



*Denton County,
Texas*

*Recommended
Budget*

Fiscal Year

2010-2011

2010 - 2011 Denton County Recommended Budget

July 13, 2010

Initial Budget Requests

Summary of Tax Levies & Projected Fund Balances

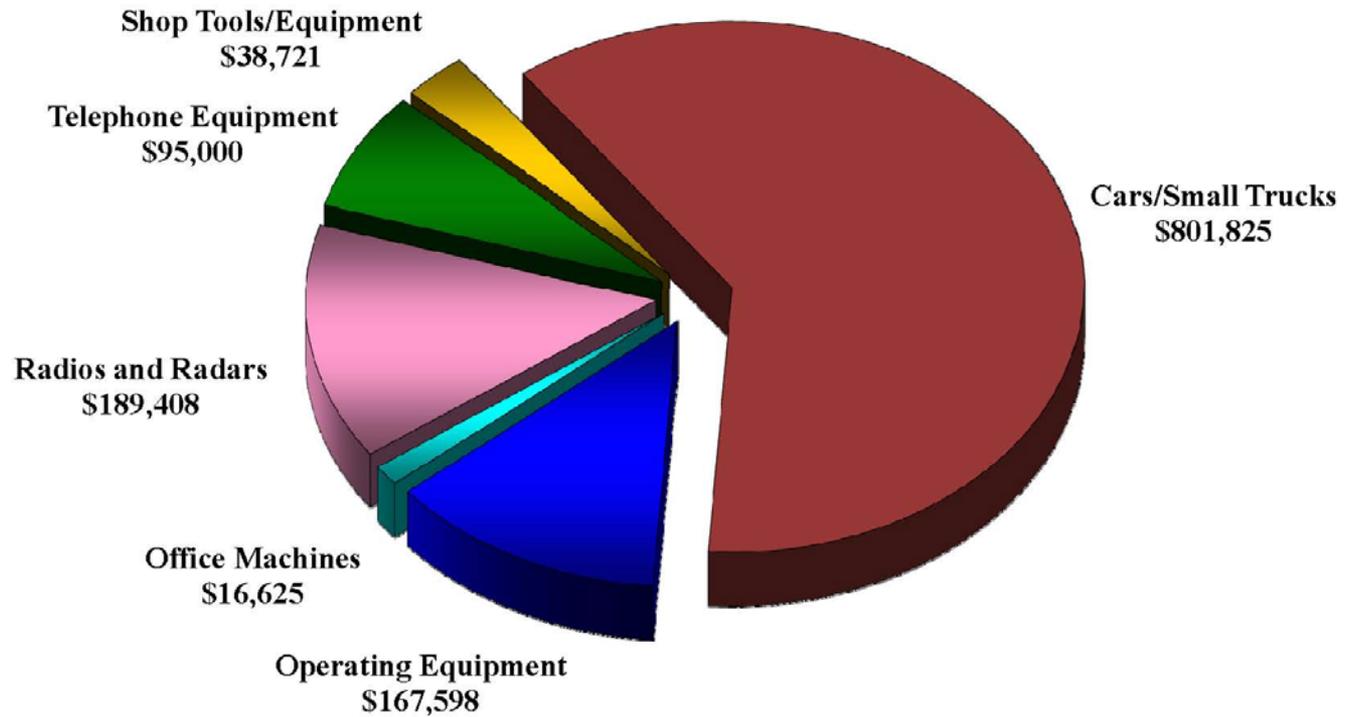
- Page S-25
- Initial Requests totaled \$200.4 million
- Increase of \$15.9 million
- Tax Rate of \$0.28466 would be required
- 8.63% Tax Rate Increase

