



COLLIN COUNTY

FY 2024 Budget Workshop

BUDGET 2024



Workshop Agenda

- FY 2024 Recommended Budget Overview
 - County Budget
 - General Fund
 - Road & Bridge Fund
 - Permanent Improvement Fund
 - Debt Service Fund
 - Healthcare Foundation Fund
 - Other Funds
 - Trails of Blue Ridge Budget



Workshop Agenda – Continued

- Elected Officials/Department Heads
- Outside Agencies



Workshop Agenda – Continued

- Items for Court Consideration
 - Discussion Topics
 - Children’s Advocacy Center Budget Increase
 - Life Path Mental Health Detention Support
 - Inmate and Staff Meals
 - Soil Conservation Request
 - Addition of (5) Vehicles to the Sheriff’s Office Fleet



Workshop Agenda – Continued

- Compensation and Benefits
 - Uniform Pay Policy
 - Compensation and Benefits
 - Salary Increases for County Administrator, Elections Administrator and County Extension Agents
 - TCDRS Contribution Rate
 - Propose Elected Officials Salaries
- 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 2024 Court Recommended Budget Review



COLLIN COUNTY

FY 2024 Recommended Base Budget Overview

BUDGET 2024



General Fund Recommended Base Budget

- Safety/Security - \$1,323,000
 - Bullet Proof Vests
 - Tasers
 - Other Law Enforcement Replacements
 - Technology Security
- Contract Increases/County Obligations - \$9,100,000
 - Maintenance Agreements
 - Inmate Medical
 - Utilities
 - Vehicle Replacements
 - Employee Medical
- Statutory Requirements - \$675,555
 - 493rd District Court
 - 494th District Court (1 month funding)
 - District Clerk support staff for new courts



General Fund Changes to Recommended Base Budget

Approved by Other Boards - \$918,598

- County Auditor
 - +1 Accounts Payable Technician
- Juvenile Detention
 - +6 Juvenile Probation Officers
 - +1 Juvenile Probation Unit Supervisor
 - Electronic Monitoring
- Juvenile Detention
 - Facilities Maintenance & Operations
- Juvenile Alternative Education Program
 - Technology Improvement

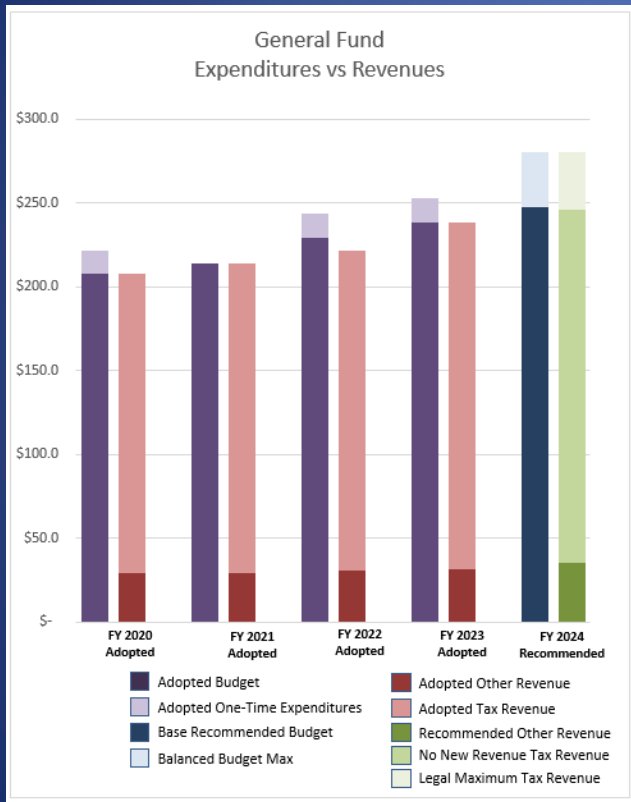
Approved by Commissioners Court

The below items were approved on the August 8th Court agenda to purchase utilizing FY 2023 funds

- 493rd District Court -\$126,752 reduction
 - Furniture / Equipment
 - reduction of \$126,752
- District Clerk -\$29,718 reduction
 - Furniture / Equipment for employees added to support the 493rd District Court



General Fund Revenue vs Expenditures

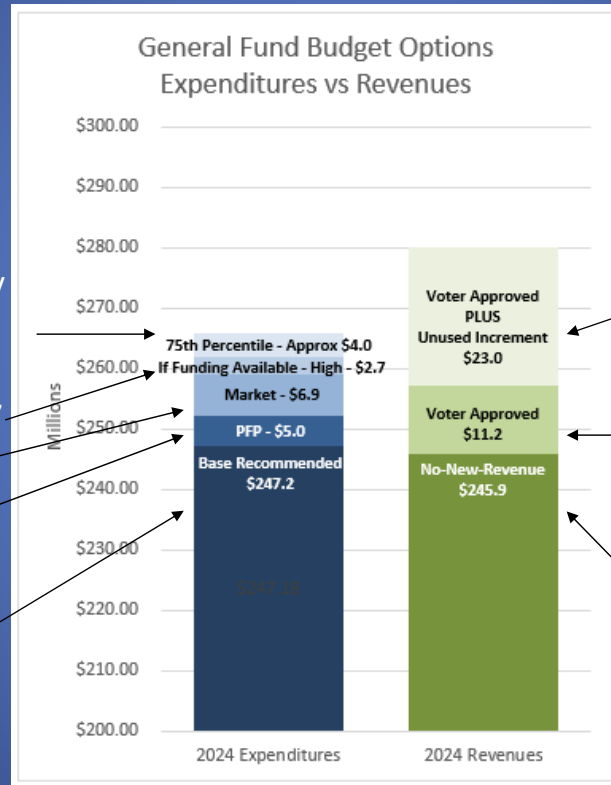


Fiscal Year	Taxes	Other Revenue	Total Revenue	Percent Change
FY 2020	\$178.8	\$29.0	\$207.8	2.4%
FY 2021	\$185.1	\$29.0	\$214.1	3.0%
FY 2022	\$191.3	\$30.6	\$221.9	3.6%
FY 2023	\$206.5	\$31.8	\$238.3	7.4%
FY 2024	\$210.2 - \$244.4	\$35.7	\$245.9 - \$280.1	3.2% - 17.5%

