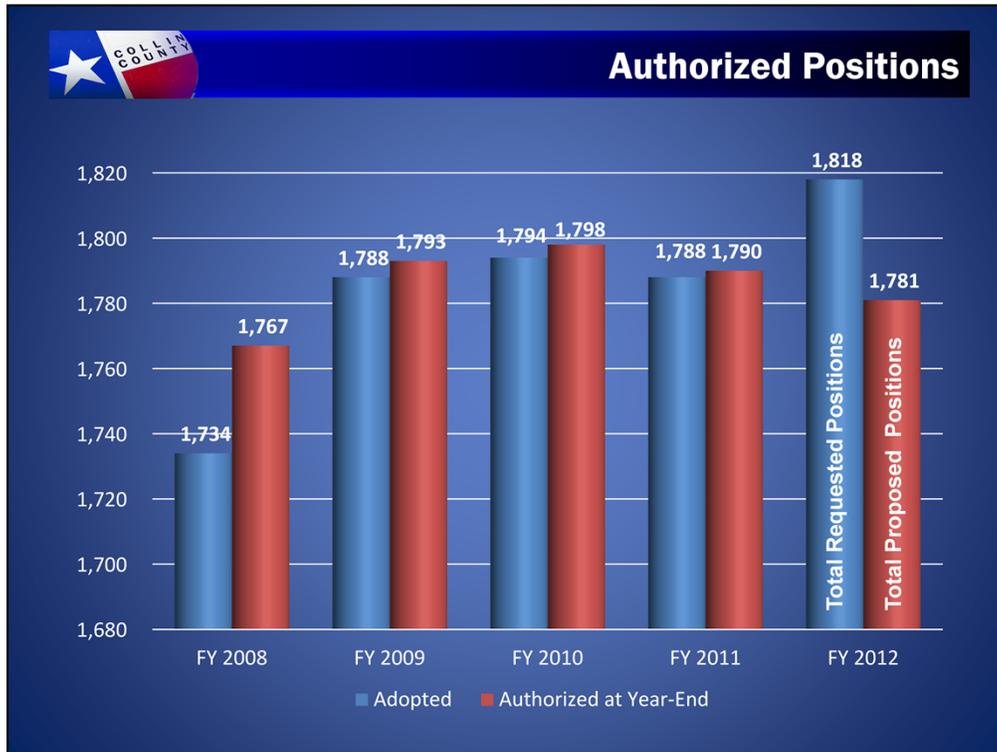




COLLIN COUNTY

FY 2012 Proposed Budget Public Hearing

BUDGET 2012



11 Added Positions to Proposed Budget are:

- 1 Justice of the Peace Functional Analyst
- 1 District Attorney Functional Analyst
- 1 Crimes Against Children Investigator in Sheriff's Office
- 1 Part-time Tech I for Animal Shelter
- 2 Part-time Tech 1 for DPS (Highway Patrol)
- 3 Patrol Deputies in the Sheriff's Office
- 1 Motorcycle Deputy
- 1 District/County Court Administrator

19 Positions Deleted in Proposed Budget are:

- Decrease of 10 Positions in Juvenile Detention/Probation
- Decrease of 6 Deputy Constable Positions
- Decrease of 3 Legal Secretary I Positions



Position Changes

- Positions Added
 - 1 Functional Analyst for Justice of the Peace Courts
 - 1 Functional Analyst for District Attorney
 - 1 Crimes Against Children Investigator in Sheriff's Office
 - 3 Patrol Deputies in Sheriff's Office
 - 1 Motorcycle Deputy in Sheriff's Office
 - 2 Part-time Tech I positions for Highway Patrol



