

Denton County, Texas

Recommended Budget



Fiscal Year
2012-2013

2012 - 2013 Denton County Recommended Budget

July 17, 2012

Initial Budget Requests

Summary of Tax Levies & Projected Fund Balances

- Page S-40
- Initial Requests totaled \$212.0 million
- Increase of \$10.0 million
- Tax Rate of \$0.286300 would be required
- 3.96% Tax Rate Increase

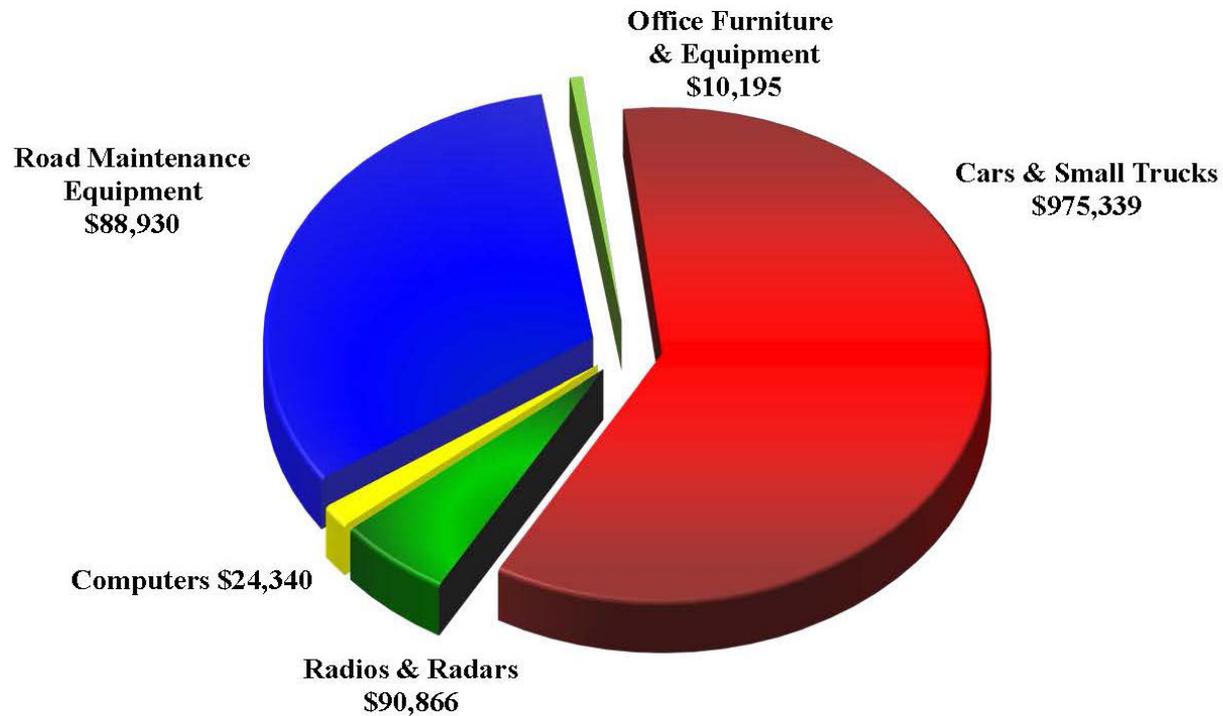
Summary of New Positions Requested

- **19 New Hire Requests (17.9 Full Time Equivalents)**

<u>Department</u>	<u># of Requests</u>
Technology Services	7
Tax Assessor-Collector	2
County Jail	1
Sheriff's Communications	1
Sheriff	3
CSCD	1
Constable, Precinct #6	2 (1.5 FTEs)
Emergency Services	2 (1.4 FTEs)

