Collin County

FY 2027 BUDGET WORKSHOP

www.collincountytx.gov

AGENDA

01 RECOMMENDED BUDGET OVERVIEW

- Collin County
- Healthcare Foundation
- Trails of Blue Ridge (Special Road District)

02 ELECTED OFFICIALS & DEPARTMENT HEADS REQUESTS

- Discussions & Presentations

03 COMPENSATION & BENEFITS

- Benefits
- Employee Compensation
- Elected Official Compensation

04 ITEMS FOR COURT CONSIDERATION

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- Budget Department Neutral Requests
  - AI Department Requests
- Other Discussion Topics
- Changes by Commissioners Court

05 REVIEW OF ADD/DELETE LIST

- Vote on items added/deleted from the Recommended Budget

AGENDA CONT.

06 UPDATED BUDGET OVERVIEW

- Includes changes approved during Budget Workshop

07 PROPOSE TAX RATE

- Record Vote to Propose Tax Rate

08 SCHEDULE PUBLIC HEARINGS

- Tax Rate Public Hearing
- Proposed Budget Public Hearing

BUDGET WORKSHOP DOCUMENTS

https://www.collincountytx.gov/government/budget

COLLIN COUNTY

SERVICES | GOVERNMENT | PUBLIC SAFETY & COURTS

Government › Budget

Menu

- **Budget and Finance**
- Budget Documents
- County Auditor
- Quarterly Reports

Budget Home: Budget and Finance

Purpose

The Budget and Finance Department supports the Commissioners Court with fiscal planning, monitoring, and policy analysis that assist the Court in making well-informed policy and financial decisions.

Latest News

Collin County Receives GFOA Distinguished Budget Presentation Award for 22nd Consecutive Year

Budget And Finance | Public Information Office

▸ FY 2027 Budget Workshop Documents (109)

DEFINITIONS

Recommended Budget

This budget includes continuation of existing programs, positions, and services from FY 2026; it includes statutorily and legally required items including contractual obligations for FY 2027; required items for essential operations (i.e., utilities, jail medical, and inmate meals); and items requested by departments that were warranted with no fiscal impact from the General Fund.

Supported

Departments have provided documentation to warrant support from the Budget Department and Human Resources Department (for personnel) on these items; these items include providing existing services to additional county population growth, performance raises, and market/wage movement.

Neutral

These items address new programs and services, substantial expansion of existing programs, or items that require a court policy decision.

GENERAL FUND BY FUNCTION

2026
Adopted Budget

PUBLIC SAFETY
34.41%

Ambulance Service	$946,029	0.28%
Constables	$5,506,378	1.61%
Development Services	$1,247,920	0.36%
Emergency Management	$131,120	0.04%
Fire Marshal	$1,772,798	0.52%
GIS	$1,016,473	0.30%
Highway Patrol	$45,098	0.01%
Jail	$54,404,149	15.86%
Juvenile Probation/Detention	$20,193,858	5.89%
Medical Examiner	$3,239,396	0.94%
Sheriff	$29,522,558	8.61%

JUDICIAL
10.72%

County Court at Law Clerk	$4,382,233	1.28%
County Court aw Law Courts	$7,100,661	2.07%
District Clerk	$10,792,647	3.15%
District Courts	$9,366,169	2.73%
Indigent Defense Coordinator	$940,765	0.27%
Justice of the Peace Courts	$3,701,147	1.08%
Magistrate	$474,353	0.14%

LEGAL
6.77%

District Attorney	$23,217,969	6.77%

FINANCIAL ADMINISTRATION
6.24%

Budget and Finance	$1,264,717	0.37%
County Auditor	$4,755,803	1.39%
County Clerk Treasury	$658,898	0.19%
Court Collections	$431,093	0.13%
Non-Departmental	$2,601,186	0.76%
Purchasing	$2,379,297	0.69%
Tax Assessor	$9,324,855	2.72%

PUBLIC FACILITIES
5.11%

Construction and Project	$2,723,788	0.79%
Facilities Maintenance	$14,811,139	4.32%

EQUIPMENT SERVICES
1.20%

Equipment Services	$4,120,752	1.20%

HEALTH AND WELFARE
11.80%

Court Appointed Rep.	$10,724,987	3.13%
CPS Board	$46,330	0.01%
Healthcare Services	$3,800,000	1.11%
Indigent Aid	$3,000	0.00%
Inmate Medical	$22,828,623	6.66%
Mental Health	$3,075,781	0.90%

GENERAL ADMINISTRATION
23.19%

Administrative Service	$1,641,590	0.48%
Commissioners Court	$1,160,178	0.34%
County Clerk	$3,477,279	1.01%
Elections	$3,252,540	0.95%
Human Resources	$6,684,622	1.95%
IT	$14,947,431	4.36%
Non-Dept	$45,411,344	13.24%
Passport	$406,478	0.12%
Support Services	$2,180,371	0.64%
Veterans	$378,447	0.11%

CONSERVATION
0.11%

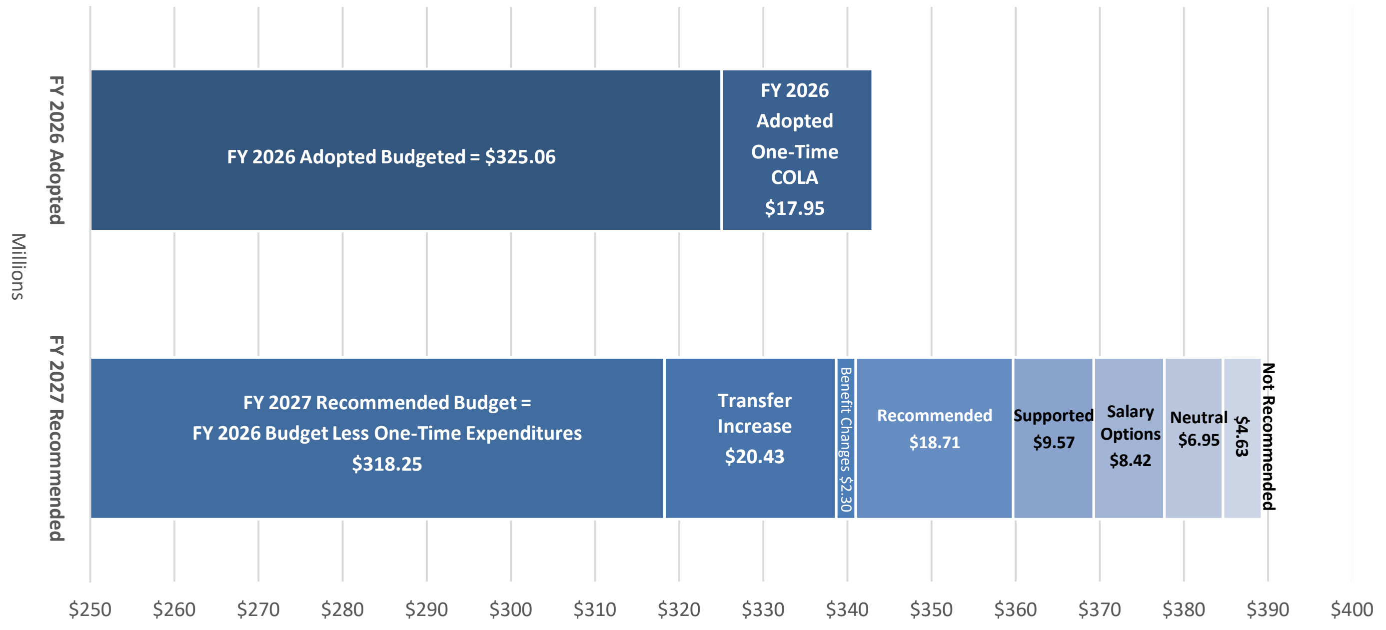
AgriLife Extension	$388,893	0.11%

CULTURE AND RECREATION
0.39%

Farm Museum	$153,093	0.04%
Historical Commission	$49,900	0.01%
Myers Park	$1,087,944	0.32%
Open Space	$38,703	0.01%

