

*Denton County, Texas
Recommended Budget*



Fiscal Year 2011-2012

2011 - 2012 Denton County Recommended Budget

July 12, 2011

Initial Budget Requests

Summary of Tax Levies & Projected Fund Balances

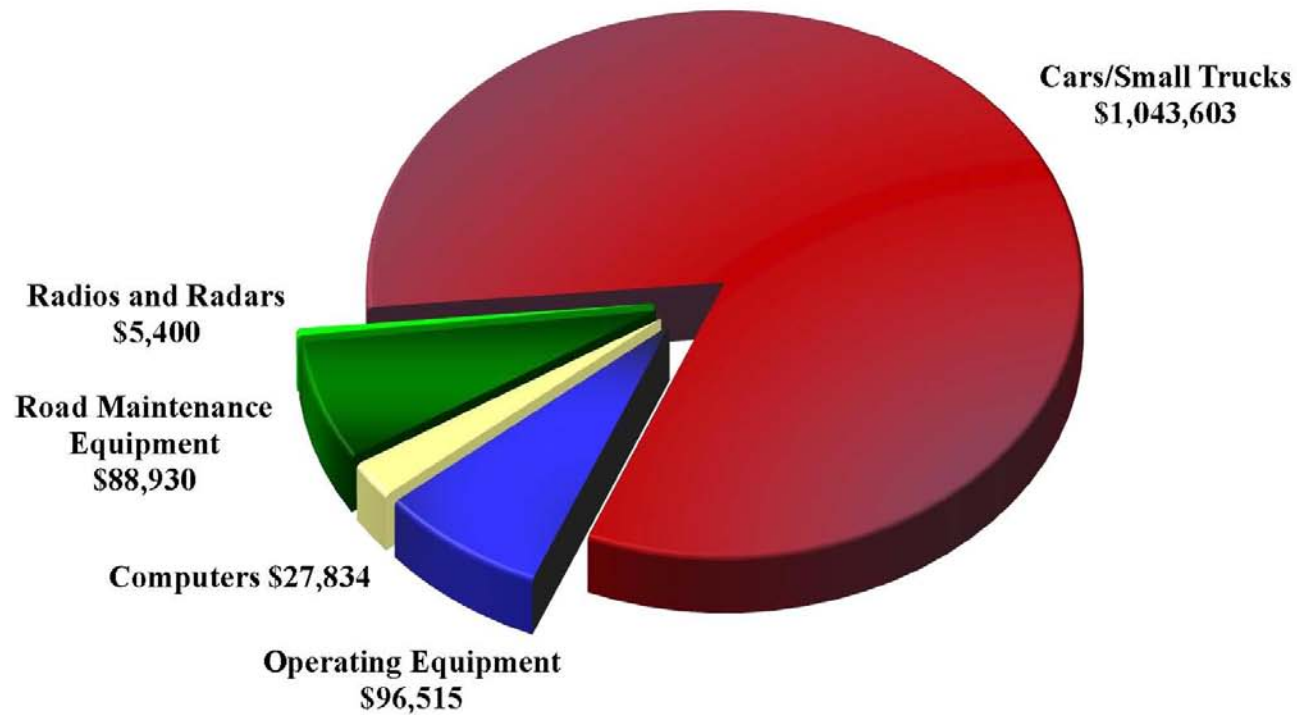
- Page S-20
- Initial Requests totaled \$201.7 million
- Increase of \$4.9 million
- Tax Rate of \$0.27645 would be required
- 2.39% Tax Rate Increase

Summary of New Positions Requested

- **11 New Hire Requests**

<u>Department</u>	<u># of Requests</u>
Human Resources	1
Technology Services	5
Criminal District Attorney	1
CSCD	1
Juvenile Accountability Grant	1
Denton County Freshwater Contract	1
Juvenile Post Adjudication Center	1

