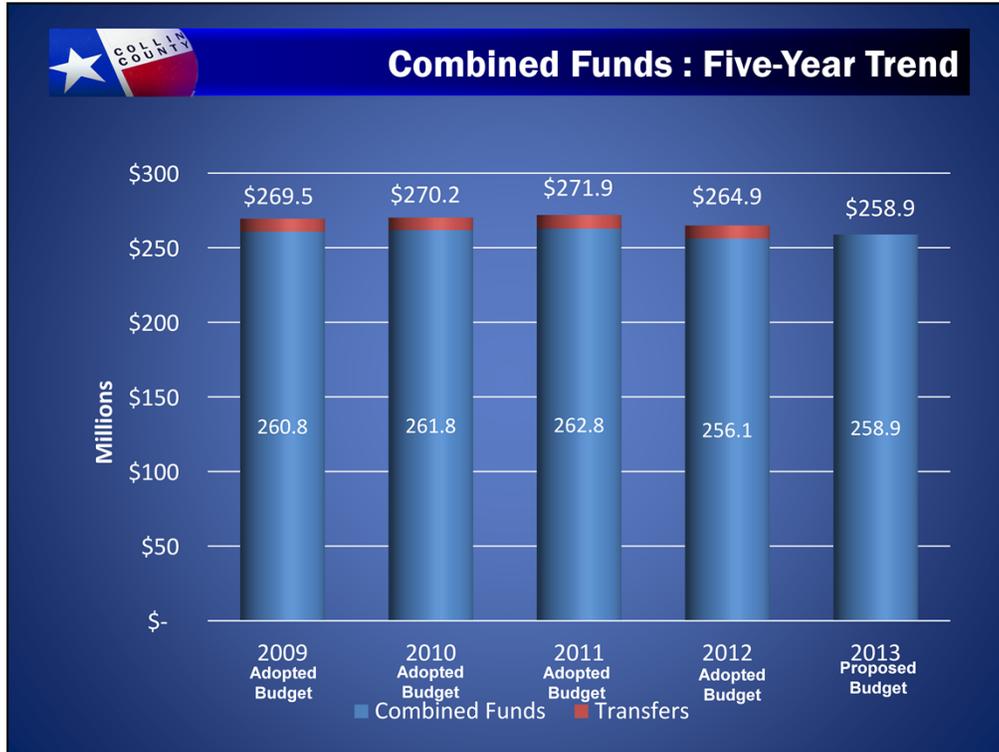




COLLIN COUNTY

FY 2013 Proposed Budget Public Hearing

BUDGET 2013



This is the FY 2013 Proposed budget filed and posted on the County's website 09/10/2012. This does NOT include any changes made at the 9/10/2012 public hearing.

Total Combined Funds (less bond funds) with operating transfer out's to funds consolidated to General Fund separated out in red.

Total Combined Funds includes: special revenue funds, grants, internal service funds (employee medical, unemployment, Animal Shelter/Control, etc), Healthcare Trust, debt service funds, CSCD & CCTRA

*Jury Fund, Myers Park, Pre-trial Release, Development Services, Juvenile Probation/Detention and Juvenile Alternative Education Funds consolidated into General Fund in FY 2013 due to GASB 54 reporting requirements.



Combined Funds Proposed Budget



Total Combined Funds (excluding bond funds)

FY 2013 is the Proposed Budget vs the Revenue Estimate provided by the Auditor's Office

\$258,850,957 Total Combined Expenditure Budget

\$260,735,775 Total Combined Revenue Budget

Total Combined Funds includes: special revenue funds, grants, internal service funds (employee medical, unemployment, Animal Shelter/Control, etc), Healthcare Trust, debt service funds, CSCD & CCTRA



Combined Budget Details

- \$264.9 Million FY 2012 Adopted Budget
 - -7.6 Million one-time expenditures
 - -8.8 Million in transfer outs
 - -2.2 Million in grant reimbursements
 - -1.7 Million in additional reductions
 - +11.0 Million in recommended additions
 - +1.3 Million in salary & benefit changes
 - +0.9 Million in debt service
 - +1.0 Million in ambulance contract
 - +0.03 Million added by various boards
-
- \$258.9 Million FY 2013 Proposed Budget

One-time expenditures from FY 2012 were eliminated - Reduction of \$7.6 Million

Elimination of Operating Transfer Out due to GASB 54 Reporting Change - Consolidated funds into General Fund, thereby eliminating the need for the transfer out