FY 2027 BUDGET OVERVIEW

General Fund Expenditures FY 2026 to FY 2027



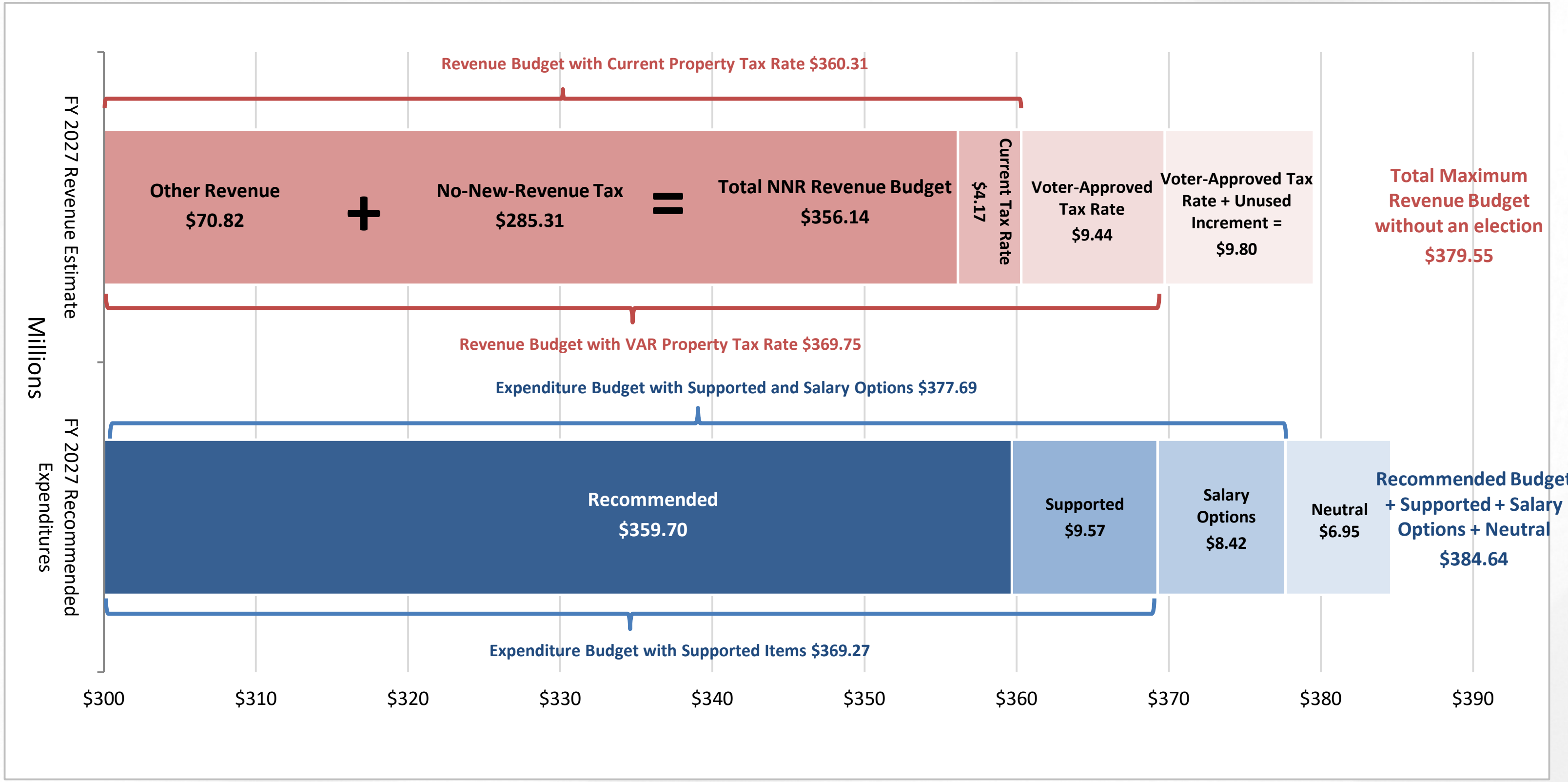
General Fund Revenue vs Expenditures

Fiscal Year	Property Taxes	Other Revenue	Total Revenue	% Change
FY 2023	$206.5	$31.8	$238.3	7.4%
FY 2024	$234.1	$35.7	$269.8	13.2%
FY 2025	$261.8	$47.7	$309.5	14.7%
FY 2026	$278.0	$45.5	$323.5	4.5%
FY 2027	$285.3 - $308.7	$70.8*	$356.1 - $379.6	10.1% – 17.3%

**Note: In prior years, $19.14 million in revenue went directly into the Road and Bridge Fund. These monies now go into the General Fund and a Transfer Out expenditure is budgeted to move the monies into the Road & Bridge Fund.*

Fiscal Year	Expenditures	Large One-Time Exp.	Total Expenditures	% Change
FY 2023	$238.5	$14.6	$253.1	6.7%
FY 2024	$269.8	----	$269.8	6.6%
FY 2025	$309.5	----	$309.5	14.7%
FY 2026	$325.0	$18.0	$343.0	10.8%
FY 2027	$359.7 - $384.7	----	$359.7 - $384.7	4.9% - 12.1%

General Fund Revenue vs Expenditures

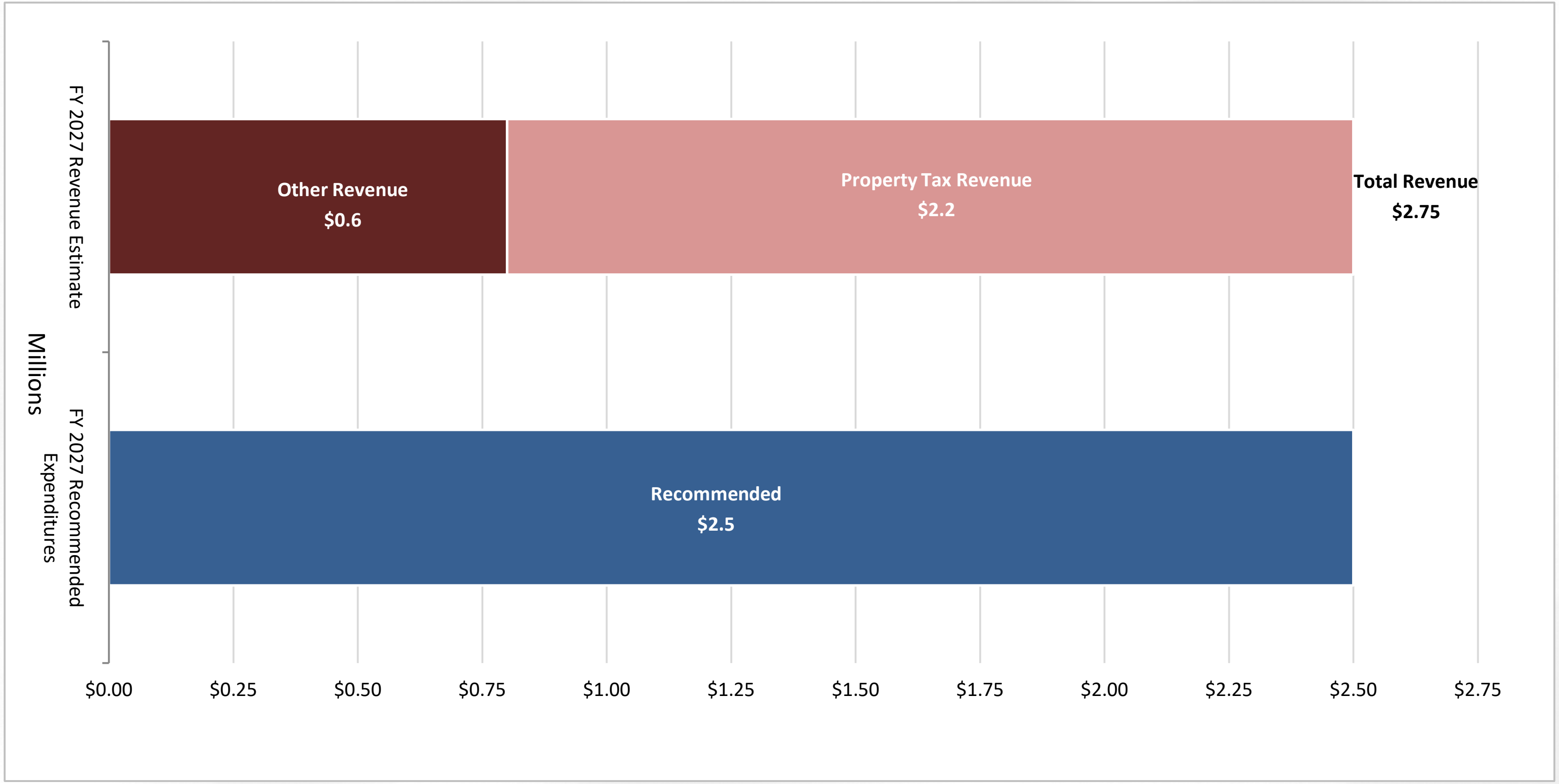


Permanent Improvement Fund Revenue vs Expenditures

Fiscal Year	Property Taxes	Other Revenue	Total Revenue	% Change
FY 2023	$2.0	$0.1	$2.1	
FY 2024	$2.4	$0.2	$2.6	20.0%
FY 2025	$2.2	$0.4	$2.6	0.0%
FY 2026	$1.7	$0.3	$2.0	-21.2%
FY 2027	$2.2	$0.6	$2.8	37.6%

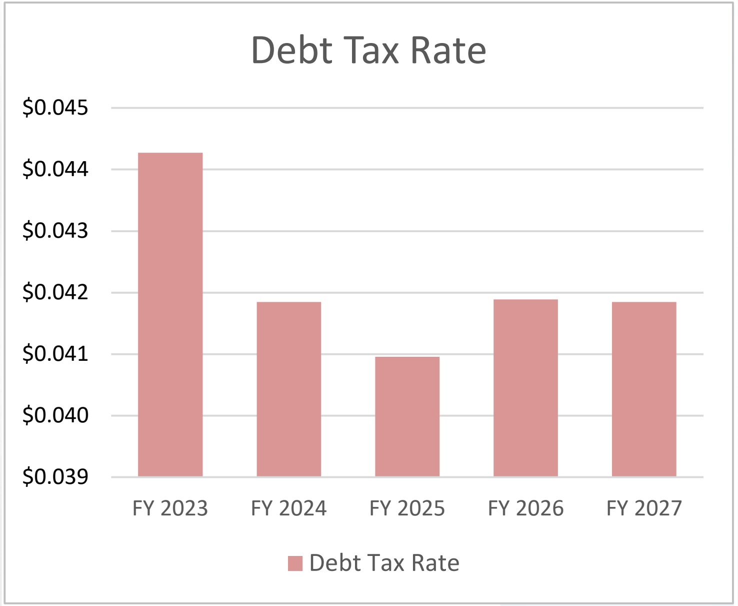
Fiscal Year	Expenditures	% Change
FY 2023	$2.1	
FY 2024	$2.5	21.1%
FY 2025	$2.5	0.0%
FY 2026	$2.0	-21.3%
FY 2027	$2.5	25.0%

Permanent Improvement Fund Revenue vs Expenditures



Debt Service Fund

- In FY 2026 we used $5 million in Debt Service Fund balance to pay for 1-year tax notes.
- Required Debt Payment DECREASED by $3.7 million over FY 2026's required payment.
- Need $0.041850 tax rate to meet our debt obligation for FY 2027. This is a DECREASE of $0.000041 from FY 2026.