**FY 2011 - 2012 Initial Request
Capital Summary By Account Object
\$1,262,282**



DENTON COUNTY, TEXAS
RECOMMENDED BUDGET 2011-2012
BUDGET SUMMARY BY FUND

FUNDS	BUDGET 2009-2010	BUDGET 2010-2011	RECOMM BUDGET 2011-2012	RECOMM BUDGET 2012 VS 2011	% INCREASE
General Fund	\$114,385,528	\$118,019,948	\$119,891,098	\$1,871,150	1.59%
Road & Bridge Fund	\$11,981,275	\$11,975,091	\$11,893,275	(\$81,816)	-0.68%
District Clerk Records Management Fund	\$82,816	\$53,557	\$87,567	\$34,010	63.50%
County Clerk Records Management Fund	\$1,463,839	\$1,483,806	\$1,497,944	\$14,138	0.95%
Courthouse Security Fund	\$352,320	\$336,000	\$365,723	\$29,723	8.85%
JP Courthouse Security Fund	\$15,746	\$10,986	\$12,947	\$1,961	17.85%
Juvenile Probation Fund	\$10,312,746	\$10,936,463	\$10,694,517	(\$241,946)	-2.21%
Fire Code Enforcement Fund	\$282,870	\$271,034	\$271,450	\$416	0.15%
JP Technology Fund	\$250,268	\$219,655	\$198,830	(\$20,825)	-9.48%
Public Health Fund	\$4,203,773	\$4,228,607	\$4,230,953	\$2,346	0.06%
Indigent Care Fund	\$1,985,292	\$2,490,682	\$2,491,742	\$1,060	0.04%
Health Care Relief Fund	\$455,001	\$455,001	\$455,001	\$0	0.00%
County and District Court Tech Fund	\$0	\$37,862	\$13,075	(\$24,787)	-65.47%
Records Management and Preservation Fund	\$419,943	\$321,272	\$347,892	\$26,620	8.29%
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	\$205,000	\$235,000	\$240,000	\$5,000	2.13%
Museum Endowment Fund	\$16,235	\$0	\$0	\$0	0.00%
Vehicle Inventory Tax Interest Fund	\$150,021	\$25,633	\$20,000	(\$5,633)	-21.98%
Law Library Fund	\$408,089	\$510,652	\$390,268	(\$120,384)	-23.57%
District Attorney Hot Check Fund	\$141,513	\$99,792	\$101,344	\$1,552	1.56%
District Attorney Chapter 59 Fund	\$152,058	\$151,998	\$199,671	\$47,673	31.36%
Jury Fund	\$400,500	\$425,500	\$400,500	(\$25,000)	-5.88%
Debt Service Fund	\$34,032,791	\$41,667,908	\$41,346,414	(\$321,494)	-0.77%
Capital Replacement Fund	\$2,807,484	\$2,829,464	\$3,290,017	\$460,553	16.28%
GRAND TOTAL	\$184,505,108	\$196,785,911	\$198,440,228	\$1,654,317	0.84%

Recommended Budget

Summary of Budget Requests

- Page S-21
- Recommended Totals by Department
- Historical Data, Current Budget Status by Department
- Recommended Budget = \$198.4 million
- Reduced Departmental Requests by \$4.3 million
(net reduction = \$3.3 million due to addition of \$1 million to Insurance Contingency)
- Increase = \$1.7 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-28
- 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 = \$0.2700
(rate that will generate the same tax revenue on existing property as the prior year)
- Proposed tax rate = \$0.2700
- 0% 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
- 2011 fiscal year collections have been strong – averaging 99% per year
- Revenue from new construction expected @ \$2.6 million which is approximately **\$300,000** less than last year
- Revenue from increased tax roll expected @ \$1.7 million
- Final values will be received in late July
- Estimated increase in tax revenues = \$4.3 million

Motor Vehicle Registration

- Optional \$10 fee authorized by Transportation Code generates \$5.1 million per year – an increase of \$150,000
- Additional 5% auto registration fee is projected @ \$2.8 million, a decrease of \$600,000 due to a decrease in auto sales (Funds are split 70% in General Fund and 30% in Road & Bridge Fund)

Intergovernmental Revenues

- Primarily State and Federal Grants and payments from City and State governments
- No significant changes projected in FY2012
- 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 \$15.1 million or \$106,000 more than FY2011
- Increases and decreases in various fees county-wide

Fines

- Received from Justices of the Peace, County Criminal Courts and District Courts
- Projected to generate \$3.6 million - a decrease of **\$720,000**
- Fines are expected to decrease as follows:

JP Courts	(\$370,000)
County Courts	(\$250,000)
District Courts	(\$100,000)

Interest

- Most volatile revenue source for the county for the last seven years
- FY2008-2011 revenues are projected to be short by 60% or over \$2 million
- FY2011-2012 revenue estimates include a decrease of **\$478,500**

Miscellaneous

- Primarily refunds/ reimbursements for services not connected with a specific office (inmate phone fees, court appointed attorney refunds, bail bond forfeitures, etc.)
- Decrease of **\$414,000** primarily for Bail Bond forfeitures, inmate phone fees and other miscellaneous revenues

Fund Balance / Reserve Funds

- Fund balance draw-down for FY2012 (\$3.7 million)
- Transfer to Capital Replacement Fund (\$2 million)
- Transfer to Contingency for Health Insurance Fund (\$1 million)
- Projected ending fund balance (\$39.9 million for all funds)
- Adequate to protect county in event of unforeseen occurrences
- Complies with Fund Balance Policy

