Brazos County

Proposed Budget
Fiscal Year 2022
August 10, 2021 10am
2020 Fiscal Year Highlights
Brazos County, Texas

• Appraised Values
• Proposed FY 2022 Budget
• Proposed Tax Rate
• Debt Service
• Personnel
• Compensation
• Retirement
• Health Insurance
• General Capital Improvements
Appraised Values (billions)
Brazos County, Texas

- 2020 appraised value: $19.7*
- 2019 appraised value: $19.1*
- $455.7 million in taxable value of new improvements brought into taxing unit after January 1, 2021 as compared to $408.3 million of the prior year.

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

2022 Proposed Budget: $285.4 million

2021 Current Budget: $267.6 million

Increase: $17.8 million
<table>
<thead>
<tr>
<th>Fund</th>
<th>Fiscal Year 2022</th>
<th>Fiscal Year 2021</th>
<th>% incr/(decr)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$150,139,147</td>
<td>$133,433,358</td>
<td>13%</td>
</tr>
<tr>
<td>Health Endowment Fund</td>
<td>987,000</td>
<td>886,000</td>
<td>11%</td>
</tr>
<tr>
<td>Special Revenue Fund</td>
<td>34,619,304</td>
<td>44,111,661</td>
<td>(22%)</td>
</tr>
<tr>
<td>Grant Funds</td>
<td>30,254,588</td>
<td>3,622,416</td>
<td>735%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>12,115,448</td>
<td>11,396,500</td>
<td>6%</td>
</tr>
<tr>
<td>Capital Projects Fund</td>
<td>34,704,592</td>
<td>52,911,598</td>
<td>(34%)</td>
</tr>
<tr>
<td>Proprietary Fund</td>
<td>22,643,100</td>
<td>21,257,700</td>
<td>7%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$285,463,179</strong></td>
<td><strong>$267,619,833</strong></td>
<td><strong>6.67%</strong></td>
</tr>
</tbody>
</table>
New TNT (Truth-In-Taxation) Terminology

**Old Terminology**

- Effective tax rate
- Effective maintenance & operations tax rate
- Rollback tax rate

**New Terminology**

- No-new-revenue tax rate (NNRR)
- No-new-revenue operations maintenance & tax rate (NNRR M&O)
- Voter-approval tax rate (VAR)
No-New-Revenue Tax Rate

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.

$0.483626/100 (appraised valuation)
2021 Proposed Tax Rate Summary
For Fiscal Year 2022 Budget

Tax Rates:

• 2020 Current: $0.495 per $100 valuation
• No-new-revenue: $0.483626 per $100 valuation
• 2021 Proposed: $0.4935 per $100 valuation

$ 0.0015 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>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>2020</td>
<td>.4407</td>
<td>.0543</td>
<td>.4950</td>
</tr>
<tr>
<td><strong>2021</strong></td>
<td><strong>.442257</strong></td>
<td><strong>.051243</strong></td>
<td><strong>.4935</strong></td>
</tr>
</tbody>
</table>

Proposed
## Comparison of Tax Rates
(Per $100 valuation)

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>No-New-Revenue Tax Rate:</td>
<td>0.483626</td>
</tr>
<tr>
<td>Proposed Property Tax Rate:</td>
<td>0.493500</td>
</tr>
<tr>
<td>Voter-Approval Tax Rate:</td>
<td>0.510899</td>
</tr>
<tr>
<td>No-New-Revenue M&amp;O Tax Rate:</td>
<td>0.438233</td>
</tr>
<tr>
<td>Proposed M&amp;O Tax Rate:</td>
<td>0.442257</td>
</tr>
<tr>
<td>Debt Rate:</td>
<td>0.051243</td>
</tr>
</tbody>
</table>
Debt Service

Total Debt Service: $98,934,225

Principal: $81,300,000
Interest: $17,634,225

FY 2022 Annual Requirement is $11,109,947

Principal: $8,155,000
Interest: $2,954,947
Personnel Highlights
Additions

• Pre-Trial Bond Supervision
  • 2 - Pre-Trial Bond Supervision
• American Rescue Plan
  • 2 - Administrator (FT, PT)
• Tax Office
  • Clerk III
Personnel Highlights
Additions

• **Information Technology**
  • Network Engineer
  • PC Specialist

• **Human Resources**
  • Assistant

• **Facility Services**
  • Supervisor I - Custodians
  • Asst. Director
Personnel Highlights
Additions

• District Attorney
  • Administrative Attorney - CPS
  • Investigator

• Exposition Complex
  • 1 – Senior Manager
  • 4 - PT Attendant
Personnel Highlights
Additions

