

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 

Budget Summary of All Funds

	Fiscal Year 2022	Fiscal Year 2021	% incr/(decr)
General Fund	\$150,139,147	\$133,433,358	13%
Health Endowment Fund	987,000	886,000	11%
Special Revenue Fund	34,619,304	44,111,661	(22%)
Grant Funds	30,254,588	3,622,416	735%
Debt Service Fund	12,115,448	11,396,500	6%
Capital Projects Fund	34,704,592	52,911,598	(34%)
Proprietary Fund	<u>22,643,100</u>	<u>21,257,700</u>	<u>7%</u>
TOTAL	\$285,463,179	\$267,619,833	6.67%

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

Tax Year	M&O	I&S	Total Rate
2017	.4290	.0560	.4850
2018	.4317	.0533	.4850
2019	.4475	.0500	.4975
2020	.4407	.0543	.4950
2021 Proposed	.442257	.051243	.4935

Comparison of Tax Rates

(per \$100 valuation)

	Tax Rate
No-New-Revenue Tax Rate:	0.483626
Proposed Property Tax Rate:	0.493500
Voter-Approval Tax Rate:	0.510899
No-New-Revenue M&O Tax Rate:	0.438233
Proposed M&O Tax Rate:	0.442257
Debt Rate:	0.051243

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

	2022 Proposed	2021 Current
Rate	16.75%	15.75%
Required Rate	15.21%	14.06%
Projected Funded Ratio	85.7%	84.7%

Health Insurance Cost vs. Employee Costs

Brazos County, Texas

Brazos County Health Insurance Cost vs. Employee Costs	Brazos County Yearly Contribution	Employee Cost w/out Wellness Program	Employee Cost w/ Wellness Program (\$60 discount)
Employee Only	\$15,912	\$1,656	\$936
Employee & Child	\$15,912	\$4,968	\$4,248
Employee & Spouse	\$15,912	\$7,032	\$6,312
Employee & Family	\$15,912	\$9,432	\$8,712

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.brazoscountytexas.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.