\$7,950,000 to Juvenile Probation/Detention

\$400,000 to Myers Park

\$385,000 to Development Services

\$20,000 to Pre-Trial Release

Jury Fund and Juvenile Alternative Education Funds also transferred into General Fund

Total of \$8,755,000 reduction due to Operating Transfer Out expenditures

Reduction of General Fund Salaries by \$2.2 Million for positions reimbursed by grants, state & federal funding

Further reductions of \$1.7 Million after review of line items

Proposed Program Improvements

Total Increase of \$11.0 Million (\$30 Million was requested)

Includes a total 5 positions added

1 County Clerk – Court Collections (JP)

1 County Clerk – Court Collections (JP) in contingency

1 Deputy District Clerk II (Evidence)

1 Passport Clerk

1 Grant Accountant

-1 Computer Parts Warehouse Coordinator

1 Vet Tech (Animal Shelter)

1 Field Officer (Animal Shelter)

4 Juvenile Detention Officers moved to contingency

Salary & Benefit Changes

Includes 2% Pay for Performance Budget for staff, 0% for Elected Officials

Includes increase from 7.7% to 8.5% of salaries for TCDRS annual payment

Includes increase from \$765 per month per Full-time employee to \$800 per month for Employee Medical

Total cost \$1.3 Million

Increase of \$0.9 Million for Debt Service

Increase of \$1.0 Million to contract with Healthcare Trust for Ambulance Service

Increase of \$29,602 added by Juvenile Board and Board of District Judges



Combined Budget Details

- Compensation & Benefit Changes
 - Elected Officials Salaries – 0% Budgeted
 - Pay for Performance – 2% Budgeted
 - TCDRS
 - Proposed Budget includes increase from 7.7% to 8.5% of salaries for TCDRS annual payment
 - \$2,045,000 lump sum will be paid in FY 2012
 - Employee Medical
 - Includes increase from \$765 per month per Full-time employee to \$800 per month for Employee Medical

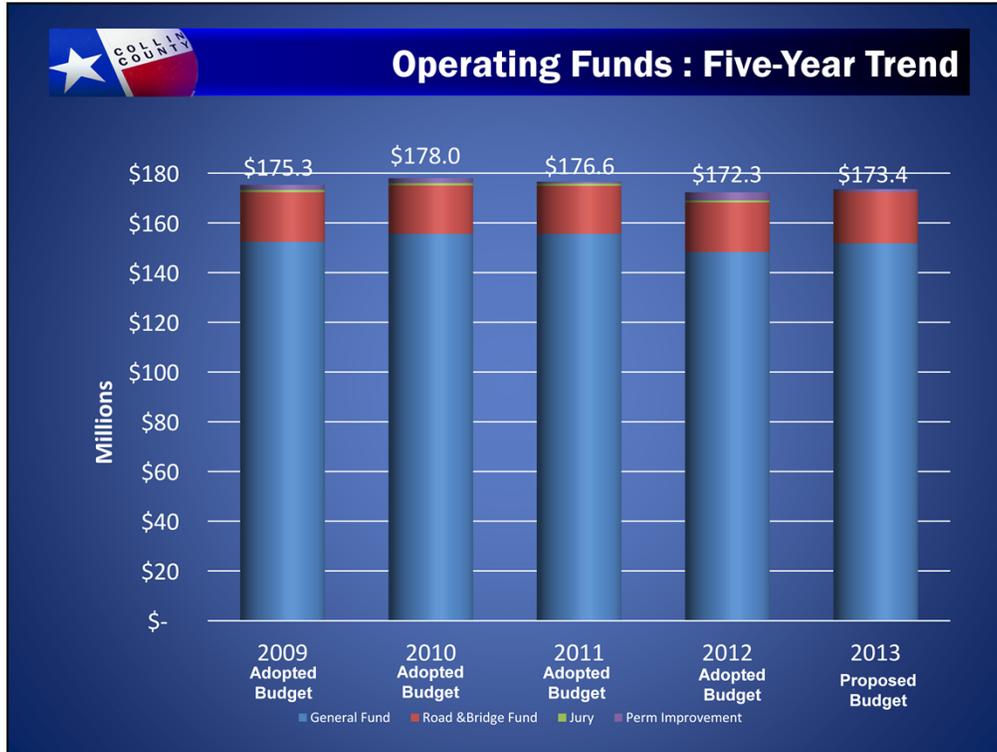
Proposed budget includes 2% PFP for staff and 0% for Elected Officials



