

BELL COUNTY

Proposed 2016-2017 Budget



Presented August 22, 2016

Bell County Mission Statement

“The government of Bell County, Texas, exists to promote and sustain a superior quality of life in Central Texas. In partnership with our communities and citizens, we pledge to deliver cost-effective services in a personal, responsive, and innovative manner.”



COUNTY OF BELL

101 East Central Avenue

P.O. Box 454

Belton, Texas 76513



- **Jon H. Burrows, County Judge**
- **Richard Cortese, County Commissioner Pct. 1**
- **Tim Brown, County Commissioner Pct. 2**
- **Bill Schumann, County Commissioner Pct. 3**
- **John Fisher, County Commissioner Pct. 4**
- **Donna Eakin, County Auditor**



Bell County Recognition

- 2014 Award to Auditor's Office – 35th Year
 - Government Finance Officers Association Award
- Technology Services – Digital Counties Survey Winner (Population of 250,000 – 499,999), 2013, 2014 & 2016
- Texas Association of Counties – Executive Leadership Class
 - Charter Class of 2002 – County Treasurer Charles Jones
 - Class of 2010 – County Clerk Shelley Coston
- North & East County Judges & Commissioner Association
 - President - 2005 – Commissioner Richard Cortese
 - President - 2009 – County Judge Jon Burrows



Bell County Recognition

- V.G. Young Institute of County Government (Texas A&M University) – Commissioners Court Leadership Academy
 - Class of 2007 – County Judge Jon Burrows
 - Class of 2009 – Commissioner Tim Brown
- 2010 National Association of County Treasurers, Collectors and Finance Officers
 - Co Treasurer Charles Jones – Outstanding County Treasurer in the United States



Bell County Recognition

- **Pct 1 Richard Cortese** – 23 years as Commissioner
 - Past President of N&E Co. Judges & Commissioners Assoc.
 - Chair of State CJCA Continuing Education Commission
 - Past Board Member of Texas Farm Bureau
 - Grain & Livestock Producer

- **Pct 2 Tim Brown** – 21 years as Commissioner
 - Past Chair, Conference of Urban Counties
 - Member, Brazos Region G Water Planning Board
 - Killeen-Temple Metropolitan Planning Organization Policy Board & TxDOT Corridor Committee
 - Graduate of A&M Commissioners Leadership Academy, 2009
 - A&M Masters Degree in Land Development



Bell County Recognition

- **Pct 3 Bill Schumann** – 3 years as Commissioner
 - Retired Engineering Manager, Wilsonart International
 - Registered Professional Engineer, MBA
 - Certified Energy Manager and Certified Facilities Engineer
 - Active in Bell County Youth Fair, General Agriculture Supt
 - Board Member of Bell County Health District
 - Board Member of Central Texas United Way

- **Pct 4 John Fisher** – 13 years as Commissioner
 - Past President of Greater Killeen Chamber
 - President, Hill Country Community Action
 - Past President, Central Texas Council of Governments
 - A&M graduate, Auctioneer, & Small Business Owner



Bell County Recognition

- **Judge Jon Burrows** – 17 years as County Judge
 - Graduate of A&M Commissioners Court Leadership Academy, 2007
 - Past President, Central Texas Council of Governments
 - Past President, N&E County Judges & Commissioners Association
 - Past Member, Brazos Region G Water Planning Board– 10 years
 - NACo Transportation Steering Committee
 - Gov Appt to Texas Indigent Defense Commission– 11 years
 - UT Law School Graduate – 39 years in Temple
 - Colonel, USAF Reserves, Retired
 - Chief Elected Official, Central Texas Workforce Board

