

FY2017 Proposed Budget 5-Year Plan Description

Total Effective Tax Rate

TAX RATE	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
OPERATING FUNDS						
General	\$ 0.165800	\$ 0.149795	\$ 0.148675	\$ 0.150295	\$ 0.147695	\$ 0.147595
Road & Bridge	\$ 0.004000	\$ 0.000400	\$ 0.000400	\$ 0.000400	\$ 0.004000	\$ 0.004000
Jury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permanent Improvement	\$ -	\$ 0.003000	\$ 0.002000	\$ 0.002500	\$ 0.001500	\$ 0.001600
Sub-Total	\$ 0.169800	\$ 0.153195	\$ 0.151075	\$ 0.153195	\$ 0.153195	\$ 0.153195
DEBT SERVICE FUNDS						
Sub-Total	\$ 0.055200	\$ 0.055200	\$ 0.057320	\$ 0.055200	\$ 0.055200	\$ 0.055200
TOTAL TAX RATE	\$ 0.225000	\$ 0.208395	\$ 0.208395	\$ 0.208395	\$ 0.208395	\$ 0.208395
Difference		\$ (0.016605)	\$ -	\$ -	\$ -	\$ -
Effective M&O Tax Rate		\$ 0.157270				
Difference		\$ (0.004075)				
Rollback M&O Tax Rate		\$ 0.169851				
Difference		\$ (0.016656)				

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
% Growth	11.1%	12.3%	4.0%	4.0%	4.0%	4.0%

General Fund	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Revenues	\$ 189,711,939	\$ 187,316,000	\$ 192,665,000	\$ 201,446,000	\$ 205,539,000	\$ 212,810,000
Expenditure (Less one-time)	\$ 186,873,770	\$ 182,219,000	\$ 192,344,000	\$ 198,181,000	\$ 203,775,000	\$ 210,292,000
Difference	\$ 2,838,169	\$ 5,097,000	\$ 321,000	\$ 3,265,000	\$ 1,764,000	\$ 2,518,000
Transfer to Healthcare	\$ -	\$ 500,000	\$ 3,150,000	\$ 3,300,000	\$ 3,350,000	\$ 3,500,000

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Estimated Days of Fund Balance (less one-time expense)	221	222	165	167	165	164

Other Assumptions:

\$300,000,000 in future bond sales sold evenly over 5 years

Includes \$3.1 million for shortfall in FY2016 for Employee Medical.

\$1,050 per Full-time employee per month for employee medical (increase from \$900 in FY 2016) in FY 2017

Based on Permanent Improvement fund returning to \$2 million budget annually (last 2 years have been over \$5 million)

Collin County General Fund (001) 5-Year Plan FY 2017-2021

The general operating fund of the County used to account for all financial resources except those required to be accounted for in another fund.