Breakdown on Page S-63

**FY 2012 - 2013 Initial Request
Capital Summary By Account Object
\$1,696,289**



DENTON COUNTY, TEXAS
RECOMMENDED BUDGET 2012-2013
BUDGET SUMMARY BY FUND

FUNDS	BUDGET 2010-2011	BUDGET 2011-2012	RECOMM BUDGET 2012-2013	RECOMM BUDGET 2013 VS 2012	% INCREASE
General Fund	\$118,019,948	\$121,042,172	\$125,360,311	\$4,318,139	3.57%
Road & Bridge Fund	\$11,975,091	\$12,183,218	\$12,225,136	\$41,918	0.34%
District Clerk Records Management Fund	\$53,557	\$87,921	\$67,145	(\$20,776)	-23.63%
County Clerk Records Management Fund	\$1,483,806	\$1,503,345	\$2,228,674	\$725,329	48.25%
Courthouse Security Fund	\$336,000	\$365,723	\$366,723	\$1,000	0.27%
JP Courthouse Security Fund	\$10,986	\$12,947	\$11,267	(\$1,680)	-12.98%
Juvenile Probation Fund	\$10,936,463	\$10,528,268	\$11,010,085	\$481,817	4.58%
Fire Code Enforcement Fund	\$271,034	\$275,579	\$274,324	(\$1,255)	-0.46%
JP Technology Fund	\$219,655	\$198,830	\$230,262	\$31,432	15.81%
Public Health Fund	\$4,228,607	\$4,282,436	\$4,382,675	\$100,239	2.34%
Indigent Care Fund	\$2,490,682	\$2,494,539	\$2,502,892	\$8,353	0.33%
Health Care Relief Fund	\$455,001	\$455,001	\$295,000	(\$160,001)	-35.16%
County and District Court Tech Fund	\$37,862	\$13,075	\$28,053	\$14,978	114.55%
Records Management and Preservation Fund	\$321,272	\$352,535	\$364,771	\$12,236	3.47%
County Clerk Records Archive Fee Fund	\$0	\$0	\$0	\$0	N/A
Sheriff's Forfeiture Fund	\$235,000	\$240,000	\$270,000	\$30,000	12.50%
Museum Endowment Fund	\$0	\$0	\$0	\$0	N/A
Vehicle Inventory Tax Interest Fund	\$25,633	\$20,000	\$19,224	(\$776)	-3.88%
Law Library Fund	\$510,652	\$392,416	\$395,697	\$3,281	0.84%
District Attorney Hot Check Fund	\$99,792	\$102,979	\$107,622	\$4,643	4.51%
District Attorney Chapter 59 Fund	\$151,998	\$199,671	\$205,996	\$6,325	3.17%
Jury Fund	\$425,500	\$400,500	\$400,500	\$0	0.00%
Debt Service Fund	\$41,667,908	\$41,346,414	\$43,353,440	\$2,007,026	4.85%
Capital Replacement Fund	\$2,829,464	\$5,509,447	\$5,921,074	\$411,627	7.47%
GRAND TOTAL	\$196,785,911	\$202,007,016	\$210,020,871	\$8,013,855	3.97%

Recommended Budget

Summary of Budget Requests

- Page S-41
- Recommended Totals by Department
- Historical Data, Current Budget Status by Department
- Recommended Budget = \$210.0 million
- Reduced Departmental Requests by \$4.0 million
(net reduction = \$2 million due to additional expenses added to Recommended Budget)
- Increase = \$8 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-48
- 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 = \$0.2754
(rate that will generate the same tax revenue on existing property as the prior year)
- Proposed tax rate = \$0.27863
- 1.17% above projected effective tax rate
- Estimated ending fund balance = \$42 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
- 2012 fiscal year collections have been strong – averaging 98.55% per year, slightly ahead of the same period last year
- Revenue from new construction expected @ \$2.7 million which is approximately \$150,000 more than last year
- Revenue from increased tax roll expected @ \$2 million
- Final values will be received in late July
- Estimated increase in tax revenues = \$4.7 million

Motor Vehicle Registration

- Optional \$10 fee authorized by Transportation Code generates \$5.2 million per year – an increase of \$100,000
- Additional 5% auto registration fee is projected @ \$2.8 million, which is the current level of funding (Funds are split 80% in General Fund and 20% in Road & Bridge Fund)