Summary of New Positions Requested

- **18 New Hire Requests**

<u>Department</u>	<u># of Requests</u>
Veteran Services (P/T to F/T)	1
431st District Court	3
District Clerk	1
Juvenile Case Manager	1
Criminal District Attorney	1
DA – CPS Division	1
Facilities Management	1
Sheriff’s Office	1
Juvenile Accountability Grant	1
Constable, Precinct #3	1
Emergency Services	1
Road & Bridge, Precinct #1 (P/T to F/T)	1
District Clerk Records Management	1
Juvenile Probation	3

**FY 2010 - 2011 Initial Request
Capital Summary By Account Object
\$1,309,177**



DENTON COUNTY, TEXAS
RECOMMENDED BUDGET 2010-2011
BUDGET SUMMARY BY FUND

FUNDS	BUDGET 2008-2009	BUDGET 2009-2010	RECOMMENDED BUDGET 2010-2011	BUDGET 2011 VS 2010	% INCREASE
General Fund	\$114,442,161	\$114,385,528	\$118,074,987	\$3,689,459	3.23%
Road & Bridge Fund	\$13,225,444	\$11,981,275	\$11,964,231	(\$17,044)	-0.14%
District Clerk Records Management Fund	\$60,412	\$82,816	\$31,618	(\$51,198)	-61.82%
County Clerk Records Management Fund	\$1,220,322	\$1,463,839	\$1,482,013	\$18,174	1.24%
Courthouse Security Fund	\$336,000	\$352,320	\$336,000	(\$16,320)	-4.63%
JP Courthouse Security Fund	\$24,800	\$15,746	\$10,986	(\$4,760)	-30.23%
Juvenile Probation Fund	\$10,122,649	\$10,312,746	\$10,907,914	\$595,168	5.77%
Fire Code Enforcement Fund	\$354,066	\$282,870	\$270,374	(\$12,496)	-4.42%
JP Technology Fund	\$251,697	\$250,268	\$219,655	(\$30,613)	-12.23%
Public Health Fund	\$4,066,670	\$4,203,773	\$4,240,144	\$36,371	0.87%
Indigent Care Fund	\$1,882,567	\$1,985,292	\$2,489,976	\$504,684	25.42%
Health Care Relief Fund	\$539,365	\$455,001	\$455,001	\$0	0.00%
Probate Court Contributions Fund	\$0	\$0	\$0	\$0	0.00%
County and District Court Tech Fund	\$0	\$0	\$37,862	\$37,862	N/A
Records Management and Preservation Fund	\$205,466	\$419,943	\$320,080	(\$99,863)	-23.78%
Public Health Preparedness Grant Fund	\$0	\$0	\$0	\$0	0.00%
County Clerk Records Archive Fee Fund	\$0	\$0	\$0	\$0	0.00%
Sheriff's Forfeiture Fund	\$155,000	\$205,000	\$235,000	\$30,000	14.63%
Museum Endowment Fund	\$0	\$16,235	\$0	(\$16,235)	-100.00%
Vehicle Inventory Tax Interest Fund	\$150,021	\$150,021	\$25,633	(\$124,388)	-82.91%
Law Library Fund	\$353,197	\$408,089	\$508,770	\$100,681	24.67%
District Attorney Hot Check Fund	\$139,175	\$141,513	\$99,309	(\$42,204)	-29.82%
District Attorney Chapter 59 Fund	\$171,051	\$152,058	\$151,998	(\$60)	-0.04%
Jury Fund	\$400,500	\$400,500	\$425,500	\$25,000	6.24%
Debt Service Fund	\$28,868,588	\$34,032,791	\$39,726,098	\$5,693,307	16.73%
Capital Replacement Fund	\$4,669,154	\$2,807,484	\$2,829,464	\$21,980	0.78%
GRAND TOTAL	\$181,638,305	\$184,505,108	\$194,842,613	\$10,337,505	5.60%

Recommended Budget

Summary of Budget Requests

- Page S-26
- Recommended Totals by Department
- Historical Data, Current Budget Status by Department
- Recommended Budget = \$194.8 million
- Reduced Departmental Requests by \$6.6 million
(net reduction = \$5.6 million due to addition of \$1 million to Capital Replacement)
- Increase = \$10.3 million above current budget

Recommended Budget

Summary of Tax Levies & Projected Fund Balances

- Page S-33
- 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 = \$0.2623
(rate that will generate the same tax revenue on existing property as the prior year)
- Proposed tax rate = \$0.2723
- 3.81% above projected effective tax rate
- Estimated ending fund balance = \$40 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.

