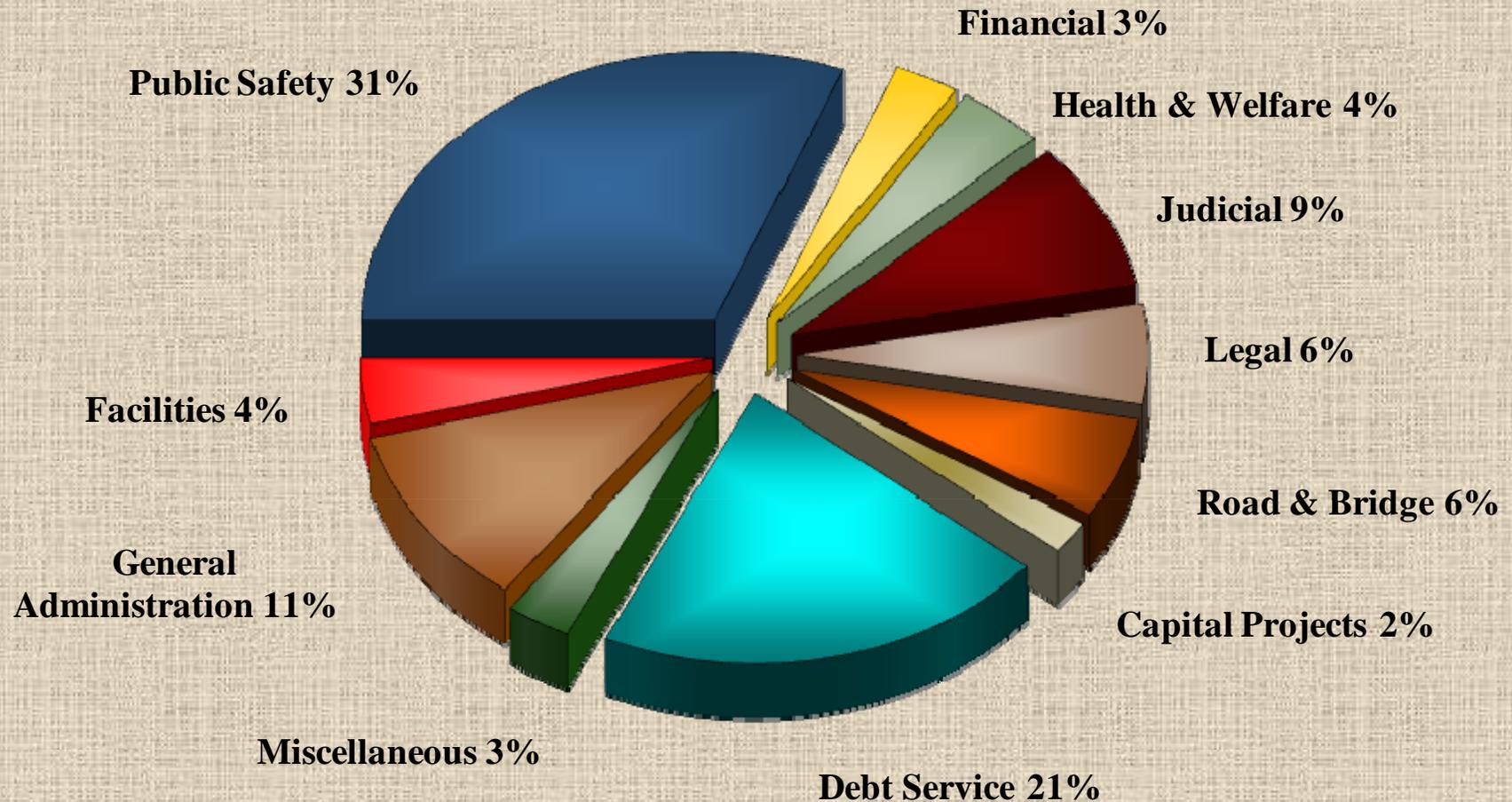
Expenditure Changes

• Miscellaneous	\$ 67,000
• Utilities	\$ 50,000
• Fire Calls/Volunteer Fire Dept. Pledges	\$ 25,000
• Library Funding	(\$ 25,000)
• Capital Equipment	(\$ 84,000)
• Various Supply Cuts	(\$ 122,000)
• Deleted Positions (3)	(\$ 202,000)
• Rent/Lease Payments	<u>(\$ 242,000)</u>

