

COLLIN COUNTY, TEXAS

Budget in Brief



FY 2004



FOR ADDITIONAL INFORMATION

This Budget-in-Brief contains summary information on the most important decisions made during the County's annual financial and operational planning process.

If we can be of further assistance
or provide additional copies of this document,
please call or write:

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Collin County Commissioners' Court FY 2003-2004



Ron Harris
County Judge



Phyllis Cole
Commissioner, Pct. 1



Jerry Hoagland
Commissioner, Pct. 2



Joe Jaynes
Commissioner, Pct. 3



Jack Hatchell
Commissioner, Pct. 4



Rodney Rhoades
Budget & Finance Director

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TEXAS COUNTY GOVERNMENT

History of County Government

The origin of Texas county government can be found in “municipality,” the local unit of government under Spanish and Mexican rule. The municipalities were large areas embracing one or more settlements and the surrounding rural territory. By 1821, there were four major Spanish settlements in Texas and three areas of light settlement and ranching. In 1835, Texas was divided into three departments and 23 municipalities. Under the new Republic established in 1836, the 23 municipalities became counties. When Texas became a state in 1845, there were 36 counties. Under the State Constitution of 1845, the only major change was one that made all county offices elective positions. When Texas entered the Confederacy in 1861 and adopted a new state constitution, there were 122 counties. After Reconstruction from the Civil War, the Constitution of 1876 was adopted, which is still in effect and contains much detail concerning the governmental organization of the Texas counties. The number of counties increased steadily until the present number of 254 counties was reached in 1931.

Functions of County Government

Today there are 254 counties serving the needs of Texans. The counties range in size from just under 100 residents to over three million. Major responsibilities include building and maintaining roads, recreational facilities and in some cases, county airports; constructing and operating jails; operating the judicial system; maintaining public records; collecting property taxes; issuing vehicle registrations and transfers; and registering voters. Counties also provide law enforcement, conduct elections, and provide health and social services to indigent county residents. County governments are also playing a vital role in local economic development.



ALL ABOUT THE COUNTY

Collin County, like other Texas Counties, is considered to be an extension of state government. The focus of the county organization is judicial (civil and criminal justice, adult and juvenile probation), health and human services, law enforcement and jail services. In addition, the county is responsible for the road and bridge maintenance for all unincorporated areas of the county.

The county's governing body, Commissioners' Court, is made up of the County Judge who is elected at large and four Commissioners elected from equal precincts based on population. The County Judge is the presiding officer of the Commissioners Court. Budgetary responsibilities are a major function of the Commissioners Court. The responsibility includes setting the tax rate and adopting the budget. Throughout the year the Court, as established in the budget policy, must approve adjustments to the budget. In addition, the Commissioners' Court sets policies by Court Order for the activities of the County. Other elected officials include the County and District Judges, Sheriff, Tax Assessor, District Attorney, Justices of the Peace, Constables and the County and District Clerks.

The Commissioners' Court of Collin County has budget authority over all County departments including those headed by elected officials.

COLLIN COUNTY DEMOGRAPHICS

Officials Elected by Vote of the People 32

County Employees
(Excluding CSCD & Juvenile) 1,328

Area in Square Miles 885

Collin County Population Growth

<u>Year</u>	<u>Population*</u>	<u>% of Change</u>
1960	41,247	—
1970	66,920	62.24%
1980	144,576	116.04%
1990	264,036	82.63%
2000	491,675	86.22%
2003	577,100	17.37%

* Sources: U.S. Census Bureau; 2000, 2003 Estimate

Comparative Unemployment Rates*

<u>Collin County</u>	<u>State of Texas</u>	<u>United States</u>
6.2%	6.7%	6.0%

* Seasonally adjusted (August 2003); Sources: Texas Workforce Commission, Bureau of Labor Statistics

WHO'S IN CHARGE

County Judge & Commissioners

A County Judge and four Commissioners serve on the Commissioners' Court. This body conducts the general business of the County and oversees financial matters. Collin County created a unitary road system that allows all commissioner precincts to work together on maintaining the County roads and bridges.