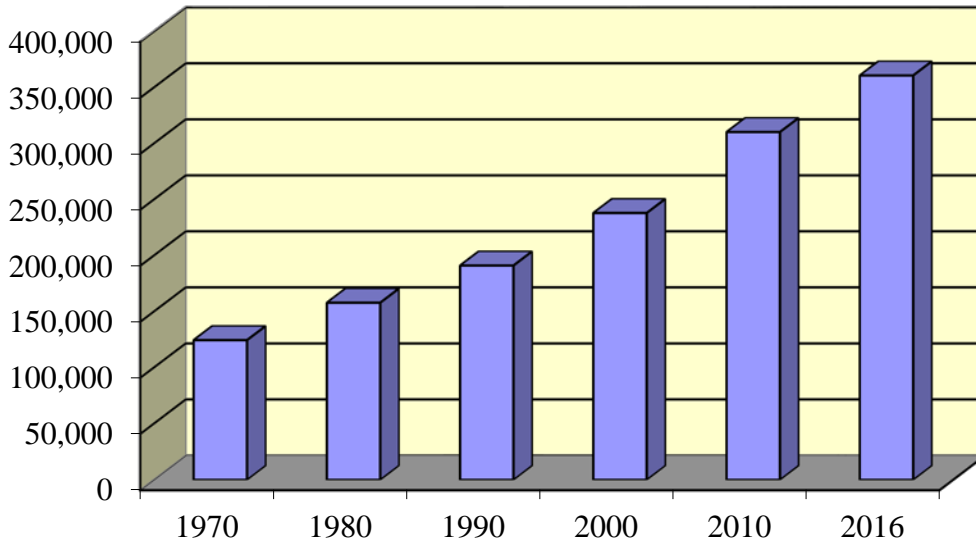


Bell County Recognition

- **Donna Eakin, CPA** – 19 years as County Auditor
 - Former Finance Director for Killeen ISD and City of Belton
 - Member of Texas Association of County Auditors, GFOA, and Texas Society for CPAs
 - University of Texas at Austin – Business Graduate – licensed CPA for 32 years
- **Charles Jones** – 34 years as County Treasurer
 - 2011 – Appointed by Texas Association of Counties – State Chair of the County Investment Officer Committee
 - 2010 – Recipient of the National Association of County Collectors, Treasurers, & Finance Officers award as Outstanding County Treasurer
 - 1984 – Recipient of the Texas Outstanding County Treasurer Award
 - 1985 – Master of Public Administration degree from Texas State University
 - 1971 – BBA Degree in Accounting from Howard Payne University



Bell County Population

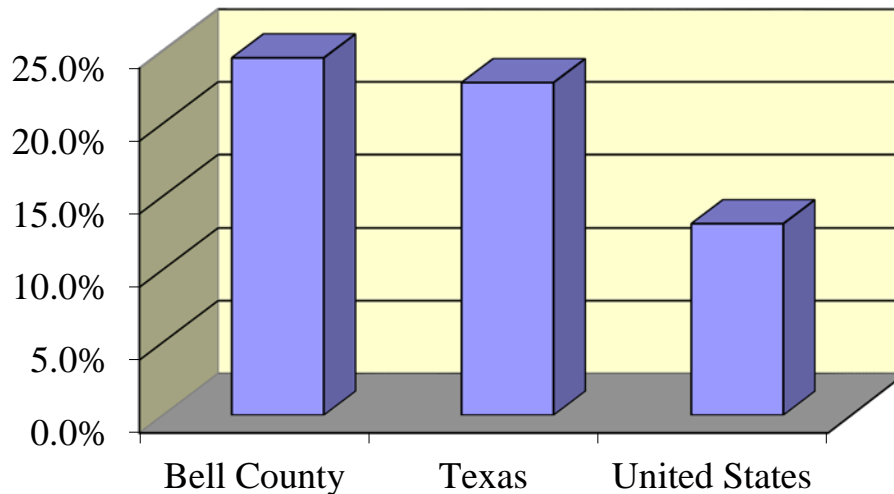


Bell County Actual Population

- 1960 - 94,097
- 1970 - 124,483
- 1980 - 157,889
- 1990 - 191,073
- 2000 - 237,974
- 2010 - 310,235
- 2016 - 360,731*

*Texas Dept. of State Health Services

1990-2000 Growth Rates



1990-2000 Growth Rates

- Bell County - 24.5%
- Texas - 22.8%
- United States - 13.1%

2000-2010 Growth Rates

- Bell County - 30.4%
- Texas - 20.6%
- United States - 9.7%



Local Economic Indicators

- **Temple**

- **Panda Energy**

- \$365 million facility (Plant #1)
 - Expected to contribute up to \$1.6 billion to area economy
 - Created 700-800 jobs during peak of construction
 - Commissioned in September 2014
 - \$372 million facility (Plant #2)
 - Expected to contribute an additional \$1.6 billion to area economy
 - Will generate enough power to supply an additional 750,000 homes in Central Texas