Revenue Analysis

8 Major Funding Sources

Property Taxes

- Largest single source of revenue
- 2010 fiscal year collections have been strong – averaging 99% per year
- Revenue from new construction expected @ \$1.5 million less than last year
- Final values will be received in late July
- Estimated increase in tax revenues = \$8.9 million

Motor Vehicle Registration

- Optional \$10 fee authorized by Transportation Code generates \$4.95 million per year – an increase of \$150,000
- Additional 5% auto registration fee is projected @ \$3.4 million, an increase of \$400,000 due to a slight increase in auto sales (Funds are split 60% in General Fund and 40% in Road & Bridge Fund)

Intergovernmental Revenues

- Primarily State and Federal Grants and payments from City and State governments
- Increase of \$438,000 in communication contract fees and other grant revenues
- Decrease of \$200,000 in out-of-County prisoner fees
- Pending grant application revenues and expenses are not included – will amend budget as grants are received or contracts are renewed

Fees of Office

- Fees for services provided to the public
- Most fees are set by statute
- Fees are projected at \$15 million or \$376,000 more than FY2010
- Increase in various fees county-wide

Fines

- Received from Justices of the Peace, County Criminal Courts and District Courts
- Projected to generate \$4.34 million - a decrease of \$40,000
- Fine are expected to remain level as follows:

JP Courts	\$1,840,000
County Courts	\$1,650,000
District Courts	\$ 850,000

Interest

- Most volatile revenue source for the county for the last six years
- FY2008-2010 revenues are projected to be short by 60% or over \$2 million
- FY2010-2011 revenue estimates include a slight increase of \$76,350

Miscellaneous

- Primarily refunds/ reimbursements for services not connected with a specific office (inmate phone fees, court appointed attorney refunds, bail bond forfeitures, etc.)
- Increase of \$256,000 primarily for CPS operational cost reimbursement

Fund Balance / Reserve Funds

- Same fund balance draw-down as FY2010 (\$2.5 million)
- Transfer to Capital Replacement Fund (\$3 million)
- Projected ending fund balance (\$39.8 million for all funds)
- Adequate to protect county in event of unforeseen occurrences
- Complies with Fund Balance Policy

Summary

Taxes

\$2.8 million increase from new property / \$6.1 million in additional tax money from supplemental roll and increase for mandated debt service payments

Vehicle Registration

Increase of \$550,000 due to increase in auto sales

Intergovernmental

Increase of \$438,000 due primarily from communication contract fees and other grant funding and a \$200,000 decrease in out-of-County prisoner fees

Fees

Increase of \$376,000 due to trends in levels of service

Fines

Decrease of \$40,000 (primarily County Courts and JP's)

Interest

Increase of \$76,000 due to slightly higher interest rates

Miscellaneous Revenue

Increase of approximately \$256,000 primarily due to CPS operational costs

Financial Forecast

- Page # S-13 in the Recommended Binder
- Will review in detail during the July 27, 2010 budget workshop

Denton County, Texas

FY 2010-2011 Expenditure Changes

• Debt Service Payments (Mandated)	\$ 5,700,000
• Miscellaneous and Transfers	\$ 1,500,000
• Employee Health Insurance (county-funded portion)	\$ 908,000
• Institutional Care / Placements – Juvenile Grant Funding	\$ 529,000
• Indigent Care	\$ 500,000
• New District Court (includes 5 new hires)	\$ 397,000
• Repairs and Maintenance (primarily software maintenance)	\$ 377,000
• Employee Retirement System (county-funded portion)	\$ 348,000
• Workers Comp and Other Miscellaneous Benefits	\$ 296,000
• Unappropriated Contingency	\$ 228,000
• Prisoner Medical Care	\$ 143,000
• Additional New Hires (2)	\$ 108,000

Denton County, Texas

FY 2010-2011 Expenditure Changes (Cont.)