Tax Assessor-Collector

This official's chief duty is to assess and collect property taxes for the county and motor vehicle registration.

County Clerk

County Clerks record the proceedings of the county courts. They also record legal records and maintain marriage licenses and vital statistics.

District Clerk

Duties of this official revolve around the district courts and included the collection of child support.

Sheriff

The Sheriff is the chief law enforcement officer for the County and is responsible for the operation of the jail.

Justice of the Peace

The JP presides in justice and small claims court with jurisdiction over minor misdemeanor offenses, civil issues and trunancies.

Constable

This official is the chief process server of the Justices of the Peace courts and is a certified peace officer.

Auditor

The County Auditor is appointed by the district courts and serves as a check on financial operations of other County offices.

ELECTED OFFICIALS

County Judge	Ron Harris	972-548-4631
Commissioner, Pct. 1	Phyllis Cole	972-548-4631
Commissioner, Pct. 2	Jerry Hoagland	972-548-4631
Commissioner, Pct. 3	Joe Jaynes	972-548-4631
Commissioner, Pct. 4	Jack Hatchell	972-548-4631
Constable, Pct. 1	Jerry Kunkle	972-548-4419
Constable, Pct. 2	Joe Barton	972-548-4480
Constable, Pct. 3	Bob Bell	972-881-3070
Constable, Pct. 4	Frank Svoboda	972-731-7320
County Clerk	Brenda Taylor	972-548-3025
County Court @ Law 1	Corinne Mason	972-548-3860
County Court @ Law 2	Jerry Lewis	972-548-3820
County Court @ Law 3	John Barry	972-548-3830
County Court @ Law 4	Ray Wheless	972-548-3840
County Court @ Law 5	Chris Oldner	972-548-3850
County Court Probate	Weldon Copeland	972-548-3810
District Attorney	John Roach	972-548-4323
District Clerk	Hannah Kunkle	972-548-4320
199th District Court	Robert Dry	972-548-4415
219th District Court	Curt Henderson	972-548-4402
296th District Court	Betty Caton	972-548-4409
366th District Court	Nathan White	972-548-4570
380th District Court	Charles Sandoval	972-548-4762
401st District Court	Mark Rusch	972-548-4241
416th District Court	TBA	
JP, Pct. 1	Paul Raleeh	972-548-4125
JP, Pct. 2	Terry Douglas	972-442-3289
JP, Pct. 3-1	Tom Kelly	972-548-3001
JP, Pct. 3-2	John Payton	972-548-3051
JP, Pct. 4	Mike Yarbrough	972-731-7300
Sheriff	Terry Box	972-547-5100
Tax Assessor/Collector	Kenneth Maun	972-547-5014

TOP 15 COUNTIES IN TEXAS BY POPULATION

Pop. Rank	County	*Pop. Estimate	Total County- wide Tax Rate per \$100 Valuation	Total # of County Emps.
1	Harris	3,605,933	\$0.388140	14,283
2	Dallas	2,344,103	\$0.203900	5,218
3	Tarrant	1,527,076	\$0.268459	4,241
4	Bexar	1,450,004	\$0.333671	4,186
5	Travis	878,090	\$0.491800	4,393
6	El Paso	718,109	\$0.410817	2,799
7	Hidalgo	634,592	\$0.590000	2,339
8	Collin	578,351	\$0.250000	1,522
9	Denton	510,609	\$0.247170	1,433
10	Fort Bend	402,758	\$0.523740	1,862
11	Cameron	363,666	\$0.358191	1,645
12	Montgomery	337,222	\$0.482800	1,634
13	Nueces	327,787	\$0.379693	1,200
14	Williamson	295,521	\$0.481810	1,353
15	Galveston	257,711	\$ 0.640000	1,195