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Debt Tax Rate	$0.044271	$0.041850	$0.040956	$0.041891	$0.041850

FUNDS SUPPORTED BY THE GENERAL FUND

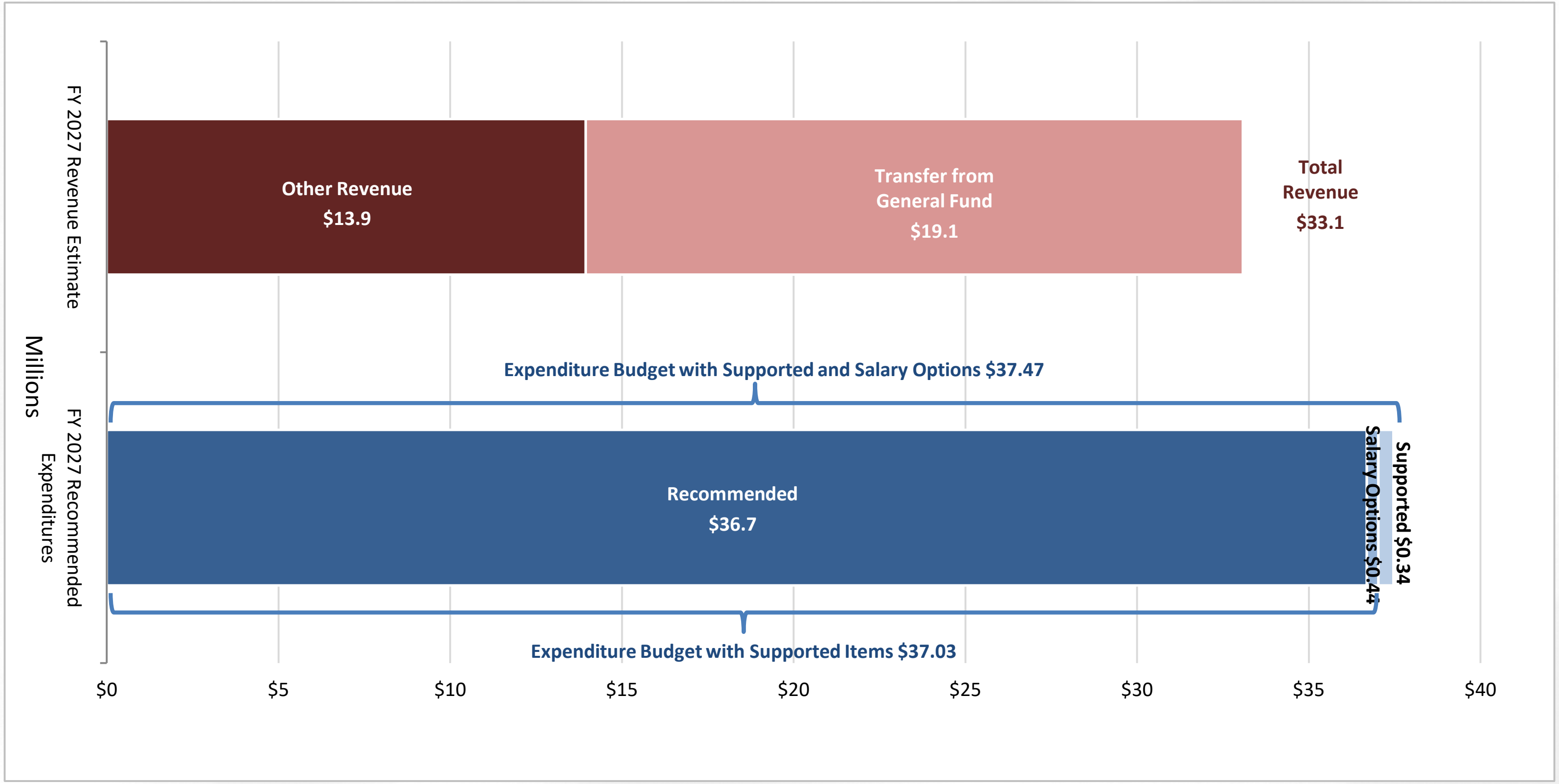
Road & Bridge Fund Revenue vs Expenditures

Fiscal Year	Transfer from General Fund	Other Revenue	Total Revenue	% Change
FY 2023	---	$24.5	$24.5	
FY 2024	---	$26.4	$26.4	7.8%
FY 2025	---	$32.5	$32.5	23.0%
FY 2026	---	$31.7	$31.7	-2.4%
FY 2027	$19.1	$13.9	$33.1	4.3%

**Note: In prior years, $19.14 million in revenue went directly into the Road and Bridge Fund. These monies now go into the General Fund and a Transfer In revenue is budgeted to move the monies into the Road & Bridge Fund.*

Fiscal Year	Expenditures	% Change
FY 2023	$26.6	
FY 2024	$30.3	13.8%
FY 2025	$36.3	19.8%
FY 2027	$48.2	32.9%
FY 2027	$36.7 -$37.5	-23.9% to -22.3%

Road & Bridge Fund Revenue vs Expenditures

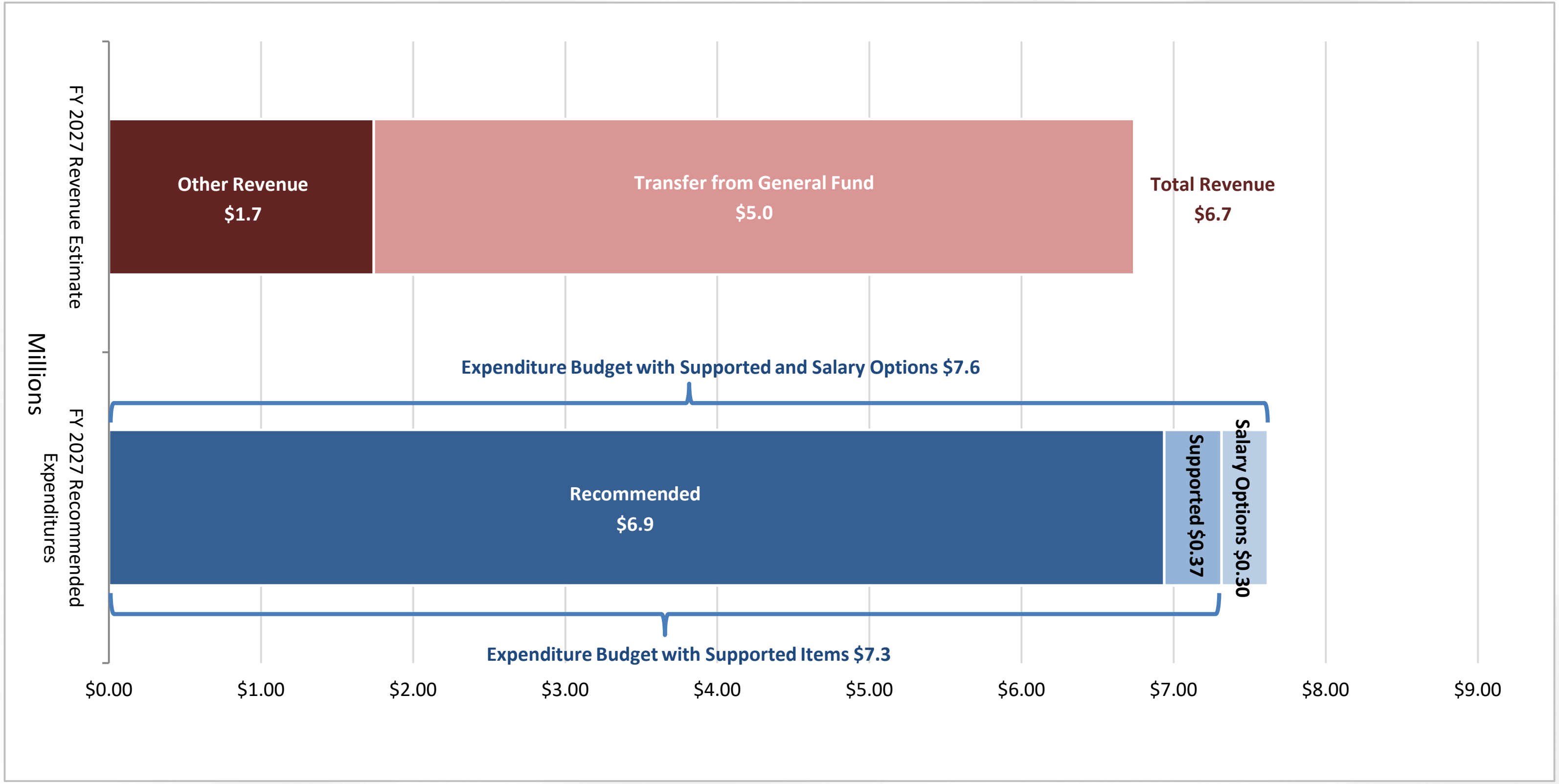


Healthcare Fund Revenue vs Expenditures

Fiscal Year	Transfer from General Fund	Other Revenue	Total Revenue	% Change
FY 2023	$3.3	$1.4	$4.7	
FY 2024	$3.9	$1.5	$5.4	16.3%
FY 2025	$3.9	$1.7	$5.6	3.8%
FY 2026	$3.8	$1.9	$5.7	1.4%
FY 2027	$5.0	$1.7	$6.7	18.4%