Intergovernmental Revenues

- Primarily State and Federal Grants and payments from City and State governments
- Budgeted slight decrease in FY2013
- 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 \$16.2 million or \$1.1 million more than FY2012, primarily for new County Clerk Records Archive fee
- Increases and decreases in various fees county-wide

Fines

- Received from Justices of the Peace, County Criminal Courts and District Courts
- Projected to generate \$3.54 million - a decrease of \$80,000
- Fines are expected to decrease as follows:

JP Courts	\$120,000
County Courts	(\$150,000)
District Courts	(\$50,000)

Interest

- Most volatile revenue source for the county for the last seven years
- FY2011-2012 revenues are projected to be short by 44% or over \$229,000
- FY2012-2013 revenue estimates include a decrease of \$209,850

Miscellaneous

- Primarily refunds/ reimbursements for services not connected with a specific office (inmate phone fees, court appointed attorney refunds, bail bond forfeitures, etc.)
- Net increase of \$144,000 primarily for Bail Bond forfeitures. Decrease in revenue for Court Appointed Attorney refunds

Fund Balance / Reserve Funds

- Fund balance draw-down for FY2013 (\$3 million)
- Transfer to Capital Replacement Fund (\$2 million)
- Projected ending fund balance (\$42 million for all funds)
- Adequate to protect county in event of unforeseen occurrences
- Complies with Fund Balance Policy

Summary

Taxes

\$2.7 million increase from new property / \$2 million in additional tax money from supplemental roll

Vehicle Registration

Slight increase of \$100,000 due to increase in auto sales

Intergovernmental

No significant change; slight decrease

Fees

Increase of \$1.1 million due to trends in levels of service, with the majority of the increase primarily for the County Clerk Records Archive fee

Fines

Decrease of \$80,000 (increase for JP's and decrease for County and District Courts)

Interest

Decrease of \$210,000 due to lower interest rates

Miscellaneous Revenue

Increase of approximately \$144,000 primarily due to increase in Bail Bond forfeitures

Denton County, Texas

FY 2012-2013 Expenditure Changes

• Debt Service Payments	\$ 2,007,000
• Employee Raises	\$ 1,560,000
• Capital Replacement Fund Contingency	\$ 1,223,000
• Health Insurance	\$ 1,100,000
• Court Appointed Attorneys & Other Court-Ordered Expenses	\$ 847,000
• Microfilm Expense	\$ 710,000
• Capital Equipment	\$ 476,000
• Retirement	\$ 379,000
• Facility Expenses (Utilities, Janitorial, etc.)	\$ 290,000
• Reclassifications	\$ 283,000
• New Hires	\$ 168,000
• Gasoline Expense	\$ 165,000
• Juvenile Placement and Counseling Expenses	\$ 141,000

Denton County, Texas

FY 2012-2013 Expenditure Changes (Cont.)

• Other Benefit Increases	\$ 127,000
• Primary Health Care	\$ 92,000
• Drug Court Expenses	\$ 45,000
• Fire Calls	\$ 35,000
• Library Funding Reduction	\$ (43,000)
• Supplies	\$ (80,000)
• Election Expenses (Odd Year)	\$ (80,000)
• Miscellaneous Reductions	\$ (144,000)
• Social Service Funding Reduction	\$ (160,000)
• Contract Labor (General and R&B)	\$ (532,000)
• Lease Payments	\$ (595,000)
• TOTAL	\$ 8,014,000

Denton County, Texas

FY 2012-2013 Summary of New Positions Recommended
2 Full-Time, 1 Part-Time to Full-Time

Public Safety

CSCD (FT)	1.0
Constable, Precinct #6 (FT)	1.0
Emergency Services (PT to FT)	.4

Detailed Report on page S-64

Breakdown of County Services

• Mandated	\$127,268,510	61%
• Essential	\$67,209,076	32%
• Non-Mandated	\$15,543,285	7%