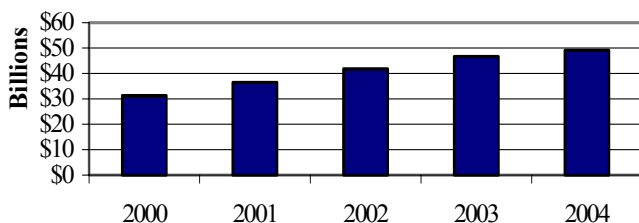
* Population projection by Texas State Data Center Scenario 1.0: 2003

COLLIN COUNTY APPRAISED VALUES

5 YEAR TREND

<u>Fiscal Year</u>	<u>Appraised Value</u>	<u>Percentage Increase</u>
1999	\$27,054,094,602	
2000	\$31,317,641,763	13.61%
2001	\$36,426,606,202	14.03%
2002	\$41,839,376,927	12.94%
2003	\$46,703,323,878	10.41%
2004	\$49,168,855,273	5.01%

Five Year Trend

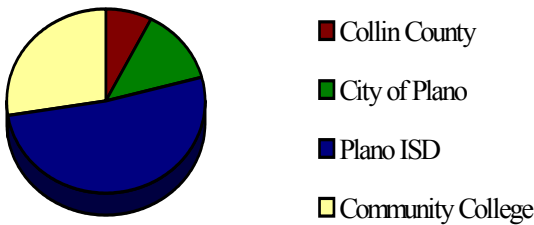


PROPERTY TAX DETAILS

The following is a property tax analysis for an average homeowner in Collin County. The average home in Collin County is valued at \$205,405 according to statistics compiled by the Central Appraisal District of Collin County.

Taxing Unit	Rate	Taxes
Collin County	0.2500	\$513.51
City of Plano	0.4535	\$931.51
Plano ISD	1.7334	\$3,560.49
Community College	0.091932	\$188.83
Total Taxes		\$5,194.34

Distribution by Taxing Unit



FY 2004 BUDGET PROCESS

Purpose of an Annual Budget

The basic purpose of the Collin County Budget is to serve as a communication tool to County residents, businesses, and employees regarding the County's financial plan. The budget is designed to provide clear and accurate information to Collin County residents with respect to how its local government is organized and how it operates.

Budget Process

The County's fiscal year is from October 1st to September 30th. Beginning October 1st, approved expenditures become appropriations for the various County departments. Amendments may be made to the budget during the fiscal year in accordance with Commissioners' Court budget policies. Expenditures may not exceed appropriations at the department level without Commissioners' Court approval. Collin County budgets on a yearly line-item basis; line items are grouped into three categories - Salaries, Operations, and Capital.

Preparation of the Annual Budget Document

Budget preparation takes approximately eight months with work typically beginning in March when the Budget Officer meets with Commissioners' Court to review the budget preparation calendar and to establish the basic ground rules for budget preparation.

In April, the Budget Preparation Manual is distributed to departments for review. At this time the departments begin preparing their budget requests.

From April through June, the Budget Officer carefully reviews, evaluates, and prioritizes each department's budget submissions for

improvements to County services, capital outlays, and capital improvement projects. The overall picture of estimated revenues and proposed expenditures is carefully studied. Focusing on the Commissioners' Court goals for the County, as well as providing the most efficient and effective services to the citizens of Collin County are the major considerations throughout the budget process.

From July through September, budget study sessions are held, culminating with public hearings in early September. At this time, the Commissioners' Court may further revise the Budget Officer's proposed Annual Budget as it deems necessary. The final adoption of the Annual Budget takes place in September and the new fiscal year begins October 1st.

2003-2004 BUDGET PLANNING CALENDAR

March 28, 2003	Workshop to discuss general direction of FY 2004 Budget and setting of budget goals for the County.
April 11	Budget Preparation Manual distributed.
April 22	Discussion on any action related to FY 2004 Compensation Plan.
May 9	Completed Budget Preparation Manuals returned.
May 19	Estimated revenues from the Auditor.
June 16-20	Departmental detail budget review with the County Budget Officer.
July	Delivery of Final Appraisal Roll to County. Auditor to provide update of detail revenue, summary revenues and expenditure schedule, projected fund balance, calculation of the effective tax rate and roll back rate.
August 1	Finalization of Initial Budget Proposal
August 4	Proposed Budget distributed to Commissioners' Court
August 19—20	Budget workshop with Commissioners' Court
September 2	Public Hearing on FY 2004 Tax Rate
September 9	Adopt FY 2004 Tax Rate, FY 2004 Budget and County Fees.
October 1	Fiscal year begins.