Fiscal Year	Expenditures	One Time Exp.	Total Expenditures	Percent Change
FY 2020	\$207.9	\$13.6	\$221.5	6.0%
FY 2021	\$214.0	---	\$214.0	-3.4%
FY 2022	\$222.8	\$14.5	\$237.3	10.9%
FY 2023	\$238.5	\$14.6	\$253.1	6.7%
FY 2024	\$247.2 - \$280.1	---	\$247.2 - \$280.1	-2.3% - 10.7%



General Fund Revenue vs Expenditures

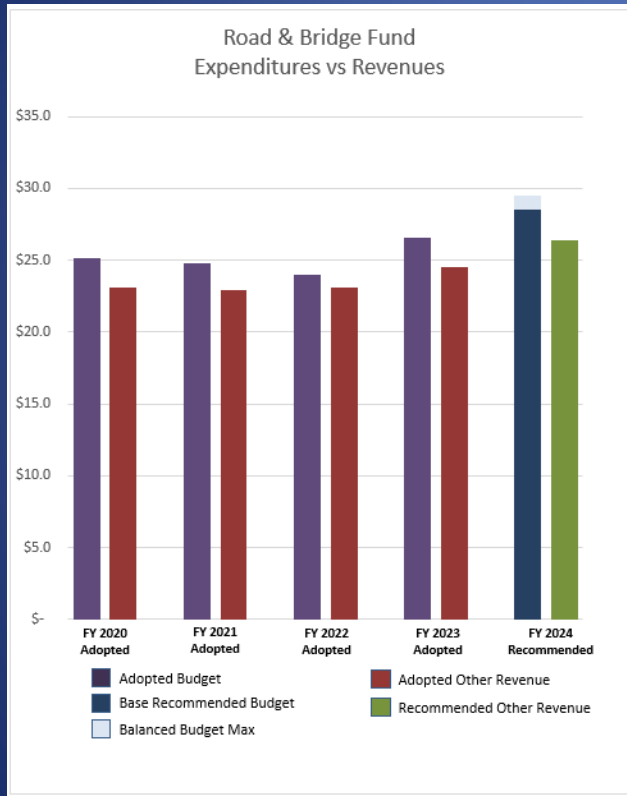


- 75th Percentile – approximately \$4.0
 - Total \$265.8
- If Funding Available High - \$2.7
 - Total \$261.8
- Market – \$6.9
 - Total \$259.1
- PFP - \$5.0
 - Total \$252.1
- Base Recommended
 - \$247.2

- Voter Approved + Unused Increment - \$23.0
 - Total \$280.1
- Voter Approved - \$11.2
 - Total \$257.1
- No-New Revenue - \$210.2
 - Total \$245.9
- Other Revenue - \$35.7



Road & Bridge Fund Revenue vs Expenditures



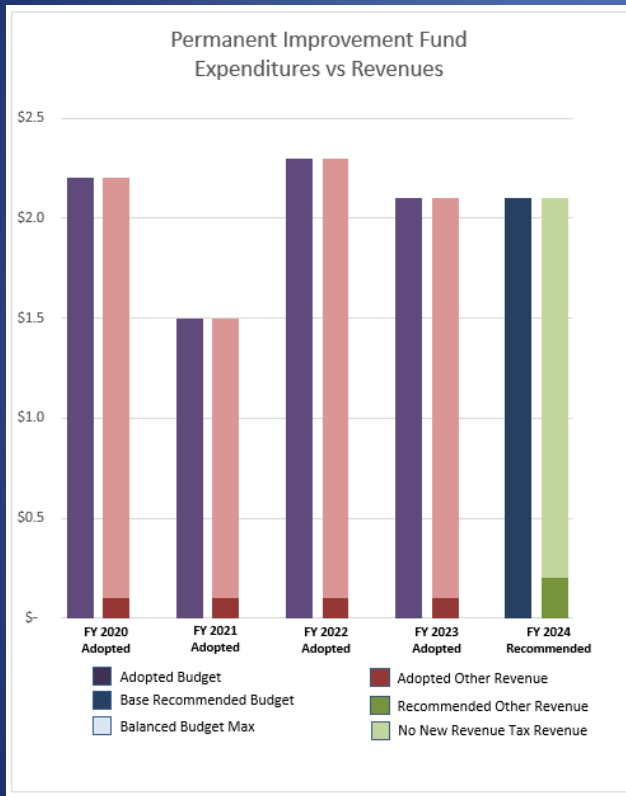
Fiscal Year	Taxes	Other Revenue	Total Revenues	Percent Change
FY 2020	---	\$23.1	\$23.1	4.6%
FY 2021	---	\$22.9	\$22.9	-0.9%
FY 2022	---	\$23.1	\$23.1	0.9%
FY 2023	---	\$24.5	\$24.5	6.1%
FY 2024	---	\$26.4	\$26.4	7.8%

Fiscal Year	Expenditures	Percent Change
FY 2020	\$25.1	2.0%
FY 2021	\$24.8	-1.2%
FY 2022	\$24.0	-3.2%
FY 2023	\$26.6	10.8%
FY 2024	\$28.5 - \$29.5	7.1% - 10.9%

Note: Road and Bridge Fund is estimated to collect \$23.95 million in vehicle registration/title fees for FY 2024. The fund balance is healthy and can easily support a larger expenditure budget than revenue budget.