Fiscal Year	Expenditures	% Change
FY 2023	$5.0	
FY 2024	$6.0	19.5%
FY 2025	$6.1	1.5%
FY 2026	$6.8	11.6%
FY 2027	$6.9 - $7.6	2.2% - 12.2%

Healthcare Fund Revenue vs Expenditures

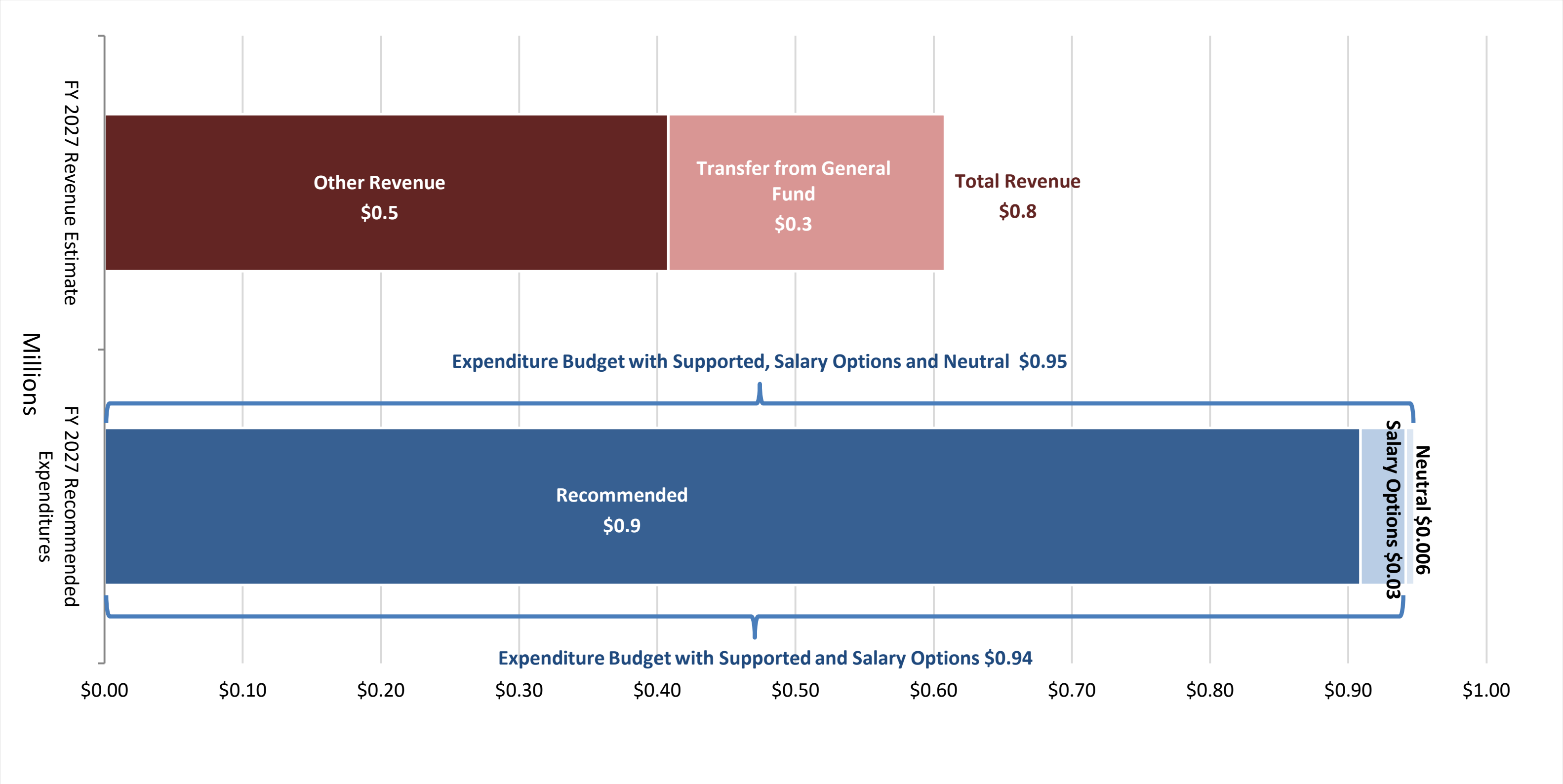


Courthouse Security Fund Revenue vs Expenditures

Fiscal Year	Transfer from General Fund	Other Revenue	Total Revenue	% Change
FY 2023	$310,000	$456,000	$766,000	
FY 2024	$310,000	$516,000	$826,000	7.8%
FY 2025	$310,000	$421,800	$731,800	-11.4%
FY 2026	$200,256	$407,900	$608,156	-16.9%
FY 2027	$300,000	$469,300	$769,300	26.5%

Fiscal Year	Expenditures	% Change
FY 2023	$941,945	
FY 2024	$1,085,065	15.2%
FY 2025	$1,099,922	1.4%
FY 2026	$897,659	-18.4%
FY 2027	$908,726 - $947,990	1.2% - 5.6%

Courthouse Security Fund Revenue vs Expenditures



CPS Board Fund Revenue vs Expenditures

Fiscal Year	Transfer from General Fund	Other Revenue	Total Revenue	% Change
FY 2023	$46,330	---	$46,330	
FY 2024	$46,330	---	$46,330	0.0%
FY 2025	$46,330	---	$46,330	0.0%
FY 2026	$46,330	---	$46,330	0.0%
FY 2027	$46,330	---	$46,330	0.0%

Fiscal Year	Expenditures	% Change
FY 2023	$46,330	
FY 2024	$46,330	0.0%
FY 2025	$46,330	0.0%
FY 2026	$46,330	0.0%
FY 2027	$46,330	0.00%

CPS Board Fund Revenue vs Expenditures

TOTAL COMBINED BUDGET

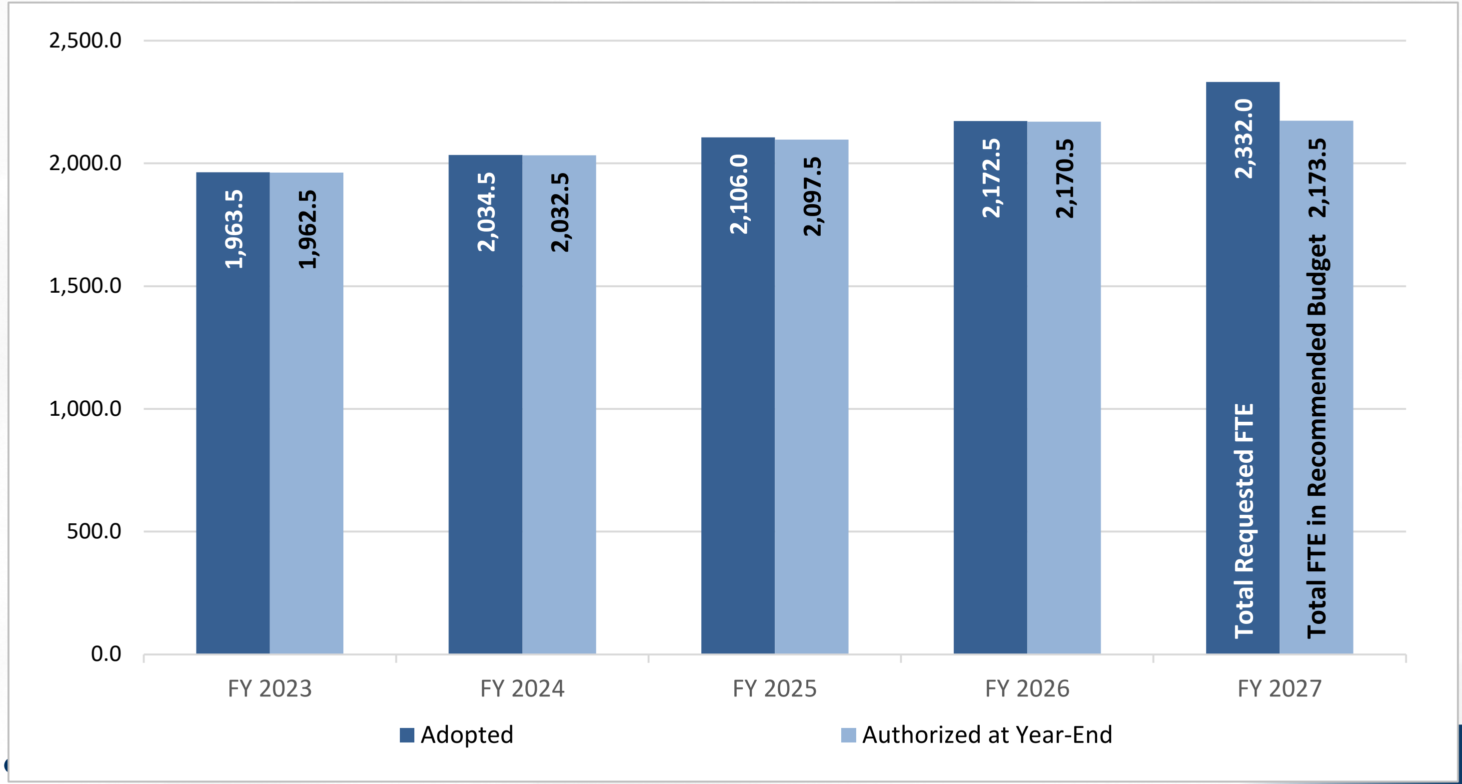
The total combined budget includes the operating funds supported by tax dollars as well as other funds supported by fines, fees, grants, etc.

