

Denton County, Texas

*Recommended
Budget*

*Fiscal Year
2013-2014*



Initial Budget Requests

Summary of Tax Levies & Projected Fund Balances

- Page S-23
- Initial Requests totaled \$231.4 million
- Increase of \$20.9 million
- Tax Rate of \$0.299757 would be required
- 7.1% Tax Rate Increase

Summary of New Positions Requested

- **104 New Hire Requests**

<u>Department</u>	<u># of Requests</u>
Purchasing	1
Elections	3
Probate Court	1
District Clerk	2
Criminal District Attorney	2
County Jail	50
Jail Health	16
Sheriff's Communications	1
Sheriff's Department	6
Emergency Services	1
Road and Bridge, Pct. #1	2
Juvenile (Post Adjudication Center)	16
Juvenile Justice Alternative Education Program	2
Public Health Clinical	1

Breakdown on Page S-56

DENTON COUNTY, TEXAS

**RECOMMENDED BUDGET 2013-2014
BUDGET SUMMARY BY FUND**

FUNDS	BUDGET 2011-2012	BUDGET 2012-2013	RCMND BUDGET 2013-2014	RCMND BUDGET 2014 VS 2013	% INCREASE
General Fund	\$121,042,172	\$125,668,519	\$131,843,383	\$6,174,864	4.91%
Road & Bridge Fund	\$12,183,218	\$12,218,162	\$12,311,037	\$92,875	0.76%
District Clerk Records Management Fund	\$87,921	\$92,740	\$86,747	(\$5,993)	-6.46%
County Clerk Records Management Fund	\$1,503,345	\$2,431,540	\$2,442,119	\$10,579	0.44%
Courthouse Security Fund	\$365,723	\$366,723	\$402,823	\$36,100	9.84%
JP Courthouse Security Fund	\$12,947	\$11,267	\$14,588	\$3,321	29.48%
Juvenile Probation Fund	\$10,528,268	\$11,021,981	\$12,037,959	\$1,015,978	9.22%
Fire Code Enforcement Fund	\$275,579	\$273,677	\$277,575	\$3,898	1.42%
JP Technology Fund	\$198,830	\$230,262	\$236,859	\$6,597	2.86%
Public Health Fund	\$4,282,436	\$4,377,671	\$4,460,367	\$82,696	1.89%
Indigent Care Fund	\$2,494,539	\$2,503,652	\$2,518,245	\$14,593	0.58%
Medicaid DSRIP Program	\$0	\$0	\$805,509	\$805,509	100%
Health Care Relief Fund	\$455,001	\$256,282	\$295,000	\$38,718	15.11%
County and District Court Tech Fund	\$13,075	\$28,053	\$5,670	(\$22,383)	-79.79%
Records Management and Preservation Fund	\$352,535	\$367,666	\$420,831	\$53,165	14.46%
Sheriff's Forfeiture Fund	\$240,000	\$270,000	\$225,000	(\$45,000)	-16.67%
Vehicle Inventory Tax Interest Fund	\$20,000	\$19,224	\$27,238	\$8,014	41.69%
Law Library Fund	\$392,416	\$396,078	\$400,316	\$4,238	1.07%
District Attorney Hot Check Fund	\$102,979	\$107,916	\$111,548	\$3,632	3.37%
District Attorney Chapter 59 Fund	\$199,671	\$205,996	\$247,421	\$41,425	20.11%
Jury Fund	\$400,500	\$400,500	\$425,500	\$25,000	6.24%
Debt Service Fund	\$41,346,414	\$43,353,440	\$46,905,806	\$3,552,366	8.19%
Capital Replacement Fund	\$5,509,447	\$5,921,074	\$6,577,236	\$656,162	11.08%
GRAND TOTAL	\$202,007,016	\$210,522,423	\$223,078,777	\$12,556,354	5.96%