Position Changes

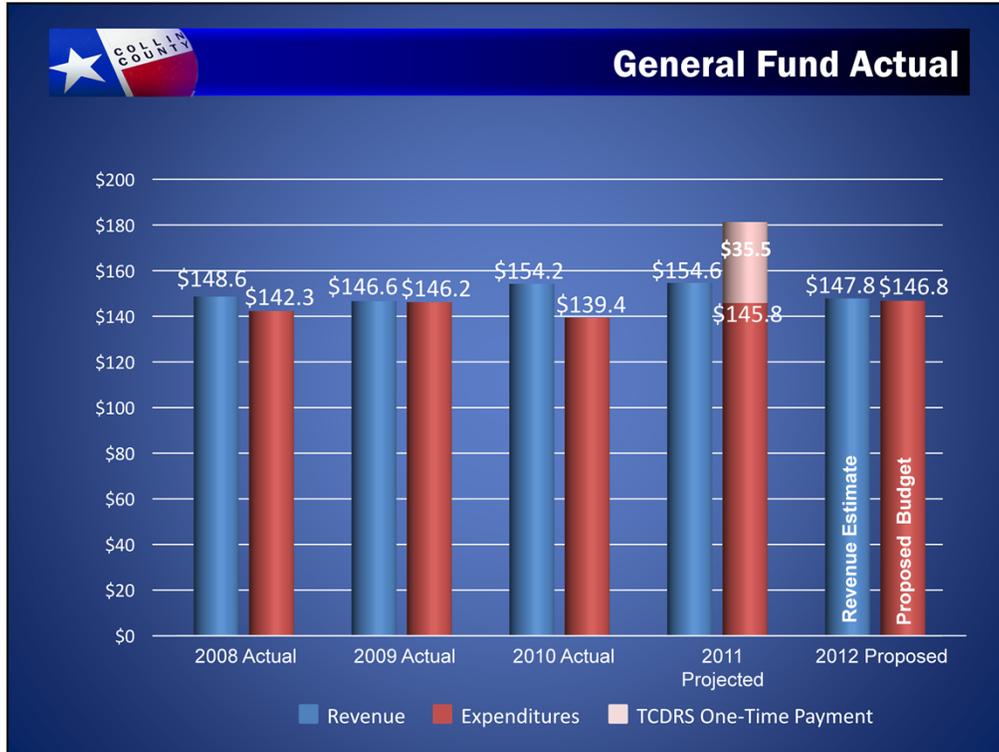
- Positions Added
 - 1 District/County Court Administrator
 - 1 Part-time Tech 1 for Animal Shelter
- Positions Eliminated
 - 6 Deputy Constables (as of January 1, 2012)
 - 3 Legal Secretary I (as of January 1, 2012)
 - 7 Juvenile Detention Officer
 - 2 Juvenile Probation Officer
 - 1 Juvenile Transfer Officer



General Fund Budget : Five-Year Trend



General Fund Adopted Budget : Five-year trend – Recommended Budget updated from this week's workshop



Includes 2% PFP for all Employees except Law Enforcement which is 3% PFP and Elected Officials which is 0%

