



COLLIN COUNTY

FY 2015 Budget Workshop

BUDGET 2015



Workshop Agenda – Tuesday & Wednesday

9:00am

- Items for Court Consideration Continued
 - Outside Agencies
 - Elected Officials and Department Heads



Workshop Agenda – Tuesday & Wednesday

- Compensation & Benefit Discussion
 - Uniform Pay Policy
 - Compensation / Ratio Study
 - CPI / Pay for Performance
 - Propose Elected Officials Salaries
 - Jail Arraignment pay for Elected Officials
 - Other Benefit Changes
- Commissioners Court suggested changes to Recommended Budget
- Final Review of Add/Delete List



Workshop Agenda – Tuesday & Wednesday

- FY 2015 Tax Rate
 - Effective Tax Rate
 - Rollback Tax Rate
 - Propose FY 2015 Total Tax Rate
- Set Public Hearings
 - 2 Tax Rate Public Hearings
 - 1 Proposed Budget Public Hearing



COLLIN COUNTY

Items for Court Consideration

BUDGET 2015



Items for Court Consideration

- Outside Agency Budgets
 - Central Appraisal District : Requesting \$1,306,786
 - Increase of \$68,092
 - Child Protective Services : Requesting \$46,330
 - Fireman's Association: Requesting \$1,000,000
 - Historical Commission: Requesting \$49,900
 - Libraries Assistance – Requesting \$226,365
 - Increase of \$3,505
 - LifePath – Requesting \$759,125



Items for Court Consideration

- Stacy Kemp, County Clerk
- Judge John Roach, Jr., 296th District Court
- Judge Terry Douglas, JP Precinct 2
- Judge Paul Raleeh, JP Precinct 1
- Joe Wright, Constable Pct 4
- Dr. William Rohr, Medical Examiner
- Cynthia Jacobson, Human Resources
- Caren Skipworth, Chief Information Officer
- Judy Florence, Myers Park Manager
- Other Elected Officials / Department Heads



Items for Court Consideration

- Compensation & Benefits
 - Uniform Pay Policy
 - Compensation / Ratio Study
 - Pay for Performance – 2% Budgeted
 - Elected Officials Salaries
 - Employee Medical
 - Recommended includes increase from \$850 per month per Full-time employee to \$875 per month for Employee Medical
 - Other Benefit Changes



Items for Court Consideration

- Positions included in Recommended Budget
 - Elections Administration
 - 1 Early Voting Clerk
 - 1 Asset Management Technician (Warehouse)
 - IT
 - 1 IT Security Officer
 - 2 Network Security Administrators
 - District Attorney
 - 2 Felony Prosecutors (Child Protective Services)
 - 2 Felony Prosecutors (Crimes Against Children)
 - Change 1 part-time Felony Appellate Attorney to full-time



Items for Court Consideration

- Positions included in Recommended Budget
 - Sheriff
 - 1 Sex Offender Investigator
 - Sheriff's Office – Jail Operations
 - 1 Food Service Technician
 - Constable, Pct 3
 - 1 Functional Analyst
 - Non-Dept. Contingency
 - 7 Tax Assessor Collector positions related to Scofflaw implementation



Items for Court Consideration

- Commissioners Court suggested changes to Recommended Budget
- Final Review of Add/Delete List



