Brazos County, Texas

Proposed Budget
Fiscal Year 2014-2015
Brazos County, Texas

Presentation of 2015 Proposed Budget

On August 5, 2014

At 10 a.m.
Brazos County, Texas
FY 2015 Highlights

- Appraised Values
- Proposed FY 2015 Budget
- Proposed Tax Rate
- Debt Service
- Personnel
- Compensation
- Retirement
- Health Insurance
- General Capital Improvements
Brazos County, Texas
Appraised Values (billions)

- 2014 appraised value: $12.7*
- 2013 appraised value: $11.7*

- $397 million in new taxable value not on appraisal roll in FY 2013

*ARB Approved Freeze Adjusted Taxable Values
Brazos County, Texas
Proposed Budget FY 2015

• Current Budget: $ 130 million

• Proposed Budget: $ 157.9 million

• Proposed Increase: $ 27.9 million
<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2015</th>
<th>FY 2014</th>
<th>% incr/(decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$99,927,316</td>
<td>$81,921,554</td>
<td>21.98%</td>
</tr>
<tr>
<td>Health Endowment Fund</td>
<td>65,900</td>
<td>66,000</td>
<td>-.15%</td>
</tr>
<tr>
<td>Special Revenue Fund</td>
<td>5,151,546</td>
<td>4,169,138</td>
<td>23.6%</td>
</tr>
<tr>
<td>Grant Funds</td>
<td>4,178,778</td>
<td>3,960,375</td>
<td>5.51%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>10,356,000</td>
<td>10,380,000</td>
<td>-0.23%</td>
</tr>
<tr>
<td>Capital Projects Fund</td>
<td>24,630,390</td>
<td>17,720,249</td>
<td>39%</td>
</tr>
<tr>
<td>Proprietary Fund</td>
<td>13,600,000</td>
<td>11,811,820</td>
<td>15.14%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$157,909,930</strong></td>
<td><strong>$130,029,136</strong></td>
<td><strong>21.44%</strong></td>
</tr>
</tbody>
</table>
2014 Proposed Tax Rate Summary

Tax Rates:

- Current: $0.4875 per $100 valuation
- Effective: $.458472 per $100 valuation
- Proposed: $0.485 per $100 valuation

The proposed tax rate will decrease slightly.
Effective Tax Rate

The effective tax rate will provide the taxing unit with approximately the same amount of revenue it had the year before on properties taxed in both years.

$0.458472
### Comparison of Historical Tax Rates

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>M&amp;O</th>
<th>I&amp;S</th>
<th>Total Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>0.4012</td>
<td>0.0844</td>
<td>0.4856</td>
</tr>
<tr>
<td>2011</td>
<td>0.4037</td>
<td>0.0813</td>
<td>0.4850</td>
</tr>
<tr>
<td>2012</td>
<td>0.4071</td>
<td>0.0779</td>
<td>0.4850</td>
</tr>
<tr>
<td>2013</td>
<td>0.4168</td>
<td>0.0707</td>
<td>0.4875</td>
</tr>
<tr>
<td>2014 Proposed</td>
<td>0.4226</td>
<td>0.0624</td>
<td>0.4850</td>
</tr>
</tbody>
</table>
Brazos County, Texas
Debt Service

Total Debt Service Requirement FY 2015: $119,105,419
• Principal: $88,720,000
• Interest: $30,385,419

$9,397,774 Total Requirement for FY 2015
Principal $5,730,000 and Interest: $3,667,774

$9,217,311 Total Requirement for FY 2014
2015 Net Increases in Proposed General Fund Highlights

- Personnel, Compensation, Health Insurance & Retirement $3.6 million
- Departmental Support approx. $838,000
- Repair and Maintenance $1 million (mostly Road Maintenance)
- Capital Outlay approx. $600,000
- Inter-Fund Transfers $11.1 million (to Capital Improvements)
Personnel

Additions

- Full Time Janitors (8) – Facilities Services
- General Tech – Facilities Services
- Clerk - County Attorney
- Assistant District Attorney – District Attorney
- Clerk – District Attorney
- Clerk – District Clerk
Personnel
Additions (Cont.)

- Court Coordinator - JP Pct. #2
- Clerks (3) – JP Pct. #2
- Evidence Clerk – S.O. Administration
- Medical Staff (13) – Jail Medical Services
- Part Time Clerk (25 hr.)– MPO
Personnel

Additions (Cont.)