- Courthouse Security
  - Courthouse Security Officer

- Records Management
  - Clerk & Scanner

- Road & Bridge
  - R-O-W Agent
  - Flagger
Personnel Highlights

Reductions

• District Attorney – Crime Fund
  • 4 – Clerk (part time temporary)

• Pre-Trial Release Office
  • 3 – Pre-Trial Coordinator (2 FT, 1 PT)
Personnel Summary

Positions Added: 21
Positions Reduced: 7

Net Increase of fourteen (14) positions from 950 to 964
Fiscal Year 2021 Proposed Compensation

- Cost-of-Living Adjustment - 3%
- Merit Pool - 1%
# Retirement Contribution

<table>
<thead>
<tr>
<th></th>
<th>2022 Proposed</th>
<th>2021 Current</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate</td>
<td>16.75%</td>
<td>15.75%</td>
</tr>
<tr>
<td>Required Rate</td>
<td>15.21%</td>
<td>14.06%</td>
</tr>
<tr>
<td>Projected Funded Ratio</td>
<td>85.7%</td>
<td>84.7%</td>
</tr>
</tbody>
</table>
# Health Insurance Cost vs. Employee Costs

**Brazos County, Texas**

<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 ($60 discount)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Only</td>
<td>$15,912</td>
<td>$1,656</td>
<td>$936</td>
</tr>
<tr>
<td>Employee &amp; Child</td>
<td>$15,912</td>
<td>$4,968</td>
<td>$4,248</td>
</tr>
<tr>
<td>Employee &amp; Spouse</td>
<td>$15,912</td>
<td>$7,032</td>
<td>$6,312</td>
</tr>
<tr>
<td>Employee &amp; Family</td>
<td>$15,912</td>
<td>$9,432</td>
<td>$8,712</td>
</tr>
</tbody>
</table>
Capital Projects Highlights

• Certificate of Obligation 2020
  • Facility Services Building - $135 thousand
  • Jail Kitchen Expansion - $1.5 million
  • Roof Repair – Jail - $1.3 million
  • J.P. Pct. #1 & Constable Pct. #1 Building - $3.2 million
  • Hail Repair (roofs, equipment, etc.) - $5 million
  • Roads - $2.6 million
  • Road & Bridge Heavy Equipment - $860 thousand
Capital Projects Highlights

• Building Improvements - $4,206,270
  ▪ Courthouse Security Enhancement $471,050
  ▪ Roof (ins. Reimbursement claims) $3,735,220

• Computer Hardware - $460,802
  ▪ Backup Storage Refresh - Information Technology $144,320
  ▪ Retrofit of Election Equipment (SB 598) - Elections Office $311,466
Capital Projects Highlights

- Computer Software - $3,466,805
  - Law Enforcement Policy Management Software – Sheriff Admin & Jail $110,615
  - Opex Falcon and Red Scanner - Tax Office $156,190
  - Financial Software Enhancements and Consulting - County Auditor $3.2million
Capital Projects Highlights

- **Equipment – Other** - $885,000
  - Safety Ladders – Facilities  $25,000
  - Body Scanner – Jail $160,000
  - Emergency Equipment - Comm. Court $700,000

- **Equipment – Road & Bridge**
  - Boom Mower $175,000

- **Roads – R&B** - $5,200,000
- **Vehicles** - $1,490,015
Capital Projects Highlights
Vehicles & Equipment

Vehicles Purchased & Received:
FY 2021 for FY 2022

Vehicle:
2 – County Attorney
1 – District Attorney

Equipment cost included in FY 2022
Capital Projects Highlights
Vehicles & Equipment

Vehicles Ordered, Not Received:
FY 2021 for FY 2022

**Vehicle:**
1 – Light Fleet
4 – Sheriff Office
1 – Constable Pct. #2
1 – Constable Pct. #4

7 ordered, not received
Capital Projects Highlights
FY 2022 Vehicles & Equipment

Vehicles & Equipment
to be ordered in FY 2022

Vehicle:

1 – Light Fleet
3 – Facility Services
3 – Sheriff Office
1 – Exposition Complex
4 – Road & Bridge

12 Total
The Fiscal Year 2022 Proposed Budget Available At:

www.brazoscountytx.gov

Click on the link “Review Brazos County proposed budget for Fiscal Year 2022”
Public Hearings
Tuesday, August 31, 2021

- 2022 Proposed Budget @ 1:30pm
- 2021 Tax Increase @ 1:45pm

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

- Adoption of FY 2022 Budget
  - Tuesday, September 7, 2021

- Set the 2021 Tax Rate
  - Tuesday, September 7, 2021

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

Budget packets will be distributed after meeting.