



**COLLIN COUNTY**

# FY 2021 Budget Workshop

**BUDGET 2021**



## Workshop Agenda

- FY 2021 Recommended Budget Overview
- Permanent Improvement
- Outside Agencies
- Items for Court Consideration
  - Elected Officials/Department Heads
  - Human Resources' compensation and benefits discussion and action
    - Uniform Pay Policy
    - Salary Changes
    - Propose Elected Officials Salaries
    - Benefit Changes



## Workshop Agenda – Continued

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

Recess for staff to update the budget with approved changes

- FY 2021 Court Recommended Budget Review
- Five-Year Plan Review
- Discussion and action on FY 2021 Proposed Tax Rate
- Schedule of Tax Rate Public Hearings



**COLLIN COUNTY**

# **FY 2021 Recommended Budget Overview**

**BUDGET 2021**



# General Fund : Five-Year Trend

## Expenditures



## Revenues



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 NNR	FY 2021 M&O NNR	FY 2021 1.25% over NNR
General Fund Tax Rate	\$0.149795	\$0.136477	\$0.126946	\$0.121501	\$0.119601	\$0.120883	\$0.1217576



# 2021 General Fund Revenue vs Expenditures



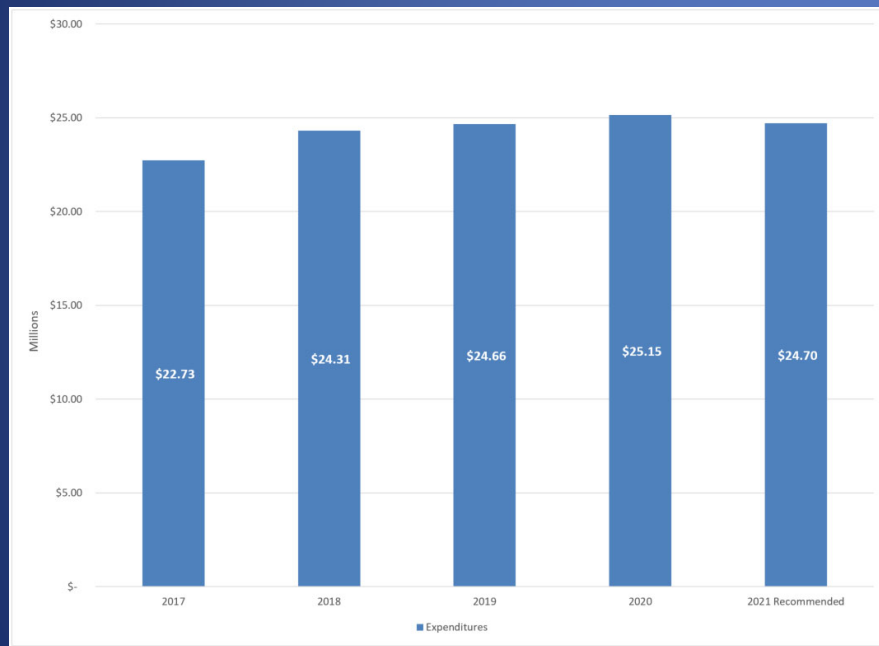
Fiscal Year	Taxes	Other Revenue	Total Revenue	Percent Change
FY 2017	\$161.3	\$26.1	\$187.4	1.5%
FY 2018	\$166.6	\$30.0	\$196.6	4.9%
FY 2019	\$172.9	\$30.2	\$203.1	3.3%
FY 2020	\$178.9	\$29.1	\$208.0	2.4%
FY 2021	\$185.1 to \$188.4	\$29.0	\$214.1 to \$217.4	2.9% to 4.5%

Fiscal Year	Expenditures	One Time Exp.	Total Expenditures	Percent Change
FY 2017	\$182.3	\$13.6	\$195.9	7.0%
FY 2018	\$196.6	\$40.5	\$237.1	21.1%
FY 2019	\$201.7	\$7.2	\$208.9	-11.9%
FY 2020	\$207.9	\$13.6	\$221.5	6.0%
FY 2021	\$214.1 to \$217.3	---	\$214.1 to \$217.3	-3.3% to -1.9%



# Road & Bridge Fund : Five-Year Trend

## Expenditures



## Revenues



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 NNR	FY 2021 M&O NNR
R&B Fund Tax Rate	\$0.0004	---	---	---	---	---



# Road & Bridge Fund Revenue vs Expenditures



Fiscal Year	Taxes	Other Revenue	Total Revenues	Percent Change
FY 2017	\$0.5	\$20.2	\$20.3	-5.5%
FY 2018	---	\$21.9	\$21.9	5.3%
FY 2019	---	\$22.1	\$22.1	0.9%
FY 2020	---	\$23.1	\$23.1	4.5%
FY 2021	---	\$23.0	\$23.0	-0.4%

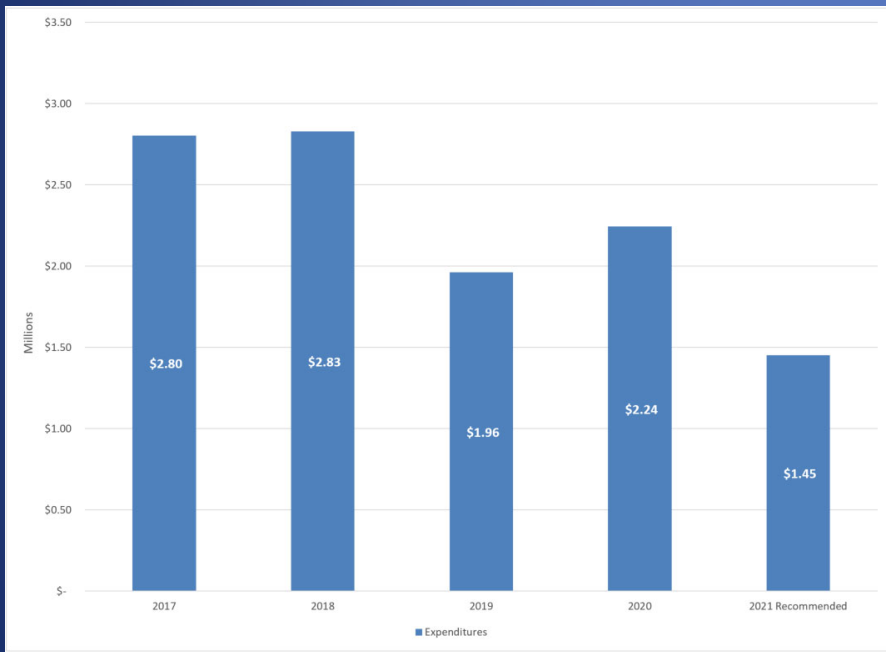
Fiscal Year	Expenditures	Percent Change
FY 2017	\$22.8	-2.1%
FY 2018	\$24.4	7.0%
FY 2019	\$24.7	1.2%
FY 2020	\$25.2	2.0%
FY 2021	\$24.8 to \$24.9	-1.6% to -1.4%



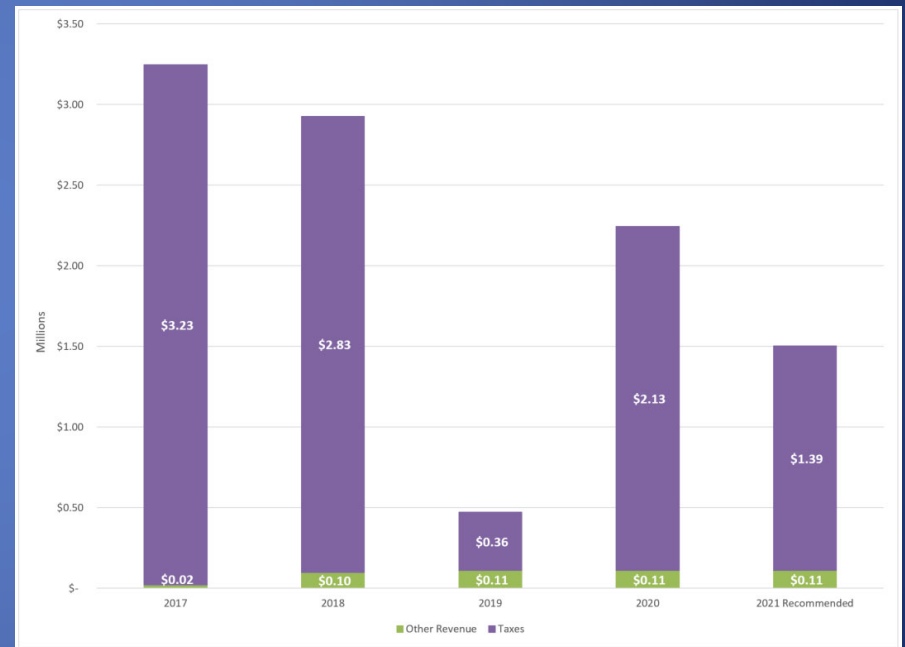


# Permanent Improvement Fund : Five-Year Trend

## Expenditures



## Revenues



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 NNR	FY 2021 M&O NNR
PI Fund Tax Rate	\$0.003000	\$0.002319	\$0.000266	\$0.0014500	\$0.000900	\$0.000900