Permanent Improvement Fund Revenue vs Expenditures



Fiscal Year	Taxes	Other Revenue	Total Revenue	Percent Change
FY 2020	\$2.1	\$0.1	\$2.2	374.5%
FY 2021	\$1.4	\$0.1	\$1.5	-31.8%
FY 2022	\$2.2	\$0.1	\$2.3	53.3%
FY 2023	\$2.0	\$0.1	\$2.1	-8.7%
FY 2024	\$1.9	\$0.2	\$2.1	0.0%

Fiscal Year	Expenditures	Percent Change
FY 2020	\$2.2	14.3%
FY 2021	\$1.5	-31.8%
FY 2022	\$2.3	53.3%
FY 2023	\$2.1	-8.7%
FY 2024	\$2.1	0.0%



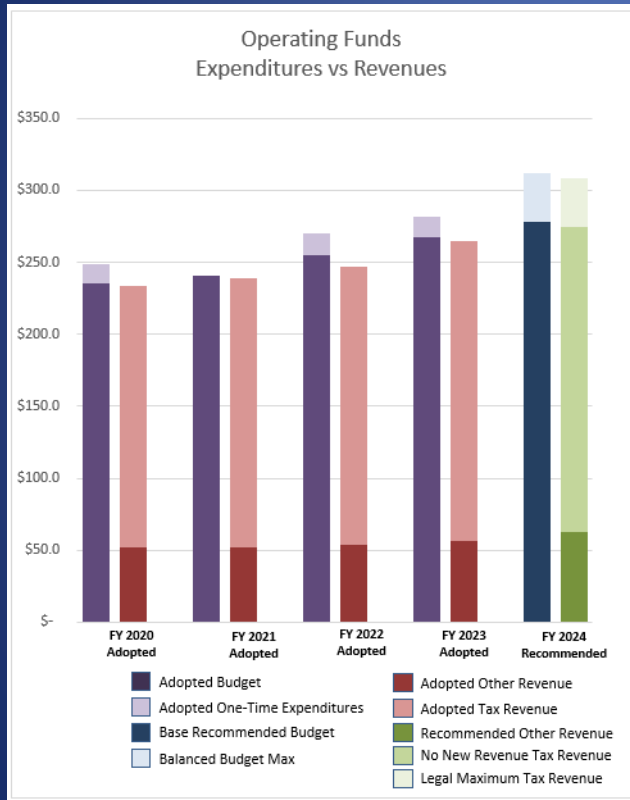
Permanent Improvement Projects

- FY 2024 Budget includes 23 projects totaling \$4,074,990
 - 15 Projects Budgeted for Facilities
 - 7 Projects Budgeted for Building Superintendent
 - 1 Project Budgeted for Public Works
- 2 Projects are Recommended to be funded with project savings in FY 2023 totaling \$509,100
 - 1 Project Budgeted for Facilities
 - 1 Project Budgeted for Building Superintendent
- 1 CONFIDENTIAL Project is Recommended for funding with Fund 1068 and will be budgeted for Facilities.
- Funding
 - \$2.0 in Permanent Improvement Fund
 - \$1.7 in Road & Bridge Fund
 - \$0.2 in General Fund
 - \$0.1 in Court Facilities Fund (1068)

Building projects are at capacity and cannot take on any more additional projects.



Operating Funds Revenue vs Expenditures

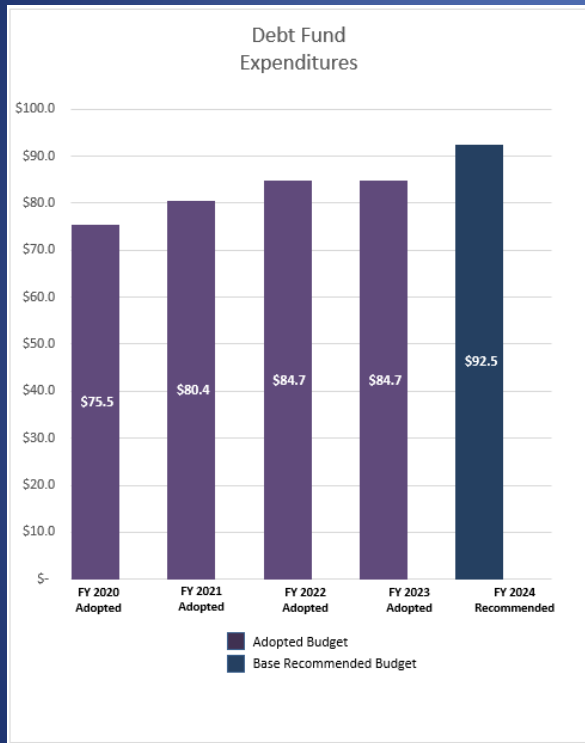


Fiscal Year	Taxes	Other Revenue	Total Revenue	Percent Change
FY 2020	\$180.9	\$52.2	\$233.1	3.4%
FY 2021	\$186.5	\$52.0	\$238.5	2.3%
FY 2022	\$193.5	\$53.8	\$247.3	3.7%
FY 2023	\$208.5	56.4	\$264.9	7.1%
FY 2024	\$212.1 - \$246.3	62.3	\$274.4 - \$308.6	3.6% - 16.5%