Total Combined Funds Revenue vs Expenditures

Fiscal Year	Property Taxes	Other Revenue	Total Revenue	% Change
FY 2023	$293.9	$126.9	$420.8	
FY 2024	$328.4	$149.3	$477.7	13.5%
FY 2025	$363.7	$191.7	$555.4	16.3%
FY 2026	$388.7	$197.8	$586.5	5.6%
FY 2027	$405.2 - $424.4	$222.2	$623.3 - $646.7	6.4% - 10.4%

Fiscal Year	Expenditures	Large One-Time Exp.	Total Expenditures	% Change
FY 2023	$420.2	$14.6	$434.8	
FY 2024	$470.3	----	$470.3	8.2%
FY 2025	$531.8	----	$531.8	13.1%
FY 2026	$581.2	$18.0	$599.2	12.7%
FY 2027	$610.8 - $639.0	----	$610.8 - $639.0	1.9% - 6.6%

Personnel History and FY 2027 Requests



NEW POSITIONS

INCLUDED IN RECOMMENDED BUDGET

JUVENILE PROBATION

- +1 Adolescent Counselor (512)

JUVENILE DETENTION

- +2 Lead Juvenile Supervision Officer (537)

POSITION CHANGES & MOVES

INCLUDED IN RECOMMENDED BUDGET

DISTRICT CLERK

-1 Program Coordinator (539)

+1 Financial Operations Supervisor (539)

COUNTY AUDITOR

- -1 Grant Resource Administrator (539)
- +1 Accountant/Auditor (539)

POSITION MOVES

- Housekeeping Day Porter PT from Facilities to Myers Park
- Engineering from Road & Bridge Fund to General Fund
- GIS Coordinator from Road & Bridge to General Fund

GENERAL FUND NEW POSITIONS

BUDGET DEPARTMENT SUPPORTED

ADMIN SERVICES

- +1 Tech I (530)
- +1 Community Outreach / Information Specialist (533)

HUMAN RESOURCES

- +1 HR Generalist – Compensation (538)
- +1 Office Coordinator (537)
- +1 HR Generalist – Risk (538)
- +1 HR Generalist – Civil Service (538)

ELECTIONS

- +1 Elections Training Coordinator (535)

INFORMATION TECHNOLOGY

- +1 Network Administrator (515)

GENERAL FUND NEW POSITIONS

BUDGET DEPARTMENT SUPPORTED

COUNTY CLERK

- +1 Deputy County Clerk II – Land & Vitals (533)

COUNTY COURT AT LAW CLERKS

- +1 Deputy County Clerk II – QC (533)

COUNTY CLERK PROBATE/MENTAL

- +1 Deputy County Clerk II – QC (533)

COUNTY COURTS - PROBATE

- +1 Court Officer (555)
- +1 Court Reporter (706)

DISTRICT CLERK

- +1 Lead Clerk (535)
- +1 Deputy District Clerk II – QC Criminal (533)
- +1 Deputy District Clerk II – Case Mgmt. Warrants/Bond (533)
- +1 Deputy District Clerk II – Criminal Case Mgmt. (533)
- +1 Deputy District Clerk I – Front Counter Civil/Family (532)

GENERAL FUND NEW POSITIONS

BUDGET DEPARTMENT SUPPORTED

JUSTICE OF THE PEACE, PCT. 1

- +1 Legal Clerk I (531)

JUSTICE OF THE PEACE, PCT. 2

- +1 Legal Clerk I (531)

TAX ASSESSOR/COLLECTOR

- +2 Title Specialist – Operations (532)
- +1 Title Specialist – Frisco QC (532)
- +4 Vehicle Registration Clerk II (531)

DISTRICT ATTORNEY

- +1 Felony Prosecutor – Pre-Indictment Public Safety (585)
- +1 Felony Prosecutor (585)

FACILITIES

- +1 Assistant Director (763)
- +6 Housekeeping – Custodian (528)
- +6 Building Maintenance Tech I (533)
- +4 Maintenance Specialist (531)
- +3 Building Maintenance Tech II (535)
- +2 Grounds Keeper (531)

GENERAL FUND NEW POSITIONS

BUDGET DEPARTMENT SUPPORTED

SHERIFF'S OFFICE

- +2 Deputy Sheriff – GHOST (557)
- +1 Sergeant – Narcotics (559)
- +1 Sergeant – Mental Health 84 HR (559)

JAIL ADMIN

- +1 Jail Case Officer (553)

CONSTABLE, PCT. 1

- +1 Deputy Constable (555)

CONSTABLE, PCT. 2

- +1 Deputy Constable (555)
- +1 Legal Clerk I (531)

CONSTABLE, PCT. 3

- +2 Deputy Constable (555)

CONSTABLE, PCT. 4

- +2 Deputy Constable (555)

FIRE MARSHAL

- +2 Deputy Fire Marshal (557)

GENERAL FUND NEW POSITIONS

BUDGET DEPARTMENT SUPPORTED

INDIGENT DEFENSE COORDINATOR

- +1 Legal Clerk II (532)

ENGINEERING

- +1 Senior Civil Engineer – Development (518)

OTHER FUNDS NEW POSITIONS

BUDGET DEPARTMENT SUPPORTED

ROAD AND BRIDGE FUND

ROAD AND BRIDGE

- +1 Equipment Operator (533)

HEALTHCARE FUND

HEALTHCARE SERVICES

- +1 Public Health Planner (539)
- +2 Senior Eligibility Clerk (533)
- +1 Health Care Analyst – TB (536)

ANIMAL SAFETY FUND

ANIMAL SHELTER

- +1 Veterinary Technician (532)

ANIMAL CONTROL

- +1 Animal Control Officer (532)

GENERAL FUND POSITION CHANGES & MOVES

BUDGET DEPARTMENT SUPPORTED

SUPPORT SERVICES

-1 Mail Technician Part-Time (530)

+1 Mail Technician Full-Time (530)

MYERS PARK

- -3.5 Grounds Keeper (531)
- -2 Grounds Maintenance Tech (532)
- +5.5 Parts Maintenance Tech (532)

MYERS PARK Cont.

- -1 Lead Worker (532)
- +1 Parks Maintenance Supervisor (535)
- -1 Secretary (532)
- +1 Administrative Secretary (534)

Trails of Blue Ridge (Special Road District)

Tax Rate was approved by the voters on November 5, 2019.

Approved Tax Rate is $0.15

FY 2026 remaining expenditure budget to be carried in to FY 2027.

Fiscal Year	Taxes	Other	Total Revenue
FY 2023	$85,058	----	$85,058
FY 2024	$98,480	----	$98,480
FY 2025	$98,329	$7,000	$105,329
FY 2026	$105,075	$7,500	$112,575
FY 2027	$85,586	$4,000	$89,586