Summary

Taxes

\$2.6 million increase from new property / \$1.7 million in additional tax money from supplemental roll

Vehicle Registration

Overall decrease of \$450,000 due to decrease in auto sales & increase in Road & Bridge \$10 fee

Intergovernmental

No significant change

Fees

Increase of \$106,000 due to trends in levels of service

Fines

Decrease of \$720,000 (JP's, County Courts and District Courts)

Interest

Decrease of \$478,500 due to lower interest rates

Miscellaneous Revenue

Decrease of approximately \$414,000 primarily due to reduction in Bail Bond forfeitures and other miscellaneous items

Denton County, Texas

FY 2011-2012 Expenditure Changes

• Health Insurance	\$ 2,756,000
• Computer Lease Payments (Capital Replacement Fund)	\$ 612,000
• Repairs and Maintenance (Remodeling & Software Maintenance)	\$ 303,000
• Court Ordered Expenses	\$ 260,000
• Elections – Judges, Ballots, Postage for VR Cards, Contract Labor	\$ 253,000
• New Employees	\$ 199,000
• New District Court – Deferred Start Date Impact	\$ 194,000
• Gasoline Expense	\$ 142,000
• Appraisal District	\$ 75,000
• Reorganization of Slots (Interns and DA Position)	\$ 54,000
• Ambulance Funding	\$ 20,000
• Library Funding	\$ (48,000)

Denton County, Texas

FY 2011-2012 Expenditure Changes (Cont.)

• Capital Equipment	\$ (120,000)
• Supplies/Miscellaneous	\$ (135,000)
• Professional Services (R&B, GIS, etc)	\$ (157,000)
• Insurance Expenses (Fleet, Comprehensive General Liability)	\$ (157,000)
• Contract Services (Juvenile Justice Alternative Education Prog)	\$ (184,000)
• Deleted Slots	\$ (196,000)
• Debt Service Payments	\$ (321,000)
• Current Contingency Levels	\$ (921,000)
• Transfers to Other Funds	\$ (975,000)
• TOTAL	\$ 1,654,000

Denton County, Texas

FY 2010-2011 Summary of New Positions Recommended 3 Full-Time

General Administration

Human Resources	1.0
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Public Safety

CSCD	1.0
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Juvenile Post Adjudication	1.0
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Detailed Report on page S-40

Deleted Positions

- Vehicle Maintenance – Vehicle Maintenance Manager
- Juv Community Corrections – Asst Juv Prob Ofcr (PT)
- JJAEP – Two (2) Juvenile Correction Officers

Complete Breakdown – Page S-41

Reorganization of Slots

- **Geographic Information Systems**
GIS Interns (4) – Changed to GIS Technicians PT (4)
- **Criminal District Attorney**
Admin Specialist II DA (1) – Changed to E-Filing Application Mgr (1)

Complete Breakdown – Page S-46

Summary of Position Changes

• New Hires	\$199,495
• Deleted Slots	(\$195,652)
• Reorganization of Slots	\$53,537
TOTAL IMPACT	\$57,380

Breakdown of County Services

• Mandated	\$121,054,462	61%
• Essential	\$64,626,290	33%
• Non-Mandated	\$12,759,476	6%

Complete Breakdown – Pages S-29 through S-37

Summary of Non-Departmental Contingencies

• Regular Unappropriated Contingency	\$ 750,000
• Vehicle Repair Contingency	\$ 75,000
• Court Ordered Contingency	\$ 685,000
• Insurance Contingency	\$ 50,000
• Lawsuit Settlement Contingency	\$ 100,000
• Workers Comp Contingency	\$ 100,000
• Health Insurance Contingency	\$ 1,900,000
• Grant Contingency	\$ 433,000
• Utilities & Gasoline Contingency	\$ 200,000
• Out of County Prisoner Contingency	\$ 300,000
• Personnel Contingency	<u>\$ 100,000</u>
• Grand Total General Fund Contingencies	\$ 4,693,000