# Permanent Improvement Fund Revenue vs Expenditures



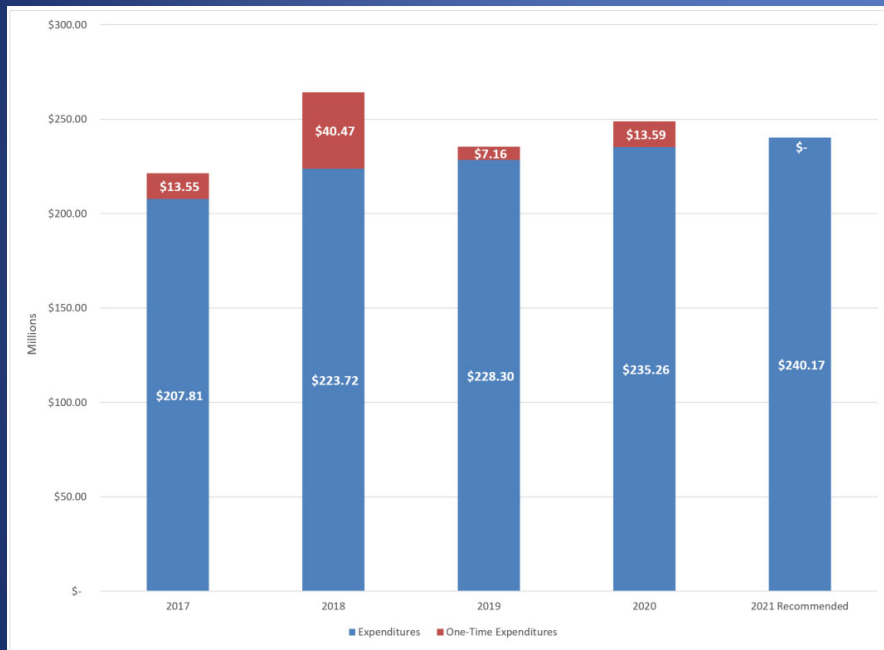
Fiscal Year	Taxes	Other Revenue	Total Revenue	Percent Change
FY 2017	\$3.3	\$0.1	\$3.4	3300.0%
FY 2018	\$2.9	\$0.1	\$3.0	-11.8%
FY 2019	\$0.4	\$0.1	\$0.5	-80.0%
FY 2020	\$2.2	\$0.1	\$2.3	300.0%
FY 2021	\$1.4	\$0.1	\$1.5	-33.3%

Fiscal Year	Expenditures	Percent Change
FY 2017	\$2.9	-3.3%
FY 2018	\$2.9	0.0%
FY 2019	\$2.0	-31.0%
FY 2020	\$2.3	15.0%
FY 2021	\$1.5	-34.8%



# Operating Funds : Five-Year Trend

## Expenditures



## Revenues



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 NNR	FY 2021 M&O NNR	FY 2021 1.25% Above NNR
Operating Funds Tax Rate	\$0.153195	\$0.138796	\$0.127212	\$0.122951	\$0.120501	\$0.120782	\$0.122658



# Operating Funds Revenue vs Expenditures

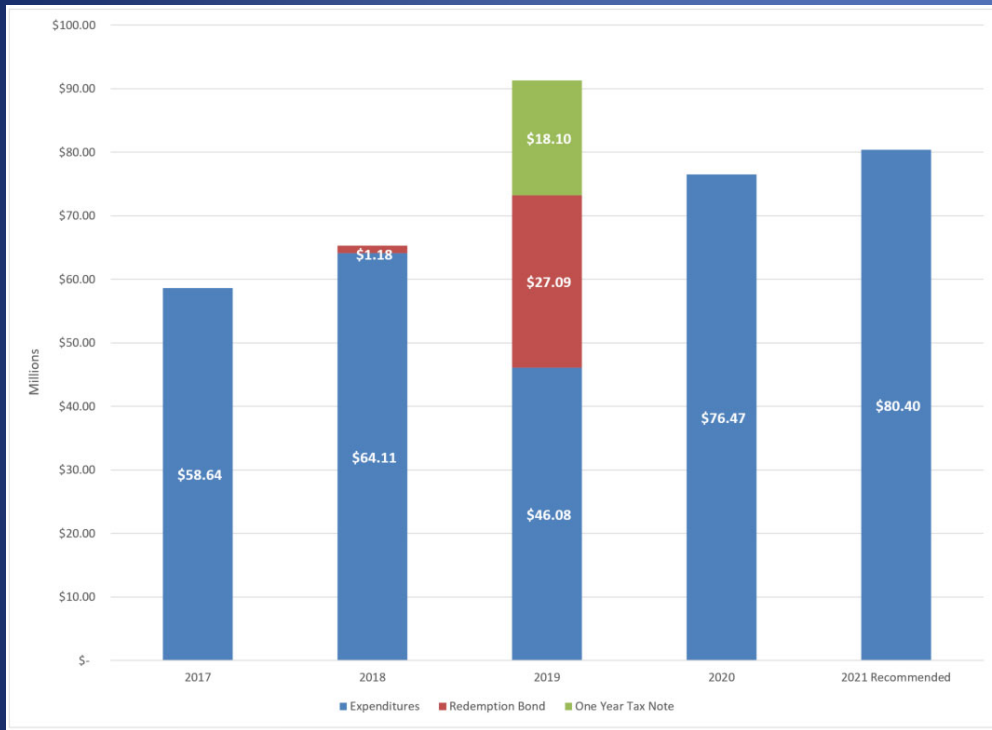


Fiscal Year	Taxes	Other Revenue	Total Revenue	Percent Change
FY 2017	\$165.0	\$46.4	\$211.4	2.4%
FY 2018	\$169.5	\$52.0	\$221.5	4.8%
FY 2019	\$173.3	\$52.4	\$225.7	1.9%
FY 2020	\$181.0	\$52.3	\$233.3	3.4%
FY 2021	\$186.5 to \$189.8	\$52.1	\$238.6 to \$241.9	2.3% to 3.7%

Fiscal Year	Expenditures	One Time Exp.	Total Expenditures	Percent Change
FY 2017	\$207.9	\$13.6	\$221.5	5.8%
FY 2018	\$223.8	\$40.5	\$264.3	19.3%
FY 2019	\$228.4	\$7.2	\$235.6	-10.9%
FY 2020	\$235.3	\$13.6	\$248.9	5.6%
FY 2021	\$240.2 to \$243.6	--	\$240.2 to \$243.6	-3.5% to -\$2.1%