COLLIN COUNTY

FY 2015 Fund Summaries

BUDGET 2015



Fund Summaries

Collin County Recommended General Fund Summary FY 2015

	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 PROJECTED	FY 2015 RECOMMENDED
BEGINNING BALANCE	\$ 119,038,675	\$ 133,128,519	\$ 151,386,867	\$ 151,386,867	\$ 156,525,464
REVENUE					
Current Taxes	\$ 123,787,587	\$ 127,165,629	\$ 137,161,651	\$ 138,700,000	\$ 149,147,159
Delinquent Taxes and Interest	2,077,358	1,991,045	2,179,478	1,245,700	2,418,179
Intergovernmental Revenue	4,410,540	5,033,416	4,377,538	5,329,661	4,374,862
Charges for Services/Fees	17,159,063	18,339,208	17,765,697	16,699,854	15,649,050
Fines	2,191,532	2,142,678	2,126,800	1,599,733	1,560,000
Interest/Rental Revenue	1,109,225	708,381	958,702	2,231,729	1,166,680
Miscellaneous	785,167	1,239,030	259,000	420,613	270,000
License and Permits	4,500	378,671	279,000	384,000	374,000
Sale of Assets	42,885	-	-	-	-
TOTAL REVENUES	\$ 151,567,857	\$ 156,998,058	\$ 165,107,866	\$ 166,611,290	\$ 174,959,930
Transfer-In	\$ 79,610	\$ 1,673,365	\$ -	\$ 130,363	\$ -
TOTAL RESOURCES	\$ 270,686,142	\$ 291,799,942	\$ 316,494,733	\$ 318,128,520	\$ 331,485,394
EXPENDITURES					
Personnel	\$ 85,927,997	\$ 95,560,549	\$ 100,645,401	\$ 93,975,867	\$ 103,496,913
Training & Travel	519,163	660,938	981,501	1,003,402	1,080,912
M & O	40,607,653	40,413,397	62,433,472	58,424,618	63,362,266
Capital	1,417,810	2,199,583	5,884,440	7,687,965	5,372,331
Debt Service	-	-	-	-	-
TOTAL EXPENDITURES	\$ 128,472,623	\$ 138,834,467	\$ 169,944,814	\$ 161,091,852	\$ 173,312,422
Transfer-Out	\$ 9,085,000	\$ 1,578,608	\$ 411,500	\$ 511,204	\$ 411,500
TOTAL APPROPRIATIONS	\$ 137,557,623	\$ 140,413,075	\$ 170,356,314	\$ 161,603,056	\$ 173,723,922
ENDING BALANCE	\$ 133,128,519	\$ 151,386,867	\$ 146,138,419	\$ 156,525,464	\$ 157,761,472
C - Disaster Recovery					
C - Courts: Capital Murder			2,000,000	2,000,000	2,000,000
C - Special Elections			200,000	200,000	200,000
C - Utilities			500,000	500,000	500,000
R - Outer Loop Loan			239,100	239,100	239,100
R - N Tx Groundwater Conservation District			285,000	285,000	285,000
FUND BALANCE W/O RESERVES			\$ 142,914,319	\$ 153,301,364	\$ 154,537,372

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



Fund Summaries

Collin County Recommended Road and Bridge Fund Summary FY 2015

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

	FY 2012 ACTUAL	FY2013 ACTUAL	FY 2014 ADOPTED	FY 2014 PROJECTED	FY 2015 RECOMMENDED
BEGINNING BALANCE	\$ 17,135,339	\$ 18,373,714	\$ 19,097,620	\$ 19,097,620	\$ 13,933,071
REVENUE					
Current Taxes	\$ 2,155,534	\$ 2,220,945	\$ 3,108,997	\$ 3,200,000	\$ 3,394,183
Delinquent Taxes and Interest	34,876	33,458	48,948	26,961	53,439
Intergovernmental Revenue	(27,854)	89,186	-	98,538	-
Charges for Services/Fees	14,101,058	15,763,846	14,945,934	15,912,872	15,466,150
Fines	1,812,982	1,966,219	1,880,400	1,821,804	1,808,000
Interest/Rental Revenue	123,372	85,864	100,000	25,331	25,000
Miscellaneous	16,671	16,350	5,000	13,312	-
License and Permits	1,377	3,780	2,000	3,780	3,000
Sale of Assets	270,022	159,381	-	800	-
TOTAL REVENUES	\$ 18,488,038	\$ 20,339,029	\$ 20,091,279	\$ 21,103,398	\$ 20,749,772
TOTAL RESOURCES	\$ 35,623,377	\$ 38,712,743	\$ 39,188,899	\$ 40,201,018	\$ 34,682,843
EXPENDITURES					
Personnel	\$ 6,020,842	\$ 5,889,016	\$ 6,408,968	\$ 5,738,648	\$ 6,348,477
Training & Travel	16,473	14,294	36,519	39,503	36,519
M & O	9,082,491	12,396,540	13,775,775	17,058,770	13,762,881
Capital	2,129,857	1,315,273	2,199,594	3,431,026	2,216,920
TOTAL EXPENDITURES	\$ 17,249,663	\$ 19,615,123	\$ 22,420,856	\$ 26,267,947	\$ 22,364,797
TOTAL APPROPRIATIONS	\$ 17,249,663	\$ 19,615,123	\$ 22,420,856	\$ 26,267,947	\$ 22,364,797
ENDING BALANCE	\$ 18,373,714	\$ 19,097,620	\$ 16,768,043	\$ 13,933,071	\$ 12,318,046
C - Fuel			500,000	500,000	500,000
C - Road Materials			500,000	500,000	500,000
FUND BALANCE W/O RESERVES			\$ 15,768,043	\$ 12,933,071	\$ 11,318,046