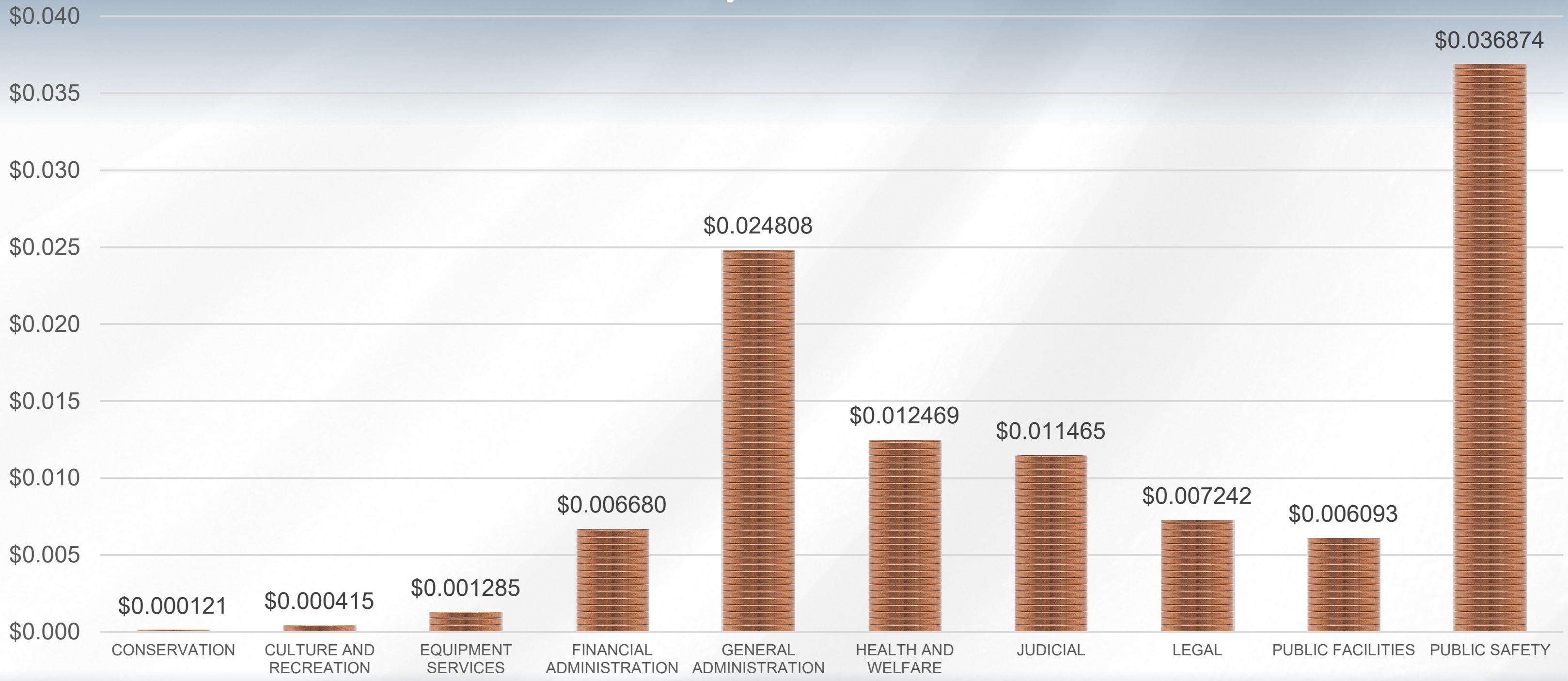
Fiscal Year	Expenditures
FY 2023	$477
FY 2024	$606
FY 2025	$646
FY 2026	$671
FY 2027	$871

TRUTH IN TAXATION

Truth-in-taxation is a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals. Creating a budget and adopting a property tax rate to support that budget are major functions of a taxing unit's governing body. This is accomplished by following truth-in-taxation requirements to ensure the public is informed of any increases.

Where Do Your Tax Dollars Go?

FY 2026 M&O Tax Rate by Function Area: $0.107452



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.

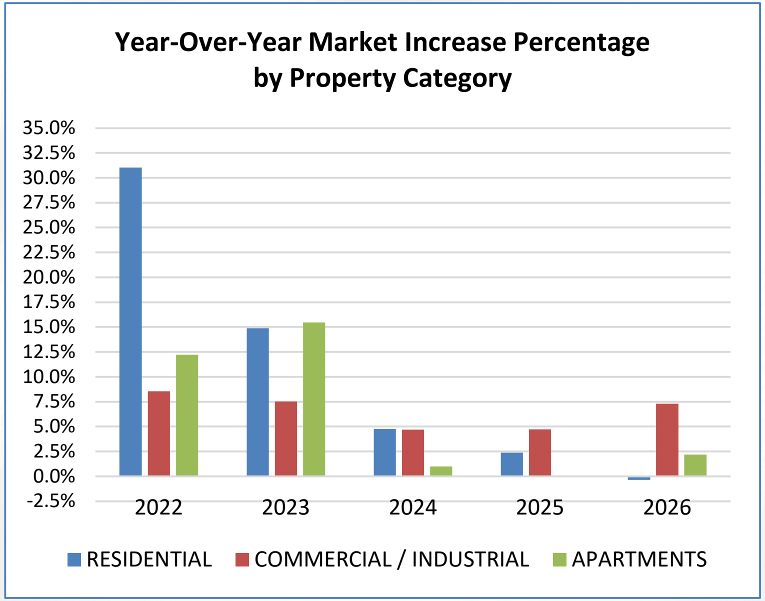
Tax Year 2026: Certified Existing Value INCREASED by 1.37% and the No New Revenue Tax Rate INCREASED by 1.32%

Percent Market Change by Property Category

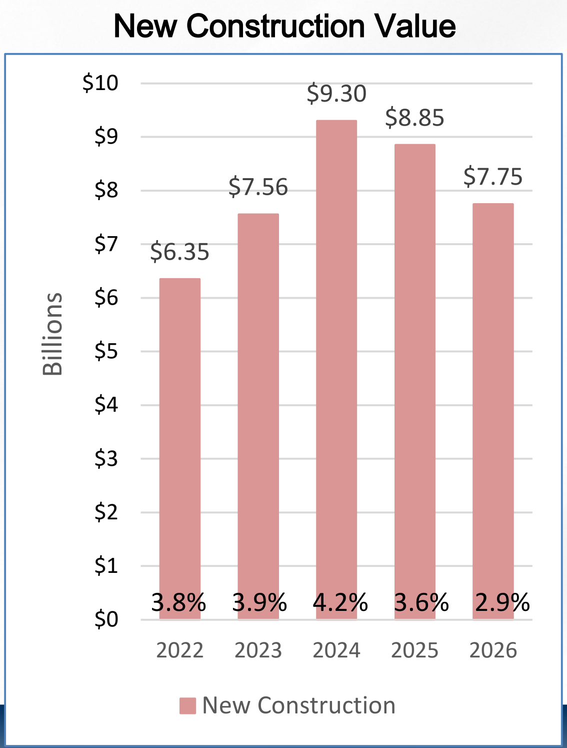
- -0.37% - Residential Property Increase
- 7.30% - Commercial/Industrial Property Increase
- 2.19% - Apartment Property Increase

Percentage Taxable Change by Property Category

- 2.0% - Residential Property Increase
- 6.75% - Commercial/Industrial Property Increase
- 2.21% - Apartment Property Increase

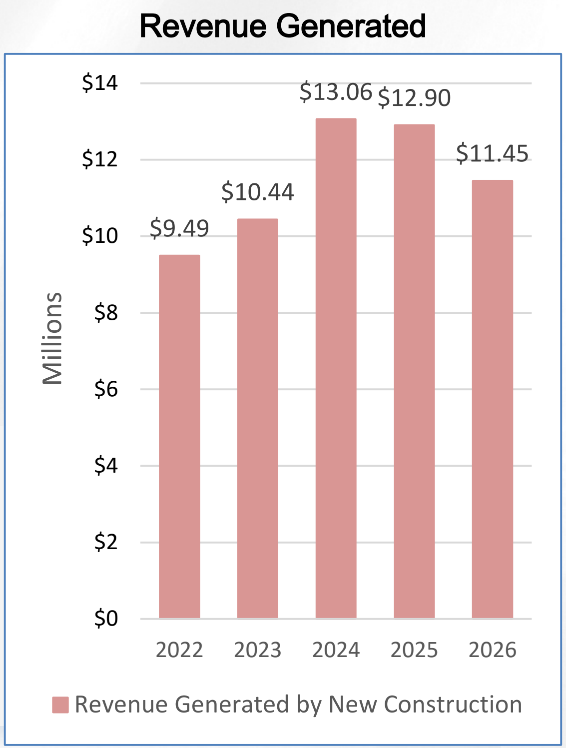


NEW CONSTRUCTION



New Construction Taxable Value
FY 2027: $7,747,171,378

New Revenue Generated from New Construction
FY 2027: $11,450,784



2026 Tax Revenue is based on the No-New-Revenue Tax Rate

Taxpayer Impact Statement

COLLIN COUNTY
Taxpayer Impact Statement

FY 2027
BUDGET

DEFINITIONS

No-New-Revenue Tax Rate (NNR) *- 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 (VAR) *- The calculated maximum rate allowed by law without voter approval. This rate provides the county with about the same amount of tax revenue as generated the previous year for day-to-day operations plus an extra three and a half percent as well as sufficient funds to pay debts in the incoming year. The Voter-Approval Tax Rate plus the Unused Increment Rate can be used without requiring an election.*

Unused Increment Rate *- A calculated rate that allows a taxing entity to utilize foregone revenue (difference between the adopted tax rate and voter approved tax rate before unused increment) from the prior three years. The Adjustment for Unused Increment Rate is the sum of the prior 3 years Forgone Revenue Amounts divided by the current taxable value.*

The Percent growth below is based on Collin County's median home value as projected by the Collin Central Appraisal District. For 2025 it was $480,773 and for 2026 it is $517,911 which is a 7.7% change. Texas Property Tax Code Section 23.23 limits increases of the total assessed value to 10% from year to year if the property is under a homestead exemption. The taxable value on a property with a homestead exemption will continue to increase by 10% until the Market Value and Taxable value are the same.