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

Page S-42 through S-47

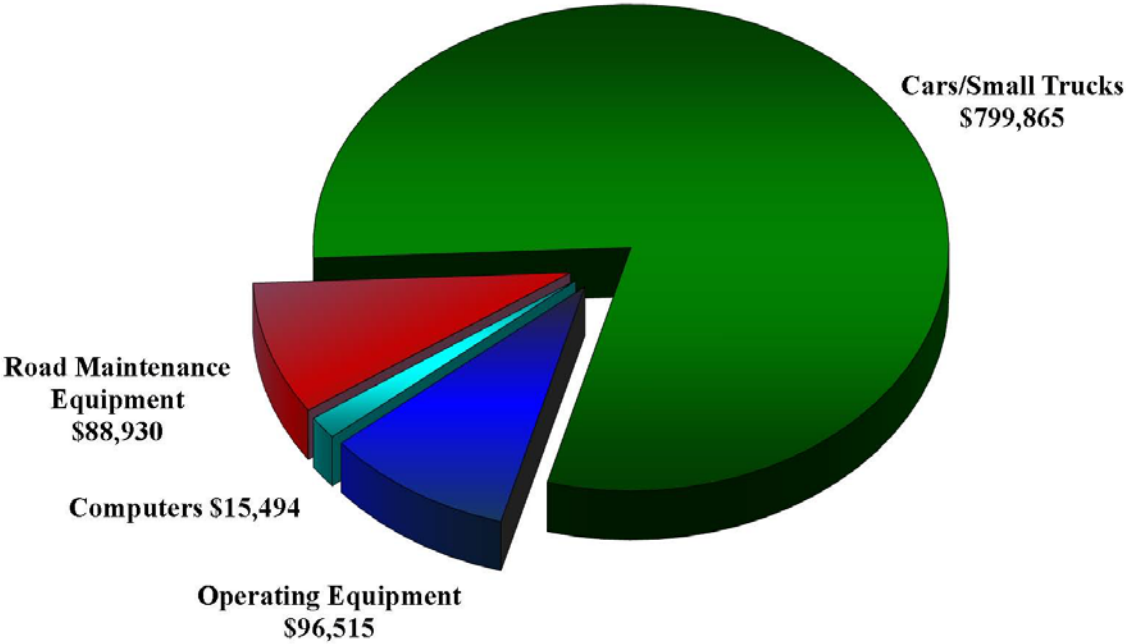
Car Allowance Summary

• Current Adopted Budget	-	\$331,908
• Initial Requested Budget	-	\$345,354
• Recommended Budget	-	\$331,758

* No increases in fixed car allowance included

See Page S-49 for Detailed Report

**FY 2011 - 2012 Recommended
Capital Summary By Account Object
\$1,000,804**



Vehicle Assessment Committee Recommendations

- **\$246,433 in direct savings recommended**
 - Reviewed condition, mileage and usage
 - Transfer of vehicles within county as appropriate
- **39 Replacement Vehicles Requested**
- **31 Replacement Vehicles Recommended by Committee**
- **31 Replacement Vehicles Included in Recommended Budget**

- **0 New Vehicles Requested**
- **0 New Vehicles Recommended**

- **2 Surplus Vehicles Requested**
- **4 Surplus Vehicles Recommended**

- **1 Vehicle Requested for New Employees** (not in Recommended pending contract approval)
- **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-62 for complete report](#)

Replacement Vehicle Summary by Fiscal Year

Prepared by Purchasing (bdf) 05-24-11

FISCAL YEAR	Requested by Departments (1)		Recommended by VAC			Adopted Budget		
	QTY	Amount Requested	QTY	Amount Recommended	% of Fleet	QTY	Budget Amount	% of Fleet
2012	39	\$1,019,603	31	\$797,151	10%			
2011	29	\$769,825	24	\$590,137	8%	24	\$613,825	8%
2010	24	\$674,726	22	\$575,944	7%	20	\$517,344	6%
2009	41	\$1,103,278	36	\$944,794	12%	36	\$936,794	12%
2008	45	\$1,134,830	34	\$846,000	12%	32	\$794,000	11%
2007	34	\$802,193	25	\$557,970	8%	25	\$557,970	8%
2006	41	\$1,015,616	18	\$471,662	7%	17	\$457,912	5%
2005	43	\$1,010,291	33	\$765,791	13%	29	\$661,500	11%
2004	60	\$1,398,120	41	\$983,122	16%	29	\$747,500	11%
2003	36	\$878,780	27	\$642,700	11%	14	\$342,000	5%
2002	47	\$1,112,000	36	\$876,000	14%	30	\$743,500	12%
2001	57	\$1,241,340	41	\$886,349	15%			
2000	41	\$884,000	32	\$685,000	13%			
1999	24	\$510,000	22	\$465,000	9%			
1998	28	\$627,500	26	\$424,500	11%			
1997	38	\$729,500	36	\$697,500	15%			
1996	34	\$608,600	25	\$469,800	10%			
1995	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 \$549,448**
- **Social Service Agency Committee recommended funding only current agencies @ level funding or \$455,001**
- **Recommended Budget totals \$455,001**
- **Agencies have been notified of the Committee's recommendation**