Recommended Budget

Summary of Budget Requests

- Page S-31
- Recommended Totals by Department
- Historical Data, Current Budget Status by Department
- Recommended Budget = \$223 million
- Reduced Departmental Requests by \$8.3 million
- Increase = \$12.5 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-38
- 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 = \$0.28
(rate that will generate the same tax revenue on existing property as the prior year)
- Proposed tax rate = \$0.289010
- Current tax rate = \$0.282867
- Variance (Current vs. Proposed) = \$0.006143
- 3.2% above projected effective tax rate
- Estimated ending fund balance = \$40.1 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-2 through S-10

Revenue Analysis

8 Major Funding Sources

Property Taxes

- Largest single source of revenue
- 2013 fiscal year collections have been strong – averaging 98.92% per year, approximately the same as last year
- Revenue from new construction expected @ \$3.1 million which is approximately the same as last year
- Revenue from increased tax roll expected @ \$1 million
- Final values will be received in late July
- Budgeted increase in tax revenues = \$4.9 million

Motor Vehicle Registration

- Optional \$10 fee authorized by Transportation Code generates \$5.35 million per year – an increase of \$150,000
- Additional 5% auto registration fee is projected @ \$3.4 million, which is an increase of \$200,000 (Funds are split 90% in General Fund and 10% in Road & Bridge Fund)

Intergovernmental Revenues

- Primarily State and Federal Grants and payments from City and State governments
- Budgeted slight increase of \$157,000 in FY2014
- 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 \$17.3 million or \$836,500 more than FY2013, primarily for Records Management, County Clerk and Tax Assessor/Collector fees
- Increases and decreases in various fees county-wide

Fines

- Received from Justices of the Peace, County Criminal Courts and District Courts – deposited in General Fund
- Projected to generate \$3.565 million - a slight increase of \$25,000 in the JP Courts
- Expected Revenue by Court:

J. P. Courts	\$1,615,000
County Courts	\$1,250,000
District Courts	\$ 700,000

Interest

- Most volatile revenue source for the county for the last eight years
- Interest revenues are projected to be \$259,950
- FY2013-2014 revenue estimates include a decrease of \$56,100

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.)
- Net increase of \$162,000 primarily for ILB fees (ignition interlock systems for pre-trial defendants released on bond) and Court Appointed Attorney refunds for County Courts

Fund Balance / Reserve Funds

- General Fund balance draw-down for FY2014 = (\$5 million)
- Transfer to Capital Replacement Fund (\$3.5 million)
- Projected ending fund balance (\$40.1 million for all funds)
- Adequate to protect county in event of unforeseen occurrences
- Complies with Fund Balance Policy

Revenue Summary

Taxes

\$3.1 million increase from new property / \$1 million in additional tax money from supplemental roll

Vehicle Registration

Increase of \$350,000 due to a stronger market for vehicle sales

Intergovernmental

Increase of \$1,078,000, primarily for contractual payments such as communication contracts, Medicaid DSRIP (Delivery System Reform Incentive Payment) and prisoner housing.

Fees

Increase of \$836,500 due to trends in levels of service, with the majority of the increase primarily for the County Clerk, Tax Assessor Collector and Records Management fees

Fines

Increase of \$25,000 (increase for JP's and County Courts)

Interest

Decrease of \$56,000 due to lower interest rates

Miscellaneous Revenue

Increase of approximately \$162,000 primarily due to increase in ILB (Interlock Bond fees) and court appointed attorney reimbursements at the County Court level

Denton County, Texas

FY 2013-2014 Expenditure Changes

• Debt Service Payments	\$ 3,552,000
• Jail and Juvenile Expansion (New Hires and Operating)	\$ 2,273,000
• Salary Increase (2% for eligible employees)	\$ 1,600,000
• Capital Replacement Fund (Transfer from General Fund)	\$ 1,500,000
• Health Insurance	\$ 1,296,000
• Office Furniture (Lewisville and Flower Mound Govt Centers)	\$ 1,024,000
• Other Personnel Benefit Increases	\$ 545,000
• Court Ordered Expenses	\$ 450,000
• Computer Hardware and Software Maintenance	\$ 350,000
• Miscellaneous Building and Equipment Maintenance	\$ 180,000
• Fire and Ambulance Expense	\$ 160,000
• County Court Judge's Salary Increases (Mandated)	\$ 151,000
• Road and Bridge Material	\$ 150,000

Denton County, Texas

FY 2013-2014 Expenditure Changes (Cont.)