Total Expenditure Changes **\$ 12,281,000**

Denton County, Texas Expense Summary by Function

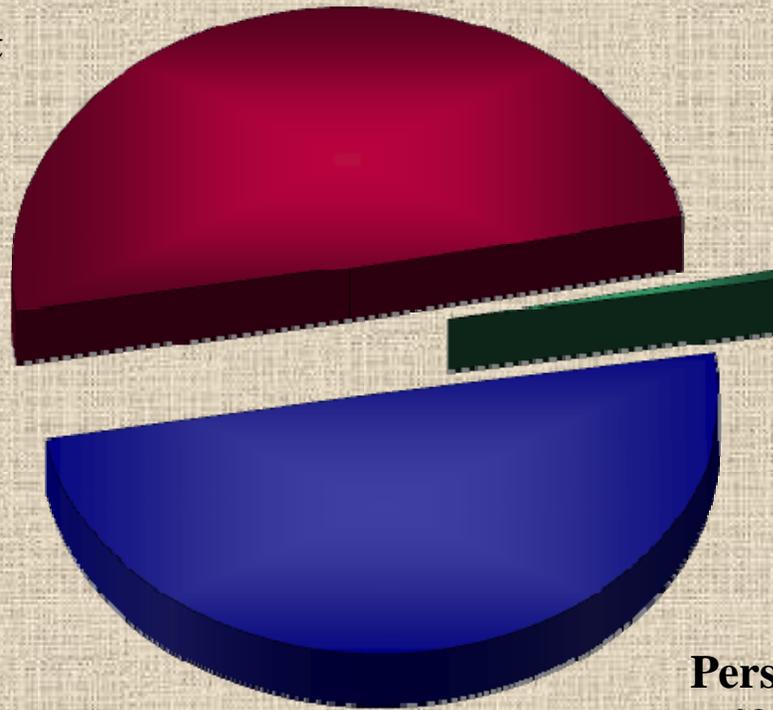
\$196,785,911



Expense Summary by Category

\$196,785,911

**Maintenance &
Operations
49.7%**



**Capital
0.6%**

**Personnel
49.7%**

New Employee Requests

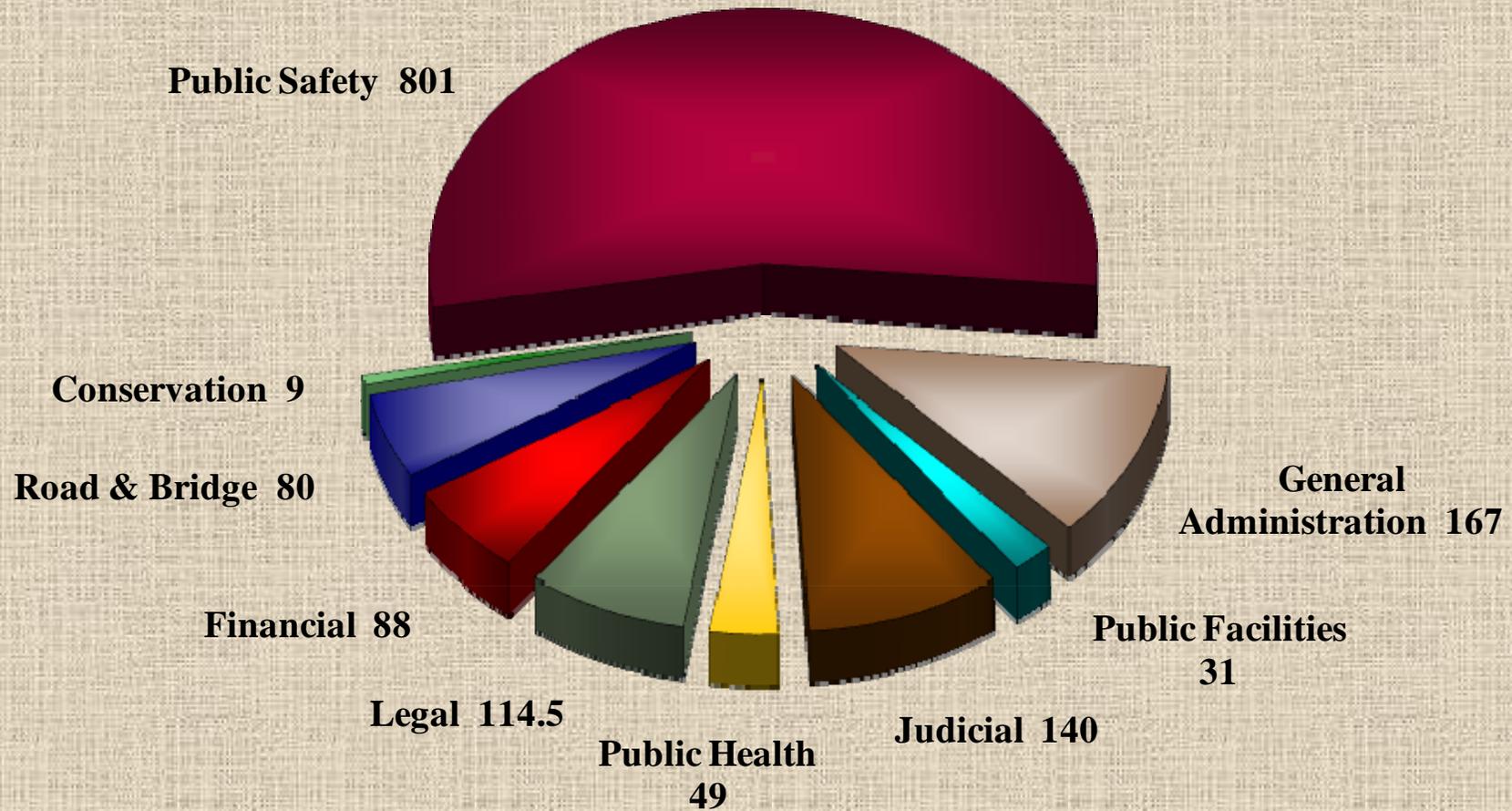
- **# Requested by Departments = 18**
- **# Included in Recommended Budget = 7**
- **# Included in Adopted Budget = 9**
 - **(3) New District Court (Judge, Court Reporter, Ct Administrator)**
 - **(1) District Clerk (Deputy Clerk III for New District Court)**
 - **(1) Criminal DA (Administrative Specialist II)**
 - **(1) DA-CPS Division (Family Law Attorney II for New District Court)**
 - **(2) Sheriff (Bailiff for new District Court and Deputy Sheriff)**
 - **(1) District Clerk Records Management (Deputy Clerk I)**