- Capital Project Manager – R&B
- Heavy Equipment Operator – R&B
- Light Equipment Operator – R&B

Increase of 42 positions.
Personnel
Deletions

- Pre-Trial Officer– County Judge
- Part Time Janitors (15) – Facilities Services
- Part Time Clerk – County Attorney
- Temp Clerk – District Clerk
- ¾ Clerk – J.P. Pct. #1 McCleary
Personnel

Deletions (cont.)

- Medical Staff (13) – Jail
- Temp Wkr., Part Time Supervision Officer, ¾ Supervision Officer – Juvenile Detention
- Temp Labor, Seasonal (3) – Road & Bridge

Deletion of 38 positions.
Personnel

Summary

Total Positions Created 42
Total Positions Deleted 38
5 net positions were created during FY 2014

Net Increase of 9 position from 807 to 816.
Brazos County
FY 2015 Proposed Compensation

Approximately 3% Cost of Living for all elected, appointed, department heads and full time staff.
Retirement Contribution

- FY 2014 proposed rate 14%
- 82.6% funded ratio
- Required 13.39%
- $250,000 setup trust for OPEB
Yearly health insurance contribution by Brazos County is proposed to increase by 14% from $9,126 to $10,398 for all full time positions.

Increase of $1,272/full time employee

752 ee times $10,398 = $7,819,296
Employee premiums proposed to increase. Approximately 5% for all: employee only, employee & spouse, employee & child, and family coverage.
Dental Insurance
Cost to Employees Only

Dental Insurance Coverage will be offered to County Employees at full cost to employee. No funding will be provided by Brazos County.
Brazos County, Texas
Capital Projects Highlights

$4.1 million Information Technology

- Power Distribution Replacements ($29,863)
- Continuity Server Replacements ($18,600)
- System Center Configuration Manager Upgrade ($40,000)
- Wider bandwidth to Brazos Center ($6,000)
- LTE Radios ($313,738)
- Video Transport and Conferencing ($202,681)
- Replacement of Judicial Software ($3.5 million)
$963,943 Facilities Services

- Patented Secure Key and Hardware ($130,000)
- Admin. Building Parking Lot Light Poles ($36,000)
- 40ton AC Package – Health Depart. ($151,700)
- Foundation Repair – Juvenile Center ($20,000)
- Hot Water Tanks – Jail ($20,000)
- Work lift and Trailer ($20,000)
- High Roof Service Cargo Van ($30,000)
Brazos County, Texas
Capital Projects Highlights (cont.)

➤ $5.6 million Road & Bridge

• Automated Flagging System  ($32,000)
• Land  ($315,309)
• Two Yard Dump Trucks  ($179,992)
• Road Broom Sweeper  ($55,672)
• Roads  ($4 million)
Brazos County, Texas
Capital Projects (cont.)
Vehicles

- County Attorney: 1 replacement
- District Attorney: 2 replacements
- Sheriff Administration: 9 replacements
- Sheriff Jail Division: 2 replacements
- Constable Pct. #1: 2 replacement
- Constable Pct. #2: 3 replacements
- Constable Pct. #3: 2 replacements
- Constable Pct. #4: 2 replacements
- Juvenile: 1 replacement
- Road & Bridge: 4 replacements
Brazos County, Texas
Capital Projects (cont.)

- Replacement Radios (1/2 yrs) $740,000
- Fleet Maintenance Building $750,000
- Phase IV & V Courthouse remodel $5 million
- JP & Const. Pct. #1 future building site $1 million
- Tax Office Building $1.7 million
The FY 2015 Proposed Budget Available At

www.brazoscountytx.gov

Click on the link “Review Brazos County proposed budget for fiscal year 2015”
Brazos County FY 2015
Proposed Budget

• Questions/Comments
• Invite public to participate in the Public Hearing on the Proposed Budget
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Brazos County, Texas
Public Hearings
For FY 2015
Brazos County, Texas
Public Hearing
Fiscal Year 2014-2015 Proposed Budget

Public Hearing:
Tuesday, August 26, 2014 @ 10:30a.m.

Address:
Commissioners Courtroom, Suite 106
200 South Texas Avenue
Bryan, Texas
Public Hearings on Tax Increase

Public Hearings:

1st: August 26, 2014 @ 10:45 a.m.

2nd: September 2, 2014 @ 2 p.m.

Address:
Commissioners Courtroom, Suite 106
200 South Texas Avenue
Bryan, Texas
Public Meeting

➢ Adoption of FY 2015 Budget
  • Tuesday, September 9, 2014
  • At 10:00 a.m.

➢ Set the 2014 Tax Rate
  • Tuesday, September 9, 2014
  • At 10 a.m.

Address:
Commissioners Courtroom, Suite 106
200 South Texas Avenue
Bryan, Texas