• Radio Equipment	\$ 142,000
• Prisoner Medical and Physician Expenses	\$ 136,000
• Sheriff's Department Telephone System (lease payments)	\$ 122,000
• Outside Counsel	\$ 120,000
• MHMR	\$ 104,000
• Medical Supplies and Vaccines	\$ 84,000
• Reclassifications and Restructuring Salary Adjustments	\$ 82,000
• Elections Postage	\$ 75,000
• Law Enforcement Operating Equipment	\$ 68,000
• Training and Education	\$ 64,000
• Elections – New Hire	\$ 53,000
• West Nile Expenses	\$ 49,000
• Additional Election Judge Expense	\$ 42,000

Denton County, Texas

FY 2013-2014 Expenditure Changes (Cont.)

• Wellness Program	\$ 20,000
• Deleted Extension Agent Position	\$ (34,000)
• Library Funding Reduction (10%)	\$ (39,000)
• Institutional Care	\$ (75,000)
• Groundwater Conservation District	\$ (150,000)
• Professional Services	\$ (168,000)
• Tax Incentive Payments (Rebates)	\$ (185,000)
• Miscellaneous Reductions	\$ (248,000)
• Unappropriated Contingency Reductions	\$ (419,000)
• Capital Equipment	<u>\$ (518,000)</u>
• TOTAL EXPENDITURE CHANGES	\$ 12,556,000

Denton County, Texas

FY 2013-2014 Summary of New Positions Recommended 77 Full-Time Positions

General Administration

Elections Admin.	1
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Public Safety

Jail Expansion

Jail	50
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Jail Health	8
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Juvenile Expansion

Juvenile Post Adjudication	16
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JJAEP	2
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Detailed Report on page S-60

Breakdown of County Services

• Mandated	\$131,441,844	59%
• Essential	\$72,918,822	33%
• Non-Mandated	\$18,718,111	8%

Complete Breakdown – Pages S-39 through S-47

Summary of Non-Departmental Contingencies

• Regular Unappropriated Contingency	\$ 900,000
• Vehicle Repair Contingency	\$ 50,000
• Court Ordered Contingency	\$ 1,740,000
• Insurance Contingency	\$ 25,000
• Lawsuit Settlement Contingency	\$ 50,000
• Veteran's Court Contingency	\$ 60,000
• Health Insurance Contingency	\$ 1,000,000
• Grant Contingency	\$ 60,000
• Utilities & Gasoline Contingency	\$ 200,000
• Fire Call Contingency	\$ 100,000
• Out of County Prisoner Contingency	\$ 200,000
• Personnel Contingency	<u>\$ 75,000</u>
• Grand Total General Fund Contingencies	\$ 4,460,000