• Capital Equipment	\$ 70,000
• Utilities	\$ 50,000
• Reclassifications (6)	\$ 39,000
• Fire Calls	\$ 25,000
• Various Supply Cuts	\$ (122,000)
• Deleted Positions (2.5 – Planning, DA Hot Check, Budget)	\$ (202,000)
• Rental Agreements	\$ (242,000)
• Miscellaneous Reductions	\$ (314,000)
• TOTAL	\$ 10,338,000

Deleted Positions

- County Planning – Planning Manager
- Budget – Budget Analyst (PT)
- DA Hot Check – Administrative Specialist II

Complete Breakdown – Page S-137

Departmental Summary

Adopted Budget FY 2010 vs Recommended Budget FY 2011

Sample

DEPARTMENTAL SUMMARY ADOPTED BUDGET FY 2010 VS RECOMMENDED BUDGET FY 2011

Fund/Dept/Prog	Acct Object	Description	FY2010 Adopted	FY2011 Recomm	Variance	Variance %	Explanation
01.10.10	4010	SALARY, DEPT. HEADS	68,833	68,833	0	0.0%	
Commissioners Court	4060	LONGEVITY PAY	3,100	3,340	240	7.7%	
	4120	FICA	5,687	5,705	18	0.3%	
	4130	RETIREMENT	7,337	7,716	379	5.2%	
	4140	WORKERS COMPENSATION	188	127	-61	-32.4%	
	4150	UNEMPLOYMENT INSURANCE	141	119	-22	-15.6%	
	4160	HEALTH INSURANCE	10,030	10,630	600	6.0%	
	4210	CAR ALLOWANCE/MILEAGE	2,400	2,400	0	0.0%	
	4220	OFFICE SUPPLIES	1,000	1,000	0	0.0%	
	4230	POSTAGE	600	600	0	0.0%	
	4260	COPIER SUPPLIES	0	525	525	100.0%	New- previously tracked in Print/Mail
	4265	OPERATING SUPPLIES	610	600	-10	-1.6%	
	4270	COMPUTER SUPPLIES	800	800	0	0.0%	
	4310	LAW & REFERENCE BOOKS	20	20	0	0.0%	
	4350	DUES & SUBSCRIPTIONS	200	200	0	0.0%	
	5010	TRAINING/EDUCATION	0	2,000	2,000	100.0%	Denton County Day sponsorship fee
	6420	LEGAL ADS	6,800	6,800	0	0.0%	
COMMISSIONERS COURT	TOTAL		107,746	111,415	3,669	3.4%	

Please refer to the detailed report – Pages S-34 through S-122

Breakdown of County Services

• Mandated	\$119,906,627	61%
• Essential	\$61,550,877	32%
• Non-Mandated	\$13,385,109	7%

Complete Breakdown – Pages S-123 through S-131

Summary of Non-Departmental Contingencies

• Regular Unappropriated Contingency	\$ 760,000
• Incentive Pay Contingency	\$ 50,000
• Vehicle Repair Contingency	\$ 75,000
• Court Ordered Contingency	\$ 500,000
• Insurance Contingency	\$ 100,000
• Lawsuit Settlement Contingency	\$ 100,000
• Health Insurance Contingency	\$ 400,000
• Grant Contingency	\$ 550,000
• Utilities & Gasoline Contingency	\$ 445,000
• Out of County Prisoner Contingency	\$ 306,000
• Personnel Contingency	<u>\$ 100,000</u>
• Grand Total General Fund Contingencies	\$ 3,686,000

Denton County, Texas

FY 2010-2011 Summary of New Positions Recommended 7 Full-Time

Judicial

431 st District Court	3.0
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District Clerk	1.0
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Legal