## Remaining Funds Supported by Taxes – Debt Service



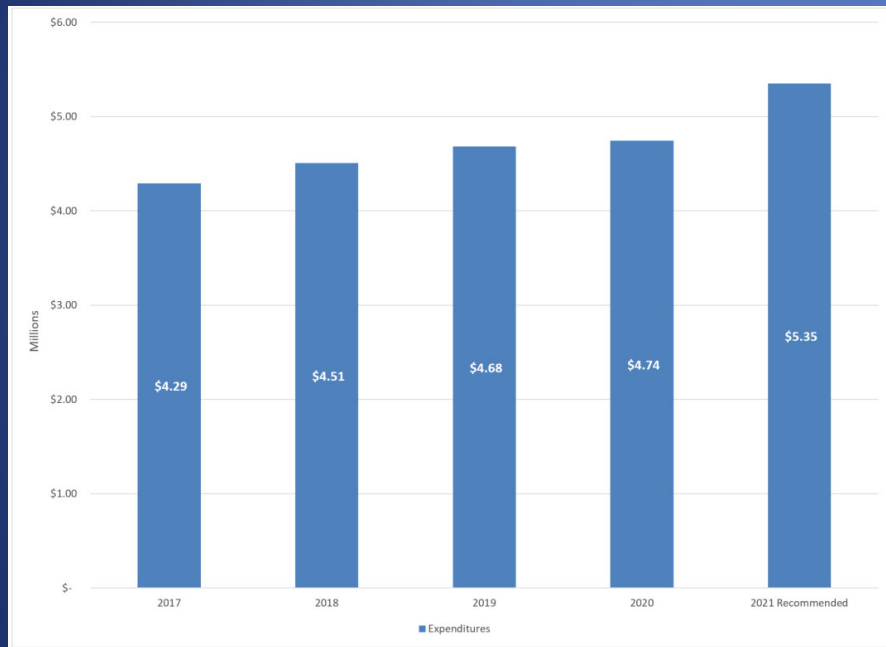
- Required Debt Payment Increased by \$3.9 million over FY 2020's required payment
- Need a \$0.05203 tax rate to meet our debt obligation for FY 2021 (increase of \$0.00003 from FY 2020)

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 NNR	FY 2021 M&O NNR
Debt Tax Rate	\$0.055200	\$0.053450	\$0.053573	\$0.052000	\$0.052030	\$0.052030

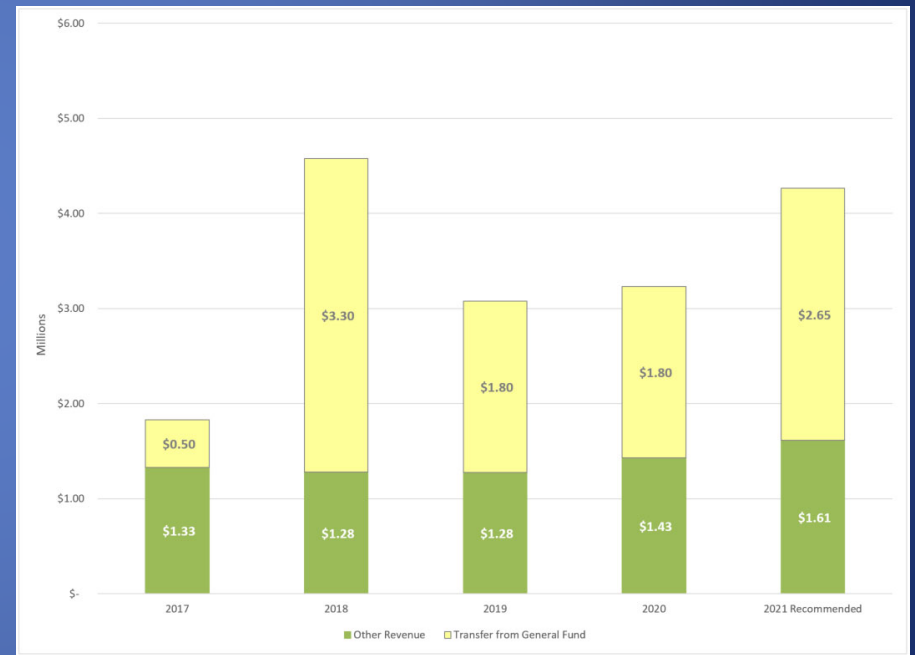


# Healthcare Fund Budget : Five-Year Trend

## Expenditures



## Revenues





# Healthcare Fund Revenue vs Expenditures



Fiscal Year	General Fund Transfer In	Other Revenue	Total Revenue	Percent Change
FY 2017	\$0.5	\$1.3	\$1.9	37.9%
FY 2018	\$3.3	\$1.3	\$4.6	142.1%
FY 2019	\$1.8	\$1.3	\$3.1	-32.6%
FY 2020	\$1.8	\$1.5	\$3.3	6.5%
FY 2021	\$2.7	\$1.4	\$4.1	33.3%

Fiscal Year	Expenditures	Percent Change
FY 2017	\$4.3	4.9%
FY 2018	\$4.6	7.0%
FY 2019	\$4.7	2.2%
FY 2020	\$4.7	2.1%
FY 2021	\$5.4 to \$5.5	12.5% to 12.9%



**COLLIN COUNTY**

# **FY 2021 Combined Budget Details**

**BUDGET 2021**





# Combined Funds : Five-Year Trend

## Expenditures



## Revenues



	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021 NNR	FY 2021 M&O NNR	FY 2021 1.25% Over NNR
Total Tax Rate	\$0.208395	\$0.192246	\$0.180785	\$0.174951	\$0.172531	\$0.1728120	\$0.174876



# Combined Funds Revenue vs Expenditures



Fiscal Year	Taxes	Other Revenue	Total Revenue	Percent Change
FY 2017	\$224.4	\$96.1	\$320.5	6.6%
FY 2018	\$234.7	\$105.9	\$340.6	6.3%
FY 2019	\$246.1	\$106.0	\$352.1	3.4%
FY 2020	\$257.5	\$108.8	\$366.3	4.0%
FY 2021	\$267.4 to \$270.3	\$111.8	\$378.7 to \$382.1	3.4% to 4.3%

Fiscal Year	Expenditures	One Time Exp.	Total Expenditures	Percent Change
FY 2017	\$315.3	\$13.6	\$328.9	5.9%
FY 2018	\$340.5	\$40.5	\$381.0	15.8%
FY 2019	\$371.1	\$7.2	\$378.3	-0.7%
FY 2020	\$368.3	\$13.6	\$381.9	1.0%
FY 2021	\$384.8 to \$388.8	---	\$384.8 to \$388.4	0.8% to 1.7%



## Combined Fund Budget Details

- One-time expenditures from FY 2020 were eliminated
  - Reduction of \$9.05 million
  - Reduction of \$13.3 million for TCDRS payment
- FY 2021 Department Improvements
  - Increase of \$8.2 million
- FY 2021 New Positions & Changes
  - Increase of \$1.2
- Employee Medical
  - Increase of \$2.1 million
- Debt Service
  - Increase of \$3.9 million
- Transfer Outs
  - Increase of \$0.95 (Healthcare and Courthouse Security Funds)
- Other
  - Increase of \$5 million to insurance claims
  - Increase of \$1.9 million for Software Maintenance
  - Increase of \$1.8 million for Inmate Medical Contract