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

Page S-80 through S-85

Car Allowance Summary

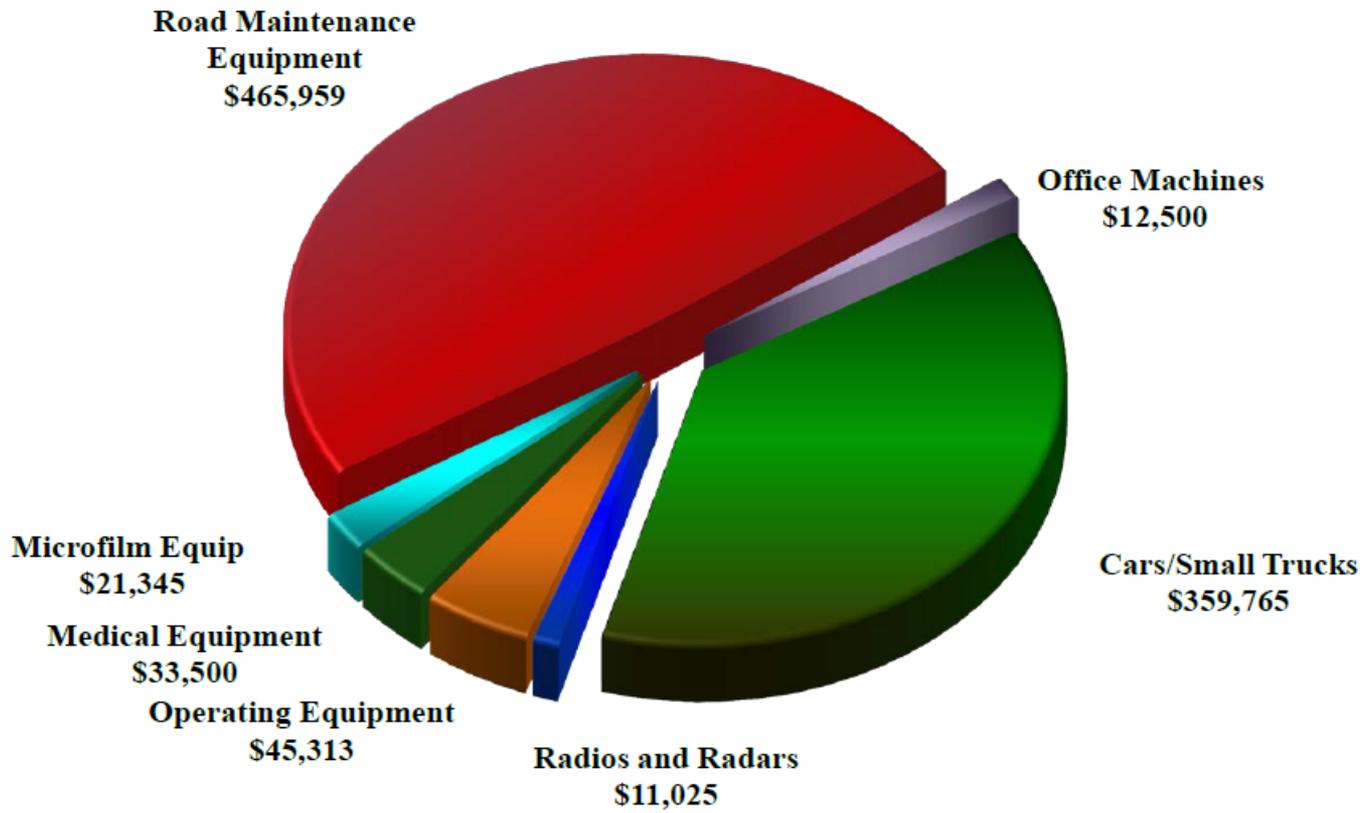
• Current Adopted Budget	-	\$277,427
• Initial Requested Budget	-	\$296,065
• Recommended Budget	-	\$296,065

No increases in fixed car allowance included

Two new allowances added for the Sheriff's
Department and one new allowance for Juvenile
Probation

See Page S-86 for Detailed Report

**FY 2013 - 2014 Recommended
Capital Summary By Account Object
\$949,407**



Vehicle Assessment Committee Recommendations

- **\$184,388 in direct savings recommended**
 - Reviewed condition, mileage and usage
 - Transfer of vehicles within county as appropriate
- **16 Replacement Vehicles Requested**
- **11 Replacement Vehicles Recommended by Committee**
- **11 Replacement Vehicles Included in Recommended Budget**
- **3 New Vehicles Requested**
- **1 New Vehicle Recommended by Committee**
- **1 New Vehicle Included in Recommended Budget**
- **2 Surplus Vehicles Requested**
- **4 Surplus Vehicles Recommended**
- **Recommended budget includes \$50,000 for vehicle repair contingency for self-funded insurance costs**