FY 2004 BUDGET OVERVIEW

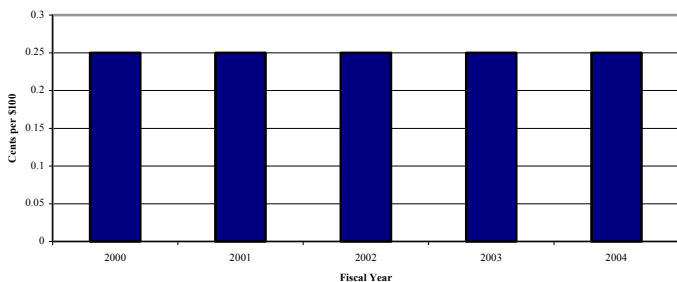
The FY 2004 Budget for Collin County represents an increase in services without raising the tax rate. Highlights of the FY 2004 budget include funding the two new district courts created during this past legislative session, increased employer contributions to the employee insurance fund, and increases in various areas as identified in the 5-year plan.

The combined budget total for all funds (except bond funds) is \$192,430,861. The General Fund budget accounts for the largest portion of the adopted budget with \$110,835,487.

A total of 27 new positions have been added to the budget. These new positions address the needs of the County in 2004. Staff has reviewed current needs and future needs by addressing critical areas in the FY 2004 budget and by planning for the future based on the known needs addressed in the 5-year plan.

The certified roll was up 5.0% or \$2.5 billion as compared to the \$4.9 billion increase experienced in FY 2003. This is slightly lower than the anticipated increases forecasted in the 5-year plan and as such these forecasts have been revised in anticipation of this continued trend.

Collin County Tax Rate - 5 Year

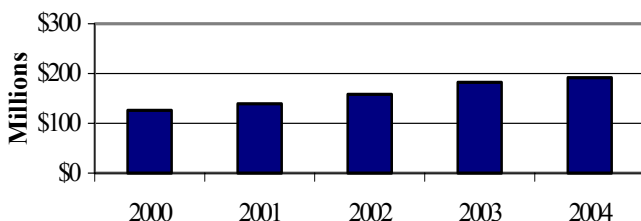


COLLIN COUNTY BUDGET HISTORY

TOTAL COMBINED BUDGET
IN MILLIONS
5 FISCAL YEARS
(EXCLUDING ALL BOND FUNDS)

<u>Fiscal Year</u>	<u>Budget (In Millions)</u>	<u>Percentage Increase</u>
1999	\$97.7	
2000	\$125.9	22.40%
2001	\$139.1	9.49%
2002	\$158.1	12.02%
2003	\$182.4	13.32%
2004	\$191.7	4.85%

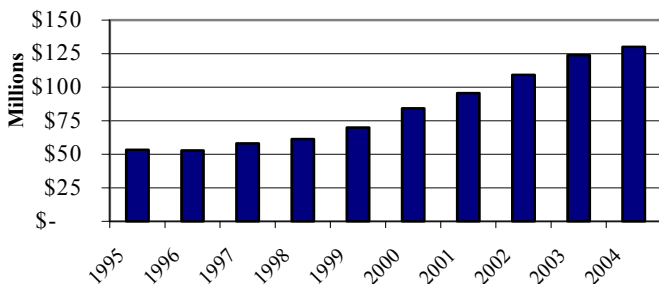
Five Year Trend



COLLIN COUNTY OPERATING BUDGET TEN YEAR TREND

<u>Fiscal Year</u>	<u>Operating Budget</u>	<u>Percentage Increase</u>
1995	\$53,376,036	
1996	\$52,894,048	-0.9%
1997	\$58,147,476	9.0%
1998	\$61,377,662	5.3%
1999	\$69,899,611	12.2%
2000	\$84,200,304	17.0%
2001	\$95,578,080	11.9%
2002	\$109,178,584	12.5%
2003	\$123,873,520	11.9%
2004	\$130,123,044	4.8%

Ten Year Trend



This schedule tracks operating expenditures for the four constitutional funds of the County: General Fund, Road & Bridge Fund, Permanent Improvement Fund, and the Jury Fund.