	<u>FY 2015 ACTUAL</u>	<u>FY 2016 YE ESTIMATE</u>	<u>FY 2017 PROPOSED</u>	<u>FY 2018 PROJECTED</u>	<u>FY 2019 PROJECTED</u>	<u>FY 2020 PROJECTED</u>	<u>FY 2021 PROJECTED</u>
Beginning Fund Balance	\$ 163,744,518	\$ 192,472,296	\$ 187,810,465	\$ 185,360,465	\$ 161,681,465	\$ 164,946,465	\$ 166,710,465
REVENUE							
Current Taxes	\$ 148,783,066	\$ 159,916,279	\$ 158,685,000	\$ 163,799,000	\$ 172,209,000	\$ 176,003,000	\$ 182,924,000
Delinquent Taxes and Interest	2,677,602	2,453,865	2,579,000	2,579,000	2,712,000	2,771,000	2,880,000
Inter/Intra-Governmental Revenue	6,063,917	6,218,070	5,919,000	6,038,000	6,159,000	6,282,000	6,407,000
Charges for Services	18,664,551	16,332,715	15,758,000	15,836,000	15,916,000	15,995,000	16,075,000
Fines	1,563,382	1,414,000	1,412,000	1,420,000	1,427,000	1,434,000	1,441,000
Interest	1,702,464	2,130,271	2,084,000	2,105,000	2,126,000	2,147,000	2,168,000
Misc.	474,737	346,337	249,000	251,000	254,000	257,000	259,000
License and Permits	531,461	630,000	630,000	637,000	643,000	650,000	656,000
Sale of Assets	74,622	270,402	-	-	-	-	-
Transfer In from Other Funds	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 180,535,801	\$ 189,711,939	\$ 187,316,000	\$ 192,665,000	\$ 201,446,000	\$ 205,539,000	\$ 212,810,000
TOTAL RESOURCES	\$ 344,280,319	\$ 382,184,235	\$ 375,126,465	\$ 378,025,465	\$ 363,127,465	\$ 370,485,465	\$ 379,520,465
EXPENDITURES							
Personnel	\$ 103,353,150	\$ 109,188,348	\$ 115,499,000	\$ 121,274,000	\$ 124,912,000	\$ 128,910,000	\$ 132,777,000
Training	768,782	1,249,488	1,357,000	1,384,000	1,412,000	1,440,000	1,469,000
M & O	42,672,397	54,464,200	51,206,000	52,742,000	54,324,000	56,004,000	57,684,000
Capital	4,476,119	21,344,253	12,909,000	13,038,000	13,169,000	13,300,000	13,433,000
Large One-time Expenditures	-	7,500,000	7,547,000	-	-	-	-
SUB-TOTAL EXPENDITURES	\$ 151,270,448	\$ 193,746,289	\$ 188,518,000	\$ 188,438,000	\$ 193,817,000	\$ 199,654,000	\$ 205,363,000
Transfer to Other Funds	\$ 537,575	627,481	748,000	756,000	764,000	771,000	779,000
Healthcare	-	-	500,000	3,150,000	3,300,000	3,350,000	3,500,000
TOTAL EXPENDITURES w/ Transfers	\$ 151,808,023	\$ 194,373,770	\$ 189,766,000	\$ 192,344,000	\$ 197,881,000	\$ 203,775,000	\$ 209,642,000
Add New Personnel - Recurring	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 625,000
Add New M&O - Recurring	-	-	-	-	50,000	-	25,000
Add New Capital - One time	-	-	-	18,000,000	-	-	250,000
Add CCTRA - One time	-	-	-	6,000,000	-	-	-
TOTAL NEW PROGRAMS	\$ -	\$ -	\$ -	\$ 24,000,000	\$ 300,000	\$ -	\$ 900,000
TOTAL APPROPRIATIONS	\$ 151,808,023	\$ 194,373,770	\$ 189,766,000	\$ 216,344,000	\$ 198,181,000	\$ 203,775,000	\$ 210,542,000
Fund Balance w/o Reserves	\$ 192,472,296	\$ 187,810,465	\$ 185,360,465	\$ 161,681,465	\$ 164,946,465	\$ 166,710,465	\$ 168,978,465
C - Courts - Capital Murder	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
C - Special Elections	-	200,000	200,000	200,000	200,000	200,000	200,000
C - Utilities	-	500,000	500,000	500,000	500,000	500,000	500,000
C - LAR	-	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
R - Outer Loop Loan	-	21,768,935	21,768,935	21,768,935	21,768,935	21,768,935	21,768,935
R - N Tx Groundwater Conservation District	-	-	-	-	-	-	-
TOTAL RESERVES	\$ -	\$ 74,468,935	\$ 74,468,935	\$ 74,468,935	\$ 74,468,935	\$ 74,468,935	\$ 74,468,935
Fund Balance	\$ 192,472,296	\$ 113,341,530	\$ 110,891,530	\$ 87,212,530	\$ 90,477,530	\$ 92,241,530	\$ 94,509,530

Long-term Collin County General Fund Goals: (1) To maintain or lower the County's total tax rate while (a) continuing to sell Transportation and Parks & Open Space Bonds, and (b) to absorb the Health Care Trust expenditures; (2) To maintain the County's AAA bond rating; (3) Maintain 180 days or more of fund balance.

Property Taxes: Property taxes continue to increase. They increased 9.3% in FY 2015, 11.2% in FY 2016, and 11.9% in FY 2017. With that said, the Commissioners Court maintains a conservative outlook for the future. The above model uses 4% growth in the tax base. The General Fund will receive \$0.149795 of the \$0.208395 tax rate in FY 2017, a drop of \$0.016005 from FY 2016.

General Fund 5-Year Forecast Model Assumptions Continued

Future Planned Large Expenditures:

FY 2017 - Phase 2 upgrade of Sheriff's Office Radio Infrastructure and begin funding County's Mental Health System (recurring expense)

FY 2018 - Replacement of the Elections equipment and the County Clerk Granicus system. \$6 million set aside for the Collin County Tollroad Authority to purchase Right-of-Way

FY 2019 - Opening of a Jail Pod

FY 2021 - Opening of a new court

Other Expenditures of note:

Technology refresh is budgeted annually in the General Fund. This includes servers, computers, printers, scanners, etc.