Combined Budget Details

- Positions included in Proposed Budget
 - 1 County Clerk – Court Collections (JP)
 - 1 County Clerk – Court Collections (JP) Contingency
 - 1 Deputy District Clerk II (Evidence)
 - 1 Passport Clerk
 - 1 Grant Accountant
 - -1 Computer Parts Warehouse Coordinator
 - 1 Vet Tech (Animal Shelter)
 - 1 Field Officer (Animal Shelter)
 - 4 Juvenile Detention Officers (moved to Contingency)

Note: Collin County pays 27% of the Animal Shelter/Control Expenses



Operating Funds include: General Fund, Road & Bridge Fund and Permanent Improvement Fund (Jury Fund has been combined into the General Fund)

These are the funds that receive (or have received in the past) the M&O portion of the tax rate.

This chart shows the funds (listed below) combined into the General Fund total

\$4.0 million of the difference from FY 2011 to FY 2012 is the change in TCDRS payment due to lump sum payment made at the end of FY 2011.

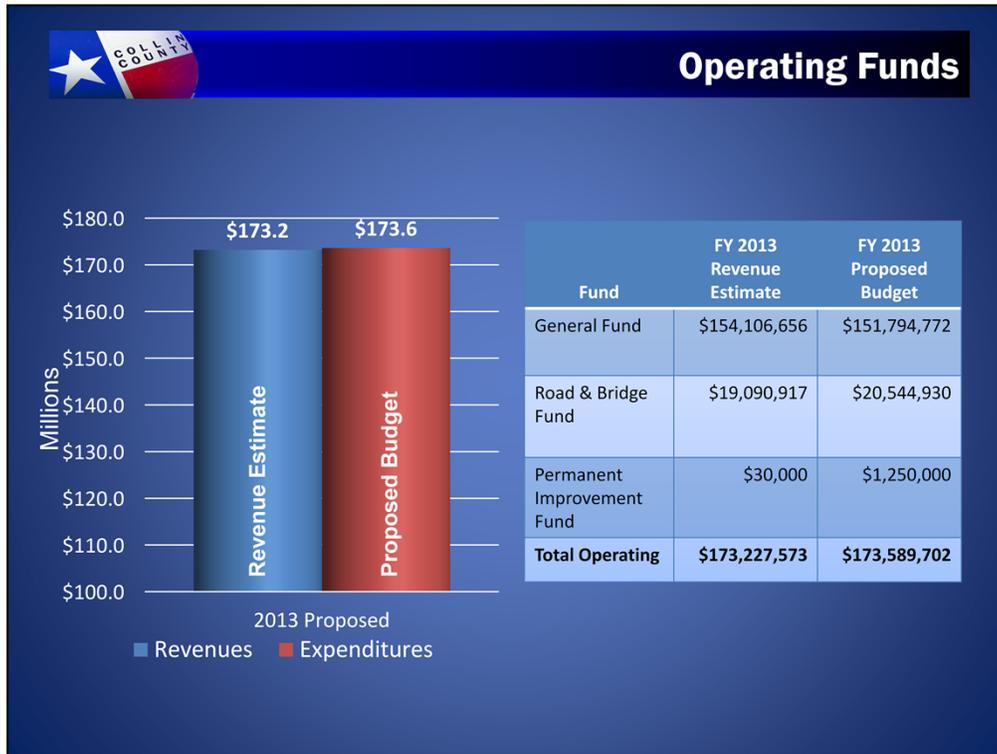
Difference from FY 2012 Adopted to FY 2013 Proposed is \$2,814,360

*Jury Fund, Myers Park, Pre-trial Release, Development Services, Juvenile Probation/Detention and Juvenile Alternative Education Funds consolidated into General Fund in FY 2013 due to GASB 54 reporting requirements.

General Fund has approximately 260 days of fund balance using FY 2013 Proposed Budget

Road & Bridge Fund has approximately 180 days of fund balance using FY 2013 Proposed Budget

Permanent Improvement Fund has a balance of approximately \$23 Million. Annual budget is typically \$2 million.