FY 2004

TAX RATE DISTRIBUTION

BY FUND

Fund Name	Fund Number	Tax Rate
Operating Funds:		
General	001	0.18893
Road & Bridge	010	0.00400
Perm Improvement	400	0.00600
Jury	050	<u>0.00070</u>
Subtotal		0.19963
Debt Service		
Unlim Refund 2 S/F	271	0.00250
Crim Justice Refunding	289	0.00679
95 Unlim Rd S/F ('95)	285	0.00142
Unlim Tax Rfd S/F	201	0.00115
Juv Det Fac S/F - 95	286	0.00089
95 Unlim Rd S/F ('97)	288	0.00426
99 Unlim Rd S/F ('99)	290	0.00314
99 Limited Tax P/I S/F ('99)	291	0.00152
99A Unlim Rd S/F ('99)	292	0.00197
99A Limited Tax P/I S/F ('99)	293	0.00328
00 Unlim Rd S/F ('00)	294	0.00451
00 Limited Tax P/I S/F ('00)	295	0.00033
01 Unlim S/F ('01)	296	0.00241
01 Limited P/I S/F ('01)	297	0.00077
01 P/I Tax Notes ('01)	298	0.00298
01 Limited Capital	279	0.00286
02 Limited Camp	299	0.00426
02 Tax Notes	202	<u>0.00533</u>
Subtotal		0.05037
Grand Total		0.25000

FY 2004 BUDGETED TAX REVENUE CALCULATION

Valuation used for budget purpose Adopted Rate/\$100 Valuation	0.2500
Gross budgeted ad valorem tax levy Expected collection rate %	98.42%
Expected Collections (Net budgeted current tax revenue)	\$120,376,313
Budgeted delinquent tax collections	\$1,507,379
Budgeted tax collections	\$121,883,692



