Brazos County, Texas

Proposed Budget
Fiscal Year 2017
2017 Proposed Budget

August 9, 2015
10 a.m.

Brazos County, Texas
Brazos County, Texas
FY 2017 Highlights

- Appraised Values
- Proposed FY 2017 Budget
- Proposed Tax Rate
- Debt Service
- Personnel
- Compensation
- Retirement
- Health Insurance
- General Capital Improvements
Brazos County, Texas
Appraised Values (billions)

- 2016 appraised value: $14.4*
- 2015 appraised value: $13.6*

- $461 million in new taxable value not on appraisal in 2015

*ARB Approved Freeze Adjusted Taxable Values
Brazos County, Texas
Total Funds

- Current Budget: $166 million
- Proposed Budget: $202.3 million
- Proposed Increase: $36.3 million
<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2017</th>
<th>FY 2016</th>
<th>% incr/(decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$112,495,218</td>
<td>102,790,992</td>
<td>9%</td>
</tr>
<tr>
<td>Health Endowment Fund</td>
<td>53,000</td>
<td>65,900</td>
<td>(20%)</td>
</tr>
<tr>
<td>Special Revenue Fund</td>
<td>34,689,465</td>
<td>6,962,668</td>
<td>398%</td>
</tr>
<tr>
<td>Grant Funds</td>
<td>2,533,009</td>
<td>3,110,450</td>
<td>(19%)</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>11,014,180</td>
<td>11,233,310</td>
<td>(2%)</td>
</tr>
<tr>
<td>Capital Projects Fund</td>
<td>24,987,721</td>
<td>27,174,942</td>
<td>(8%)</td>
</tr>
<tr>
<td>Proprietary Fund</td>
<td>16,539,700</td>
<td>14,709,000</td>
<td>12%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$202,312,293</td>
<td>$166,047,262</td>
<td>21.84%</td>
</tr>
</tbody>
</table>
Brazos County has partnered with the local hospitals to create a Local Provider Participation Fund (LPPF) in an effort to help Texas safety-net hospitals deal with the challenges of accessing a significant percentage of their allocated federal matching funds for uncompensated care. The LPPF allows funds eligible for match to be collected by Brazos County directly from area hospitals in the form of a mandatory assessment payments. Brazos County does not have a hospital district to inter-governmental transfer for federal funds. An LPPF allows local providers (hospitals) access to more funds under the 1115 Waiver and helps with ensuring access to care and reduce the level of uncompensated care in the community.

FY 2017 Local Provider Participation Fund $26,891,000
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.

$0.466285
Tax Rates:

- Current: $0.4850 per $100 valuation
- Effective: $.466285 per $100 valuation
- Proposed: $0.4850 per $100 valuation

The proposed tax rate will remain the same.
## 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>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</td>
<td>0.4226</td>
<td>0.0624</td>
<td>0.4850</td>
</tr>
<tr>
<td>2015</td>
<td>0.4248</td>
<td>0.0602</td>
<td>0.4850</td>
</tr>
<tr>
<td>2016</td>
<td>0.4258</td>
<td>0.0592</td>
<td>0.4850</td>
</tr>
</tbody>
</table>

Proposed
Total Debt Service: $100,195,715

- Principal: $79,465,000
- Interest: $20,730,715

FY 2017 Requirement is $9,934,919

- Principal: $6,510,000
- Interest: $3,424,919
Personnel Highlights

- Fleet Maintenance Services
  - Mechanic
  - Parts
- Election Administrator
  - Clk-Temp (2)
- Information Technology
  - Communications Systems Administrator
County Court At Law #1
  • Part Time Probate/Guardian Asst.
County Court At Law #2
  • Part Time Probate/Guardian Asst.
Juvenile Detention
  • Detention Officers (7)*

* Partial year to be funded September 1, 2017
Personnel Highlights (cont.)

- Sheriff Office
  - Patrol Deputy
- Jail
  - Program Re-Entry Specialist
  - Quartermaster
  - Part-time Temp. Detention Officer (4)*

*zero budget
Personnel Highlights
(cont.)

- Exposition Complex
  - Facility Operations Assistant
- Road & Bridge
  - Flagger (4)
- Road & Bridge Shop
  - Mechanic
Total Positions Added: 26
Total Positions Deleted: 11
5 net positions were created during FY 2016

Net Increase of 20 position from 851 to 871.
FY 2017 Proposed Compensation

Approximately 3% COLA for positions on group chart. 4% increase for elected officials. For staff only: additional 1% salary adjustment pool to be distributed at discretion of elected officials or department heads.
Retirement Contribution

- FY 2017 proposed rate 14%
- 82.2% funded ratio
- Required 13.84%
- $1 million to retirement fund to increase funding ratio
Health Insurance
Cost to Brazos County

- Annual health insurance contribution is proposed to increase by 6.5% from $10,995 to $11,712 per position

- Increase of $717/full time position

- 797 positions total budgeted $9,334,464
Employee premiums proposed to increase beginning in January 2017.

Increase range from 5.6% to 6.9% depending on coverage selected: employee only, employee & spouse, employee & child, or family coverage.

$1 million towards OPEB
Dental Insurance Coverage is offered at full cost to employees. No funding will be provided by Brazos County.
Brazos County, Texas
Capital Projects Highlights

- Tax Office Entrance/Exit Expansion $74,000
- Replacement of Judicial Software $834,348
- Juvenile Center generator replacement $75,000
- Emergency Notification System $50,000
- Tractor w/PTO and Wet Kit $178,000
- 14 Yard Dump Truck w/Equipment $149,700
- Upgrade Financial Software $84,832
- Data Center UPS Replacement $22,800
Brazos County, Texas
Capital Projects Highlights
(continued)

- 16’ Dump Truck-Landscaping $10,000
- JP & Constable Pct. #1 Building $1.7 million
- Courthouse Remodeling $6.2 million
- Equipment – Other $500,000
- Election Admin. Building Remodel $950,000
- Exposition Complex Expansion $2.7 million
- Roads – Capital $4 million
Brazos County, Texas
Capital Projects Highlights
Law Enforcement Vehicles

Replacement Vehicles
9 – Sheriff Office
2 – Jail
1 – Constable Pct. #2
2 – Constable Pct. #4

New Vehicles
1 – Sheriff Office
1 – Constable Pct. #3
The FY 2017 Proposed Budget
Available @

www.brazoscountytx.gov

Click on the link “Review Brazos County proposed budget for fiscal year 2017”
Brazos County FY 2017 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
FY 2017
Public Hearing
Fiscal Year 2017 Proposed Budget

Public Hearing:
Tuesday, August 23, 2016 @ 1:30 p.m.

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

Public Hearings:

- 1st: August 23, 2016 @ 1:45 p.m.
- 2nd: August 30, 2016 @ 6 p.m.

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

- Adoption of FY 2017 Budget
  - Tuesday, September 6, 2016
  - @ 10:00 a.m.

- Set the 2016 Tax Rate
  - Tuesday, September 6, 2016
  - @ 10 a.m.

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