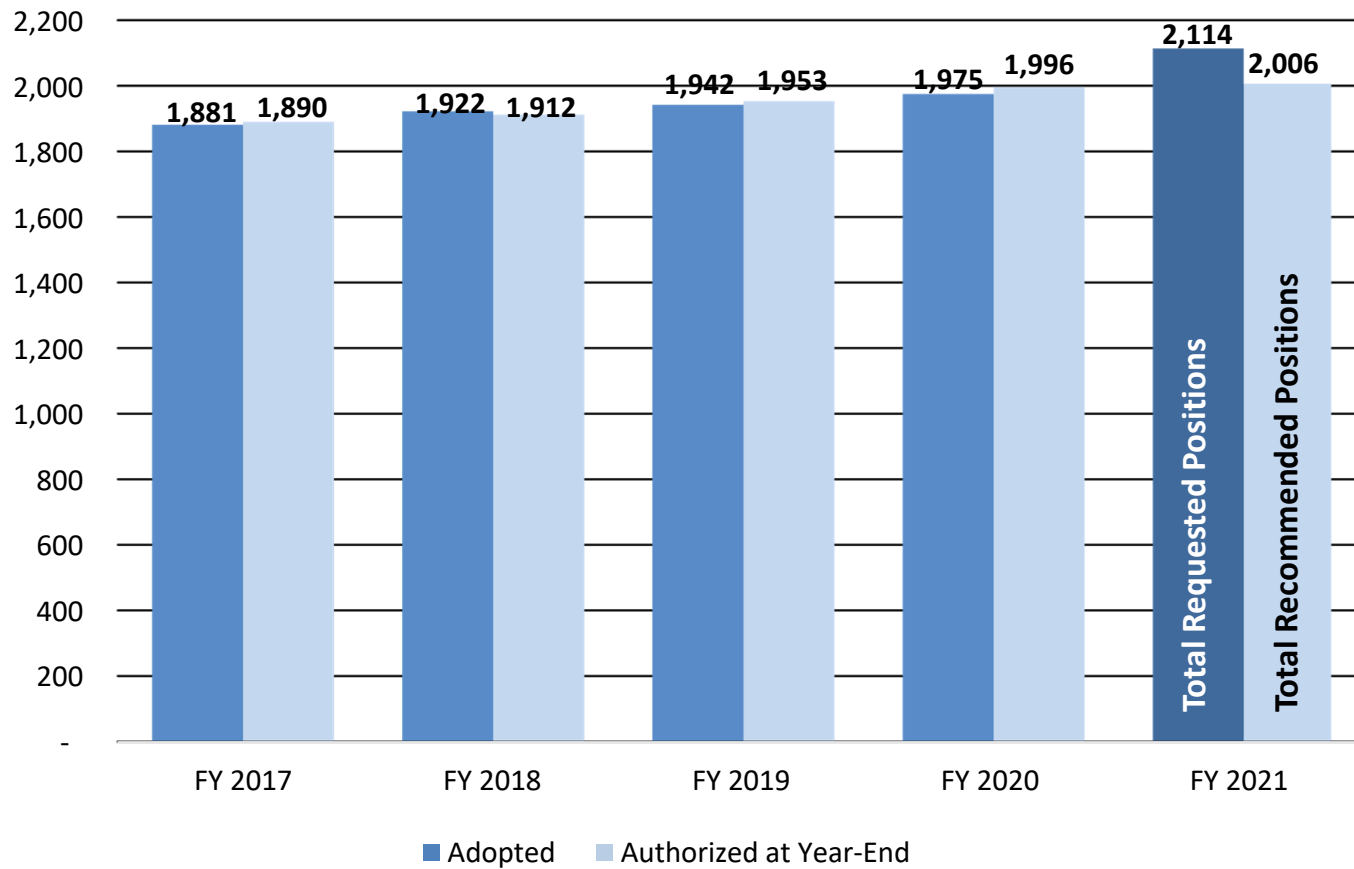


## Combined Budget Details

- FY 2021 Department Improvements
  - \$ 877,928 - New Positions
  - \$ 500,000 - Court Appointed Attorney
  - \$ 500,000 - Reconstruction of Roadways – Trails of Blue Ridge Special Road District
  - \$ 351,912 – Position Changes
  - \$ 314,072 - Sheriff’s Office Detention Officer PT (16) to FT (8)
  - \$ 265,012 - Sheriff’s Office CEU Project
  - \$ 223,450 - Public Works Padfoot Compactor (Road & Bridge Fund)
  - \$ 189,370 - Fleet Increase – General Fund
  - \$ 189,036 - Radio ILAs
  - \$ 163,581 – Dispatch Maintenance Increase



# Authorized Positions





### 11 New Positions – Increase of \$877,928

- Medical Examiner
  - 1 Autopsy Tech
- County Auditor
  - 1 Grant Accountant/Auditor
- District Attorney
  - 2 Felony Prosecutor
- SO Dispatch
  - 2 Dispatcher
- Constable, Precinct 3
  - 1 Deputy Constable
- Constable, Precinct 4
  - 1 Deputy Constable
- Road & Bridge
  - 2 Equipment Operators
- County Clerk Records Management
  - 1 Functional Analyst



## Position Changes

### Position Changes – Increase of \$351,912

- Magistrate
  - -1 Lead Clerk
  - +1 Magistrate Court Administrator
- IT Admin
  - -1 SQL Database Analyst
  - +1 Database Administrator
- Tax Office
  - -2 Vehicle Registration Clerks
  - +1 Senior Administrator
- Purchasing
  - -1 Buyer II
  - +1 Senior Buyer
- Sheriff’s Office Admin
  - -1 Secretary
  - +1 Research Analyst
  - +1 Payroll Specialist
- SO Jail
  - -1 Information Clerk/Receptionist
  - -16 Part-Time Detention Officers (only 8 funded)
  - 8 Full-Time Detention Officers



### Position Changes Continued

- Juvenile Probation
  - -1 Juvenile Probation Officer
  - +1 Juvenile Court Liaison
- Healthcare
  - -1 Functional Support Specialist
  - +1 Functional Analyst
- District Clerk Records (Records Fund)
  - -1 Deputy District Clerk II
- District Clerk Admin (General Fund)
  - +1 Deputy District Clerk II





**COLLIN COUNTY**

# Truth-in-Taxation

**BUDGET 2021**



## Tax Rate

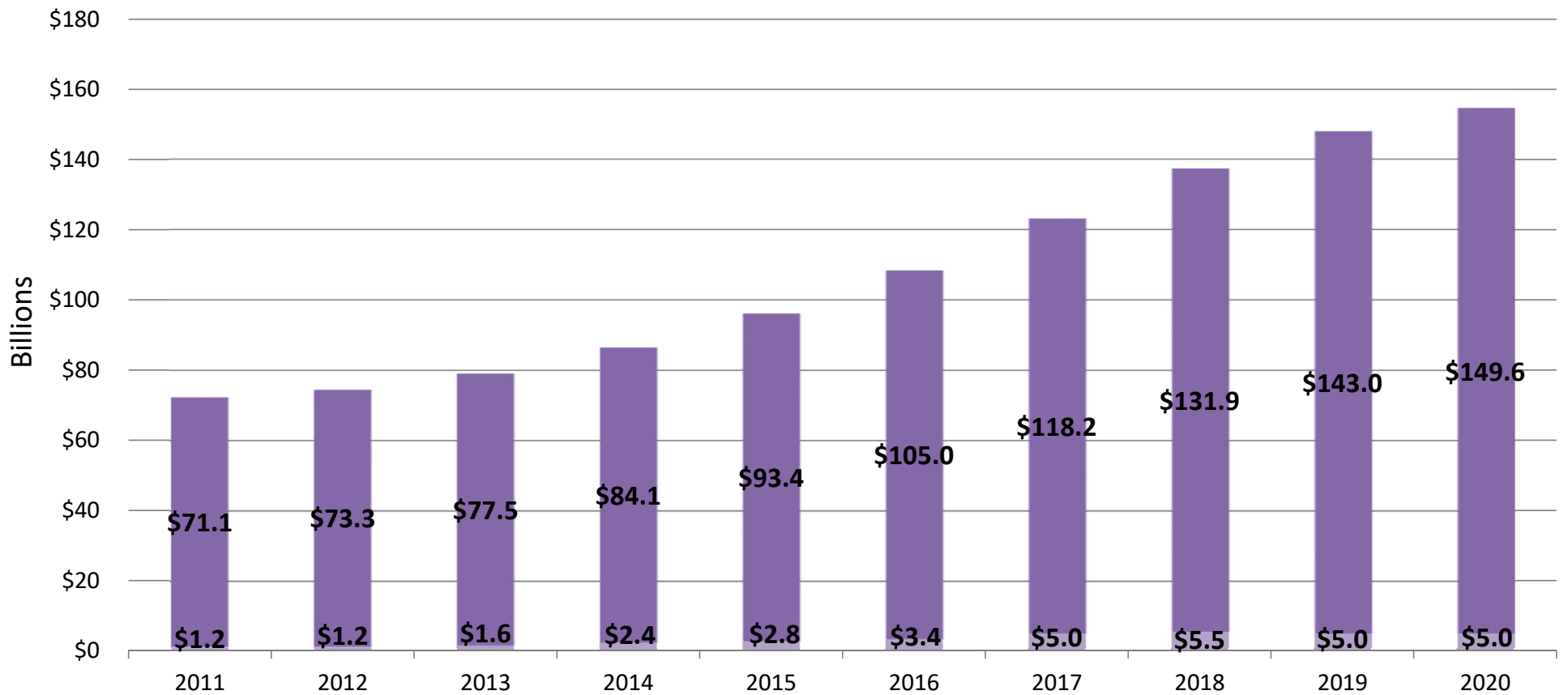
- Current Tax Rate is \$0.174951 per \$100 valuation
- No tax rate increase for twenty-eight years
- 5% Homestead Exemption for thirteen years