Includes additional \$35.5 million payment to TCDRS in FY 2011

In FY 2010 we paid \$1,130,000 in lump sum to TCDRS

In FY 2011 we paid \$5,000,000 in lump sum to TCDRS

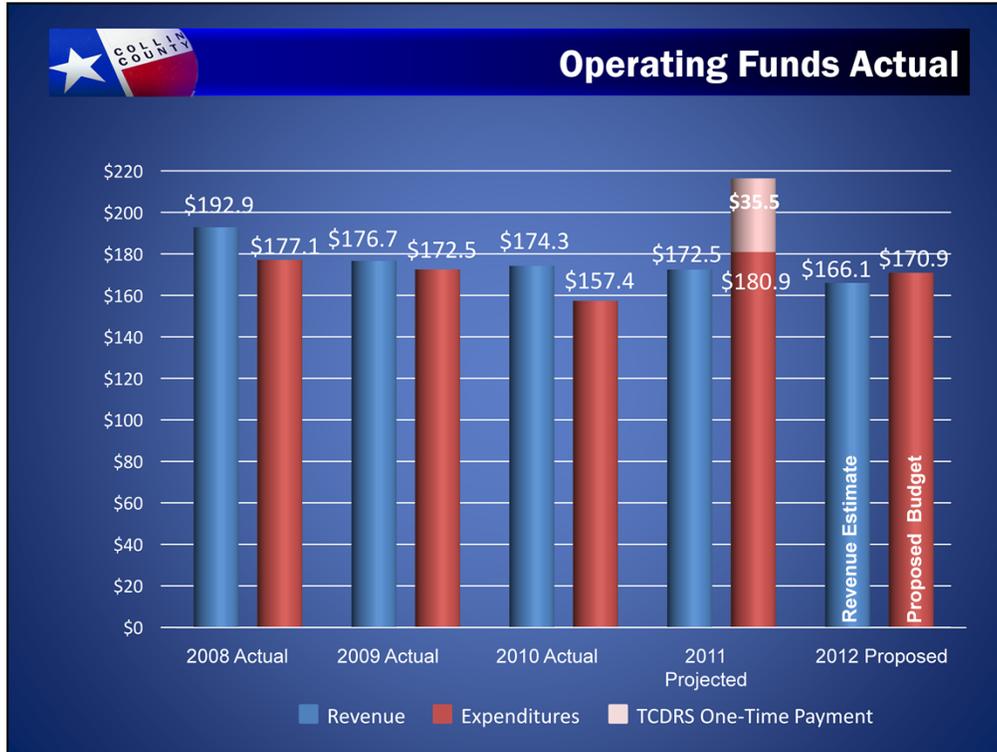


Operating Funds Budget : Five-Year Trend



Operating Funds Adopted Budget : Five-year trend

Those funds receiving M&O tax dollars: General Fund, Road & Bridge Fund, Jury Fund & Permanent Improvement Fund



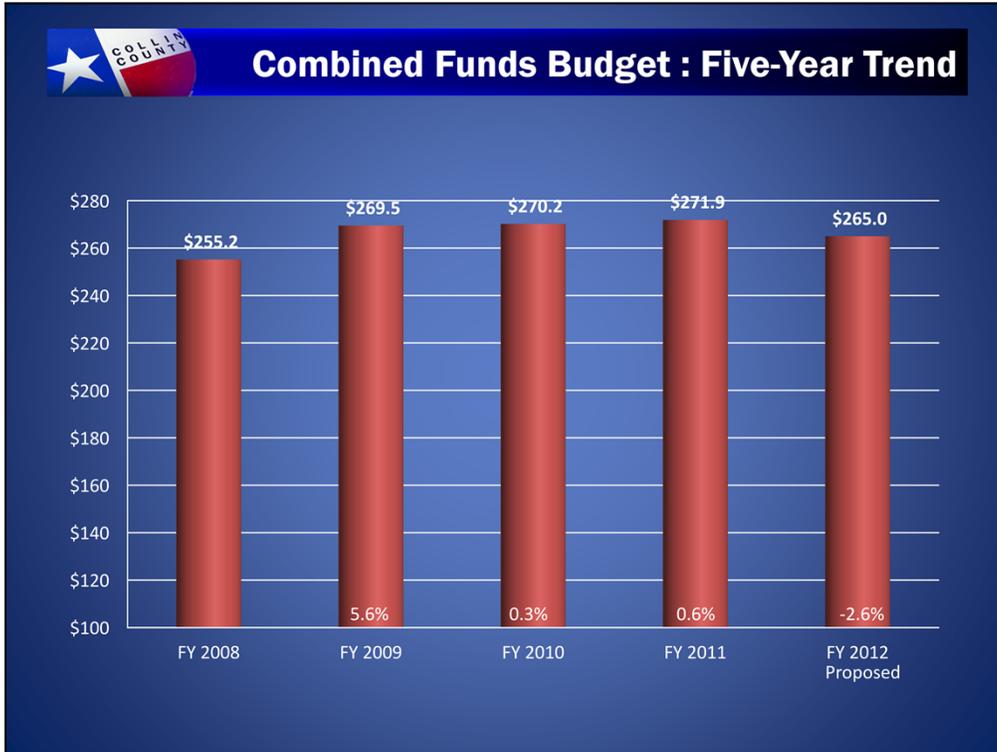
Operating Funds

This chart shows Operating Funds actual expenditures compared to actual revenues received

FY 2012 – \$3.25 Million is Permanent Improvement Fund. This fund receives no revenues. Remaining reserves used are from Road & Bridge Fund.

