BRAZOS COUNTY

Proposed Budget
Fiscal Year 2021
August 18, 2020 10am

“We are in this together!”
BRAZOS COUNTY, TEXAS
FY 2020 HIGHLIGHTS

- Appraised Values
- Proposed FY 2021 Budget
- Proposed Tax Rate
- Debt Service
- Personnel
- Compensation
- Retirement
- Health Insurance
- General Capital Improvements
BRAZOS COUNTY, TEXAS
Appraised Values (billions)

• 2020 appraised value: $18.6*
• 2019 appraised value: $18.4*

• $408.3 million in taxable value of new improvements brought into taxing unit after January 1, 2019

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

2021 Proposed Budget: $262 million
Current Budget: $249 million
Increase: $13 million
<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2021</th>
<th>FY 2020</th>
<th>% incr/(decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>132,226,843</td>
<td>140,274,005</td>
<td>(6%)</td>
</tr>
<tr>
<td>Health Endowment Fund</td>
<td>886,600</td>
<td>803,500</td>
<td>10%</td>
</tr>
<tr>
<td>Special Revenue Fund</td>
<td>44,042,661</td>
<td>46,958,692</td>
<td>(6%)</td>
</tr>
<tr>
<td>Grant Funds</td>
<td>2,527,366</td>
<td>2,495,802</td>
<td>1%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>11,399,500</td>
<td>11,206,353</td>
<td>2%</td>
</tr>
<tr>
<td>Capital Projects Fund</td>
<td>49,762,190</td>
<td>26,950,330</td>
<td>85%</td>
</tr>
<tr>
<td>Proprietary Fund</td>
<td>21,257,700</td>
<td>20,520,660</td>
<td>4%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>262,009,860</strong></td>
<td><strong>249,209,282</strong></td>
<td><strong>5.17%</strong></td>
</tr>
<tr>
<td>Old Terminology</td>
<td>New Terminology</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------</td>
<td>------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective tax rate</td>
<td>No-new-revenue tax rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective maintenance and operations tax rate</td>
<td>No new-revenue maintenance and operations tax rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rollback tax rate</td>
<td>Voter-approval tax rate</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The no-new-revenue 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.

$0.488409/100 appraised valuation
2020 PROPOSED TAX RATE SUMMARY
FOR FY 2021 BUDGET

Tax Rates:

- Current: $0.4975 per $100 valuation
- No-new-revenue: $0.488409 per $100 valuation
- Proposed: $0.4950 per $100 valuation

$0.0025 Decrease
# 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>2016</td>
<td>.4258</td>
<td>.0592</td>
<td>.4850</td>
</tr>
<tr>
<td>2017</td>
<td>.4290</td>
<td>.0560</td>
<td>.4850</td>
</tr>
<tr>
<td>2018</td>
<td>.4317</td>
<td>.0533</td>
<td>.4850</td>
</tr>
<tr>
<td>2019</td>
<td>.4475</td>
<td>.0500</td>
<td>.4975</td>
</tr>
<tr>
<td><strong>2020</strong></td>
<td><strong>.4407</strong></td>
<td><strong>.0543</strong></td>
<td><strong>.4950</strong></td>
</tr>
</tbody>
</table>
## COMPARISON OF TAX RATES

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disaster Voter Approved Rate 8%</td>
<td>0.542826</td>
</tr>
<tr>
<td>Voter Approved Rate 3.5%</td>
<td>0.518261</td>
</tr>
<tr>
<td>2019 Tax Rate</td>
<td>0.497500</td>
</tr>
<tr>
<td>2020 Proposed Tax Rate</td>
<td>0.495000</td>
</tr>
<tr>
<td>No-new-revenue tax rate</td>
<td>0.488409</td>
</tr>
</tbody>
</table>
DEBT SERVICE

Total Debt Service: $79,071,271
- Principal: $64,855,000
- Interest: $14,216,571

FY 2021 Annual Requirement is $10,192,446
- Principal $7,575,000
- Interest: $2,617,446
PERSONNEL HIGHLIGHTS – ADDITIONS

• County Judge
  • Support Specialist
• Risk Management
  • Secretary
• Information Technology
  • 2 Applications Administrator
PERSONNEL HIGHLIGHTS – ADDITIONS

• Human Resources
  • Human Resource Associate

• County Auditor
  • Auditor III

• Records Management
  • Transcriptionist (Bi-Lingual)
PERSONNEL HIGHLIGHTS – RECLASSIFICATIONS

• District Clerk
  • Sr Bookkeeper
• Road & Bridge
  • Pavement Specialist
PERSONNEL HIGHLIGHTS – REDUCTIONS