Fiscal Year	Expenditures	One Time Exp.	Total Expenditures	Percent Change
FY 2020	\$235.3	\$13.6	\$248.8	5.6%
FY 2021	\$240.3	---	\$240.3	-3.4%
FY 2022	\$249.1	\$14.5	\$263.6	9.7%
FY 2023	\$267.2	\$14.6	\$281.8	6.9%
FY 2024	\$277.8 - \$311.7	---	\$277.8 - \$311.7	-1.4% - 10.6%



Remaining Funds Supported by Taxes – Debt Service

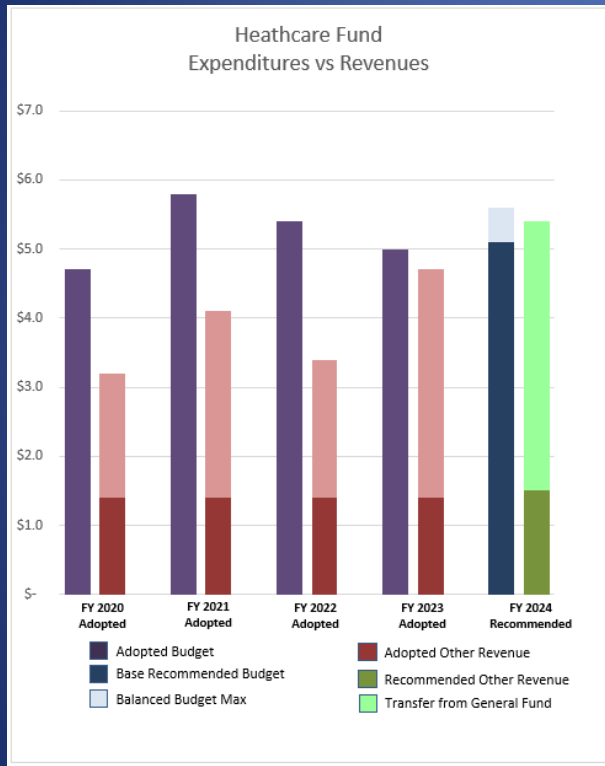


- Required Debt Payment Increased by \$7.8 million over FY 2023’s required payment
- Need a \$0.041850 tax rate to meet our debt obligation for FY 2024 (Decrease of \$0.002421 from FY 2023)

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Debt Tax Rate	\$0.052000	\$0.052030	\$0.051251	\$0.044271	\$0.041850



Healthcare Fund Revenue vs Expenditures



Fiscal Year	General Fund Transfer In	Other Revenue	Total Revenue	Percent Change
FY 2020	\$1.8	\$1.4	\$3.2	3.0%
FY 2021	\$2.7	\$1.4	\$4.1	28.1%
FY 2022	\$2.0	\$1.4	\$3.4	-17.1%
FY 2023	\$3.3	\$1.4	\$4.7	38.2%
FY 2024	\$3.9	\$1.5	\$5.4	14.9%

Fiscal Year	Expenditures	Percent Change
FY 2020	\$4.7	1.3%
FY 2021	\$5.8	23.4%
FY 2022	\$5.4	-6.9%
FY 2023	\$5.0	-7.4%
FY 2024	\$5.1 - \$5.6	2.0% - 12.0%



COLLIN COUNTY

FY 2024 Combined Budget Details

BUDGET 2024



Combined Fund Budget Details

- One-time expenditures from FY 2023 were eliminated
 - Reduction of \$8.2 million
 - Reduction of \$14.6 million for TCDRS payment
- FY 2024 Department Improvements
 - Increase of \$14.6 million
- FY 2024 New Positions & Changes
 - Increase of \$497,189 for 493rd District Court
 - Increase of \$172,288 for 494th District Court (1 month)
 - Increase of \$162,548 for district court support staff in District Clerk's office
- Employee Medical
 - Increase of \$2.1 million
- Transfer Outs
 - Increase of \$0.6 Healthcare Fund
- Other
 - Increase of \$3.6 million to insurance claims and administration fees
 - Increase of \$0.4 million for Software Maintenance
 - Increase of \$2.4 million for Inmate Medical Contract
 - Increase of \$7.8 million for Debt payment



Combined Fund Budget Details Continued

Approved by Other Boards - \$918,598

- County Auditor
 - +1 Accounts Payable Technician
- Juvenile Detention
 - +6 Juvenile Probation Officers
 - +1 Juvenile Probation Unit Supervisor
 - Electronic Monitoring
- Juvenile Detention
 - Facilities Maintenance & Operations
- Juvenile Alternative Education Program
 - Technology Improvement

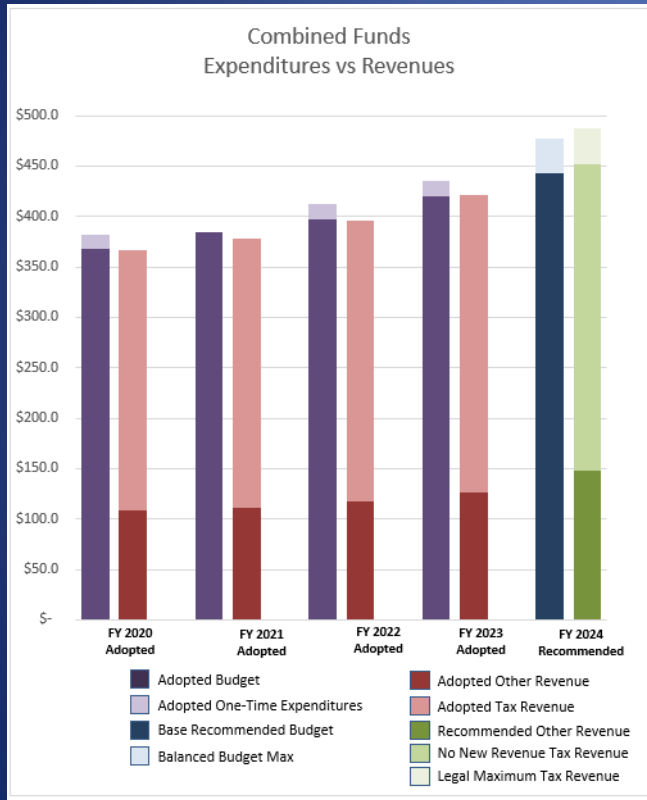
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Combined Funds Revenue vs Expenditures