# Tax Base Growth

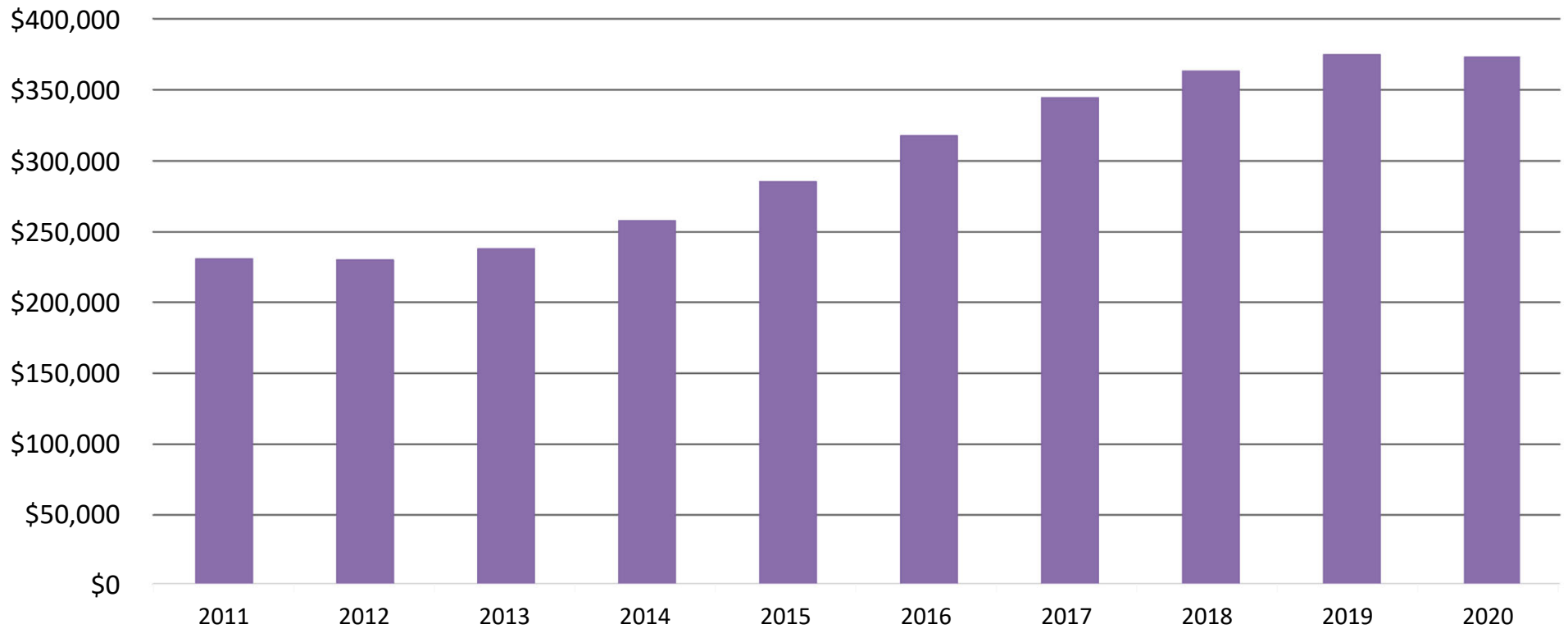
## Adjusted Taxable Value





# Home Values

## Average Home Value

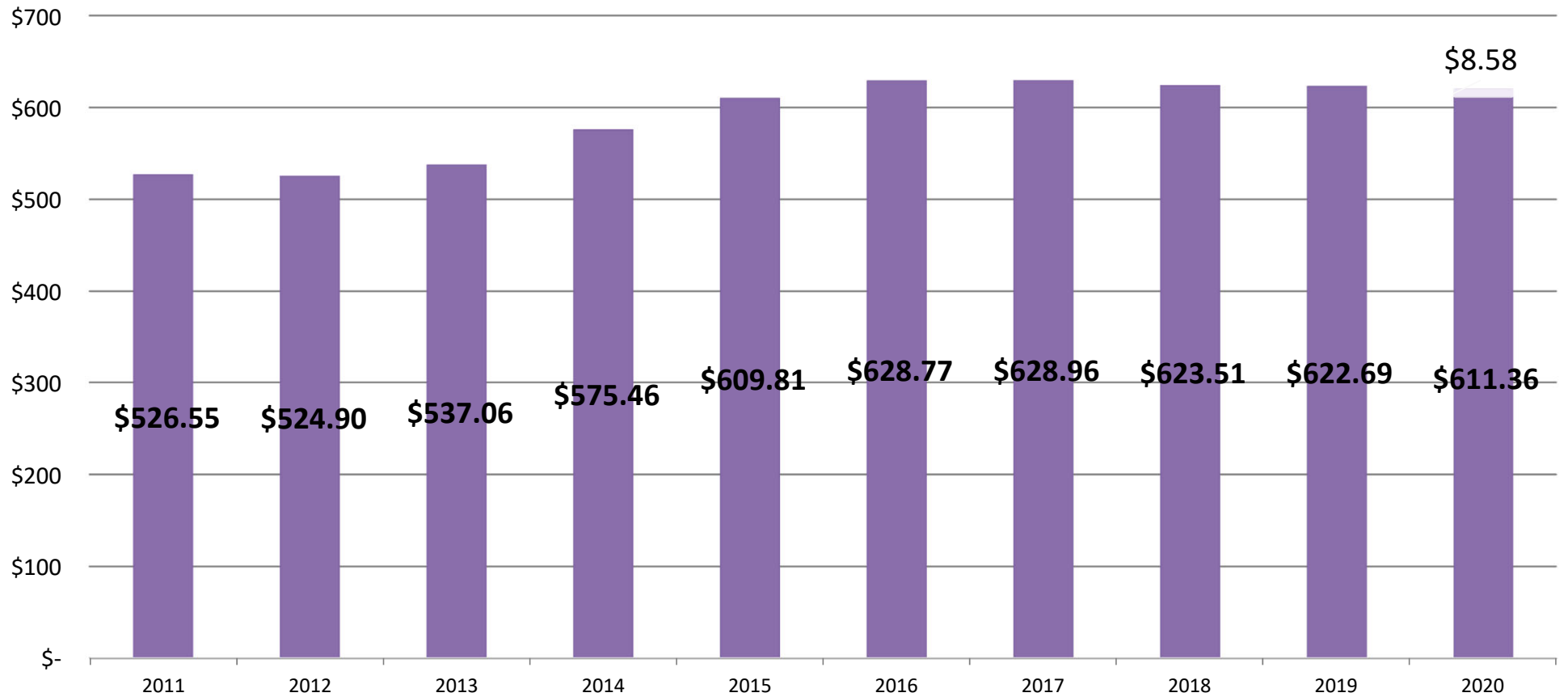


	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Adjusted Taxable Value	\$230,944	\$230,218	\$238,030	\$257,767	\$285,262	\$317,599	\$344,382	\$363,040	\$374,658	\$373,000



# Average Collin County Tax Bill

Average Collin County Tax Bill





# Average Tax Bill

The following is a property tax analysis for an average homeowner living in Collin County. The average home in Collin County is valued at \$373,000 according to statistics compiled by the Central Appraisal District of Collin County.