Criminal District Attorney	1.0
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Public Safety

Sheriff	2.0
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Detailed Report on page S-135 through S-136

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

Page S-138 through S-143

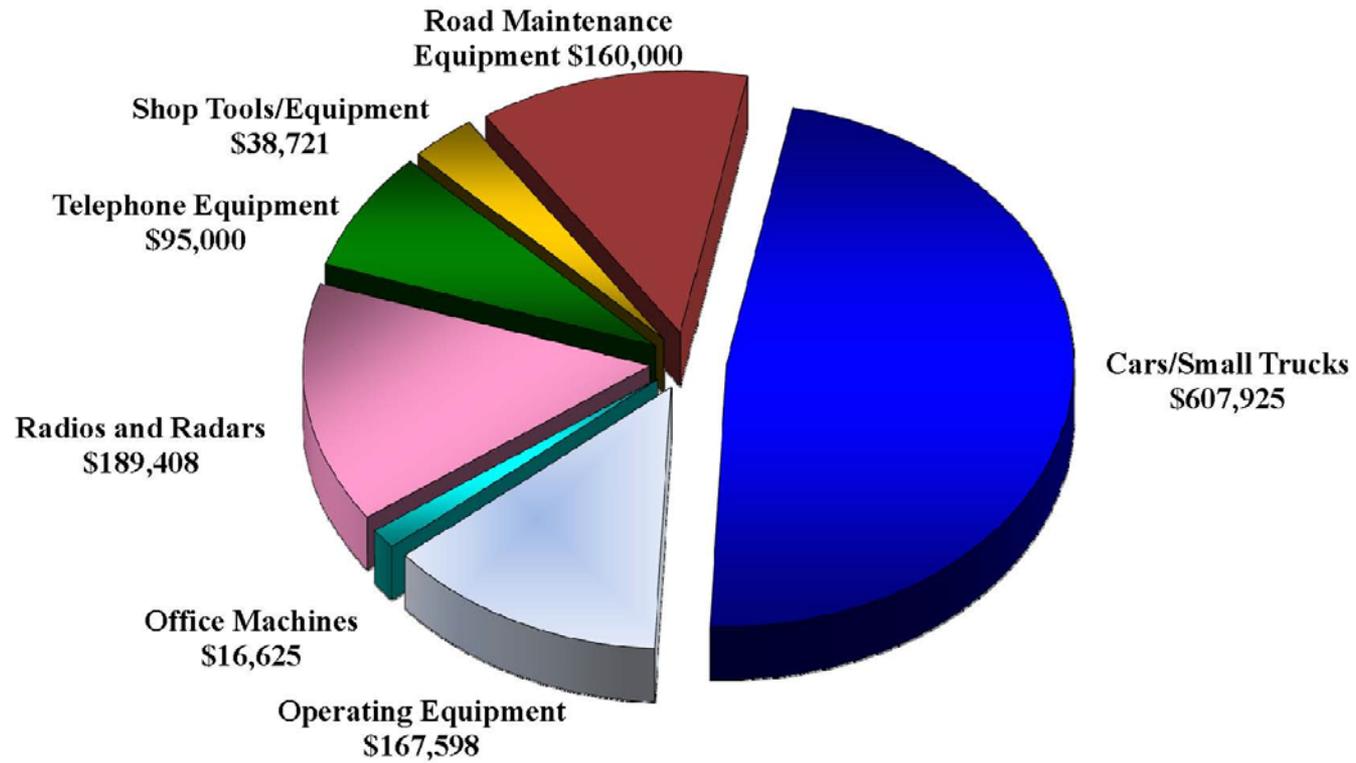
Car Allowance Summary

- **Current Adopted Budget** - **\$343,168**
- **Initial Requested Budget** - **\$344,517**
- **Recommended Budget** - **\$331,908**