See Page S-93 for complete report with historical / current funding levels

Denton County Funding History
Denton County Social Service Agencies

Description	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Adopted	FY 2010 Adopted	FY2011 Adopted	FY 2011-2012	
								Requested	Comm. Rec
Adult Day Care of North Texas	\$20,000	\$17,122	\$9,000	\$9,600	\$7,680	\$0	\$0	\$0	\$0
AIDS Services of North Texas	\$10,000	\$8,000	\$6,000	\$4,800	\$4,800	\$0	\$0	\$0	\$0
Ann's Haven Hospice	\$8,073	\$8,000	\$4,844	\$3,920	\$3,100	\$0	\$0	\$0	\$0
ARC	\$1,800	\$1,440	\$1,080	\$864	\$691	\$0	\$0	\$0	\$0
Boys & Girls Club of Denton County	\$5,000	\$4,000	\$3,000	\$2,418	\$1,920	\$0	\$0	\$0	\$0
CASA (Court Appt. Special Advocates)	\$48,898	\$49,601	\$68,379	\$70,831	\$71,000	\$65,739	\$65,739	\$80,000	\$65,739
Christian Community Action-Clinic	\$0	\$0	\$0	\$30,000	40,000	37,036	37,036	40,000	37,036
Communities in Schools of North Texas								5,000	0
Denton City-County Day School	\$8,383	\$6,706	\$5,030	\$4,024	\$3,219	\$0	\$0	\$0	\$0
Denton Family Resource Center	\$15,000	\$12,000	\$4,500	\$7,200	\$5,760	\$0	\$0	\$0	\$0
Children's Advocacy Center	\$40,000	\$40,000	\$50,000	\$50,000	\$50,000	\$46,295	\$46,295	\$50,000	\$46,295
Family Health Care, Inc.	\$50,000	\$40,000	\$30,000	\$24,000	\$10,000	\$0	\$0	\$0	\$0
Friends of the Family	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000	\$23,148	\$23,148	\$25,000	\$23,148
Hearts For Homes								\$2,500	\$0
Interfaith Ministries	\$9,190	\$8,000	\$5,514	\$4,411	\$3,529	\$0	\$0	\$0	\$0
Metrocrest Social Service Center	\$7,500	\$6,000	\$4,500	\$3,600	\$2,880	\$0	\$0	\$0	\$0
Nelson Children's Residential Tr. Ctr				\$40,000	\$40,000	\$37,036	\$37,036	\$39,900	\$37,036
Pediplace	\$99,083	\$28,641	\$56,766	\$45,413	\$45,413	\$42,048	\$42,048	\$42,048	\$42,048
RSVP	\$11,387	\$9,600	\$6,832	\$5,466	\$4,373	\$0	\$0	\$0	\$0
SPAN	\$50,000	\$40,000	\$50,000	\$60,000	\$75,000	\$69,443	\$69,443	\$85,000	\$69,443
** Health Services of North Texas	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$115,738	\$115,738	\$125,000	\$115,738
SpiritHorse International								\$5,000	\$0
The Salvation Army Denton Corps								\$30,000	\$0
Youth & Family Services - Lewisville	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$18,518	\$18,518	\$20,000	\$18,518
GRAND TOTAL	\$424,314	\$444,110	\$475,445	\$536,547	\$539,365	\$455,001	\$455,001	\$549,448	\$455,001

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

** New Requests for 2012

Library Funding

- **Library Board Request**

- Total Request = \$480,231 (14 libraries)
- 3 libraries not requesting county funding (Denton, Coppell, & Roanoke)
- Reduced per capita rate from \$0.645392 to \$0.573833

- **Recommended Budget**

- Reduced funding level by 10% to \$432,211

Detail Report Page S-94 through S-96

Building Projects FY2012

- 29 Building Remodel Projects requested at an estimated cost of \$300,107
- 14 Building Remodel Projects recommended at an estimated cost of \$115,090

Detail Report Page S-97 through S-99

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 19th & July 21st
- Regular Budget Workshops will be held on Tuesdays – July 26th, August 2nd, and August 9th immediately following Commissioners Court
- Public Hearings on Proposed Tax Rate (if needed):
 - August 23rd - 1st Public Hearing 10:00 am
 - August 30th - 2nd Public Hearing 7:00 pm
- Public Hearing on Proposed Budget and Adoption:
 - September 6th 10:00 am

*Denton County, Texas
Recommended Budget*



Fiscal Year 2011-2012