BRAZOS COUNTY

Proposed Budget
Fiscal Year 2018
2018 Proposed Budget

July 31, 2017
10 a.m.

BRAZOS COUNTY, TEXAS
BRAZOS COUNTY, TEXAS
FY 2018 HIGHLIGHTS

- Appraised Values
- Proposed FY 2018 Budget
- Proposed Tax Rate
- Debt Service
- Personnel
- Compensation
- Retirement
- Health Insurance
- General Capital Improvements
BRAZOS COUNTY, TEXAS
APPRAISED VALUES (BILLIONS)

- 2017 appraised value: $16.1*
- 2016 appraised value: $14.4*

- $714 million in new taxable value not on appraisal in 2016

*ARB Approved Freeze Adjusted Taxable Values
BRAZOS COUNTY, TEXAS
TOTAL FUNDS

- Proposed Budget: $253.4 million
- Current Budget: $204.6 million
- Proposed Increase: $48.8 million
# BUDGET SUMMARY OF ALL FUNDS

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2018</th>
<th>FY 2017</th>
<th>% incr/(decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$121,499,575</td>
<td>$112,495,218</td>
<td>8%</td>
</tr>
<tr>
<td>Health Endowment Fund</td>
<td>63,200</td>
<td>53,000</td>
<td>19%</td>
</tr>
<tr>
<td>Special Revenue Fund</td>
<td>43,742,373</td>
<td>34,686,961</td>
<td>26%</td>
</tr>
<tr>
<td>Grant Funds</td>
<td>2,169,164</td>
<td>2,670,535</td>
<td>-19%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>16,527,062</td>
<td>11,014,180</td>
<td>50%</td>
</tr>
<tr>
<td>Capital Projects Fund</td>
<td>53,639,414</td>
<td>27,162,921</td>
<td>49%</td>
</tr>
<tr>
<td>Proprietary Fund</td>
<td>15,841,900</td>
<td>16,539,700</td>
<td>-4%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$253,482,688</strong></td>
<td><strong>$204,622,515</strong></td>
<td><strong>23.88%</strong></td>
</tr>
</tbody>
</table>
WHY DRAMATIC SPECIAL REVENUES INCREASE?

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 2018 Local Provider Participation Fund $37,490,000
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.

$0.454225
2018 PROPOSED TAX RATE SUMMARY

Tax Rates:

- Current : $0.4850 per $100 valuation
- Effective : $.454225 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>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>
<tr>
<td><strong>2017</strong></td>
<td><strong>0.429</strong></td>
<td><strong>0.0560</strong></td>
<td><strong>0.4850</strong></td>
</tr>
</tbody>
</table>

*Proposed*
DEBT SERVICE

Total Debt Service: $90,255,400

- Principal: $72,715,000
- Interest: $17,540,400

FY 2018 Requirement is $9,940,318

- Principal: $6,750,000
- Interest: $3,190,318
PERSONNEL HIGHLIGHTS

- County Judge
  - Full-Time Transition Training (2)
  - Part-Time Transition Training (1)

- Information Technology
  - Systems Analyst

- Facilities Services
  - General Maintenance Tech
PERSONNEL HIGHLIGHTS (CONT.)

- District Attorney
  - Assistant District Attorneys (2)

- County Clerk
  - Deputy County Clerk III

- County Court at Law #1/ County Court at Law #2
  - Probate/Guardian Asst. went from Part-Time to Full-Time *

* Position is split 50% between CCL #1 and CCL #2
PERSONNEL HIGHLIGHTS
(CONT.)

➤ Jail
  • Detention Officer (5)

➤ SO - CSISD
  • School Resource Deputy *

➤ Juvenile
  • Full-Time Detention Officer
  • Part-Time Detention Officer (2)

* Partial year to be funded June 2, 2018
PERSONNEL HIGHLIGHTS
(CONT.)

➢ Road & Bridge
  • Part-Time GIS
  • Light Equipment Operator II
  • Flagger
PERSONNEL

SUMMARY

Total Positions Added: 39
Total Positions Deleted: 20
19 net positions were created during FY 2018

Net Increase of 27 position from 872 to 899.
FY 2018 PROPOSED COMPENSATION

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

<table>
<thead>
<tr>
<th></th>
<th>2018 Proposed</th>
<th>2017 Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate</td>
<td>14.25%</td>
<td>14%</td>
</tr>
<tr>
<td>Funded Ratio</td>
<td>85.3%</td>
<td>82.2%</td>
</tr>
<tr>
<td>Required Rate</td>
<td>14.14%</td>
<td>13.84%</td>
</tr>
</tbody>
</table>
HEALTH INSURANCE
COST TO BRAZOS COUNTY

- Annual health insurance contribution is proposed to increase by 7.1% from $11,712 to $12,492 per position.

- Increase of $780/full time position.

- 822 positions total budgeted $10,268,424.
HEALTH INSURANCE COST TO EMPLOYEES

- Employee premiums proposed to increase beginning in January 2018.

- Increase range from 6% to 7% depending on coverage selected: employee only, employee & spouse, employee & child, or family coverage with participation in the Healthy Directions Wellness Program.