COMBINED FUND SUMMARY

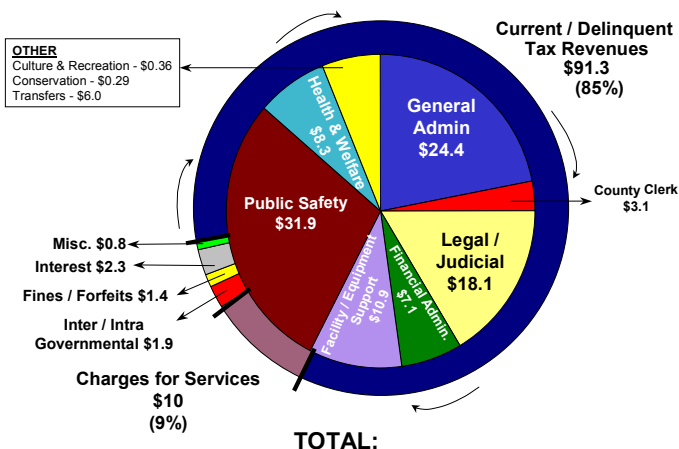
FY 2004

Fund	Beginning Balance	Tax Revenues	Non-Tax Revenues*	Appropriations	Ending Balance
<u>Operating Funds</u>					
General Fund	60,580,250	91,335,151	16,564,170	110,835,487	57,644,084
Road & Bridge Fund	9,518,838	1,933,735	12,370,755	15,693,310	8,130,018
Perm. Improvement Fund	6,716,404	2,900,603	220,000	3,131,050	6,705,957
Jury Fund	<u>483,490</u>	<u>338,404</u>	<u>26,500</u>	<u>463,197</u>	<u>385,197</u>
Totals	77,298,982	96,507,893	29,181,425	130,123,044	72,865,256
<u>Debit Services Funds (Combined)</u>					
Debit Services Funds (Bonds)	8,023,018	24,841,345	<u>150,649</u>	<u>25,824,693</u>	<u>7,190,319</u>
Total	8,023,018	24,841,345	150,649	25,824,693	7,190,319
<u>Other Funds (Combined)</u>					
Other Funds (Includes, but not limited to: Bonds, Law Library, Youth Park, Health Care, Juvenile, CSCD, etc.)	89,452,082	0	31,760,156	93,828,292	27,383,946
Totals	89,452,082	0	31,760,156	93,828,292	27,383,946
<u>Grand Total - All Funds</u>	<u>174,774,082</u>	<u>121,349,238</u>	<u>61,092,230</u>	<u>249,776,029</u>	<u>107,439,521</u>

WHERE IT COMES FROM AND WHERE IT GOES

FY 2004 ADOPTED GENERAL FUND AVAILABLE RESOURCES

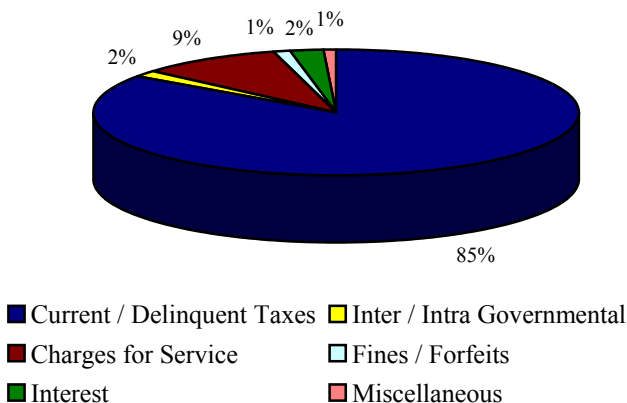
DISTRIBUTED OVER MAJOR SPENDING AREAS (IN MILLIONS)



GENERAL FUND REVENUE BY SOURCE

Function	FY 2002 Actual	FY 2003 Adjusted	FY 2004 Adopted
Current / Delinquent Taxes	\$79,588,000	\$85,132,591	\$91,335,151
Inter / Intra Governmental	1,396,000	2,315,736	1,982,100
Charges for Service	8,816,000	9,739,833	10,025,545
Fines / Forfeits	1,325,000	1,364,500	1,405,325
Interest	2,589,000	2,000,000	2,300,000
Miscellaneous	821,000	916,549	851,200
	\$94,535,000	\$101,469,209	\$107,899,321

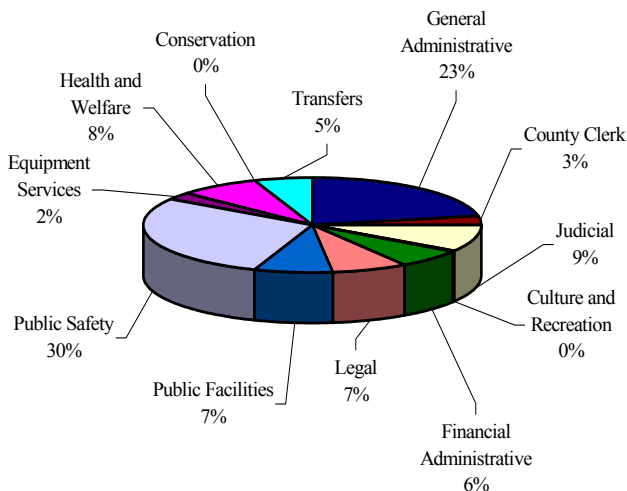
General Fund Revenue by Source
FY 2004 Adopted