- District Clerk
  - Clerk IV
  - Clerk III
- Records Management
  - Transcriptions (P/T)
- Road & Bridge
  - Heavy Equipment Operator III
  - Tech Temp (P/T)
PERSONNEL SUMMARY

Total Positions Added: 15
Total Positions Deleted: 11

Net Increase of 4 position from 946 to 950.
FY 2021 PROPOSED COMPENSATION

- No Cost of Living Adjustment
- No Merit Pool
### RETIREMENT CONTRIBUTION

<table>
<thead>
<tr>
<th></th>
<th>2021 Proposed</th>
<th>2020 Approved</th>
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</thead>
<tbody>
<tr>
<td>Rate</td>
<td>15.75%</td>
<td>14.5%</td>
</tr>
<tr>
<td>Funded Ratio</td>
<td>86.6</td>
<td>85.6%</td>
</tr>
<tr>
<td>Required Rate</td>
<td>14.42%</td>
<td>14.06%</td>
</tr>
</tbody>
</table>
## BRAZOS COUNTY
HEALTH INSURANCE COST VS. EMPLOYEE COSTS

<table>
<thead>
<tr>
<th>Brazos County Health insurance Cost vs. Employee Costs</th>
<th>Brazos County Yearly Contribution</th>
<th>Employee Cost w/out Wellness Program</th>
<th>Employee Cost w/ Wellness Program ($50 discount)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Only</td>
<td>$15,288</td>
<td>$1,488</td>
<td>$888</td>
</tr>
<tr>
<td>Employee &amp; Child</td>
<td>$15,288</td>
<td>$4,656</td>
<td>$4,056</td>
</tr>
<tr>
<td>Employee &amp; Spouse</td>
<td>$15,288</td>
<td>$6,612</td>
<td>$6,012</td>
</tr>
<tr>
<td>Employee &amp; Family</td>
<td>$15,288</td>
<td>$8,904</td>
<td>$8,304</td>
</tr>
</tbody>
</table>
BRAZOS COUNTY, TEXAS
CAPITAL PROJECTS HIGHLIGHTS

- Certificate of Obligation 2020
  - Facility Services Building $737 thousand
  - Jail Kitchen Expansion $4.5 million
  - AgriLife Extension Building $3.5 million
  - J.P. Pct. #1 & Constable Pct. #1 Building $3.5 million
  - Hail Repair (roofs, equipment, etc.) $5 million
  - Land Acquisition $3.4 million
  - Roads $3.5 million
  - Road & Bridge Equipment $840 thousand
BRAZOS COUNTY, TEXAS
CAPITAL PROJECTS HIGHLIGHTS

• Building Improvements $3,000,000
• Equipment – Other (Comm. Court) $902,947
• Internal Emergency System (Risk Management) $59,000
• Financial Software (County Auditor) $1,410,500
• Equipment & Other $129,800
• Manitou Forklift (Expo) $65,000
• Telehandler Forklift (Expo) $27,500
BRAZOS COUNTY, TEXAS
CAPITAL PROJECTS HIGHLIGHTS

• Road & Bridge
  • Asphalt Tank Replacement $200,000
  • 4000 Pound Forklift $41,400
  • 2-¾ ton 2wd Truck w/equipment $31,500
  • 3–¾ ton 4wd Pickup Truck w/equipment $35,500
  • 1–1 ton 4wd Pickup Truck w/Equipment and Crane $57,000
  • 2 – replacement 6 yard Dump Truck w/ Equipment $106,200
  • Land $1,000,000
  • Roads $4,000,000
VEHICLES & EQUIPMENT

Vehicles Purchased during 2020

2021 Vehicle Equipment $102,000

Vehicle
1 – County Attorney (Transport)

Facility Services:
2 – ¾ ton 2wd Pickup Truck w equipment

Exposition Center:
1 – ½ ton 2wd Pickup Truck w equipment
Click on the link “Review Brazos County proposed budget for fiscal year 2021”
COMMISSIONERS COURT WILL PROPOSE TAX RATE FOR FISCAL YEAR 2021 AND TAKE RECORD VOTE FRIDAY, AUGUST 21, 2020 AT 2:30PM

PUBLIC IS INVITED TO PARTICIPATE
PUBLIC HEARINGS
WEDNESDAY, SEPTEMBER 2, 2020

- 2021 Proposed Budget @ 1:30pm
- Tax Increase @ 1:45Pm

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

- Adoption of FY 2021 Budget
  - Tuesday, September 8, 2020

- Set the 2020 Tax Rate
  - Tuesday, September 8, 2020

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

Budget packets distributed after meeting.

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