- $1 million towards OPEB.
### BRAZOS COUNTY HEALTH INSURANCE INCREASE VS. EMPLOYEE

<table>
<thead>
<tr>
<th></th>
<th>Brazos County Yearly Increase</th>
<th>Employee Increase w/out Wellness Program</th>
<th>Employee Increase w/ Wellness Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Only</td>
<td>$780</td>
<td>$288</td>
<td>$48</td>
</tr>
<tr>
<td>Employee &amp; Child</td>
<td>$780</td>
<td>$612</td>
<td>$372</td>
</tr>
<tr>
<td>Employee &amp; Spouse</td>
<td>$780</td>
<td>$480</td>
<td>$240</td>
</tr>
<tr>
<td>Employee &amp; Family</td>
<td>$780</td>
<td>$744</td>
<td>$504</td>
</tr>
</tbody>
</table>
Brazos County’s Healthy Directions Wellness Program

Save $20 a month on medical premiums

ACTION STEPS FOR PARTICIPATION
- Complete and sign the registration and consent form.
- Have an annual preventive physical with your primary care physician and a standard lab-test blood draw.
- If a spouse is enrolled on the medical plan both the employee and spouse are required to complete the program to earn the incentive.
- Submit completed packet to TriHealth.
- Receive a discounted rate beginning January 1, 2018!

DEADLINE
Participants must complete the necessary steps by 9/1/2017.
For more information, contact Human Resources Department (979)361-4181.
DENTAL INSURANCE
COST TO EMPLOYEES ONLY

Dental Insurance Coverage is offered at full cost to employees. No funding will be provided by Brazos County.
## Proposed Longevity Increase

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Proposed/yr</th>
<th>Current/yr</th>
<th>Inc/yr</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 – 9 YRS</td>
<td>$300</td>
<td>$240</td>
<td>$60</td>
</tr>
<tr>
<td>10 – 14 YRS</td>
<td>$600</td>
<td>$480</td>
<td>$120</td>
</tr>
<tr>
<td>15 – 19 YRS</td>
<td>$900</td>
<td>$720</td>
<td>$180</td>
</tr>
<tr>
<td>20 – 24 YRS</td>
<td>$1,200</td>
<td>$960</td>
<td>$240</td>
</tr>
<tr>
<td>25 – 29 YRS</td>
<td>$1,500</td>
<td>$1,200</td>
<td>$300</td>
</tr>
<tr>
<td>30 – 34 YRS</td>
<td>$1,800</td>
<td>$1,440</td>
<td>$360</td>
</tr>
<tr>
<td>35+ YRS</td>
<td>$2,100</td>
<td>$1,680</td>
<td>$420</td>
</tr>
</tbody>
</table>
BRAZOS COUNTY, TEXAS
CAPITAL PROJECTS HIGHLIGHTS

- Election Equipment Replacement  $2,500,000
- Surveillance Refresh  $408,000
- Jail Video Surveillance Upgrade  $245,000
- Financial Software Replacement  $3,500,000
- Generator Installation (Brazos Center)  $170,000
- Roads – Capital  $9,200,000
- 6 Yard Dump Truck w/ Equipment  $88,703
- 14 Yard Dump Truck w/ Equipment  $147,840
BRAZOS COUNTY, TEXAS
CAPITAL PROJECTS HIGHLIGHTS
(CONTINUED)

- JP & Constable Pct. #1 Building $2.7 million
- Courthouse Remodeling $1.7 million
- Equipment – Other $500,000
- Exposition Complex Expansion $1.7 million
- Juvenile Expansion $20.3 million
BRAZOS COUNTY, TEXAS
CAPITAL PROJECTS HIGHLIGHTS
LAW ENFORCEMENT VEHICLES

Replacement Vehicles
7 – Sheriff Office
2 – Jail
1 – Constable Pct. #1
1 – Constable Pct. #2
THE FY 2018
PROPOSED BUDGET
AVAILABLE @

www.brazoscountytx.gov

Click on the link “Review Brazos County proposed budget for fiscal year 2018”
BRAZOS COUNTY FY 2018 PROPOSED BUDGET

- Questions/Comments
- Invite public to participate in the Public Hearing on the Proposed Budget
PUBLIC HEARING
FISCAL YEAR 2018 PROPOSED BUDGET

Public Hearing:
Tuesday, August 22, 2017 @ 1:30p.m.

Address:
Commissioners Courtroom, Suite 106
200 South Texas Avenue
Bryan, Texas
PUBLIC HEARINGS ON
TAX INCREASE

Public Hearings:

➤ 1st: August 22, 2017 @ 1:45 p.m.

➤ 2nd: August 29, 2017 @ 6 p.m.

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

- Adoption of FY 2018 Budget
  - Tuesday, September 5, 2017
  - @ 10:00 a.m.

- Set the 2017 Tax Rate
  - Tuesday, September 5, 2017
  - @ 10 a.m.

Address:
Commissioners Courtroom, Suite 106
200 South Texas Avenue
Bryan, Texas
Budget packets distributed after Commissioner’s Court