- **Scott & White Hospital**

- Built a \$32 million, five story pediatric specialty clinic on the grounds of the recently completed McLane Children's Hospital
 - 80 physicians, 200 support staff, 135 exam rooms
 - Completed construction on a new Bone and Joint Institute in 2013
 - \$25.5 million, three story (75,000 sq ft) facility complete with medical, surgical and rehabilitative care areas



Local Economic Indicators cont.

- **Temple cont.**
 - **HEB Cold Storage Facility**
 - \$20 million (300,000 sq ft) facility completed in 2012
 - 150 employees supporting 53 retail stores from Austin to Dallas
 - **Cinemark**
 - Completed 2014
 - 12 screens, 4K digital projection
 - XD (Extreme Digital) formatting
 - **Buc-ee's Travel Center**
 - \$16 million (60,000 sq ft) travel center on Loop 363 in North Temple
 - Approximate staff of 150



Local Economic Indicators cont.

- **Temple cont.**
 - **IMAX Theater**
 - \$1.5 million construction project completed July 2014
 - Includes a five story high viewing screen with seating for 350
 - The only IMAX screen on I-35 between Austin and Dallas
 - **Western Emulsion Plant**
 - Multi-million dollar asphalt emulsions manufacturing plant completed August 2014
 - Planned expansion of facility within the next 2–5 years
 - **Walmart Supercenter**
 - 185,000 sq ft facility opened July 2015 on West Adams Ave
 - 24 hour full retail shopping to include a vision center and an on-site gas station
 - Approximate staff of 300



Local Economic Indicators cont.

- **Temple cont.**
 - **Tri-Supply Home Products**
 - \$5 million construction project completed summer 2015
 - 40,000 sq ft retail facility with attached 80,000 sq ft warehouse
 - **Wilsonart**
 - Estimated \$8 million, 31,500 sq ft facility completed May 2015
 - **Ralph Wilson Youth Club**
 - \$7.5 million, 46,223 sq ft facility opened January 2016
 - **BJ's Restaurants, Inc.**
 - \$2.5 million, 29,000 sq ft brewpub opened downtown Temple June 2016
 - **Performance Food Group**
 - \$10 million, 70,000 sq ft expansion of existing plant currently under construction



Local Economic Indicators cont.

- **Belton**

- **University of Mary Hardin-Baylor**

- \$20 million, 40,725 sq ft Performing Arts Center under construction
- \$30 million, 100,000 sq ft Student Union Building
- \$20 million Stadium (8-10,000 seats)
- \$20 million, 76,100 sq ft Nursing Education Center
- \$5 million, 27,000 sq ft Baugh Center for the Visual Arts

- **CGI Belton**

- \$7 million (40,000 sq ft) Information Systems Center
- Estimated annual economic impact of \$61 million within first five years
- Expected to employ 350 people within five years

- **River Springs at Barge Ranch**

- \$10.43 million, 232 unit apartment complex

- **Colonial Crossing**

- \$20 million, 200,000 sq ft apartment complex with 208 units



Local Economic Indicators cont.

- **Killeen**

- **Ft. Hood**

- \$850 million in current/recently completed construction projects
 - \$561 million, 947,000 sq ft medical center – completed June 2016
 - \$58 million Warrior Transition Brigade Campus – completed 2012
 - \$40.8 million barracks facility
 - \$14 million Hood Stadium – completed 2012
 - \$47 million (265,000 sq ft) Ft. Hood Mall – completed August 2015
 - \$22 million training support center – completed in 2015
 - \$7 million water station – completed in 2015
 - \$51 million Operational Readiness Training Complex – completed April 2016
 - Future construction projects
 - New housing areas
 - \$46 million Mission Training Center – expected completion 2017
 - \$100 million Solar Panel Project



Local Economic Indicators cont.