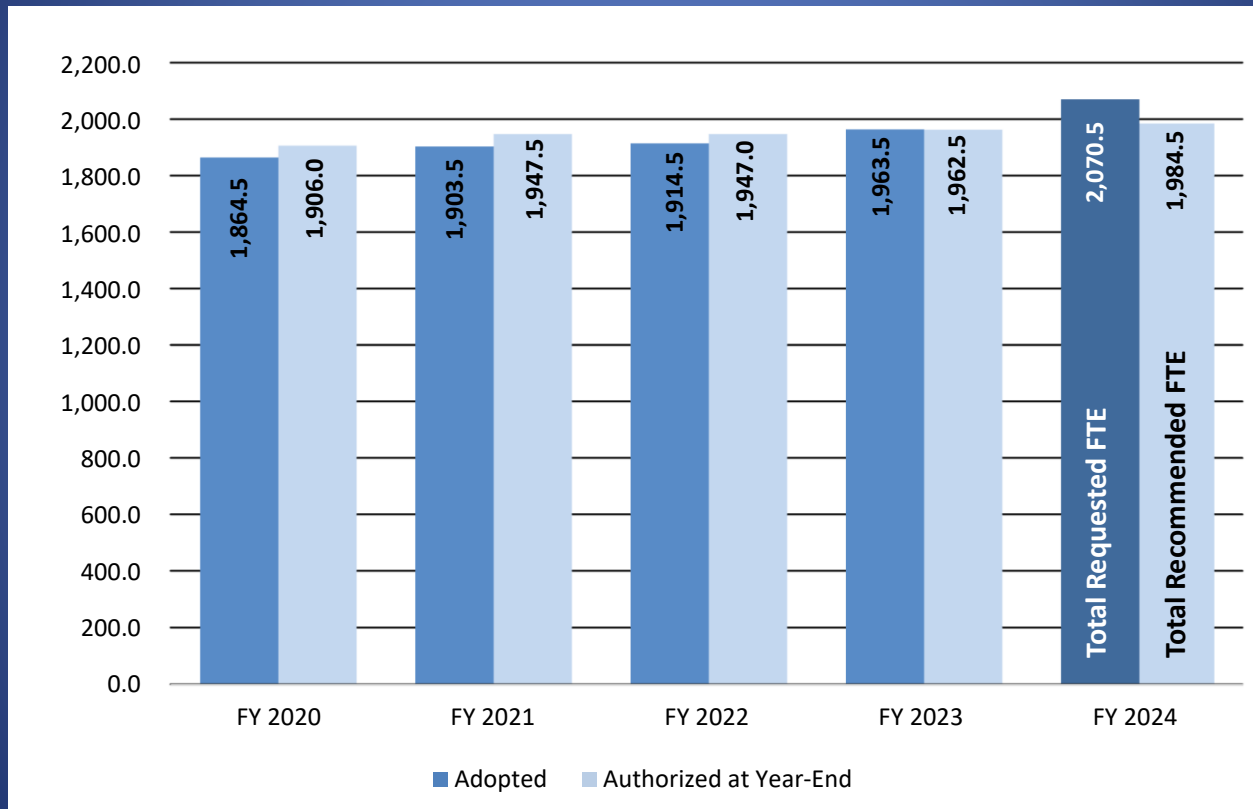


Fiscal Year	Taxes	Other Revenue	Total Revenue	Percent Change
FY 2020	\$257.5	\$108.7	\$366.2	4.0%
FY 2021	\$266.9	\$111.6	\$378.5	3.4%
FY 2022	\$278.3	\$117.6	\$395.9	4.6%
FY 2023	\$293.9	\$126.9	\$420.8	6.3%
FY 2024	\$304.1 - \$339.8	\$147.6	\$451.7 - \$487.4	7.3% - 15.8%

Fiscal Year	Expenditures	One Time Exp.	Total Expenditures	Percent Change
FY 2020	\$368.3	\$13.6	\$381.9	1.0%
FY 2021	\$384.6	---	\$384.6	0.7%
FY 2022	\$397.5	\$14.5	\$412.0	7.1%
FY 2023	\$420.2	\$14.6	\$434.8	5.5%
FY 2024	\$442.5 to \$478.2	---	\$442.5 - \$478.2	1.8% - 10.0%



Authorized Full-Time Equivalents (FTE)





New Positions

New Positions – General Fund

- District Clerk
 - +2 District Clerk II
- 493rd District Court
 - +1 District Judge
 - +1 District Court Administrator
 - +1 Court Officer
 - +1 Court Reporter
- 494th District Court (1 month)
 - +1 District Judge
 - +1 District Court Administrator
 - +1 Court Officer
 - +1 Court Reporter

New Positions – Other Funds

- Road & Bridge
 - +1 Inspector
- Engineering
 - +1 Senior Civil Engineer
 - +1 Environmental Construction Specialist
- Animal Control
 - +1 Animal Control Officer



Position Changes and Moves

Position Changes – General Fund

- Sheriff's Office
 - -2 Deputy Sheriff
 - -1 Secretary
 - +2 Sergeant

Position Moves – General Fund

- Information Technology
 - -1 Network Support Specialist
- Elections
 - +1 Network Support Specialist

Position Changes – Other Funds

- County Clerk Records (1025)
 - -1 Deputy Clerk II
 - +1 Records Management Coordinator
- Healthcare Admin (1040)
 - -2 Outreach Specialist
 - -1 Immunization Service Aid
 - +3 Tech I



New Positions

New Positions – Board Additions

- County Auditor
 - +1 Accounts Payable Technician
- Juvenile Detention
 - +6 Juvenile Probation Officers
 - +1 Juvenile Probation Unit Supervisor

Note: Purchasing Board is scheduled to meet August 14th at 8AM to consider 2 new positions.