Deleted Positions

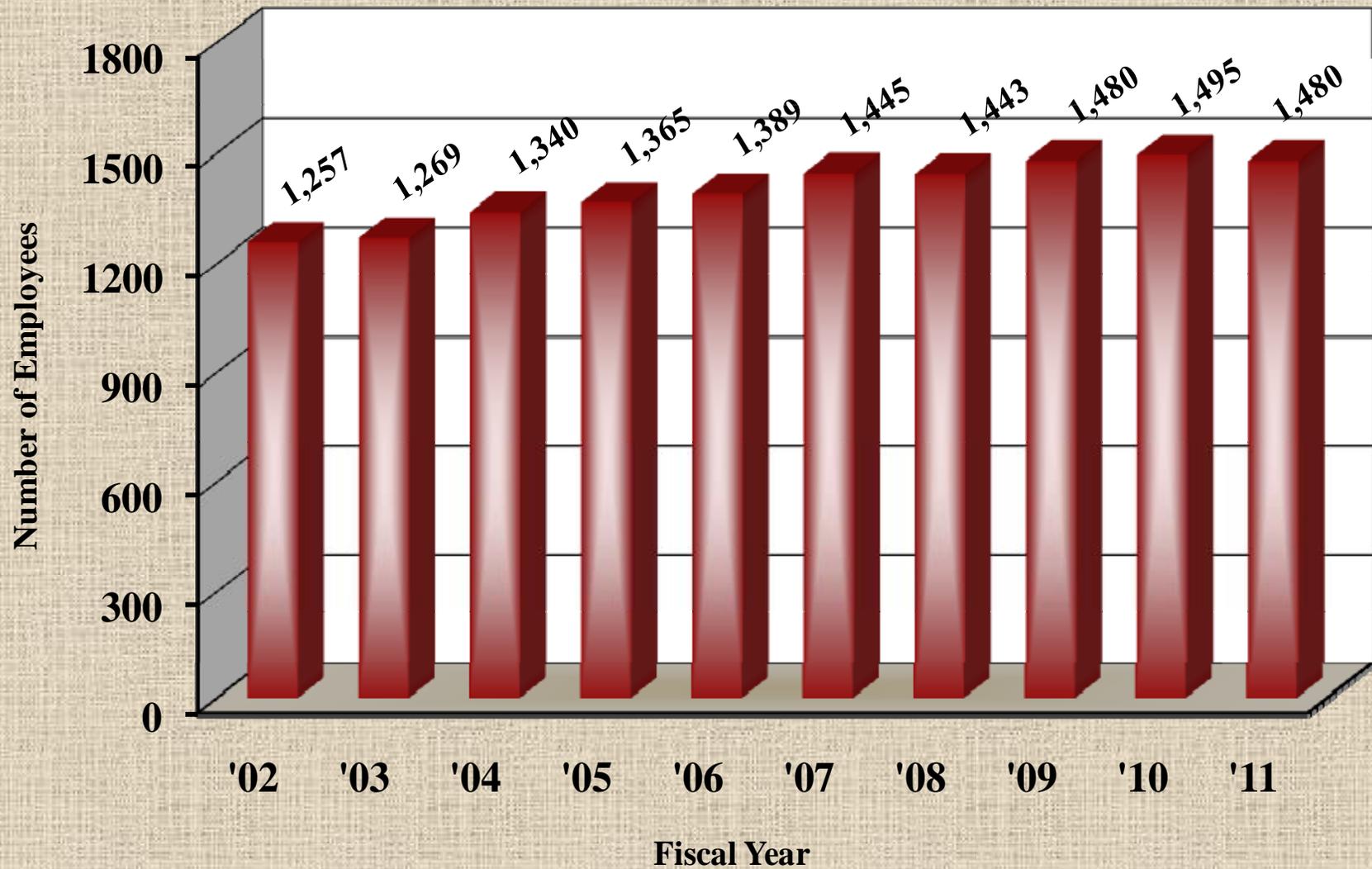
- (1) Planning Manager – County Planning
- (1) Budget Analyst (PT) – Budget Office
- (1) Admin. Specialist II – DA Hot Check Dept.