Vehicle refresh is budgeted annually in the General Fund. This includes Sheriff, Constable, ground maintenance and general county vehicles.

Collin County Road & Bridge Fund (010) 5-Year Plan FY 2017-2021

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

	<u>FY 2015 ACTUAL</u>	<u>FY 2016 YTD ESTIMATE</u>	<u>FY 2017 PROPOSED</u>	<u>FY 2018 PROJECTED</u>	<u>FY 2019 PROJECTED</u>	<u>FY 2020 PROJECTED</u>	<u>FY 2021 PROJECTED</u>
Beginning Fund Balance	\$ 22,735,633	\$ 28,501,989	\$ 21,653,656	\$ 19,606,656	\$ 17,109,656	\$ 14,285,656	\$ 15,257,656
REVENUE							
Current Taxes	\$ 3,431,652	\$ 3,877,321	\$ 424,000	\$ 441,000	\$ 459,000	\$ 4,767,000	\$ 4,958,000
Delinquent Taxes and Interest	58,334	57,242	7,000	7,000	8,000	76,000	79,000
Inter/Intra-Governmental Revenue	101,113	24,889	-	-	-	-	-
Charges for Services	17,415,247	18,506,886	18,271,000	18,454,000	18,638,000	18,825,000	19,013,000
Fines	1,915,569	1,904,400	1,905,000	1,914,000	1,924,000	1,934,000	1,943,000
Interest	34,144	80,000	60,000	62,000	63,000	64,000	65,000
Misc.	25,022	21,714	10,000	11,000	11,000	11,000	12,000
License and Permits	4,847	5,000	5,000	6,000	6,000	6,000	6,000
Sale of Assets	251,104	107,089	-	-	-	-	-
TOTAL REVENUES	\$ 23,237,034	\$ 24,584,541	\$ 20,682,000	\$ 20,895,000	\$ 21,109,000	\$ 25,683,000	\$ 26,076,000
TOTAL RESOURCES	\$ 45,972,667	\$ 53,086,530	\$ 42,335,656	\$ 40,501,656	\$ 38,218,656	\$ 39,968,656	\$ 41,333,656
EXPENDITURES							
Personnel	\$ 6,210,130	\$ 6,564,814	\$ 6,952,000	\$ 7,300,000	\$ 7,519,000	\$ 7,745,000	\$ 7,977,000
Training	16,083	36,519	41,000	41,000	42,000	42,000	42,000
M & O	10,285,735	\$ 20,893,893	13,923,000	14,202,000	14,486,000	14,775,000	15,071,000
Capital	958,730	3,937,648	1,813,000	1,849,000	1,886,000	1,924,000	1,962,000
SUB-TOTAL EXPENDITURES	\$ 17,470,678	\$ 31,432,874	\$ 22,729,000	\$ 23,392,000	\$ 23,933,000	\$ 24,486,000	\$ 25,052,000
TOTAL APPROPRIATIONS	\$ 17,470,678	\$ 31,432,874	\$ 22,729,000	\$ 23,392,000	\$ 23,933,000	\$ 24,711,000	\$ 25,652,000
Fund Balance w/o Reserves	\$ 28,501,989	\$ 21,653,656	\$ 19,606,656	\$ 17,109,656	\$ 14,285,656	\$ 15,257,656	\$ 15,681,656
Committed - Fuel	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Committed - Road Materials	-	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL RESERVES	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Fund Balance	\$ 28,501,989	\$ 20,653,656	\$ 18,606,656	\$ 16,109,656	\$ 13,285,656	\$ 14,257,656	\$ 14,681,656

Road & Bridge Fund 5-Year Forecast Model Assumptions

Long-term Collin County Road & Bridge Fund Goals: (1) To maintain all 769.64 miles of county roads; (2) To maintain all 106 County bridges; (3) To continue to convert all county rock/dirt roads to asphalt while maintaining or lowering the County's total tax rate; (4) Maintain 180 or more days of fund balance.

Property Taxes: Property taxes continue to increase. They increased 9.3% in FY 2015, 11.2% in FY 2016, and 11.9% in FY 2017. With that said, the Commissioners Court maintains a conservative outlook for the future. The above model uses 4% growth in the tax base. The Road & Bridge Fund will receive \$0.0004 of the \$0.208395 tax rate in FY 2017, a drop of \$0.0036 from FY 2016. This is a planned reduction in the Road & Bridge Fund tax rate to bring down the fund balance to 180 days and maintain the 180 day fund balance in the future.

Other Expenditures of note:

In 2005, Collin County began a program to convert all rock/dirt roads to asphalt to reduce dust and to increase the useful life of the road. The program is geared to convert the roads at a rate of 50 miles per year. There are approximately 60.75 miles remaining to be resurfaced.