Plano ISD  
65.6%

City of Plano  
22.0%

Collin County  
8.5%

TAXING UNIT	CURRENT TAX RATE	AVERAGE TAXES
Collin County	\$0.174951	\$ 622.69
City of Plano	\$0.448200	\$ 1,343.37
Plano ISD	\$1.337350	\$ 4,676.15
Collin County Community College District	<u>\$0.081222</u>	<u>\$ 300.24</u>
Total	\$2.041723	\$ 6,942.46

## Collin College 4.0%

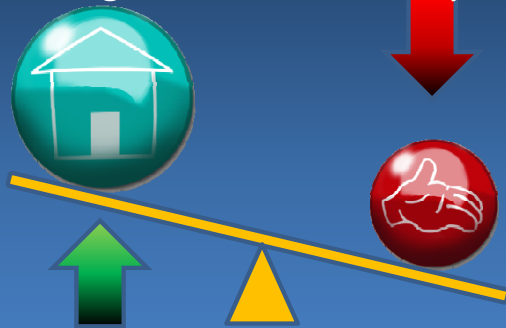
TAXING UNIT	TAX RATE	AVERAGE TAXES
Collin County – No New Revenue	\$0.172531	\$ 611.36
City of Plano	\$0.448200	\$ 1,337.43
Plano ISD	\$1.337350	\$ 4,653.98
Collin County Community College District	<u>\$0.081222</u>	<u>\$ 298.90</u>
Total	\$2.039303	\$ 6,901.67

Note: Utilizes Prior Year Adopted Tax Rates for other entities



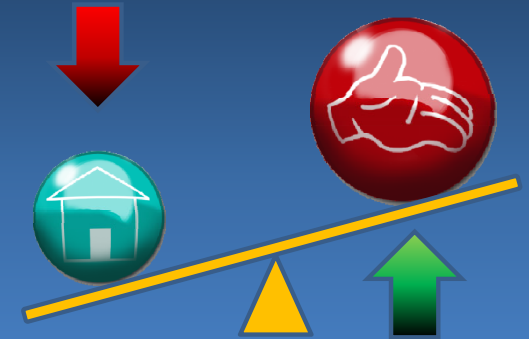
# The "Seesaw" Effect

Existing Value Increased by 0.9%



No New Revenue Tax Rate Decreased by 1.4%

 Appraised Property Value



 No New Revenue Tax Rate

=



=



# No New Revenue Tax Rates

\$229,014,628



2019 Adjusted  
Total Property Taxes



\$132,738,145,898



2020 Adjusted  
Total Property Value



\$0.172531



This Year's  
No New Revenue Tax Rate

\$161,539,457



2019 Adjusted  
Operations Property Taxes



\$132,738,145,898



2020 Adjusted  
Total Property Value



\$0.121698



This Year's No New Revenue  
**Unadjusted Operations** Tax Rate

\$0.121698



This Year's No New Revenue  
Unadjusted Operations Tax Rate



\$0.000086



Rate Adjustments



\$0.121783



This Year's No New Revenue  
**Adjusted Operations** Tax Rate

No New Revenue Tax Rate (NNR) enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to properties that are taxed in both years.





## Voter Approval Tax Rate

\$0.121698



\$0.000086



\$0.121783



This Year's No New Revenue  
Unadjusted Operations Tax Rate

Rate Adjustments

This Year's No New Revenue  
**Adjusted Operations Tax Rate**

\$0.121783



103.5%



\$0.126045



This Year's No New Revenue  
**Adjusted Operations Tax Rate**

The Law

Voter Approval  
Operations Tax Rate

\$0.126045



\$0.052030



\$0.178074



Voter Approval  
Operations Tax Rate

Debt Tax Rate

Voter Approval Tax Rate

The Voter-Approval Tax Rate is the highest tax rate the County may adopt without holding an election to seek approval of the rate. The voter-approval tax rate is split into two separate rates: Maintenance & Operations Tax Rate and Debt Rate.



# Truth-in-Taxation

FY 2020 Property Tax Rate Description	FY 2020 Adopted	FY 2021 Property Tax Rate Description	FY 2021 No New Revenue Tax Rate
General Fund	\$0.121501	General Fund	\$0.1196010
Road & Bridge Fund	---	Road & Bridge Fund	---
Permanent Improvement Fund	<u>\$0.001450</u>	Permanent Improvement Fund	<u>\$0.0000900</u>
Total Maintenance & Operating Tax Rate	\$0.122951	Total Maintenance & Operating Tax Rate	\$0.1205010
Debt Service Fund	<u>\$0.052000</u>	Debt Service Fund	<u>\$0.0520300</u>
Total Property Tax Rate	<u>\$0.174951</u>	Total Property Tax Rate	<u>\$0.1725310</u>
Effective Tax Rate	\$0.174951	No New Revenue Tax Rate (NNR)	\$0.1725310
Effective Maintenance & Operating Tax Rate	\$0.123117	Adjusted NNR M & O Tax Rate	\$0.1217830
Rollback Maintenance & Operating Tax Rate	\$0.132966	Voter-Approval M & O Tax Rate 3.5%	\$0.1260450
Debt Tax Rate	\$0.052000	Debt Tax Rate	\$0.0520300
Effective M & O Tax Rate plus Debt Tax Rate	\$0.175117	Adjusted NNR M & O + Debt Tax Rate	\$0.1738130
Rollback Tax Rate 8.0%	\$0.184966	Total Voter-Approval Tax Rate 3.5%	\$0.1780740



# FY 2021 Property Tax Snapshot

Total Tax Rate	Total Amount of Taxes Generated	Road & Bridge Fund Tax Revenue	Permanent Improvement Fund Tax Revenue	Debt Service Fund Tax Revenue	Remaining Tax Revenue	General Fund Total Revenue (Includes \$29.0M in Other Revenue)	Percentage over Effective Tax Rate
FY 2019 Taxes - \$0.174951	\$257.5	---	\$2.1	\$76.5	\$178.8	\$207.9	0.00%

2021 Tax Rate Options	Total Amount of Taxes Generated	Road & Bridge Fund Tax Revenue	Permanent Improvement Fund Tax Revenue	Debt Service Fund Tax Revenue	Remaining Tax Revenue	General Fund Total Revenue (Includes \$29.0M in Other Revenue)	Percentage over No New Revenue Rate
Current Tax Rate = \$0.174951	\$270.7	---	\$1.4	\$80.5	\$188.7	\$217.8	1.40%
Total No New Revenue Tax Rate = \$0.172531	\$266.9	---	\$1.4	\$80.5	\$185.0	\$214.0	0.00%
Adjusted M&O NNR + Debt = \$0.173813	\$268.9	---	\$1.4	\$80.5	\$187.0	\$216.0	0.74%
0.5% Over NNR Tax Rate = \$0.1733937	\$268.2	---	\$1.4	\$80.5	\$186.4	\$215.4	0.50%
1.0% Over NNR Tax Rate = \$0.1742563	\$269.6	---	\$1.4	\$80.5	\$187.7	\$216.7	1.00%
Total Voter-Approval Rate = \$0.178074	\$275.5	---	\$1.4	\$80.5	\$193.6	\$222.6	3.21%