Total Operating Funds

FY 2013 is the Proposed Budget vs the Revenue Estimate provided by the Auditor's Office

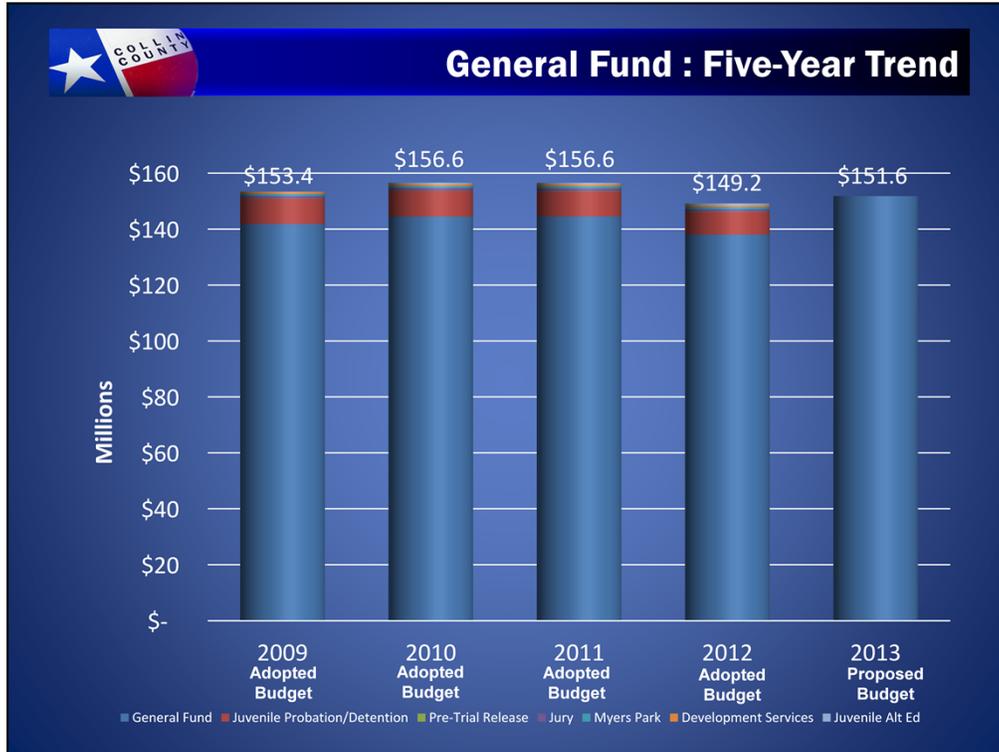
\$173,589,702 Total Operating Expenditure Budget

\$173,227,573 Total Operating Revenue Budget

General Fund has approximately 260 days of fund balance using FY 2013 Proposed Budget

Road & Bridge Fund has approximately 180 days of fund balance using FY 2013 Proposed Budget

Permanent Improvement Fund has a balance of approximately \$23 Million. Annual budget is typically \$2 million.



General Fund Adopted Budget : Five-year trend

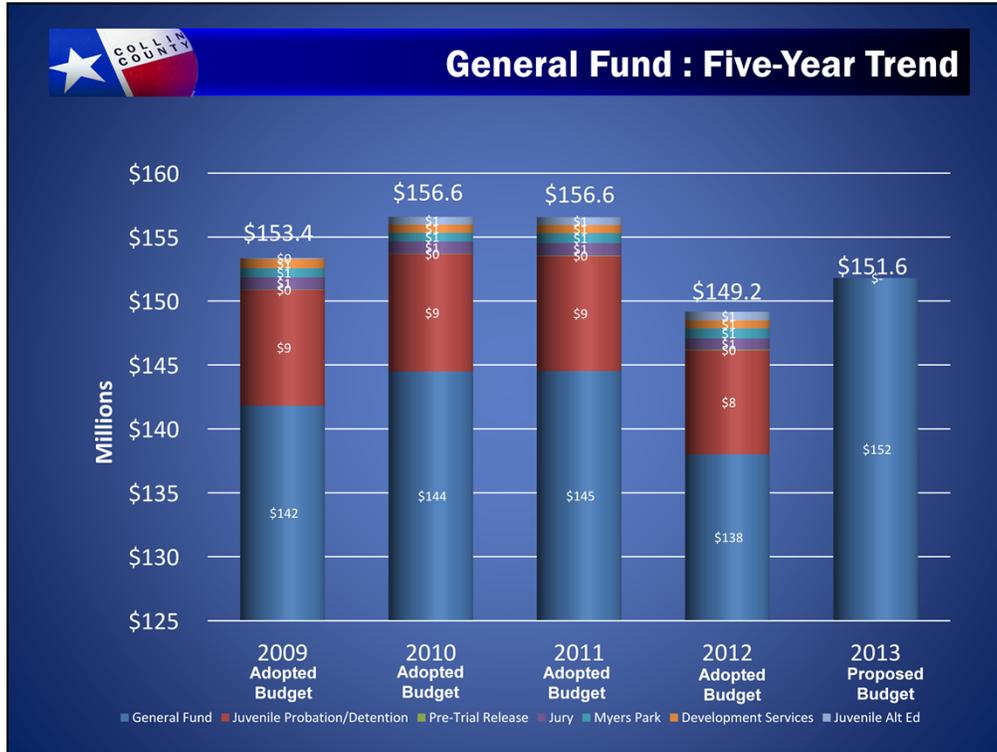
This chart shows the General fund with all funds combined in previous years in order to provide a more accurate picture from year to year. This is what the ADOPTED Budget would look like compared over a 5 year history if all the funds had been combined previously.