Employee Summary by Function

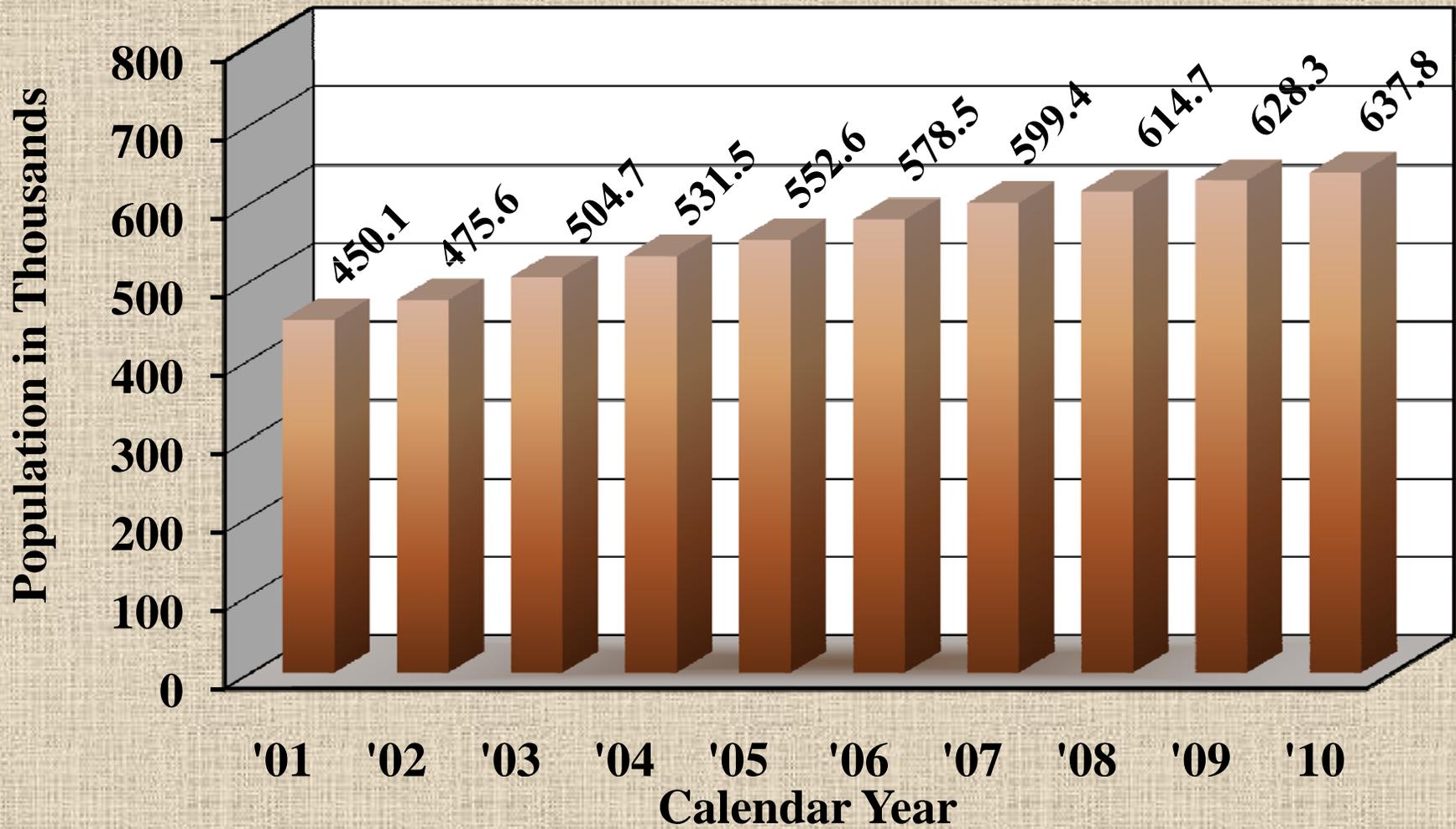
Total # of Employees 1479.5



Ten Year Employee History



Ten Year Population History



County Budget Information Available

The FY2011 Budget is available on the
Denton County Web-Site:

<http://www.dentoncounty.com/budget>

Click on the “Adopted Budget” link

Other budget-related data is also available

- Questions / Comments

Acknowledgements

Jona Macsas–Assistant Budget Officer

Sandra Camp–Budget Systems Analyst

LaDawn Fitzgearld–Budget Analyst

Donna Henrikson–Financial Support Specialist

Acknowledgements

- All Elected Officials and Department Heads and Staff
- County Auditor James Wells and Staff
- Purchasing Director Beth Fleming and Staff
- Human Resources Director Amy Phillips and Staff
- Information Services Director Kevin Carr and Staff
- Tax Assessor-Collector Steve Mossman and Michelle French
- County Clerk's Office Ashley Boynton and Ronnie Anderson
- Criminal DA Civil Division Chief Kim Gilles and Staff
- Vehicle Assessment Committee
- Social Service Agency Committee

Acknowledgements

- Our employees should be commended for providing services to the citizens of Denton County for the second year without receiving a salary increase. Their dedication and commitment to Denton County is admirable and greatly appreciated.

Acknowledgements

