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TOM GREEN COUNTY, TEXAS

Final Budget Analysis - Including proposed changes
August 25, 2015

	Actual FY2012	Actual FY2013	Actual FY2014	Est. Actual FY2015	Est. Budget FY2016
Revenues					
Property Tax	\$20,722,541	\$21,756,631	\$22,655,719	\$24,086,315	\$26,912,646
Delinquent Tax Coll.	415,292	379,394	397,331	401,720	400,000
Penalty & Interest	284,465	294,910	305,110	325,046	327,000
Sales Tax	7,539,272	8,463,605	9,463,558	10,568,390	10,000,000
Other Receipts	5,484,492	5,737,208	6,047,380	6,560,542	6,352,311
	<u>\$34,446,062</u>	<u>\$36,631,748</u>	<u>\$38,869,098</u>	<u>\$41,942,013</u>	<u>\$43,991,957</u>
Expenses	<u>31,035,884</u>	<u>33,205,860</u>	<u>36,095,352</u>	<u>39,278,196</u>	<u>42,538,972</u>
Net Oper. Surplus (Deficit)	\$3,410,179	\$3,425,888	\$2,773,745	\$2,663,817	\$1,452,985
Capital Expenditures	(1,138,260)	(637,340)	(1,616,501)	(6,369,297)	(5,178,764)
Beginning Fund Balance	9,722,350	11,994,269	14,782,816	15,940,061	12,234,581
Ending Fund Balance	<u>\$11,994,269</u>	<u>\$14,782,816</u>	<u>\$15,940,061</u>	<u>\$12,234,581</u>	<u>\$8,508,802</u>
Fund Balance as % of Exps.	38.65%	44.52%	44.16%	31.15%	20.00%
Assessed Property Value	\$4,518,552,817	\$4,670,845,456	\$4,933,969,920	\$5,413,257,087	\$5,937,982,869
Total Debt Service	\$2,636,817	\$2,598,317	\$2,758,815	\$2,816,806	\$2,758,713
Tax Rate					
Maintenance & Operations	0.46910	0.47072	0.46883	0.46139	0.46485
Interest & Sinking	0.05590	0.05428	0.05617	0.05361	0.04765
	<u>0.52500</u>	<u>0.52500</u>	<u>0.52500</u>	<u>0.51500</u>	<u>0.51250</u>
Effective Tax Rate (M & O)	0.45952	0.45633	0.44779	0.42963	0.42989
Debt Service Rate	0.05590	0.05428	0.05617	0.05361	0.04765
Total Effective Rate	<u>0.51542</u>	<u>0.51061</u>	<u>0.50396</u>	<u>0.48324</u>	<u>0.47753</u>
Rollback Rate	<u>0.56721</u>	<u>0.55150</u>	<u>0.54615</u>	<u>0.52252</u>	<u>0.51820</u>

Tom Green County

Fiscal Year 2016 Budget Highlights

- Reduction in tax rate from \$0.51500 per \$100 of valuation, to \$0.51250 per \$100 of valuation. The tax rate consists of the maintenance and operations rate at \$0.46485 and the interest and sinking rate at \$0.04765.
- Total general fund expenditures of \$47,717,736.00, and total expenditures across all funds of \$72,058,985.00.
- General wage increase for County employees of 2%, plus merit pay increases as allocated to employees by elected officials and department heads. On average, employee compensation increased approximately 4%.
- Longevity pay for County employees with at least 5 years of experience, valued at approximately \$200,000 in total wages.
- Total Road & Bridge budget of \$4,285,638, which includes \$1,691,887 of direct road material expenses for maintenance/paving and \$735,000 for capital equipment.
- Construction and renovation for the second floor of the Edd B. Keyes Building. \$2,845,000 is budgeted from reserves for this project.
- Capital budget for architectural plans and the start of phased renovation of the Tom Green County courthouse.
- Funding for continued improvements in information technology infrastructure and operating systems, including major updates to County software, hardware replacements, consolidation of software licenses, and completion of fiber cabling projects.
- Funding for numerous HVAC replacements and capital improvements to other County buildings; designed to increase efficiency and reduce future repair costs.
- Other items of interest:
 - Increased funding allocated to volunteer fire departments
 - Replacement of the E-911 system for Sheriff dispatch
 - \$443,508 budgeted for vehicle replacements in various County departments to update the fleet
 - \$385,000 contingency reserved for emergencies and unexpected expenses.

Tom Green County**FY2016 Budget Changes to Consider for Adoption**

1. Include grant budgets recently received from the Office of Attorney General:
 - a. District Attorney \$29,714; decreased from \$42,000 in prior year
 - b. County Attorney \$42,000; increased from \$22,000 in prior year
 - c. Crisis Intervention \$42,000; same as prior year
2. Record and enter Concho Valley Community Supervision and Corrections Department state budgets for fiscal year 2016.
3. Record and enter Juvenile Probation state grant budgets for fiscal year 2016.
4. Increase Information Technology (IT) department salary budget for staff promotions upon receiving the required certifications; \$25,000.
5. Carry forward capital software and onsite training expenses for the IT department that will not be completed in fiscal year 2015; \$78,842.
6. Revise health insurance expense estimates for fiscal year 2016, changes budgets across all departments. Reductions of approximately \$150,000 total, reserve to contingency fund pending renewal offer.
7. Increase the Parks department grant match for new grant application; \$125,000 from contingency to Parks department.
8. Increase workers compensation insurance expense line item from \$125,000 to \$130,000 based upon renewal offer expectations.
9. Add \$1,500 to Library Department to budget for patron refunds; inadvertently omitted in proposed budget.
10. Revise Judicial Efficiency fund budget for County Judge travel; \$4,000.
11. Add \$71 to Treasurer Department for additional notary bond; requested by Treasurer.
12. Change and transfer Courthouse Security deputy position to CID Sergeant in the Sheriff's Department; requested by Sheriff to assist with investigations. \$6,350 increase.
13. Adjust for the adopted salaries of the District Court Bailiffs, Court Reporters, County Auditor, and Assistant Auditors; as set by the District Judges. Approximately \$9,000 increase from preliminary estimate.

Changes to Consider for Adoption (continued)

14. Adjust for Tom Green County personnel action changes between July 31st and August 25th; as approved by Commissioners Court during regular meetings. Various amounts, generally decreased budget as employees leave and new hires are added at starting salaries.
15. Increase pay scale adjustment from 1% to 1.3%; increases starting salaries of new hires and prevents salary reductions for "redline" employees. Approximately \$3,000 increase.
16. Reduce West Branch Library capital improvement budget by \$20,000. HVAC unit was replaced this fiscal year instead of next. *only 1 replaced so keep #10,000 for 2nd unit.*
17. Revise budget for Sheriff's supplies and operating expense line item, due to reduced estimates for jail phone contract revenue. Reduce expenditure line item from \$105,000 to \$93,000.