FY 2024 Trails of Blue Ridge Fund Revenue vs Expenditures

- Tax Rate was approved by the voters on November 05, 2019
- Approved Tax Rate \$0.15
- FY 2023 remaining balance to be carried over into FY 2024

Fiscal Year	Taxes
FY 2022	\$65,000
FY 2023	\$85,058
FY 2024	\$98,480

Fiscal Year	Expenditure
FY 2022	\$435
FY 2023	\$477
FY 2024	\$606



Tax Rate Explanation

The No New Revenue Tax Rate will vary depending on increases/decreases in appraised values of the same properties (residential and commercial) existing in both tax years.

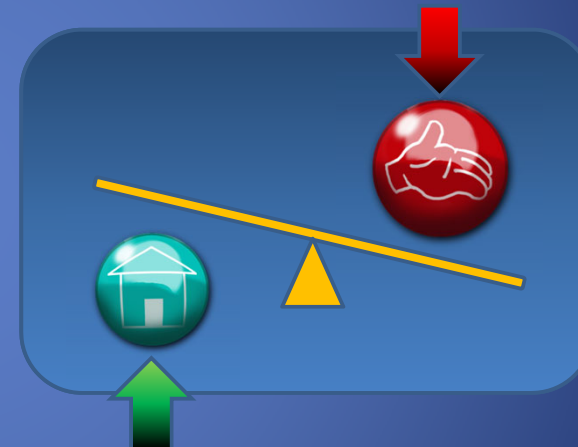
Tax Year 2023: Existing Value INCREASED by 10.0% and the No New Revenue Tax Rate DECREASED by 7.6%

Percentage Market Increase by Property Category

- 14.90% - Residential Property Increase
- 7.51% - Commercial / Industrial Property Increase
- 15.45% - Apartment Property Increase

Percentage Taxable Increase by Property Category

- 13.21% - Residential Property Increase
- 5.92% - Commercial / Industrial Property Increase
- 15.45% - Apartment Property Increase



Appraised Values went UP, therefore the No New Revenue Tax Rate goes DOWN



Appraised Property Value



No New Revenue Tax Rate



Taxpayer Impact Statement

The average value of a home in Collin County is valued at \$584,050 according to statistics compiled by the Collin Central Appraisal District. This is a 13.9% increase from the prior year's average value. Taxable value is capped at a 10% increase on residential homesteads.



COLLIN COUNTY Taxpayer Impact Statement

FY 2024
BUDGET

DEFINITIONS

No New Revenue Tax Rate - The tax rate that would generate the same amount of property tax revenue as in the prior year when applied to properties taxed in both years, net of certain state-mandated adjustments.

Voter Approval Tax Rate - The tax rate that would generate the same amount of maintenance and operations property tax revenue as in the prior year when applied to properties taxed in both years (net of certain state-mandated adjustments, plus 3.5%, and plus the additional tax rate necessary to generate sufficient revenue for debt service requirements).

Voter-Approval Tax Rate Adjustment for Unused Increment Rate - The unused increment rate is the rate equal to the difference between the adopted tax rate and the voter-approval tax rate before the unused increment rate for the prior three years.

NON-SENIOR HOMESTEADS

General Homestead Exemption of 5% of Assessed Value (or a minimum of \$5,000)

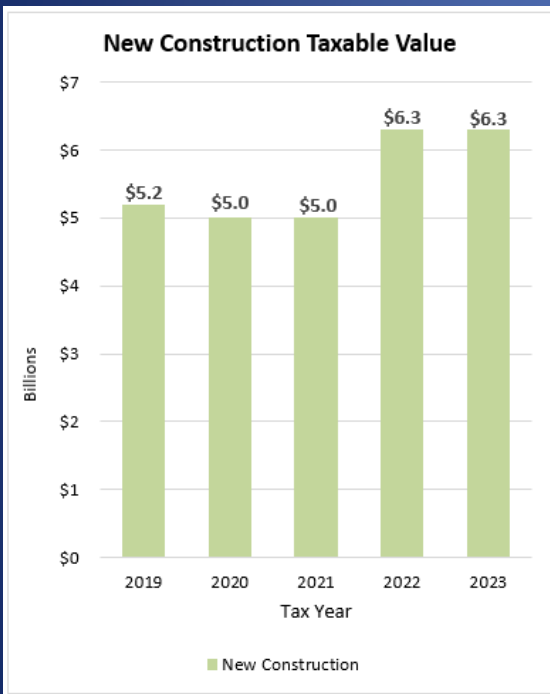
Property Valuation

Property Tax Bill (ANNUAL)