All county road, drainage, and bridge maintenance is funded annually.

Vehicle refresh is budgeted annually in the Road & Bridge Fund. This includes Public Works and Road & Bridge vehicles.

Collin County

Permanent Improvement Fund (499) 5-Year Plan

FY 2017-2021

Fund used to account for property tax revenues and expenditures associated with permanent improvement projects.

	FY 2015 <u>ACTUAL</u>	FY 2016 <u>YTD ESTIMATE</u>	FY 2017 <u>PROPOSED</u>	FY 2018 <u>PROJECTED</u>	FY 2019 <u>PROJECTED</u>	FY 2020 <u>PROJECTED</u>	FY 2021 <u>PROJECTED</u>
Beginning Fund Balance	\$ 27,175,238	\$ 26,248,828	\$ 18,753,736	\$ 19,198,736	\$ 19,458,736	\$ 19,291,736	\$ 19,130,736
REVENUE							
Current Taxes	\$ -	\$ -	\$ 3,179,000	\$ 2,204,000	\$ 2,865,000	\$ 1,788,000	\$ 1,983,000
Delinquent Taxes and Interest	-	-	51,000	35,000	46,000	29,000	32,000
Inter/Intra-Governmental Revenue	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-
Interest	15,681	24,000	20,000	21,000	22,000	22,000	23,000
Misc.	-	-	-	-	-	-	-
License and Permits	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 15,681	\$ 24,000	\$ 3,250,000	\$ 2,260,000	\$ 2,933,000	\$ 1,839,000	\$ 2,038,000
TOTAL RESOURCES	\$ 27,190,919	\$ 26,272,828	\$ 22,003,736	\$ 21,458,736	\$ 22,391,736	\$ 21,130,736	\$ 21,168,736
EXPENDITURES							
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training	-	-	-	-	-	-	-
M & O	327,190	830,476	112,000	50,000	50,000	50,000	50,000
Capital	614,901	6,688,616	2,693,000	1,950,000	1,950,000	1,950,000	1,950,000
SUB-TOTAL EXPENDITURES	\$ 942,091	\$ 7,519,092	\$ 2,805,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Add New Personnel - Recurring	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Add New M&O - Recurring	-	-	-	-	-	-	-
Add New M&O - One time	-	-	-	-	-	-	-
Add New Capital - One time	-	-	-	-	1,100,000	-	-
TOTAL NEW PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 942,091	\$ 7,519,092	\$ 2,805,000	\$ 2,000,000	\$ 3,100,000	\$ 2,000,000	\$ 2,000,000
Fund Balance w/o Reserves	\$ 26,248,828	\$ 18,753,736	\$ 19,198,736	\$ 19,458,736	\$ 19,291,736	\$ 19,130,736	\$ 19,168,736
Reserved - Animal Shelter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved - Outer Loop	-	15,463,570	15,463,570	15,463,570	15,463,570	15,463,570	15,463,570
TOTAL RESERVES	\$ -	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570	\$ 15,463,570
Fund Balance	\$ 26,248,828	\$ 3,290,166	\$ 3,735,166	\$ 3,995,166	\$ 3,828,166	\$ 3,667,166	\$ 3,705,166

Permanent Improvement Fund 5-Year Forecast Model Assumptions

Long-term Collin County Permanent Improvement Fund: To continue to repair, equip, and/or improve County buildings while maintaining or lowering the County's total tax rate.

Property Taxes: Property taxes continue to increase. They increased 9.3% in FY 2015, 11.2% in FY 2016, and 11.9% in FY 2017. With that said, the Commissioners Court maintains a conservative outlook for the future. The above model uses 4% growth in the tax base. The Permanent Improvement Fund has not received property taxes since FY 2009 due to proceeds from the sale of County buildings being deposited into this fund. The Permanent Improvement Fund will receive property taxes in FY 2017 at \$0.005 of the \$0.208395 total tax rate with the intention of maintaining a \$3 million dollar fund balance annually.

Future Planned Large Expenditures:

FY 2019 - Potential expansion of the Medical Examiner's Office

Other Expenditures of note:

Annual expenditures of approximately \$2 million to repair, equip, and/or improve County buildings.

Collin County
Healthcare Foundation Fund (040) 5-Year Plan
FY 2017-2021

Fund designated to account for the Healthcare Foundation which assumes the County's obligation to provide indigent healthcare for county residents.