Fund Summaries

Collin County Recommended Permanent Improvement Fund Summary FY 2015

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

	FY 2012 ACTUAL	FY2013 ACTUAL	FY 2014 ADOPTED	FY 2014 PROJECTED	FY 2015 RECOMMENDED
BEGINNING BALANCE	\$ 29,993,905	\$ 27,389,644	\$ 28,692,072	\$ 28,692,072	\$ 26,023,087
REVENUE					
Current Taxes	\$ -		\$ -	\$ -	\$ -
Delinquent Taxes and Interest	-		-	-	-
Interest/Rental Revenue	\$ 31,693	\$ 20,401	\$ 12,000	\$ 14,052	\$ 12,000
TOTAL REVENUES	\$ 31,693	\$ 20,401	\$ 12,000	\$ 14,052	\$ 12,000
Transfer-In	\$ -	\$ 3,458,762	\$ -	\$ -	\$ -
TOTAL RESOURCES	<u>\$ 30,025,598</u>	<u>\$ 30,868,807</u>	<u>\$ 28,704,072</u>	<u>\$ 28,706,124</u>	<u>\$ 26,035,087</u>
EXPENDITURES					
M & O	\$ 152,002	\$ 411,750	\$ 22,750	\$ 1,383,962	\$ 15,160
Capital	2,483,952	1,764,985	1,899,250	1,299,075	2,463,770
TOTAL EXPENDITURES	\$ 2,635,954	\$ 2,176,735	\$ 1,922,000	\$ 2,683,037	\$ 2,478,930
TOTAL APPROPRIATIONS	<u>\$ 2,635,954</u>	<u>\$ 2,176,735</u>	<u>\$ 1,922,000</u>	<u>\$ 2,683,037</u>	<u>\$ 2,478,930</u>
ENDING BALANCE	<u>\$ 27,389,644</u>	<u>\$ 28,692,072</u>	<u>\$ 26,782,072</u>	<u>\$ 26,023,087</u>	<u>\$ 23,556,157</u>
R - Animal Shelter			566,815	566,815	566,815
R - Outer Loop			15,463,570	15,463,570	15,463,570
FUND BALANCE W/O RESERVES			\$ 10,751,687	\$ 9,992,702	\$ 7,525,772



Fund Summaries

Collin County Recommended Healthcare Foundation Fund Summary FY 2015

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

	FY 2012 ACTUAL	FY2013 ACTUAL	FY 2014 ADOPTED	FY 2014 PROJECTED	FY 2015 RECOMMENDED
BEGINNING BALANCE	\$ 9,299,826	\$ 8,437,046	\$ 8,486,389	\$ 8,486,389	\$ 6,271,210
REVENUE					
Charges for Services/Fees	\$ 349,029	\$ 277,491	\$ 241,400	\$ 206,254	\$ 164,000
Interest/Rental Revenue	1,208,252	1,071,547	1,161,627	1,019,007	983,100
Miscellaneous	21,027	31,311	15,000	131,861	18,000
Grants and Reimbursements	64,252	1,270,265	50,000	39,368	35,000
TOTAL REVENUES	<u>\$ 1,642,560</u>	<u>\$ 2,650,614</u>	<u>\$ 1,468,027</u>	<u>\$ 1,396,490</u>	<u>\$ 1,200,100</u>
TOTAL RESOURCES	<u>\$ 10,942,386</u>	<u>\$ 11,087,660</u>	<u>\$ 9,954,416</u>	<u>\$ 9,882,879</u>	<u>\$ 7,471,310</u>
EXPENDITURES					
Personnel	\$ 1,357,032	\$ 1,462,371	\$ 1,612,967	\$ 1,583,654	\$ 1,655,239
Training & Travel	13,889	5,884	20,000	21,000	29,200
M & O	1,130,766	1,133,016	2,042,404	1,984,377	2,210,673
Capital	3,653	-	9,000	22,638	-
TOTAL EXPENDITURES	<u>\$ 2,505,340</u>	<u>\$ 2,601,271</u>	<u>\$ 3,684,371</u>	<u>\$ 3,611,669</u>	<u>\$ 3,895,112</u>
Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	<u>\$ 2,505,340</u>	<u>\$ 2,601,271</u>	<u>\$ 3,684,371</u>	<u>\$ 3,611,669</u>	<u>\$ 3,895,112</u>
ENDING BALANCE	<u>\$ 8,437,046</u>	<u>\$ 8,486,389</u>	<u>\$ 6,270,045</u>	<u>\$ 6,271,210</u>	<u>\$ 3,576,198</u>



Future Items for Consideration

- Replacement of Sheriff's Office Radio System
 - Phases II included in FY 2015 Recommended Budget
- Election Equipment Refresh
- Election / Records Building
- Healthcare Foundation Fund
- Opening a pod at the Jail
- Re-staffing Juvenile
- PeopleSoft Upgrades (every 3 years)