2022 Assessed Value	Percent Growth*	Current Tax Bill \$0.152443	NNR Tax Rate \$0.138278	Dollar Change from Previous Year	Voter Approved Tax Rate \$0.143383	Dollar Change from Previous Year	Voter Approved Rate w/ Unused Increment \$0.153829	Dollar Change from Previous Year	Residential Homestead Tax Neutral Rate \$0.138580	Dollar Change from Previous Year
\$100,000	10.0%	\$144.82	\$144.50	(\$0.32)	\$149.84	\$5.01	\$160.75	\$15.93	\$144.82	(\$0.00)
\$250,000	10.0%	\$362.05	\$361.25	(\$0.80)	\$374.59	\$12.54	\$401.88	\$39.83	\$362.04	(\$0.01)
\$400,000	10.0%	\$579.28	\$578.00	(\$1.28)	\$599.34	\$20.06	\$643.01	\$63.72	\$579.26	(\$0.02)
\$550,000	10.0%	\$796.51	\$794.75	(\$1.76)	\$824.09	\$27.58	\$884.13	\$87.62	\$796.49	(\$0.03)



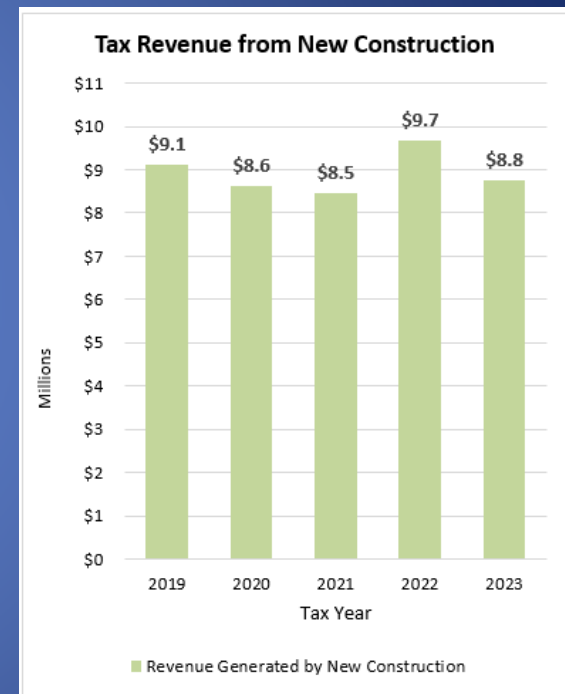
New Construction



New Construction Taxable Value



Revenue Generated From New Construction



2024 Tax Revenue is based on the No New Revenue Tax Rate



Tax Rate Comparison

Tax Year	2022	2023		
Fiscal Year	FY 2023	FY 2024	Difference	
No New Revenue Tax Rate (NNR)	\$0.149690	\$0.138278	-\$0.011412	-7.6%
Unadjusted NNR M&O Tax Rate	\$0.104392	\$0.098076	-\$0.006316	-6.1%
Adjusted NNR M&O Tax Rate	\$0.104619	\$0.098100	-\$0.006519	-6.2%
Voter-Approval M&O Tax Rate 3.5%	\$0.108280	\$0.101533	-\$0.006747	-6.2%
Debt Tax Rate	\$0.044271	\$0.041850	-\$0.002421	-5.5%
Unadjusted NNR M&O Tax Rate + Debt Tax Rate	\$0.148663	\$0.139926	-\$0.008737	-5.9%
Adjusted NNR M&O Tax Rate + Debt Tax Rate	\$0.148890	\$0.139950	-\$0.008940	-6.0%
Voter-Approval Tax Rate*	\$0.152551	\$0.143383	-\$0.009168	-6.0%
Voter-Approval Tax Rate Adjusted for Unused Increment**	\$0.162889	\$0.153829	-\$0.009060	-5.6%
Average Home Value	\$ 513,136	\$ 584,050	\$ 70,914.00	13.8%

TAX RATE INCREASE IMPACT

ANNUAL CHANGE - REVENUE IMPACT

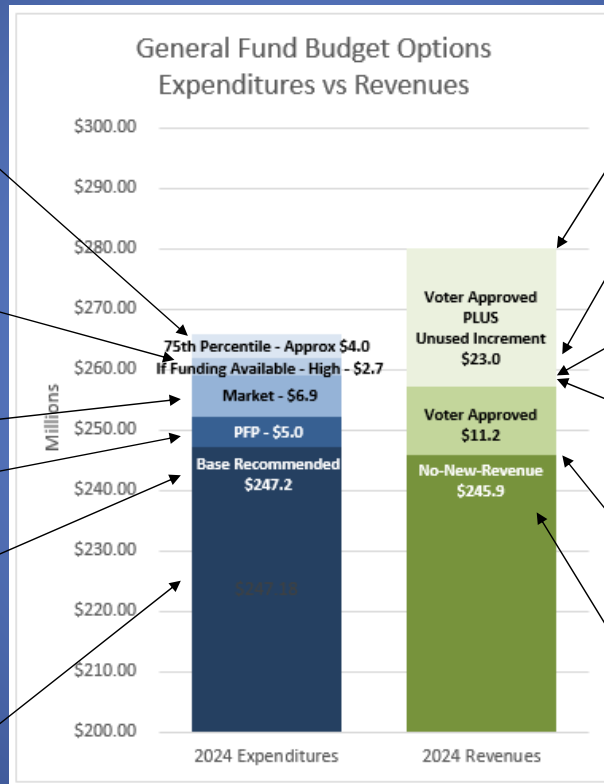
Home Value	100th of a Penny \$0.0001	50th of a Penny \$0.0005	10th of a Penny \$0.0010	1/4 of a Penny \$0.0025	Half of a Penny \$0.0050	1 Penny \$0.0100
\$100,000	\$0.08	\$0.50	\$1.00	\$2.50	\$5.00	\$10.00
\$250,000	\$0.23	\$1.25	\$2.50	\$6.25	\$12.50	\$25.00
\$400,000	\$0.38	\$2.00	\$4.00	\$10.00	\$20.00	\$40.00
\$550,000	\$0.53	\$2.75	\$5.50	\$13.75	\$27.50	\$55.00
Revenue	\$219,865	\$1,099,323	\$2,198,647	\$5,496,616	\$10,993,233	\$21,986,465