HOMESTEADS

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

Property Valuation		Property Tax Bill (ANNUAL)						
2025 Assessed Value	Percent Growth*	Current Tax Bill $0.149343	NNR Tax Rate $0.147806	Dollar Change from Previous Year	Voter Approved Tax Rate $0.152822	Dollar Change from Previous Year	Voter Approved Rate w/ Unused Increment $0.156434	Dollar Change from Previous Year
$100,000	7.7%	$141.88	$151.26	$9.39	$156.40	$14.52	$160.09	$18.22
$300,000	7.7%	$425.63	$453.79	$28.16	$469.19	$43.56	$480.28	$54.65
$500,000	7.7%	$709.38	$756.31	$46.93	$781.98	$72.60	$800.46	$91.08
$700,000	7.7%	$993.13	$1,058.84	$65.71	$1,094.77	$101.64	$1,120.64	$127.51

SENIOR HOMESTEADS

General Homestead Exemption of 5% of Assessed Value (or a minimum of $5,000)
Senior Homestead Exemption of $30,000

Property Valuation		Property Tax Bill (ANNUAL)						
2025 Assessed Value	Percent Growth*	Current Tax Bill $0.149343	NNR Tax Rate $0.147806	Dollar Change from Previous Year	Voter Approved Tax Rate $0.152822	Dollar Change from Previous Year	Voter Approved Rate w/ Unused Increment $0.156434	Dollar Change from Previous Year
$100,000	7.7%	$108.03	$106.92	($1.11)	$108.03	$0.00	$108.03	$0.00
$300,000	7.7%	$413.70	$409.45	($4.26)	$413.70	$0.00	$413.70	$0.00
$500,000	7.7%	$719.37	$711.97	($7.40)	$719.37	$0.00	$719.37	$0.00
$700,000	7.7%	$1,025.04	$1,014.49	($10.55)	$1,025.04	$0.00	$1,025.04	$0.00

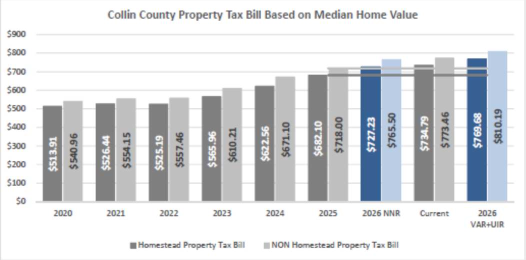
TAX RATE INCREASE IMPACT

ANNUAL CHANGE - COST TO PROPERTY OWNER VS. COUNTY 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	$0.10	$0.50	$1.00	$2.50	$5.00	$10.00
$300,000	$0.30	$1.50	$3.00	$7.50	$15.00	$30.00
$500,000	$0.50	$2.50	$5.00	$12.50	$25.00	$50.00
$700,000	$0.70	$3.50	$7.00	$17.50	$35.00	$70.00
County Revenue	$271,323	$1,356,616	$2,713,233	$6,783,082	$13,566,163	$27,132,326

MEDIAN HOME VALUE

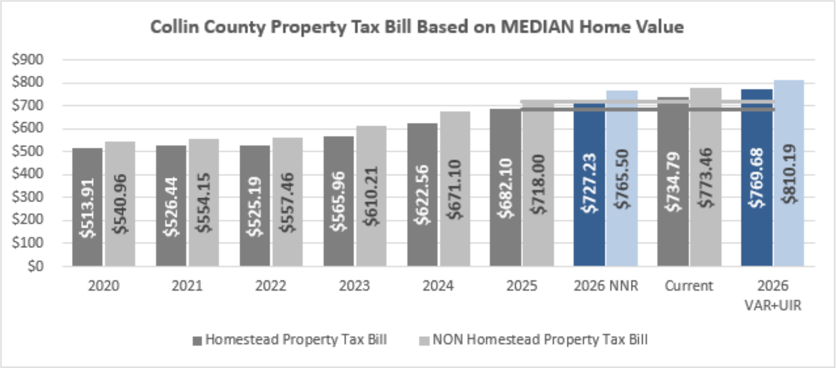
Tax Year	Tax Rate	Market Value	% Change	Homestead Value	% Change	Homestead Property Tax Bill	Dollar Difference	NON Homestead Property Tax Bill	Dollar Difference
2020	$0.172531	$313,541		$313,541		$513.91		$540.96	
2021	$0.168087	$329,681	5.1%	$329,681	5.1%	$526.44	$12.54	$554.15	$13.20
2022	$0.152443	$365,681	10.9%	$362,649	10.0%	$525.19	($1.25)	$557.46	$3.30
2023	$0.149343	$408,598	11.7%	$398,914	10.0%	$565.96	$40.77	$610.21	$52.76
2024	$0.149343	$449,365	10.0%	$438,805	10.0%	$622.56	$56.60	$671.10	$60.88
2025	$0.149343	$480,773	7.0%	$480,773	9.6%	$682.10	$59.54	$718.00	$46.91
2026 NNR	$0.147806	$517,911	7.7%	$517,911	7.7%	$727.23	$45.13	$765.50	$47.50
Current	$0.149343	$517,911	7.7%	$517,911	7.7%	$734.79	$52.69	$773.46	$55.46
2026 VAR+UIR	$0.156434	$517,911	7.7%	$517,911	7.7%	$769.68	$87.58	$810.19	$92.19



Home Values and Property Tax Bills

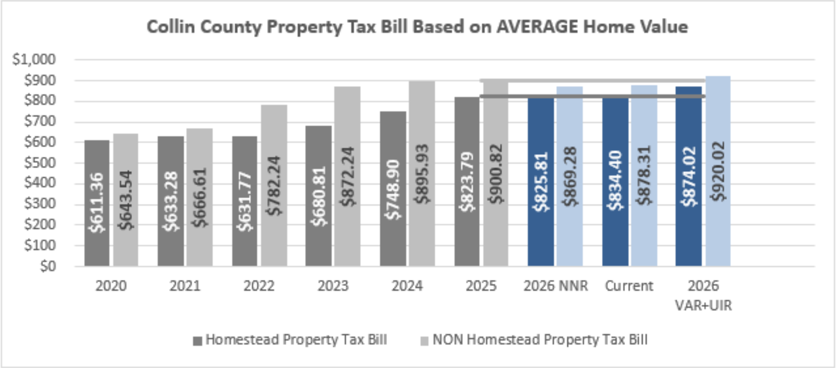
MEDIAN HOME VALUE

Tax Year	Tax Rate	Market Value	% Change	MEDIAN Homestead Value	% Change	Homestead Property Tax Bill	Dollar Difference	NON Homestead Property Tax Bill	Dollar Difference
2020	$0.172531	$313,541		$313,541		$513.91		$540.96	
2021	$0.168087	$329,681	5.1%	$329,681	5.1%	$526.44	$12.54	$554.15	$13.20
2022	$0.152443	$365,681	10.9%	$362,649	10.0%	$525.19	($1.25)	$557.46	$3.30
2023	$0.149343	$408,598	11.7%	$398,914	10.0%	$565.96	$40.77	$610.21	$52.76
2024	$0.149343	$449,365	10.0%	$438,805	10.0%	$622.56	$56.60	$671.10	$60.88
2025	$0.149343	$480,773	7.0%	$480,773	9.6%	$682.10	$59.54	$718.00	$46.91
2026 NNR	$0.147806	$517,911	7.7%	$517,911	7.7%	$727.23	$45.13	$765.50	$47.50
Current	$0.149343	$517,911	7.7%	$517,911	7.7%	$734.79	$52.69	$773.46	$55.46
2026 VAR+UIR	$0.156434	$517,911	7.7%	$517,911	7.7%	$769.68	$87.58	$810.19	$92.19



AVERAGE HOME VALUE

Tax Year	Tax Rate	Market Value	% Change	AVERAGE Homestead Value	% Change	Homestead Property Tax Bill	Dollar Difference	NON Homestead Property Tax Bill	Dollar Difference
2020	$0.172531	$373,000		$373,000		$611.36		$643.54	
2021	$0.168087	$396,584	6.3%	$396,584	6.3%	$633.28	$21.91	$666.61	$23.07
2022	$0.152443	$513,136	29.4%	$436,242	10.0%	$631.77	($1.51)	$782.24	$115.63
2023	$0.149343	$584,050	13.8%	$479,867	10.0%	$680.81	$49.04	$872.24	$90.00
2024	$0.149343	$599,917	2.7%	$527,853	10.0%	$748.90	$68.08	$895.93	$23.70
2025	$0.149343	$603,190	0.5%	$580,639	10.0%	$823.79	$74.89	$900.82	$4.89
2026 NNR	$0.147806	$588,119	-2.5%	$588,119	1.3%	$825.81	$2.03	$869.28	($31.55)
Current	$0.149343	$588,119	-2.5%	$588,119	1.3%	$834.40	$10.61	$878.31	($22.51)
2026 VAR+UIR	$0.156434	$588,119	-2.5%	$588,119	1.3%	$874.02	$50.23	$920.02	$19.20



