

# BRAZOS COUNTY

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Proposed Budget

Fiscal Year 2021

August 18, 2020 10am





# **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**

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**2021 Proposed Budget: \$262 million**

**Current Budget: \$249 million**

**Increase: \$13 million**

# BUDGET SUMMARY OF ALL FUNDS

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	FY 2021	FY 2020	% incr/(decr)
General Fund	\$132,226,843	\$140,274,005	(6%)
Health Endowment Fund	886,600	803,500	10%
Special Revenue Fund	44,042,661	46,958,692	(6%)
Grant Funds	2,527,366	2,495,802	1%
Debt Service Fund	11,399,500	11,206,353	2%
Capital Projects Fund	49,762,190	26,950,330	85%
Proprietary Fund	<u>21,257,700</u>	<u>20,520,660</u>	<u>4%</u>
TOTAL	\$262,009,860	\$249,209,282	5.17%



# TERMINOLOGY CHANGED

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- **Old Terminology**

- **New Terminology**

- Effective tax rate



- No-new-revenue tax rate

- Effective maintenance and operations tax rate



- No new-revenue maintenance and operations tax rate

- Rollback tax rate



- Voter-approval tax rate

# NO-NEW-REVENUE TAX RATE

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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

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## Tax Rates:

- Current : \$0.4975 per \$100 valuation
- No-new-revenue : \$.488409 per \$100 valuation
- Proposed : \$0.4950 per \$100 valuation

\$ 0.0025 Decrease



# COMPARISON OF HISTORICAL TAX RATES

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Tax Year	M&O	I&S	Total Rate
2016	.4258	.0592	.4850
2017	.4290	.0560	.4850
2018	.4317	.0533	.4850
2019	.4475	.0500	.4975
<b>2020</b> Proposed	<b>.4407</b>	<b>.0543</b>	<b>.4950</b>

# COMPARISON OF TAX RATES

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	Tax Rate
Disaster Voter Approved Rate 8%	0.542826
Voter Approved Rate 3.5%	0.518261
2019 Tax Rate	0.497500
2020 Proposed Tax Rate	0.495000
No-new-revenue tax rate	0.488409

# DEBT SERVICE

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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**

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- **County Judge**
  - **Support Specialist**
- **Risk Management**
  - **Secretary**
- **Information Technology**
  - **2 Applications Administrator**



# PERSONNEL HIGHLIGHTS – ADDITIONS

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- Human Resources
  - Human Resource Associate
- County Auditor
  - Auditor III
- Records Management
  - Transcriptionist (Bi-Lingual)



# **PERSONNEL HIGHLIGHTS – RECLASSIFICATIONS**

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- District Clerk
  - Sr Bookkeeper
- Road & Bridge
  - Pavement Specialist



# PERSONNEL HIGHLIGHTS – REDUCTIONS

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

# **PERSONNEL SUMMARY**

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**Total Positions Added: 15**

**Total Positions Deleted: 11**

**Net Increase of 4 position from 946 to 950.**

# **FY 2021 PROPOSED COMPENSATION**

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- **No Cost of Living Adjustment**
- **No Merit Pool**



# RETIREMENT CONTRIBUTION

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	2021 Proposed	2020 Approved
Rate	15.75%	14.5%
Funded Ratio	86.6	85.6%
Required Rate	14.42%	14.06%

# BRAZOS COUNTY HEALTH INSURANCE COST VS. EMPLOYEE COSTS

<b>Brazos County Health insurance Cost vs. Employee Costs</b>	<b>Brazos County Yearly Contribution</b>	<b>Employee Cost w/out Wellness Program</b>	<b>Employee Cost w/ Wellness Program (\$50 discount)</b>
Employee Only	\$15,288	\$1,488	\$888
Employee & Child	\$15,288	\$4,656	\$4,056
Employee & Spouse	\$15,288	\$6,612	\$6,012
Employee & Family	\$15,288	\$8,904	\$8,304

# BRAZOS COUNTY, TEXAS CAPITAL PROJECTS HIGHLIGHTS

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- 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 \$3.4million
  - Roads \$3.5 million
  - Road & Bridge Equipment \$840 thousand



# **BRAZOS COUNTY, TEXAS CAPITAL PROJECTS HIGHLIGHTS**

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- 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

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- Road & Bridge
  - Asphalt Tank Replacement \$200,000
  - 4000 Pound Forklift \$41,400
  - 2-  $\frac{3}{4}$  ton 2wd Truck w/equipment \$ 31,500
  - 3 –  $\frac{3}{4}$  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

# BRAZOS COUNTY, TEXAS CAPITAL PROJECTS HIGHLIGHTS VEHICLES & EQUIPMENT

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Vehicles Purchased during 2020

## Vehicle

1 – County Attorney (Transport)

2021 Vehicle Equipment \$102,000

## Facility Services:

2 –  $\frac{3}{4}$  ton 2wd Pickup Truck w equipment

## Exposition Center:

1 –  $\frac{1}{2}$  ton 2wd Pickup Truck w equipment

# **THE FY 2021 PROPOSED BUDGET AVAILABLE @**

[www.brazoscountytexas.gov](http://www.brazoscountytexas.gov)

Click on the link “Review Brazos County proposed budget for fiscal year 2021”



# **BRAZOS COUNTY FY 2021 PROPOSED TAX RATE**

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- **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**

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➤ **2021 Proposed Budget @ 1:30pm**

➤ **Tax Increase @ 1:45Pm**

**Address:**

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

# PUBLIC MEETING

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## ➤ 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

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Budget packets  
distributed after  
meeting.