- Voter-Approved Tax Rate generates an additional \$11.2 million above the No New Revenue Tax Rate
- The Voter-Approved Tax Rate Adjusted for Unused Increment generates an additional \$34.2 million above the No New Revenue Tax Rate
- The Voter-Approved Tax Rate Adjusted for Unused Increment is \$0.001386 higher than today's tax rate.
- Automatic election is triggered if the County adopts a rate higher than the Voter-Approval Tax Rate Adjusted for Unused Increment



Tax Rates For Various Recommendations

- Base + PFP + Market + If Funding Available High + 75th Percentile
 - approximately \$265.8
- Base + PFP + Market + If Funding Available High
 - \$261.8
- Base + PFP + Market
 - \$259.1
- Base + PFP
 - \$252.1
- Base Recommended
 - \$247.2
- Base Recommended - \$247.2
 - Needs Reduction of \$1,275,660 to Balance to NNR



- Legal Maximum
 - \$0.153829 = \$280.1
- Balance to Base + PFP + Market + If Funding Available High + 75th Percentile
 - \$0.147326 = \$265.8
- Balance to Base + PFP + Market + If Funding Available High
 - \$0.145507 = \$261.8
- Balance to Base + PFP + Market
 - \$0.144279 = \$259.1
- Balance to Base + PFP
 - \$0.141119 = \$252.2
- Balance to Base Recommended
 - \$0.138859 = \$247.2
- No-New Revenue - \$245.9
 - \$0.138278 Total Tax Rate



Elected Officials and Department Heads

- Elected Officials/Department Heads
- Outside Agencies



Items for Court Consideration

- Items for Court Consideration
 - Discussion Topics
 - Children’s Advocacy Center Budget Increase
 - Life Path Mental Health Detention Support
 - Inmate and Staff Meals
 - Soil Conservation Request
 - Addition of (5) Vehicles to the Sheriff’s Office Fleet
- Other Items for Court Consideration



Compensation

- Annual Compensation
 - Uniform Pay Policy (Court Order)
 - Pay for Performance (Court Order)
 - County Administrator, Elections Administrator & County Extension Agents Pay for Performance (Court Order)
 - Market Movement (Court Order)
 - Elected Officials Salary Proposal (Court Order)
 - Benefit Changes



FY 2024 Budget Discussion

- 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 2024 Court Recommended Budget Review



COLLIN COUNTY

Court Recommended Budget

BUDGET 2024



FY 2024 Court Recommended Budget



Budget Adoption Statutes

- Notice of budget hearing shall be published not earlier than the 30th day or later than the 10th day before the hearing. LGC 111.0675
- Public hearing on the Proposed Budget shall be on a day within 10 calendar days after the date the Proposed Budget is filed. LGC 111.067
- At the conclusion of the hearing, the Commissioners Court shall take action on the Proposed Budget. LGC 111.068



Tax Rate Adoption Statutes

- Cannot hold a public hearing on the proposed tax rate or adopt a tax rate until the 5th day after the date the Chief Appraiser of the Appraisal District delivered notice of location of property tax database. Tax Code 26.04(e) and 26.05 (d-1)
- Public hearing may not be held before the 5th day after the date the notice of the public hearing is given. Tax Code 26.06
- Meeting to vote on the tax increase may not be held later than the 7th day after the date of the public hearing. Tax Code 26.06(e)
- The governing body may vote on the proposed tax rate at the public hearing. Tax Code 26.06(d)



Proposed Tax Rate Vote

- Proposed Tax Rate
 - Must be a Record Vote

Fund	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Proposed	Change	
General Fund	\$0.121501	\$0.119601	\$0.115507	\$0.107120			
Road & Bridge Fund	---	---	---	---	---	---	
Permanent Improvement Fund	<u>\$0.001450</u>	<u>\$0.000900</u>	<u>\$0.001329</u>	<u>\$0.001052</u>			
Total M&O Tax Rate	\$0.122951	\$0.120501	\$0.116836	\$0.108172			
Debt Service Fund	<u>\$0.052000</u>	<u>\$0.052030</u>	<u>\$0.051251</u>	<u>\$0.044271</u>	<u>\$0.041850</u>	<u>-\$0.002421</u>	-5.5%
Total Tax Rate	<u>\$0.174951</u>	<u>\$0.172531</u>	<u>\$0.168087</u>	<u>\$0.152443</u>			



Setting of Tax Rate Public Hearing and Other Dates

- Setting Date/Time/Place for Tax Rate Public Hearing (court order)
 - Date: TBD
 - Time: 1:30pm
 - Collin County Administration Building – Commissioners Courtroom
- Monday, September 11th
 - Proposed Budget Public Hearing
 - Adoption of Tax Rate
 - Adoption of Elected Officials Salaries
 - Adoption of Budget



Next Steps

- Friday, September 1st
 - File FY 2024 Proposed Budget – will be posted on County’s website
- Monday, September 11th
 - Proposed Tax Rate Public Hearing
 - Proposed Budget Public Hearing
 - Adoption of Tax Rate
 - Adoption of Elected Officials Salaries
 - Adoption of Budget
- Monday, September 25th
 - Adoption of FY 2024 Fee Schedule



COLLIN COUNTY

FY 2024 Budget Workshop

BUDGET 2024