# Homeowner Tax Rate Analysis

	FY 2020 Adopted	FY 2021 No Change	FY 2021 Total NNR	FY 2021 M&O NNR + Debt	FY 2021 0.5% above NNR	FY 2021 1.25% above NNR	Impact of 1/100th of a penny	Impact of 1/10th of a penny	Impact of 1 penny
Decrease from FY 2020	\$ 0.1749510	\$ 0.1749510	\$ 0.1725310	\$ 0.1728120	\$ 0.1733937	\$ 0.1746870	\$0.0001000	\$0.0010000	\$ 0.0100000
		\$ -	\$ (0.0024200)	\$ (0.0021390)	\$ (0.0015573)	\$ (0.0002640)			
<b>Collin County Average Home Value</b>									
2019 Value	\$ 374,658	\$ 622.69							
2020 Value	\$ 373,000	\$ 619.94	\$ 611.36	\$ 612.36	\$ 614.42	\$ 619.00	\$ 0.37	\$ 3.73	\$ 37.30
% Value Change	-0.4%								
Difference from prior year		\$ (2.76)	\$ (11.33)	\$ (10.34)	\$ (8.27)	\$ (3.69)			
<b>Various Homes throughout Collin County</b>									
2019 Value	\$ 430,000	\$ 714.67							
2020 Value	\$ 441,245	\$ 733.36	\$ 723.22	\$ 724.40	\$ 726.84	\$ 732.26	\$ 0.44	\$ 4.41	\$ 44.12
% Value Change	2.6%								
Difference from prior year		\$ 18.69	\$ 8.55	\$ 9.72	\$ 12.16	\$ 17.58			
2019 Value	\$ 240,712	\$ 400.07							
2020 Value	\$ 254,000	\$ 422.16	\$ 416.32	\$ 417.00	\$ 418.40	\$ 421.52	\$ 0.25	\$ 2.54	\$ 25.40
% Value Change	5.5%								
Difference from prior year		\$ 22.09	\$ 16.25	\$ 16.92	\$ 18.33	\$ 21.45			
2019 Value	\$ 425,675	\$ 707.49							
2020 Value	\$ 424,662	\$ 705.80	\$ 696.04	\$ 697.17	\$ 699.52	\$ 704.74	\$ 0.42	\$ 4.25	\$ 42.47
% Value Change	-0.2%								
Difference from prior year		\$ (1.68)	\$ (11.45)	\$ (10.31)	\$ (7.97)	\$ (2.75)			
2019 Value	\$ 304,071	\$ 505.38							
2020 Value	\$ 304,863	\$ 506.69	\$ 499.68	\$ 500.50	\$ 502.18	\$ 505.93	\$ 0.30	\$ 3.05	\$ 30.49
% Value Change	0.3%								
Difference from prior year		\$ 1.32	\$ (5.69)	\$ (4.88)	\$ (3.19)	\$ 0.55			
2019 Value	\$ 467,442	\$ 776.90							
2020 Value	\$ 445,345	\$ 740.18	\$ 729.94	\$ 731.13	\$ 733.59	\$ 739.06	\$ 0.45	\$ 4.45	\$ 44.53
% Value Change	-4.7%								
Difference from prior year		\$ (36.73)	\$ (46.96)	\$ (45.78)	\$ (43.31)	\$ (37.84)			



# Homeowner Tax Rate Analysis

		FY 2020 Adopted	FY 2021 No Change	FY 2021 Total NNR	FY 2021 M&O NNR + Debt	FY 2021 0.5% above NNR	FY 2021 1.25% above NNR	Impact of 1/100th of a penny	Impact of 1/10th of a penny	Impact of 1 penny
		\$ 0.1749510	\$ 0.1749510	\$ 0.1725310	\$ 0.1728120	\$ 0.1733937	\$ 0.1746870	\$0.0001000	\$0.0010000	\$ 0.0100000
2019 Value	\$ 368,439	\$ 612.36								
2020 Value	\$ 361,511		\$ 600.84	\$ 592.53	\$ 593.50	\$ 595.50	\$ 599.94	\$ 0.36	\$ 3.62	\$ 36.15
% Value Change	-1.9%									
Difference from prior year			\$ (11.51)	\$ (19.83)	\$ (18.86)	\$ (16.86)	\$ (12.42)			
2019 Value	\$ 266,414	\$ 442.79								
2020 Value	\$ 264,450		\$ 439.53	\$ 433.45	\$ 434.15	\$ 435.61	\$ 438.86	\$ 0.26	\$ 2.64	\$ 26.45
% Value Change	-0.7%									
Difference from prior year			\$ (3.26)	\$ (9.34)	\$ (8.64)	\$ (7.18)	\$ (3.93)			
2019 Value	\$ 326,065	\$ 541.93								
2020 Value	\$ 314,942		\$ 523.44	\$ 516.20	\$ 517.04	\$ 518.79	\$ 522.65	\$ 0.31	\$ 3.15	\$ 31.49
% Value Change	-3.4%									
Difference from prior year			\$ (18.49)	\$ (25.73)	\$ (24.89)	\$ (23.15)	\$ (19.28)			
2019 Value	\$ 509,826	\$ 847.35								
2020 Value	\$ 517,789		\$ 860.58	\$ 848.68	\$ 850.06	\$ 852.92	\$ 859.28	\$ 0.52	\$ 5.18	\$ 51.78
% Value Change	1.6%									
Difference from prior year			\$ 13.23	\$ 1.33	\$ 2.71	\$ 5.57	\$ 11.94			
2019 Value	\$ 621,500	\$ 1,032.95								
2020 Value	\$ 683,560		\$ 1,136.10	\$ 1,120.39	\$ 1,122.21	\$ 1,125.99	\$ 1,134.39	\$ 0.68	\$ 6.84	\$ 68.36
% Value Change	10.0%									
Difference from prior year			\$ 103.15	\$ 87.43	\$ 89.26	\$ 93.03	\$ 101.43			
2019 Value	\$ 345,714	\$ 574.59								
2020 Value	\$ 380,285		\$ 632.05	\$ 623.30	\$ 624.32	\$ 626.42	\$ 631.09	\$ 0.38	\$ 3.80	\$ 38.03
% Value Change	10.0%									
Difference from prior year			\$ 57.46	\$ 48.72	\$ 49.73	\$ 51.83	\$ 56.50			
2019 Value	\$ 435,302	\$ 723.49								
2020 Value	\$ 431,273		\$ 716.79	\$ 706.88	\$ 708.03	\$ 710.41	\$ 715.71	\$ 0.43	\$ 4.31	\$ 43.13
% Value Change	-0.9%									
Difference from prior year			\$ (6.70)	\$ (16.61)	\$ (15.46)	\$ (13.08)	\$ (7.78)			



# FY 2021 Property Tax Impact

2021 Tax Rate Options	Tax Rate Difference from Current Tax Rate	Tax Rate Difference from No New Revenue Rate	Total Amount of Taxes Generated	Revenue Difference from No New Revenue Rate
Current Tax Rate = \$0.174951	---	\$0.0024200	\$270.7	\$3.8
Total No New Revenue Tax Rate = \$0.172531	-\$0.0024200	---	\$266.9	---
Adjusted M&O NNR + Debt = \$0.173813	-\$0.0021390	\$0.0002810	\$268.9	\$2.0
0.5% Over NNR Tax Rate = \$0.1733937	-\$0.0015573	\$0.0008627	\$268.2	\$1.3
1.0% Over NNR Tax Rate = \$0.1742563	-\$0.0006880	\$0.0021560	\$269.6	\$2.7
1.25% Over NNR Tax Rate = \$0.174687	-\$0.0002640	\$0.0021560	\$270.3	\$3.3
Total Voter-Approval Rate = \$0.178074	\$0.0031230	\$0.0017320	\$275.5	\$8.6

Tax Rate Options	Tax Rate Difference	Total Amount of Taxes Generated
Impact of 1/100 <sup>th</sup> of a Penny	\$0.00010	\$156,661
Impact of 1/10 <sup>th</sup> of a Penny	\$0.00100	\$1,546,611
Impact of 1 Penny	\$0.01000	\$15,466,112



**COLLIN COUNTY**

# Permanent Improvement Projects

**BUDGET 2021**





## Permanent Improvement Projects

- FY 2021 Budget includes 14 projects totaling \$1,548,000
  - 7 Projects Budgeted for Facilities
  - 7 Projects Budgeted for Building Superintendent
  - 32 Points Recommended
    - 17 Points are Facilities Projects
    - 15 Points are Construction & Projects
- 3 Projects are Recommended to be funded with savings in FY 2020 totaling \$1,561,000
  - 3 Projects Budgeted for Building Superintendent
  - 9 Points Recommended





## Permanent Improvement Projects

- Administration Building
  - County Clerk - Create an Office
    - Cost: \$7,000
    - Points: 2





## Permanent Improvement Projects

- Animal Shelter
  - Dog Yard Fencing
    - Cost: \$88,000
    - Points: 3
  
- Central Plant
  - UPS Replacements (Year 5 of 5)
    - Cost: \$175,000
    - Points : 2







## Permanent Improvement Projects

- Courthouse
  - Sheriff's Office – Replace X-Ray Scanner Machines
    - Cost: \$220,000
    - Points: 2
  - District Courts – Badge Readers
    - Cost: \$20,000
    - Points: 3
  - County Courts – Badge Readers
    - Cost: \$55,000
    - Points: 3





## Permanent Improvement Projects

- Health Care
  - Facilities – Replace A/C Units
    - Cost: \$670,000
    - Points: 3
  - WIC– Window Intercom
    - Cost: \$1,500
    - Points: 1





## Permanent Improvement Projects

- Justice Center/Adult Detention
  - Remodel of Men's Restroom in Jail Lobby
    - Cost: \$20,000
    - Points: 3