Complete Breakdown – Pages S-49 through S-57

Summary of Non-Departmental Contingencies

• Regular Unappropriated Contingency	\$ 932,000
• Incentive Pay Contingency	\$ 10,000
• Vehicle Repair Contingency	\$ 75,000
• Court Ordered Contingency	\$ 1,245,000
• Insurance Contingency	\$ 50,000
• Lawsuit Settlement Contingency	\$ 100,000
• Workers Comp Contingency	\$ 100,000
• Health Insurance Contingency	\$ 1,123,982
• Grant Contingency	\$ 46,072
• Utilities & Gasoline Contingency	\$ 200,000
• Out of County Prisoner Contingency	\$ 300,000
• Personnel Contingency	\$ 100,000
• Reclassification Contingency	\$ 250,000
• Reclassification Contingency for Construction Manager	<u>\$ 33,000</u>
• Grand Total General Fund Contingencies	\$ 4,565,054

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

Page S-72 through S-77

Car Allowance Summary

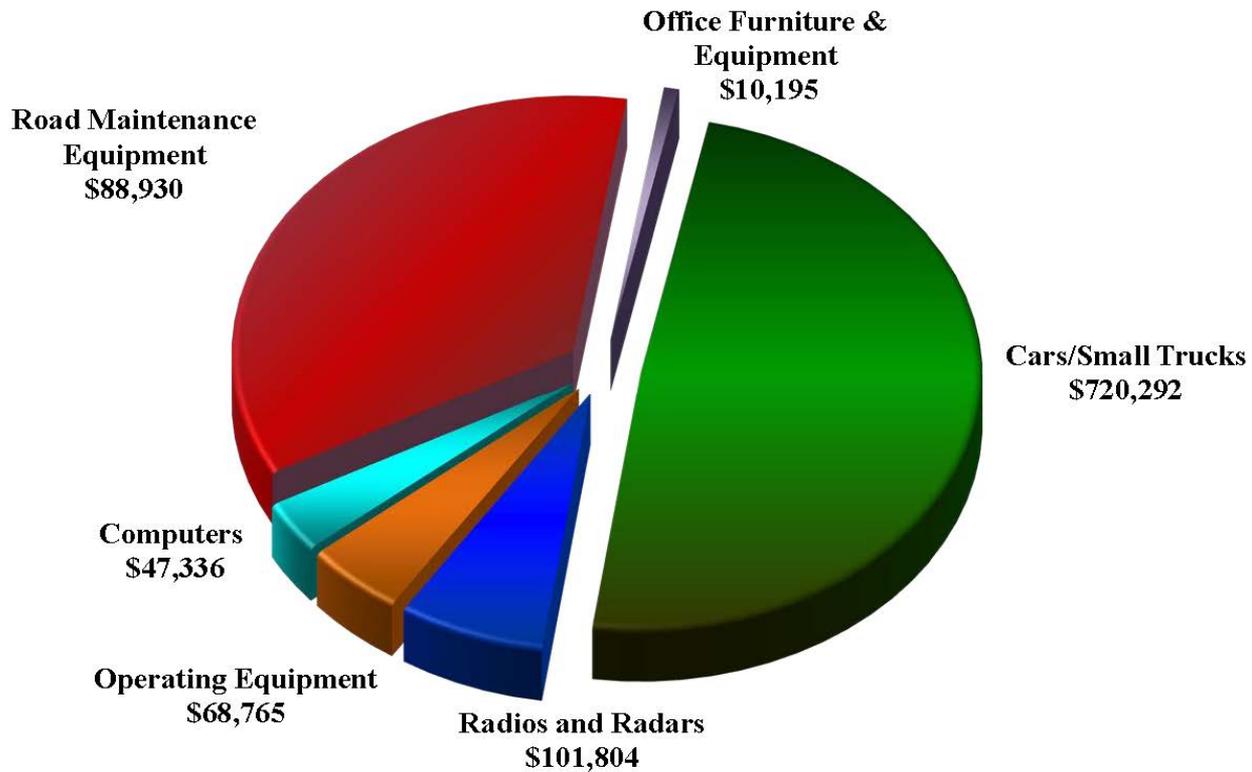
• Current Adopted Budget	-	\$332,158
• Initial Requested Budget	-	\$355,598
• Recommended Budget	-	\$345,579