No increases in fixed car allowance included / Based on a decrease in the reimbursable mileage rate from \$0.55 per mile to \$0.50 per mile effective 01/01/10

See Page S-146 for Detailed Report

**FY 2010 - 2011 Recommended
Capital Summary By Account Object
\$1,275,277**



Vehicle Assessment Committee Recommendations

- **\$234,253 in direct savings recommended**
 - Reviewed condition, mileage and usage
 - Transfer of vehicles within county as appropriate
- **29 Replacement Vehicles Requested**
- **24 Replacement Vehicles Recommended by Committee**
- **24 Replacement Vehicles Included in Recommended Budget**
- **0 New Vehicles Requested**
- **0 New Vehicles Recommended**
- **2 Surplus Vehicles Requested**
- **2 Surplus Vehicles Recommended**
- **1 Vehicle Requested for New Employees**
- **0 Vehicles Recommended by Budget Office for New Employees**
- **Recommended budget includes \$75,000 for vehicle repair contingency for self-insurance costs**

See Page S-161 for complete report

Replacement Vehicle Summary by Fiscal Year

Prepared by Purchasing (bdf) 05-23-10

FISCAL YEAR	Requested by Departments (1)		Recommended by VAC			Adopted Budget		
	QTY	Amount Requested	QTY	Amount Recommended	% of Fleet	QTY	Budget Amount	% of Fleet
2010-2011	29	\$769,825	24	\$590,137	8%			
2009-2010	24	\$674,726	22	\$575,944	7%	20	\$517,344	6%
2008- 2009	41	\$1,103,278	36	944,794	12%	36	\$936,794	12%
2007-2008	45	\$1,134,830	34	\$846,000	12%	32	\$794,000	11%
2006-2007	34	\$802,193	25	\$557,970	8%	25	\$557,970	8%
2005-2006	41	\$1,015,616	18	\$471,662	7%	17	\$457,912	5%
2004-2005	43	\$1,010,291	33	\$765,791	13%	29	\$661,500	11%
2003-2004	60	\$1,398,120	41	\$983,122	16%	29	\$747,500	11%
2002-2003	36	\$878,780	27	\$642,700	11%	14	\$342,000	5%
2001-2002	47	\$1,112,000	36	\$876,000	14%	30	\$743,500	12%
2000-2001	57	\$1,241,340	41	\$886,349	15%			
1999-2000	41	\$884,000	32	\$685,000	13%			
1998-1999	24	\$510,000	22	\$465,000	9%			
1997-1998	28	\$627,500	26	\$424,500	11%			
1996-1997	38	\$729,500	36	\$697,500	15%			
1995-1996	34	\$608,600	25	\$469,800	10%			
1994-1995	40	\$586,000	33	\$490,000	14%			

Notes:

1) Replacement Vehicles Only - Excludes requests for new hires or additions to fleet

2) Percentage of Fleet is estimated for 1994-1999

FY2010 - 11 Vehicles requested to be replaced from Grant

Social Service Agency Funding

- **Social Service Agencies requested funding at \$518,000**
- **Social Service Agency Committee recommended funding current agencies @ level funding or \$455,001**
- **Recommended Budget totals \$455,001**
- **Agencies have been notified of the Committee's recommendation**