	<u>FY 2015</u> <u>ACTUAL</u>	<u>FY 2016</u> <u>YE ESTIMATE</u>	<u>FY 2017</u> <u>PROPOSED</u>	<u>FY 2018</u> <u>PROJECTED</u>	<u>FY 2019</u> <u>PROJECTED</u>	<u>FY 2020</u> <u>PROJECTED</u>	<u>FY 2021</u> <u>PROJECTED</u>
Beginning Fund Balance	\$ 7,703,192	\$ 6,539,751	\$ 3,962,177	\$ 1,499,177	\$ 1,543,177	\$ 1,636,177	\$ 1,674,177
REVENUE							
Current Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inter/Intra-Governmental Revenue	614,497	151,227	40,000	41,000	42,000	43,000	44,000
Charges for Services	192,572	106,299	107,000	109,000	111,000	114,000	116,000
Interest	57,748	80,000	80,000	81,000	82,000	83,000	84,000
Rental Revenue	1,073,191	1,086,275	1,087,000	1,092,000	1,098,000	1,103,000	1,109,000
Misc.	20,683	15,556	15,000	15,000	15,000	15,000	15,000
Transfer In from General Fund	-	-	500,000	3,150,000	3,300,000	3,350,000	3,500,000
TOTAL REVENUES	\$ 1,958,690	\$ 1,439,357	\$ 1,829,000	\$ 4,488,000	\$ 4,648,000	\$ 4,708,000	\$ 4,868,000
TOTAL RESOURCES	\$ 9,661,882	\$ 7,979,108	\$ 5,791,177	\$ 5,987,177	\$ 6,191,177	\$ 6,344,177	\$ 6,542,177
EXPENDITURES							
Personnel	\$ 1,596,581	\$ 1,816,005	\$ 2,209,000	\$ 2,320,000	\$ 2,389,000	\$ 2,461,000	\$ 2,535,000
Training	10,982	32,200	46,000	47,000	47,000	48,000	48,000
M & O	1,514,568	2,051,126	2,037,000	2,077,000	2,119,000	2,161,000	2,204,000
Capital	-	117,600	-	-	-	-	-
SUB-TOTAL EXPENDITURES	\$ 3,122,131	\$ 4,016,931	\$ 4,292,000	\$ 4,444,000	\$ 4,555,000	\$ 4,670,000	\$ 4,787,000
Transfer to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES w/ Transfers	\$ 3,122,131	\$ 4,016,931	\$ 4,292,000	\$ 4,444,000	\$ 4,555,000	\$ 4,670,000	\$ 4,787,000
TOTAL APPROPRIATIONS	\$ 3,122,131	\$ 4,016,931	\$ 4,292,000	\$ 4,444,000	\$ 4,555,000	\$ 4,670,000	\$ 4,787,000
Fund Balance w/o Reserves	\$ 6,539,751	\$ 3,962,177	\$ 1,499,177	\$ 1,543,177	\$ 1,636,177	\$ 1,674,177	\$ 1,755,177
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-	-	-
TOTAL RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ 6,539,751	\$ 3,962,177	\$ 1,499,177	\$ 1,543,177	\$ 1,636,177	\$ 1,674,177	\$ 1,755,177

Healthcare Foundation Fund 5-Year Forecast Model Assumptions

Long-term Collin County Healthcare Foundation Goals: To continue to provide indigent healthcare for Collin County residents without increasing the County's total tax rate.

History of Healthcare Foundation: The Healthcare Foundation was created after the sale of the county hospital in 1983. The proceeds of the sale were used to purchase real estate office buildings in order to create investment earnings that, together with the charges for services and federal and state funding, are used to provide health care to indigent county residents. A portion of the funds from the sale have been used to purchase real property for rental to County departments and unrelated third parties.

Future of Healthcare Foundation: Grants and community agencies, that began in 2008 and continue today, have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increasing population and medical costs for medical care have contributed to the increasing demand as on County resources to provide the same level of services offered in prior years. The Healthcare Task Force continues to work with local providers and the County to ensure appropriate recommendations and decisions concerning the future availability of service and care. Medicaid 1115 plans continue, with Collin County as the anchor for RHP 18.

The Healthcare Foundation has lasted much longer than it was originally anticipated. The fund has continues to consume approximately \$2 million in fund balance a year. The fund is anticipated to expend it's remaining fund balance in FY 2017. For FY 2017 forward the fund will need approximately \$500,000 growing to \$3.5 million by FY 2021 to maintain operations depending on rental revenue income and interest earnings. The annual transfer from the General Fund for indigent healthcare will maintain a 120 day fund balance as directed by policy. The County plans to absorb this expenditure without increasing the overall tax rate.