No increases in fixed car allowance included

One new allowance added for Construction Manager

See Page S-78 for Detailed Report

**FY 2012 - 2013 Recommended
Capital Summary By Account Object
\$1,468,392**



Vehicle Assessment Committee

Recommendations

- **\$297,525 in direct savings recommended**
 - Reviewed condition, mileage and usage
 - Transfer of vehicles within county as appropriate
- **30 Replacement Vehicles Requested**
- **23 Replacement Vehicles Recommended by Committee**
- **23 Replacement Vehicles Included in Recommended Budget**
- **4 New Vehicles Requested (3 for new employees)**
- **2 New Vehicles Recommended (includes 1 that was transferred to Operating Equipment and 1 for new employee)**
- **3 Surplus Vehicles Requested**
- **2 Surplus Vehicles Recommended**
- **Recommended budget includes \$75,000 for vehicle repair contingency for self-insurance costs**

See Page S-92 for complete report

Replacement Vehicle Summary by Fiscal Year

Prepared by Purchasing (bdf) 06-08-2012

FISCAL YEAR	Requested by Departments (1)		Recommended by VAC			Adopted Budget		
	QTY	Amount Requested	QTY	Amount Recommended	%of Fleet	QTY	Budget Amount	%of Fleet
FY2013	33	\$875,570	23	\$657,974	7%			
FY2012	39	\$1,019,603	31	\$797,151	10%	33	\$844,747	10%
FY2011	29	\$769,825	24	\$590,137	8%	24	\$613,825	8%
FY2010	24	\$674,726	22	\$575,944	7%	20	\$517,344	6%
FY2009	41	\$1,103,278	36	944,794	12%	36	\$936,794	12%
FY2008	45	\$1,134,830	34	\$846,000	12%	32	\$794,000	11%
FY2007	34	\$802,193	25	\$557,970	8%	25	\$557,970	8%
FY2006	41	\$1,015,616	18	\$471,662	7%	17	\$457,912	5%
FY2005	43	\$1,010,291	33	\$765,791	13%	29	\$661,500	11%
FY2004	60	\$1,398,120	41	\$983,122	16%	29	\$747,500	11%
FY2003	36	\$878,780	27	\$642,700	11%	14	\$342,000	5%
FY2002	47	\$1,112,000	36	\$876,000	14%	30	\$743,500	12%
FY2001	57	\$1,241,340	41	\$886,349	15%			
FY2000	41	\$884,000	32	\$685,000	13%			
FY1999	24	\$510,000	22	\$465,000	9%			
FY1998	28	\$627,500	26	\$424,500	11%			
FY1997	38	\$729,500	36	\$697,500	15%			
FY1996	34	\$608,600	25	\$469,800	10%			
FY1995	40	\$586,000	33	\$490,000	14%			

Notes:

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

2) Percentage of Fleet is estimated for 1994-1999

* NOTE: In FY2009, 11 vehicles were purchased with 100% grant funds for the SO at \$249,376

Social Service Agency Funding

- **Social Service Agencies requested funding at \$771,983**
- **Social Service Agency Committee recommended funding at \$295,000 (equal to revenue projection for FY2013)**
- **Reduction of \$160,000 or 35% for each agency across the board**
- **Recommended Budget totals \$295,000**
- **Agencies have been notified of the Committee's recommendation**
- **One new agency is requesting ability to receive juror donations only – (Metroport Meals on Wheels – Roanoke)**