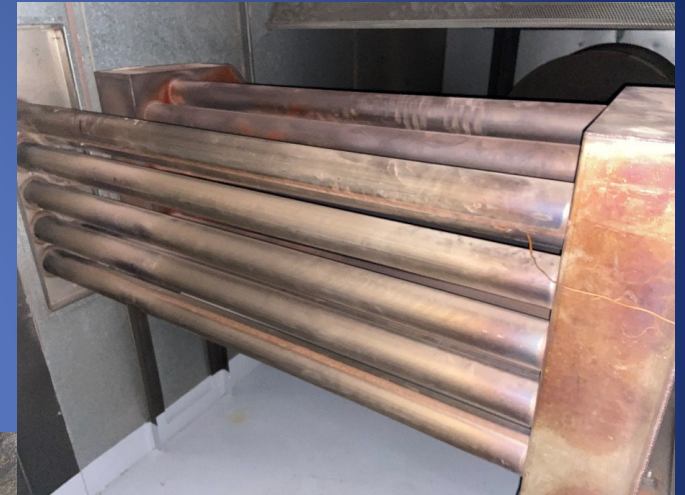






## Permanent Improvement Projects

- Justice Center/Adult Detention
  - Facilities - Replace Heat Exchanger
    - Cost: \$200,000
    - Points: 3
  - Refinish Loading Dock Floors
    - Cost: \$22,000
    - Points: 2





## Permanent Improvement Projects

- Juvenile Detention
  - Facilities – Re-Paint Showers in Intake with an Epoxy Coating
    - Cost: \$50,000
    - Points: 2







## Permanent Improvement Projects

- Myers Park
  - Repair/Replace All Pipes in Cattle and Hog Wash Racks in Show Barn
    - Cost: \$3,500
    - Points: 2
  - Add Fans to Farm Museum/Wells Building
    - Cost: \$16,000
    - Points: 1







## Permanent Improvement Projects

### Projects Funded in FY 2020

- Justice Center
  - Re-Paint Ceiling Grates in Rec Yards & Atriums
- 900/920 Buildings
  - Replace A/C Units
  - Replace Roof on 900 Building





**COLLIN COUNTY**

# Outside Agencies

**BUDGET 2021**



## Outside Agencies

- Outside Agency Budgets
  - Included in FY 2021 Recommended Budget
    - Central Appraisal District – Increase of \$23,376
    - Child Protective Services – No Increase
    - Historical Commission – No Increase
    - Libraries Assistance – No Increase
    - LifePath – No Increase



**COLLIN COUNTY**

# Items for Court Consideration

**BUDGET 2021**

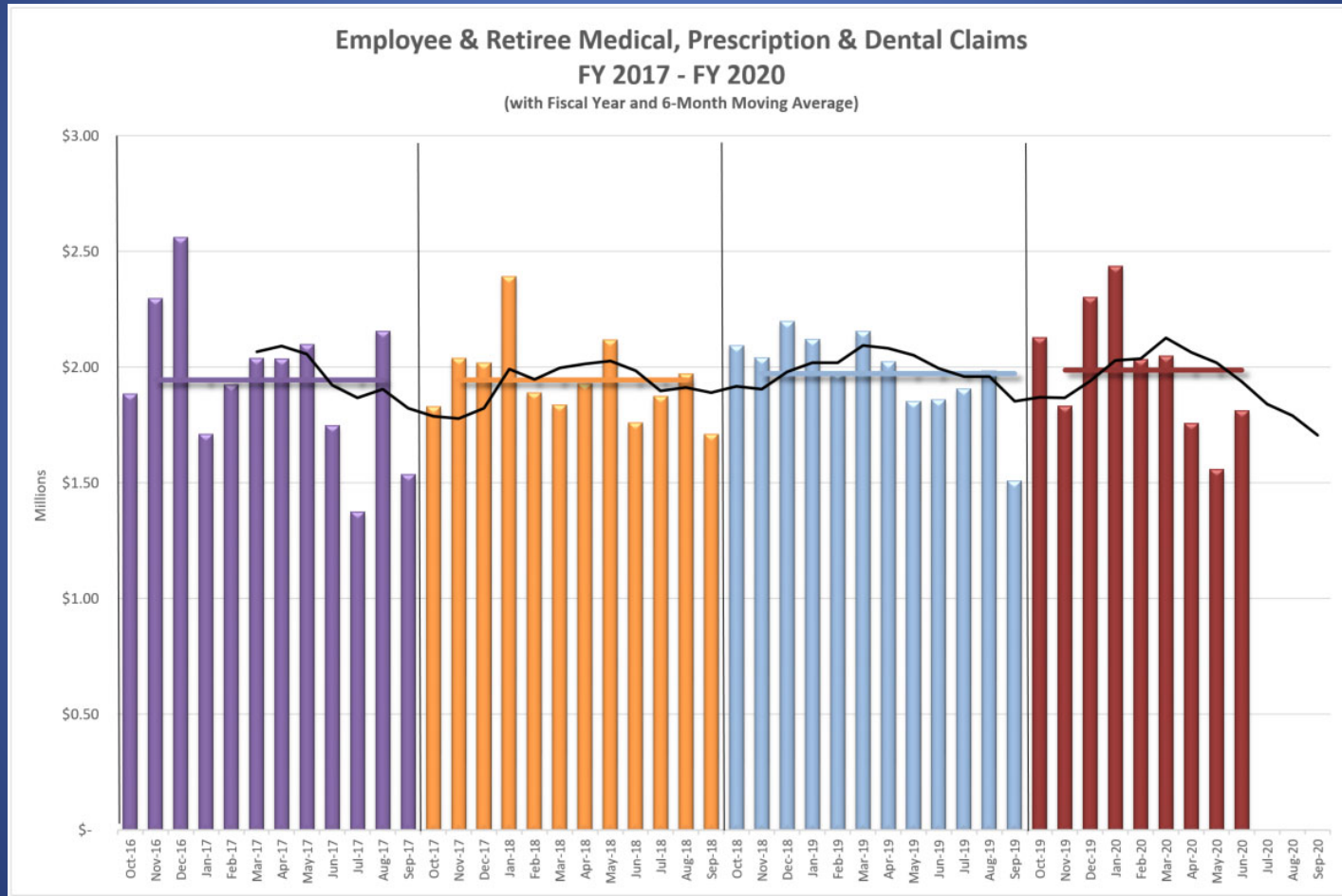


## Items for Court Consideration

- Elected Officials / Department Heads who wish to address the Court
- Other Items for Court Consideration
- Annual Compensation
  - Salary Increase – Pay for Performance
  - Salary Increase – Market Movement
  - Uniform Pay Policy
  - Elected Officials Salary Proposal
  - Benefit Changes discussion and any action



# Employee Insurance Claims







## Items for Court Consideration

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

**Recess**



**COLLIN COUNTY**

# Court Recommended Budget

**BUDGET 2021**





# FY 2021 Court Recommended Expenditure / Revenue Snapshot

Fund	FY 2020 Court Recommended	Tax Rate	Tax Revenue	Other Revenue	Total Revenue
General Fund					
Road & Bridge Fund					
Permanent Improvement Fund					
<b>Total</b>		<b>Total</b>			



## Next Steps

- Proposed Budget (to include any changes approved during this workshop) to be filed and posted on County's website Thursday, August 20th.
- Tax Rate Public Hearing Scheduled for Friday, August 21, 2020, scheduled for 1:30pm in the Jack Hatchell Administration Building, Commissioners Courtroom.
- Budget Public Hearing scheduled for Monday, August 24, 2020, 1:30pm in the Jack Hatchell Administration Building, Commissioners Courtroom.
- Adoption of FY 2021 Budget, Tax Rate, and Elected Official Salaries scheduled for Monday, August 24, 2020, 1:30 pm, in the Jack Hatchell Administration Building, Commissioners Courtroom.
- Adoption of FY 2021 Fee Schedule scheduled for Monday, September 21, 2020, 1:30 pm, in the Jack Hatchell Administration Building, Commissioners Courtroom



**COLLIN COUNTY**

# FY 2021 Budget Workshop

**BUDGET 2021**