Property Tax Rate Comparison

Tax Year Fiscal Year	2025 FY 2026	2026 FY 2027	Difference	
No New Revenue Tax Rate (NNR)	$0.145881	$0.147806	$0.001925	1.32%
Unadjusted NNR M&O Tax Rate	$0.105643	$0.107030	$0.001387	1.31%
Adjusted NNR M&O Tax Rate	$0.107439	$0.108220	$0.000781	0.73%
Voter-Approval M&O Tax Rate 3.5%	$0.111199	$0.110972	-$0.000227	-0.20%
Debt Tax Rate	$0.041891	$0.0041850	-$0.000041	-0.10%
Unadjusted NNR M&O + Debt Tax Rate	$0.147534	$0.148880	$0.001346	0.91%
Adjusted NNR M&O + Debt Tax Rate	$0.149330	$0.150070	$0.000740	0.50%
Voter-Approval Tax Rate (VAR)	$0.153090	$0.152882	-$0.000268	-0.20%
Unused Increment Tax Rate (UIR)	$0.000079	$0.003612	$0.003533	4472.2%
VAR + UIR Tax Rate	$0.153169	$0.156434	$0.003265	2.13%
Median Home Value	$480,773	$517,911	$37,138	7.72%
Average Home Value	$603,190	$588,119	-$15,071	-2.50%

- No-New-Revenue Rate (NNR) generates $12.5 million more revenue than the prior year in property taxes. This rate is -$0.001537 lower than the current property tax rate.
- Today's property tax rate of $0.149343 generates an additional $4.17 million above the NNR.
- Voter-Approved Property Rate (VAR) generates an additional $9.44 million above today's Property Tax Rate. This rate is $0.003479 higher than the current property tax rate.
- The Voter-Approved Property Tax Rate plus the Unused Increment Rate generates an additional $9.80 million above the VAR. This rate is $0.007091 higher than the current property tax rate.
- An automatic election is triggered if the County adopts a rate higher than the Voter-Approved Tax Rate Plus the Unused Increment Rate.

Tax Rate Impact

This table shows the impact of portions of a penny on the property owner and the taxes generated by that rate.

TAX RATE INCREASE IMPACT

ANNUAL CHANGE - COST TO PROPERTY OWNER VS. COUNTY REVENUE IMPACT

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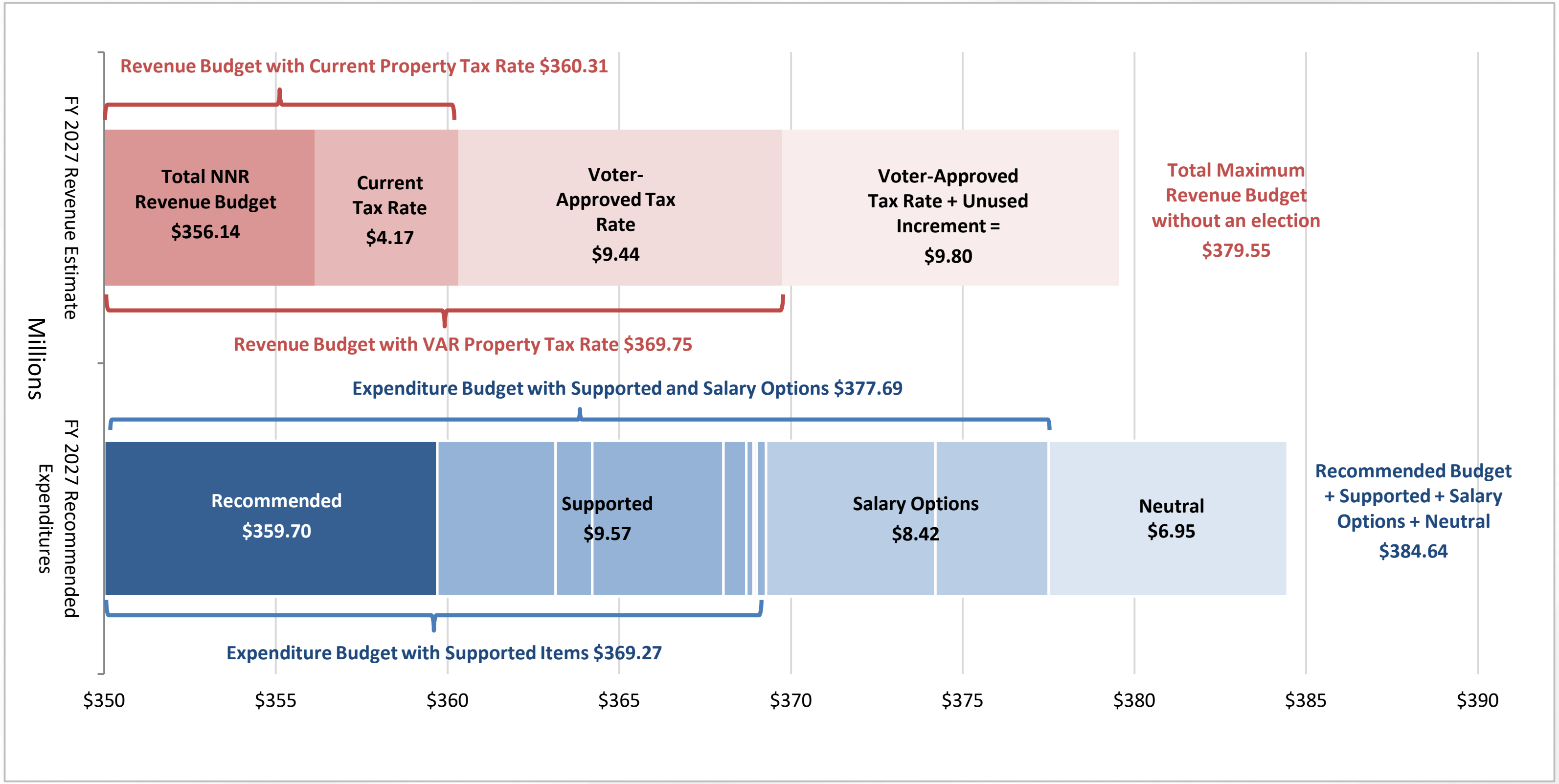
County Revenue	$271,323	$1,356,616	$2,713,233	$6,783,082	$13,566,163	$27,132,326

General Fund Revenue vs Expenditures



COMPENSATION & BENEFITS

Uniform Pay Policy

The salary of county employees is based upon a 40-hour week unless otherwise noted. Lunches for county employees are unpaid. Upon failure to accumulate 40 hours of approved time, the employee shall be compensated at a pro-rata hourly rate. Approved time shall be calculated according to pay provisions incorporated in the adopted budget. Time clock or badge readers shall be used to record employee time when working onsite. Employees working at home must record their time in the timesheet and use the work at home code to designate the time was worked offsite.

COMPENSATION & BENEFITS

- Benefits
  - Medical
  - Ancillary
  - TCDRS
- Compensation
  - Employee Compensation
  - Elected Official Compensation
  - County Administrator, Election Administrator and County Extension Agents
- Adjustments and Restructuring
  - Job Title/Pay Grade Adjustments
  - Administrative Restructuring

ELECTED OFFICIALS & DEPARTMENT HEADS

ITEMS FOR COURT CONSIDERATION

- Budget Department Supported Requests
- Budget Department Neutral Requests
  - AI Department Requests
- FY 2027 Dispatch Fees
- Storage Facility
- Homestead Exemption
- Other
- Commissioners Court Changes to the Recommended Budget

REVIEW OF ADD/DELETE LIST

RECESS TO FOLLOW FOR BUDGET STAFF TO UPDATE RECOMMENDED BUDGET WITH APPROVED CHANGES

COURT RECOMMENDED
BUDGET REVIEW

REVIEW OF BUDGET WITH APPROVED ITEMS ON ADD/DELETE LIST

PROPOSE TAX RATE

RECORD VOTE

Vote to Propose Tax Rate

(Record Vote)

Fund	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed	Change	
General Fund	$0.107120	$0.106420	$0.107493	$0.106811	$0.xx		
Road & Bridge Fund	----	----	----	----	----		
Permanent Improvement Fund	$0.001052	$0.001073	$0.000894	$0.000641	$0.xx	$0.xx	xxx%
Total M&O	$0.108172	$0.107493	$0.108387	$0.107452			
Debt Service Fund	$0.044271	$0.041850	$0.040956	$0.041891	$0.041850	-$0.000041	-0.10%
Total Tax Rate	$0.152443	$0.149343	$0.149343	$0.149343			

SCHEDULE PUBLIC HEARINGS

Tax Rate Public Hearing

Proposed Budget Public Hearing

Tax Rate Adoption Steps

- 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 publishes or posts notice of location of property tax database. Tax Code 26.04(e-6) 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)

Budget Adoption Steps

- 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

FY 2027 Budget / Tax Rate Adoption Calendar

September 2026

August '26

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

October '26

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30 Public hearing on the Proposed Budget shall be on a day within 10 calendar days after the date the Proposed Budget is filed.	31 Send EO Salary to DMN Court 1:30	1 Send Budget Public Hearing Notice to DMN	2	3 Send Tax Notice to DMN Publish EO Salary Notice	4 Earliest Date to FILE Proposed Budget Publish Budget Notice	5 Elected Officials salary public notice published *before the 10th date before* the meeting to adopt.
6	7 Labor Day County Offices Closed	8	9 Publish Tax Rate Notice	10	11	12
13	14 Court 1:30 Proposed Budget Hearing Adopt Budget Tax Rate Public Hearing Adopt Tax Rate Adopt EO Salaries	15	16	17	18	19
20	21 Court 1:30	22	23	24	25	26
27	28 Adopt Fee Schedule Court 1:30	29	30	1	2	3
4	5 Court 1:30	Notes				

Collin County

FY 2027 BUDGET WORKSHOP

www.collincountytx.gov