\$3.7 million of the difference from FY 2011 to FY 2012 is the change in TCDRS payment due to lump sum payment made at the end of FY 2011.

Difference from FY 2012 Adopted to FY 2013 Proposed is \$2,632,575

*Jury Fund, Myers Park, Pre-trial Release, Development Services, Juvenile Probation/Detention and Juvenile Alternative Education Funds consolidated into General Fund in FY 2013 due to GASB 54 reporting requirements.

General Fund has approximately 260 days of fund balance using FY 2013 Proposed Budget



General Fund Adopted Budget : Five-year trend

This chart shows the General fund with all funds combined in previous years in order to provide a more accurate picture from year to year. This is what the ADOPTED Budget would look like compared over a 5 year history if all the funds had been combined previously. **This is the SAME chart as the previous slide,** only the axis has been changed to magnify the other funds that were consolidated into the General Fund. (for better viewing)

\$3.7 million of the difference from FY 2011 to FY 2012 is the change in TCDRS payment due to lump sum payment made at the end of FY 2011.

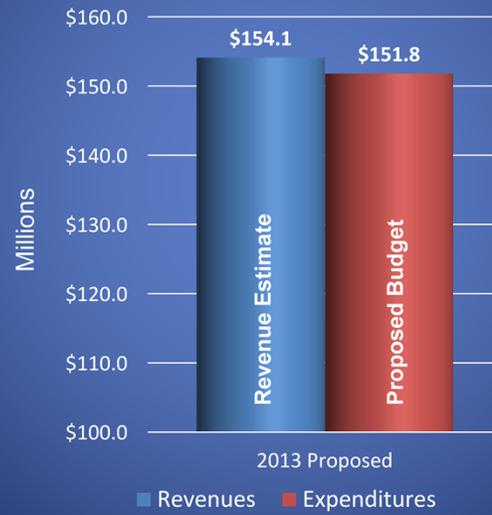
Difference from FY 2012 Adopted to FY 2013 Proposed is \$2,632,575

*Jury Fund, Myers Park, Pre-trial Release, Development Services, Juvenile Probation/Detention and Juvenile Alternative Education Funds consolidated into General Fund in FY 2013 due to GASB 54 reporting requirements.

General Fund has approximately 260 days of fund balance using FY 2013 Proposed Budget



General Fund



Total General Funds

FY 2013 is the Proposed Budget vs the Revenue Estimate provided by the Auditor's Office