See Page S-105 for complete report

Replacement Vehicle Summary by Fiscal Year

Prepared by Purchasing (bdf) 05-31-2013

FISCAL YEAR	Requested by Departments (1)		Recommended by VAC			Adopted Budget		
	QTY	Amount Requested	QTY	Amount Recommended	%of Fleet	QTY	Budget Amount	%of Fleet
FY2014	21	\$535,587	12	\$384,658	4%			
FY2013	33	\$875,570	23	\$657,974	7%	25	\$720,292	8%
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

* NOTE: IN FY2013, 8 vehicles were purchased with Sheriff Forfeiture Funds for the SO at \$227,236

* NOTE: FY2014 law enforcement vehicles are now budgeted with equipment as recommended by VAC

Social Service Agency Funding

- **Social Service Agencies requested funding at \$390,038**
- **Social Service Agency Committee recommended funding at \$295,000 (equal to revenue projection for FY2014), an increase of \$38,718**
- **Requests reduced by \$95,038**
- **Recommended Budget totals \$295,000**
- **Agencies have been notified of the Committee's recommendation**
- **One new agency requested funding – Boys and Girls Club of North Central Texas but was not recommended by the Committee**

See Page S-117 for complete report with historical/current funding levels

Denton County Funding History
Denton County Social Service Agencies

Description	FY 2009 Actual	FY 2010 Actual	FY2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2013-2014	
						Requested	Comm Rec
Adult Day Care of North Texas	\$7,680	\$0	\$0	\$0	\$0	\$0	\$0
AIDS Services of North Texas	\$4,800	\$0	\$0	\$0	\$0	\$0	\$0
Ann's Haven Hospice	\$3,100	\$0	\$0	\$0	\$0	\$0	\$0
ARC	\$691	\$0	\$0	\$0	\$0	\$0	\$0
Boys & Girls Club of Denton County	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0
Boys & Girls Clubs of North Central Tx						\$11,300	\$0
CASA (Court Appt. Special Advocates)	\$71,000	\$65,739	\$63,833	\$65,739	\$46,399	\$65,739	\$53,410
Christian Community Action-Clinic	\$40,000	\$37,036	\$37,036	\$37,036	\$26,140	\$40,000	\$30,090
Denton City-County Day School	\$3,219	\$0	\$0	\$0	\$0	\$0	\$0
Denton Family Resource Center	\$5,760	\$0	\$0	\$0	\$0	\$0	\$0
Children's Advocacy Center	\$50,000	\$46,295	\$46,295	\$46,295	\$32,675	\$51,911	\$37,611
Family Health Care, Inc.	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
Friends of the Family	\$25,000	\$23,148	\$23,148	\$23,148	\$16,338	\$25,000	\$18,807
Interfaith Ministries	\$3,529	\$0	\$0	\$0	\$0	\$0	\$0
Metrocrest Social Service Center	\$2,880	\$0	\$0	\$0	\$0	\$0	\$0
* Metroport Meals On Wheels, Inc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nelson Children's Residential Tr. Ctr	\$40,000	\$37,000	\$37,036	\$37,036	\$0	\$0	\$0
Pediplace	\$45,413	\$42,048	\$42,048	\$42,048	\$29,677	\$50,000	\$34,159
*Project Access Denton County	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RSVP	\$4,373	\$0	\$0	\$0	\$0	\$0	\$0
SPAN	\$75,000	\$69,443	\$69,443	\$69,443	\$10,295	\$11,850	\$11,850
** Health Services of North Texas	\$125,000	\$115,738	\$115,738	\$115,738	\$81,688	\$115,738	\$94,029
Youth & Family Services - Lewisville	\$20,000	\$18,518	\$11,523	\$18,518	\$13,070	\$18,500	\$15,045
GRAND TOTAL	\$539,365	\$454,965	\$446,100	\$455,001	\$256,282	\$390,038	\$295,000

* Agency requested to be put on the list for juror donations and met the criteria for that. They are not requesting any County money.