GENERAL FUND EXPENDITURES BY FUNCTION AREA

	FY 2002 Actual Budget	FY 2003 Adjusted Budget	FY 2004 Adopted Budget
General			
Administrative	\$14,161,997	\$23,752,897	\$24,428,124
County Clerk	\$2,746,739	\$3,092,770	\$3,193,838
Judicial	\$7,916,455	\$9,615,044	\$10,179,183
Culture and Recreation	\$178,021	\$359,640	\$361,873
Financial Administrative	\$5,423,091	\$6,593,539	\$7,105,517
Legal	\$6,772,686	\$7,899,170	\$7,966,920
Public Facilities	\$6,742,076	\$7,965,337	\$8,198,304
Public Safety	\$26,673,944	\$30,200,470	\$31,947,237
Equipment Services	\$2,210,496	\$2,813,930	\$2,759,691
Health and Welfare	\$6,372,579	\$7,760,942	\$8,386,047
Conservation	\$206,605	\$240,731	\$296,747
Transfers	\$4,666,466	\$5,528,944	\$6,012,006
	\$84,071,155	\$105,823,414	\$110,835,487

General Fund Expenditures by Function Area FY 2004 Adopted



NOTE: Function areas include the following departments but are not limited to:

General Administrative:

Commissioners' Court, Budget, Human Resources, Admin. Serv., Risk Mgmt., Records, Information Services, Telecom, Elections, Veterans & Non-Departmental

County Clerk: County Clerk, Treasurer

Judicial: All district, county and JP courts, CL Clerks and District Clerk

Financial: Auditor, Purchasing, and Tax Assessor

Legal: District Attorney

Public Facilities:

Maintenance and Construction & Projects

Public Safety: All Sheriff's departments, Constables and Fire Marshal

Health & Welfare: Substance Abuse, Indigent Aid and Criminal Defense

Culture & Recreation: Libraries, Historical Commission, Historical Society, and Open Space

Conservation: County Extension Service

Public Transportation: Equipment Services

COLLIN COUNTY

2000 CENSUS DATA

Population	491,675
Area in square miles	848
Persons per household	2.68

Gender	
Female	50%
Male	50%

Average Age	32.9
Percent > 65 years old	5.2%

Race & Ethnicity	
White	76.1%
Hispanic	10.3%
American Indian, Eskimo or Aleut	4.7%
Asian or Pacific Islander	0.4%
Other	1.6%

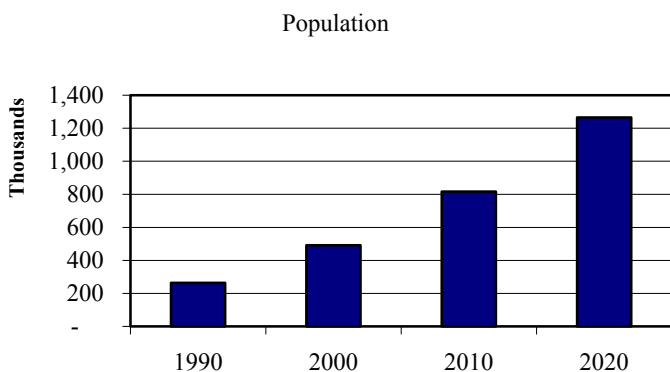
Education (% of persons age 25+)	
High School graduates or higher	91.8%
Bachelors degree or higher	47.3%
Graduate or professional degree	14.6%

Employment	
Mean travel time to work (% of persons age 16+)	28.4 minutes
Management, professional, and related occupations	51.8%
Service occupations	8.7%
Sales and office occupations	27.6%
Construction, extraction, and maintenance occupations	5.9%
Production, transportation, and material moving occupations	5.8%
Farming, fishing, and forestry	0.2%