\$151,794,772 Total General Fund Expenditure Budget

\$154,106,656 Total General Fund Revenue Budget



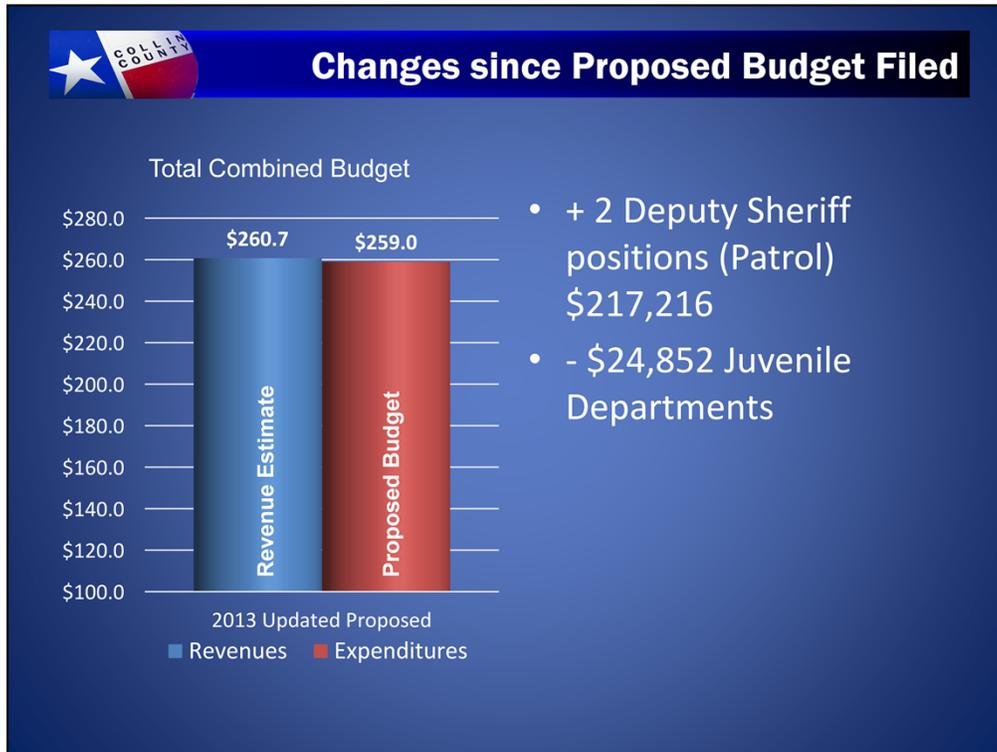
General Fund Budget Details

- \$149.2 Million FY 2012 Adopted (Adj) Budget
 - -2.7 Million one-time expenditures
 - -2.1 Million in additional reductions
 - +6.4 Million in recommended additions
 - +1.0 Million in salary & benefit changes
-
- \$151.8 Million FY 2013 Proposed Budget

\$146,765,759 FY 2012 Adopted General Fund
+10,005,822 FY 2012 Adopted Juvenile Fund
+64,600 FY 2012 Adopted Pre-Trial Release Fund
+870,855 FY 2012 Adopted Jury Fund
+798,209 FY 2012 Adopted Myers Park Fund
+623,295 FY 2012 Adopted Development Services (Code Inspection) Fund
+830,711 FY 2012 Adopted Juvenile Alternative Education Fund
-7,950,000 FY 2012 Transfer Out to Juvenile Fund
-20,000 FY 2012 Transfer Out to Pre-Trial Release Fund
-400,000 FY 2012 Transfer Out to Myers Park Fund
-385,000 FY 2012 Transfer Out to Development Services (Code Inspection) Fund
-2,042,054 FY 2012 Juvenile State Grant Reimbursement

\$149,162,197 FY 2012 Adopted (Adjusted for GASB 54) Budget
-2,679,215 in one-time expenditures
-2,066,662 further reductions by Budget Department after review of line items
+ 945,835 in Salary & Benefit Changes:
 Includes 2% Pay for Performance Budget
 Includes increase from 7.7% to 8.5% of salaries for TCDRS annual payment
 Includes increase from \$765 per month per Full-time employee to \$800 per month for Employee Medical
+6,406,550 in Recommended Program Improvements
 1 County Clerk – Court Collections (JP)
 1 Deputy District Clerk II (Evidence)
 1 Passport Clerk
 1 Grant Accountant
 -1 Computer Parts Warehouse Coordinator

\$151,794,772 FY 2013 Proposed Budget



Proposed Budget was filed Monday, September 10th prior to the 2nd Tax Rate Public Hearing.

Changes made at Monday, September 10th public hearing totaled \$192,364 increase to the General Fund.

\$259,043,321 Updated Total Combined Expenditure Budget with changes from the 9/10 Public Hearing

\$260,735,775 Total Combined Revenue Budget

\$151,987,136 Updated Total General Fund Expenditure Budget with changes from the 9/10 Public Hearing

\$154,106,656 Total General Fund Revenue Budget



Next Steps

- Adoption of:
 - FY 2013 Fee Schedule
 - FY 2013 Tax Rate
 - FY 2013 Elected Official Salaries
 - FY 2013 Budget

Local Government Code Section 111.067 - Public Hearing on Proposed Budget. Hearing on a day within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year.

Local Government Code Section 111.068 - At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. The commissioners court may make changes in the proposed budget....



COLLIN COUNTY

FY 2013 Proposed Budget Public Hearing

BUDGET 2013