** Previously funded through The People's C

New Requests for 2014

Library Funding

- **FY 2013 Adopted Budget = \$388,770 (12 libraries)**
- **Library Board Request**
 - FY2014 Initial Request = \$432,210 (increase of \$43,440)
 - 5 libraries did not request county funding
(Denton, Coppell, Roanoke, Plano and Frisco)
 - Total libraries requesting funds = 12
- **Recommended Budget**
 - Reduced funding by 10% to \$349,890 (reduction = \$38,880)

Detail Report Page S-118 through S-121

Building Projects FY2014

- 34 Building Remodel Projects requested at an estimated cost of \$362,902
17 recommended at an estimated cost of \$145,510
- 23 Preventative Maintenance Projects requested at a estimated cost of \$258,063
14 recommended at an estimated cost of \$128,220
- All recommendations were based on the prioritization provided by Facilities Management

Detail Report Page S-122 through S-126

Jail Expansion Summary

Projected Opening Date - August 22, 2014

<u>Department</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Variance</u>
• Law Enfcmt Facility (No new hires)	\$ 119,796	\$ 345,389	\$ 225,593
• Jail – New Hires (#50) Varying Hire Dates from May-July	\$ 730,275	\$ 2,727,517	\$1,997,242
• Jail – Operating Expense	\$ 178,147	\$ 485,576	\$ 307,429
• Jail Health – New Hires (#5) Varying Hire Dates from Feb-Aug	\$ 151,857	\$ 355,478	\$ 203,621
• Jail Health – Operating	\$ 94,736	\$ 188,335	\$ 93,599
• Sheriff’s – Operating	\$ 0	\$ 6,250	\$ 6,250
GRAND TOTAL	\$ 1,274,811	\$ 4,108,545	\$2,833,734

Juvenile Expansion Summary

Projected Opening Date - April 30, 2014

Department	FY2014	FY2015	Variance
• Charlie Cole Facility (No new hires)	\$ 59,000	\$ 237,541	\$ 178,541
• Post Adjudication New Hires (#16) Varying Hire Dates- Oct-April	\$ 655,813	\$ 878,330	\$ 222,517
• Post – Operating Expense	\$ 52,218	\$ 15,611	\$ (36,607)
• JJAEP (Alt. Educ) - New Hires (#2) Hire Date - June	\$ 33,347	\$ 98,366	\$ 65,019
• JJAEP – Operating Expense	\$ 46,857	\$ 16,219	\$ (30,638)
• Jail Health – New Hires (#3) Hire Date - January	\$ 117,859	\$ 157,587	\$ 39,728
• Jail Health – Operating	\$ 33,095	\$ 36,795	\$ 3,700
• Juvenile Detention New Hires (#20) Hire Date October 2014 – FY2015	\$ 0	\$ 1,147,386	\$1,147,386
• Detention – Operating	\$ 0	\$ 184,100	\$ 184,100
GRAND TOTAL	\$ 998,189	\$ 2,771,935	\$1,773,746

Jail and Juvenile Expansion Summary

Budget Impact

<u>Department</u>	<u>FY2014</u>	<u>FY2015</u>	<u>Variance</u>
• Jail Expansion	\$ 1,274,811	\$ 4,108,545	\$2,833,734
• Juvenile Expansion	\$ 998,189	\$ 2,771,935	\$1,773,746
GRAND TOTAL	\$ 2,273,000	\$ 6,880,480	\$4,607,480

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**
- **Billy Willis, 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 23rd
- Regular Budget Workshops will be held on Tuesdays – July 30th, and August 13th immediately following Commissioners Court
- Public Hearings on Proposed Tax Rate:
 - August 27th - 1st Public Hearing 7:00 pm
 - September 3rd - 2nd Public Hearing 10:00 am
- Public Hearing on Proposed Budget and Adoption:
 - September 10th 10:00 am

Denton County, Texas

*Recommended
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*Fiscal Year
2013-2014*