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

Denton County Funding History
Denton County Social Service Agencies

Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Adopted	FY 2010 Adopted	FY2011 Adopted	FY 2012 Adopted	FY 2012-2013	
								Requested	Committee Rec
Adult Day Care of North Texas	\$17,122	\$9,000	\$9,600	\$7,680	\$0		\$0	\$0	\$0
AIDS Services of North Texas	\$8,000	\$6,000	\$4,800	\$4,800	\$0		\$0	\$0	\$0
Ann's Haven Hospice	\$8,000	\$4,844	\$3,920	\$3,100	\$0		\$0	\$0	\$0
ARC	\$1,440	\$1,080	\$864	\$691	\$0		\$0	\$0	\$0
Boys & Girls Club of Denton County	\$4,000	\$3,000	\$2,418	\$1,920	\$0		\$0	\$0	\$0
CASA (Court Appt. Special Advocates)	\$49,601	\$68,379	\$70,831	\$71,000	\$65,739	\$65,739	\$65,739	\$65,739	\$46,399
Christian Community Action-Clinic	\$0	\$0	\$30,000	40,000	37,036	37,036	37,036	40,000	\$26,140
Denton City-County Day School	\$6,706	\$5,030	\$4,024	\$3,219	\$0		\$0	\$0	\$0
Denton Family Resource Center	\$12,000	\$4,500	\$7,200	\$5,760	\$0		\$0	\$0	\$0
Children's Advocacy Center	\$40,000	\$50,000	\$50,000	\$50,000	\$46,295	\$46,295	\$46,295	\$110,506	\$32,675
Family Health Care, Inc.	\$40,000	\$30,000	\$24,000	\$10,000	\$0		\$0	\$0	\$0
Friends of the Family	\$20,000	\$25,000	\$25,000	\$25,000	\$23,148	\$23,148	\$23,148	\$25,000	\$16,338
Interfaith Ministries	\$8,000	\$5,514	\$4,411	\$3,529	\$0		\$0	\$0	\$0
Metrocrest Social Service Center	\$6,000	\$4,500	\$3,600	\$2,880	\$0		\$0	\$0	\$0
Metroport Meals On Wheels, Inc.								Juror Donations	Yes
Nelson Children's Residential Tr. Ctr			\$40,000	\$40,000	\$37,036	\$37,036	\$37,036	\$0	\$0
Pediplace	\$28,641	\$56,766	\$45,413	\$45,413	\$42,048	\$42,048	\$42,048	\$60,000	\$29,677
Project Access Denton County								\$250,000	\$0
RSVP	\$9,600	\$6,832	\$5,466	\$4,373	\$0		\$0	\$0	\$0
SPAN	\$40,000	\$50,000	\$60,000	\$75,000	\$69,443	\$69,443	\$69,443	\$85,000	\$49,013
** Health Services of North Texas	\$125,000	\$125,000	\$125,000	\$125,000	\$115,738	\$115,738	\$115,738	\$115,738	\$81,688
Youth & Family Services - Lewisville	\$20,000	\$20,000	\$20,000	\$20,000	\$18,518	\$18,518	\$18,518	\$20,000	\$13,070
GRAND TOTAL	\$444,110	\$475,445	\$536,547	\$539,365	\$455,001	\$455,001	\$455,001	\$771,983	\$295,000

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

**New Requests for 2013

Library Funding

- **Library Board Request**

- Total Request = \$432,210 (13 libraries) @ level funding

- 4 libraries did not request county funding

- (Denton, Coppell, Roanoke, and Plano) – Plano dropped out after FY2012 budget was adopted)

- **Recommended Budget**

- Reduced funding by 10% to \$388,770 (reduction = \$43,440)

- Frisco has decided to not accept county funds–will charge user fee

Detail Report Page S-109 through S-110

Building Projects FY2013

- 26 Building Remodel Projects requested at an estimated cost of \$267,927
- 22 Building Remodel Projects recommended at an estimated cost of \$89,631

Detail Report Page S-111 through S-114

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**
- **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 24th
- Regular Budget Workshops will be held on Tuesdays – July 24th, July 31st, and August 7th immediately following Commissioners Court
- Public Hearings on Proposed Tax Rate:
 - August 21st - 1st Public Hearing 10:00 am
 - August 28th - 2nd Public Hearing 7:00 pm
- Public Hearing on Proposed Budget and Adoption:
September 4th 10:00 am

Denton County, Texas

Recommended Budget



Fiscal Year
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