Exceeding of Expenditures from Revenues for FY 2011 is from Permanent Improvement Fund – cash funding part of the Courthouse Addition

FY 2011 also includes paying \$35.5 million to TCDRS in FY 2011 and reducing the annual contribution to TCDRS from 13.5% of salaries to 7.7% of salaries



Combined Funds Adopted Budget : Five-year trend

All funds excluding bond funds who are budgeted on a project-to-date basis and not annually



Total Combined Funds (excluding bond funds)

Please keep in mind funds such as Permanent Improvement have no revenue due to the fund balance being healthy, therefore there is only an expenditure budget.

Permanent Improvement budget is \$3.25 Million

Healthcare is another fund that has more expenditures than revenues. They are utilizing \$2.02 of fund balance.

Remaining \$0.13 of reserves from funds such as Road & Bridge and CCTRA.

Light blue is the amount of reserves needed in total to balance the budget.



Tax Rate

- Proposed Tax Rate is \$0.2400 per \$100 valuation
- No tax rate increase for eighteen years
- 5% Homestead Exemption for three years



Collin County has not raised taxes since 1993.



Truth-in-Taxation

Effective Tax Rate

- \$0.241295
- Effective Operating Rate
\$0.185577
- Maximum Operating Rate
\$0.200423
- Debt Rate
\$0.063954

Rollback Tax Rate

- \$0.264377

FY 2012 Proposed Tax Rate

- General Fund \$0.172100
- Rd & Bridge Fund \$0.003000
- Jury Fund \$0.000946
- PI Fund \$0.000000
- Operating Total \$0.176046
- Debt Service \$0.063954
- Total \$0.240000

If the Tax Rate proposed by the Collin County Commissioners Court exceeds the effective tax rate or rollback rate, which ever is lower, we must publish public hearing notice, post website notice and hold two public hearings. If we do not exceed these rate we can proceed with adopting the tax rate.

The Effective tax rate is a calculated rate that would provide Collin County with about the same amount of revenue it received in the year before on properties taxed in both years.

The Rollback rate provides Collin County with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8% increase for those operations, in addition to sufficient funds to pay debts in the coming year.

(Note: The Truth-in-Taxation calculation does not take into account the taxable portion of the homes that are frozen.) We are required by law to adopt the Debt Service Rate published in the Effective Tax Rate notice. This notice was published in the Dallas Morning News on August 29, 2011.



Other Changes

- Justice of the Peace, Pct. 3-1 no longer available for arraignment duty
 - Reduction to JP 3-1 budget by \$4,640 for arraignment pay
- Jury Pay
 - Expenditures reduced by \$90,000 due to change in jury pay from \$40 to \$28 for subsequent days
- Constable Pct. 3 Proposal
- Permanent Improvement
 - \$6,000 for Animal Shelter reconfiguration for adoption space / “meet and greet” room

Move arraignment pay to contingency to use to pay District Judge or County Court at Law Judge or other magistrate judge for arraignment duty.

Jury pay – expenditures reduced by \$90,000. Auditor has already lowered revenue by \$50,000 before Proposed Budget was filed.

Constable 3 – 2 proposals

1. Retain 1 deputy constable and car for FY 2012 (instead of losing 2 deputy constables, only lose 1)
2. Retain 1 deputy constable and car through June 2012 (school year) and evaluate at that time.

Permanent Improvement

Add \$6,000 for reconfiguration of Animal Shelter to provide area for public contact when adopting animal. No impact to budget. Moving funds budgeted in 499 contingency.



Next Steps

10. Adoption of FY 2012 Elected Officials Salaries
11. Adoption of FY 2012 Budget
12. Adoption of FY 2012 M & O Tax Rate
 - \$0.176046
13. Adoption of FY 2012 Debt Service Tax Rate
 - \$0.063954
14. Adoption of FY 2012 Combined Tax Rate
 - \$0.240000
15. Adoption of FY 2012 Fee Schedule

General Discussion items (numbers correspond with agenda)