See Page S-190 for complete report with historical / current funding levels

Denton County Funding History
Denton County Social Service Agencies

Description	FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Adopted	FY 2010 Adopted	FY 2010-2011	
								Requested	Comm Rec
Adult Day Care of North Texas	\$20,000	\$20,000	\$17,122	\$9,000	\$9,600	\$7,680	\$0	\$12,000	
AIDS Services of North Texas	\$10,000	\$10,000	\$8,000	\$6,000	\$4,800	\$4,800	\$0	\$0	
Ann's Haven Hospice	\$0	\$8,073	\$8,000	\$4,844	\$3,920	\$3,100	\$0	\$0	
ARC	\$1,769	\$1,800	\$1,440	\$1,080	\$864	\$691	\$0	\$0	
Boys & Girls Club of Denton County	\$3,694	\$5,000	\$4,000	\$3,000	\$2,418	\$1,920	\$0	\$0	
CASA (Court Appt. Special Advocates)	\$18,337	\$48,898	\$49,601	\$68,379	\$70,831	\$71,000	\$65,739	\$71,000	\$65,739
Christian Community Action-Clinic	\$0	\$0	\$0	\$0	\$30,000	40,000	37,036	40,000	37,036
Denton City-County Day School	\$8,383	\$8,383	\$6,706	\$5,030	\$4,024	\$3,219	\$0	\$0	
Denton Family Resource Center	\$15,000	\$15,000	\$12,000	\$4,500	\$7,200	\$5,760	\$0	\$0	
Children's Advocacy Center	\$40,000	\$40,000	\$40,000	\$50,000	\$50,000	\$50,000	\$46,295	\$50,000	\$46,295
Family Health Care, Inc.	\$50,000	\$50,000	\$40,000	\$30,000	\$24,000	\$10,000	\$0	\$0	
Friends of the Family	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000	\$23,148	\$25,000	\$23,148
Interfaith Ministries	\$10,000	\$9,190	\$8,000	\$5,514	\$4,411	\$3,529	\$0	\$0	
Metrocrest Social Service Center	\$7,500	\$7,500	\$6,000	\$4,500	\$3,600	\$2,880	\$0	\$0	
Nelson Children's Residential Tr. Ctr					\$40,000	\$40,000	\$37,036	\$40,000	\$37,036
Pediplace	\$70,958	\$99,083	\$28,641	\$56,766	\$45,413	\$45,413	\$42,048	\$50,000	\$42,048
RSVP	\$12,000	\$11,387	\$9,600	\$6,832	\$5,466	\$4,373	\$0	\$0	
SPAN	\$50,000	\$50,000	\$40,000	\$50,000	\$60,000	\$75,000	\$69,443	\$85,000	\$69,443
** Health Services of North Texas	\$0	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$115,738	\$125,000	\$115,738
Youth & Family Services - Lewisville	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$18,518	\$20,000	\$18,518
GRAND TOTAL	\$357,641	\$424,314	\$444,110	\$475,445	\$536,547	\$539,365	\$455,001	\$518,000	\$455,001

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

Library Funding

- **Library Board Request**

- Total Request = \$505,500 (14 libraries)
- 3 libraries not requesting county funding (Denton, Coppell, & Roanoke)
- Reduced per capita rate from \$0.7162 to \$0.6454

- **Recommended Budget**

- Current funding level of \$505,500 included
- Reduces the current per capita rate to \$0.6454 per capita

Detail Report Page S-191 through S-193

Building Projects FY2011

- 68 Building Projects requested at an estimated cost of \$511,587
- 36 Building Projects recommended at an estimated cost of \$267,458

Detail Report Page S-194 through S-204

Acknowledgements

- **Denton County Budget Office Staff**
- **County Auditor and Staff**
- **Director of Purchasing and Staff**
- **Director of Human Resources and Staff**
- **Director of Information Services and Staff**
- **Vehicle Assessment Committee**
- **Social Services Agency Committee**
- **Alan Williams, Radio Information**
- **Department Heads and Elected Officials**
- **Commissioners Court**

- Questions/Comments
- Requests for information for future meeting
- Next meeting has been reserved for appeals: July 20th & July 22nd
- Regular Budget Workshops will be held on Tuesdays – July 27th, August 3rd, and August 10th immediately following Commissioners Court
- Public Hearings on Proposed Tax Rate:
 - August 24th - 1st Public Hearing 10:00 am
 - August 31st - 2nd Public Hearing 7:00 pm
- Public Hearing on Proposed Budget and Adoption:
 - September 7th 10:00 am



*Denton County,
Texas*

*Recommended
Budget*

Fiscal Year

2010-2011