*2000 U.S. Census

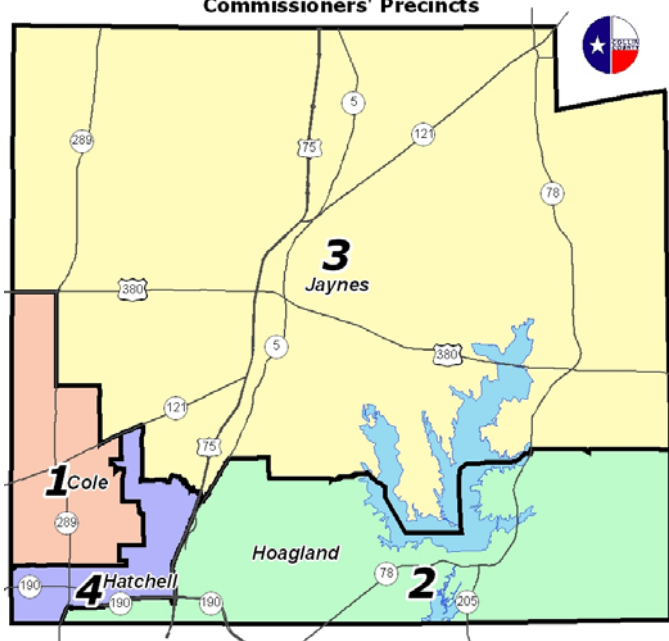
COLLIN COUNTY POPULATION HISTORY & PROJECTIONS

<u>Year</u>	<u>Population</u>
1990	264,036
2000	491,675
2010	817,080
2020	1,265,449

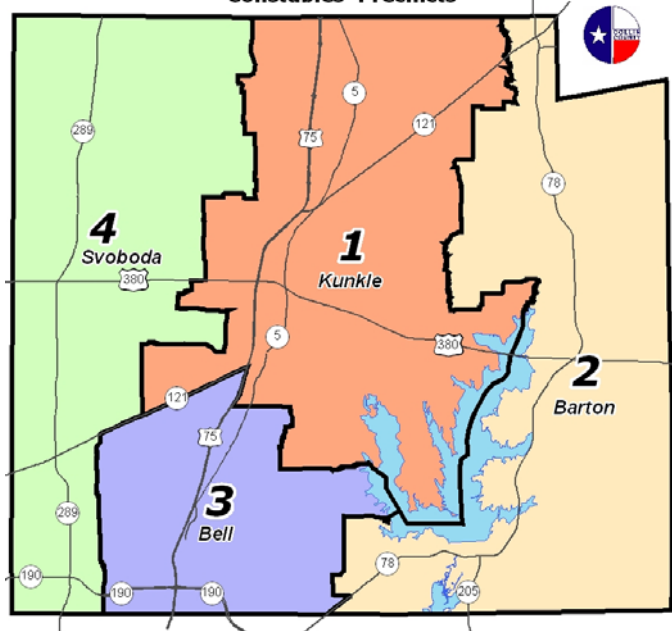


**Texas State Data Center and Office of the State Demographer—2001
Population Projects

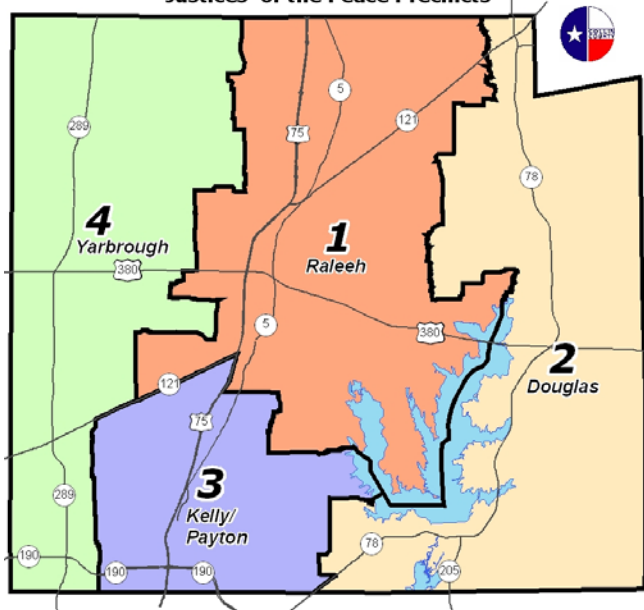
Commissioners' Precincts



Constables' Precincts



Justices' of the Peace Precincts







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