- **Killeen cont.**

- **Texas A&M Central Texas**

- \$40 million construction project on 662 acres completed in 2012
 - 93,000 sq ft, four-level structure for classrooms and administration
 - \$50 million, 125,000 sq ft multi-use Library/Counseling Center and offices completed 2015
 - Includes Career Services, College of Education, Instructional Technology and additional classroom and laboratory space
 - Estimated annual impact of \$43 million on the region
 - Third building to be built pending legislative funding

- **Killeen Town Center Development**

- 431,486 sq ft of developed retail space on 62 acres on Stan Schlueter Loop
 - Taxable sales expected to exceed \$125 million annually
 - Predicted to create over 750 direct jobs in the first five years
 - Completed a \$6.8 million, 187,000 sq ft Walmart Supercenter which is the anchor retailer



Local Economic Indicators cont.

- **Killeen cont.**

- **Gander Mountain**

- \$4.3 million, 52,000 sq ft retail sporting goods store – completed March 2015

- **Walmart**

- 41,200 sq ft Neighborhood Grocery on Stan Schlueter opened January 2016
- 41,000 sq ft Neighborhood Grocery on Clear Creek Road opened June 2016
 - Includes drive-through pharmacy and an on-site fuel center

- **Harker Heights**

- **Seton Medical Center**

- \$100 million (192,000 sq ft) facility opened in June 2012

- **Sam's Club**

- \$7.5 million (136,000 sq ft) facility opened in September 2013

- **Walmart Neighborhood Market**

- \$5.5 million (41,000 sq ft) facility located on FM 2410 opened in October 2014
 - 24 hour facility with estimated employment of up to 110 people

- **YMCA Facility**

- \$12.1 million (55,000 sq ft) Armed Services YMCA facility opened May 2016



Local Economic Indicators cont.

- **Killeen-Temple Metropolitan Statistical Area (MSA)**

- Area listed as 13th best in country in economic strength by Policom June 2014
- Area exceeded state as a whole in retail sales 2007-2011
- Killeen ranked as 9th best performing city in Texas 2013
- Temple ranked 12th nationally in 2013 Lowest Cost of Living Annual Review
- Temple ranked #18 among nation's fastest growing cities in the US between 2009 and 2012
- Area ranked 15th in employment growth in the state in 2014
- Temple ranked 9th most affordable city in the nation to live in by Kiplinger's Personal Finance in May 2014
- Temple ranked as 15th best city for Texas families by ApartmentList.com in early 2015
- Killeen ranked as 4th best hiring economies in Texas according to career network company Beyond
- Harker Heights, Temple, and Killeen listed in top 112 largest cities as Best for Texas Families, ranking 33rd, 42nd, and 61st respectively by WalletHub in July 2016



Local Economic Indicators cont.

- **Future Area Projects**

- **HEB**

- \$350 million manufacturing facility in Temple (2016)
 - Includes dairy production, bakery, and snack facility
- \$15 million truck facility (2018)

- **Mars Petcare**

- \$20 million equipment and facility upgrade planned for Temple (2016)

- **DanHil Containers**

- Proposed capital investment of \$22 million to establish a packaging manufacturing and processing facility in Temple
- Projected to hire 45 full-time employees and have an estimated payroll of \$1.8 million by year 2

- **Baylor Scott & White**

- Plans to construct a \$20 million, 100,000 sq ft distribution facility along the I-35 corridor on a 64 acre parcel. Expected to be operational in Fall 2016.



Local Economic Indicators cont.

Future Area Projects cont.

– Walmart

- A proposal for a third Walmart in Killeen was confirmed by city officials in September 2014 for the city's north side. No date has been set for start of construction.

– Don-Nan Pump & Supply

- Plans to expand to Temple by building a \$25 million, 45,000 sq ft manufacturing, warehouse, and distribution center on an 8 acre tract at Enterprise Park in north Temple – expected completion 2015

• Major Roadway Construction

– I-35 Salado to Troy (25 miles)

- \$540 million project for lane expansion

– US-190 Ft. Hood Main Gate to Harker Heights

- \$250 million project to widen US-190
 - Included are new traffic patterns (overpasses/turnarounds)

– Expansion of SH 317 from FM 2305 to FM 439

- \$18.9 million project to reconstruct/widen road from North Belton to Temple

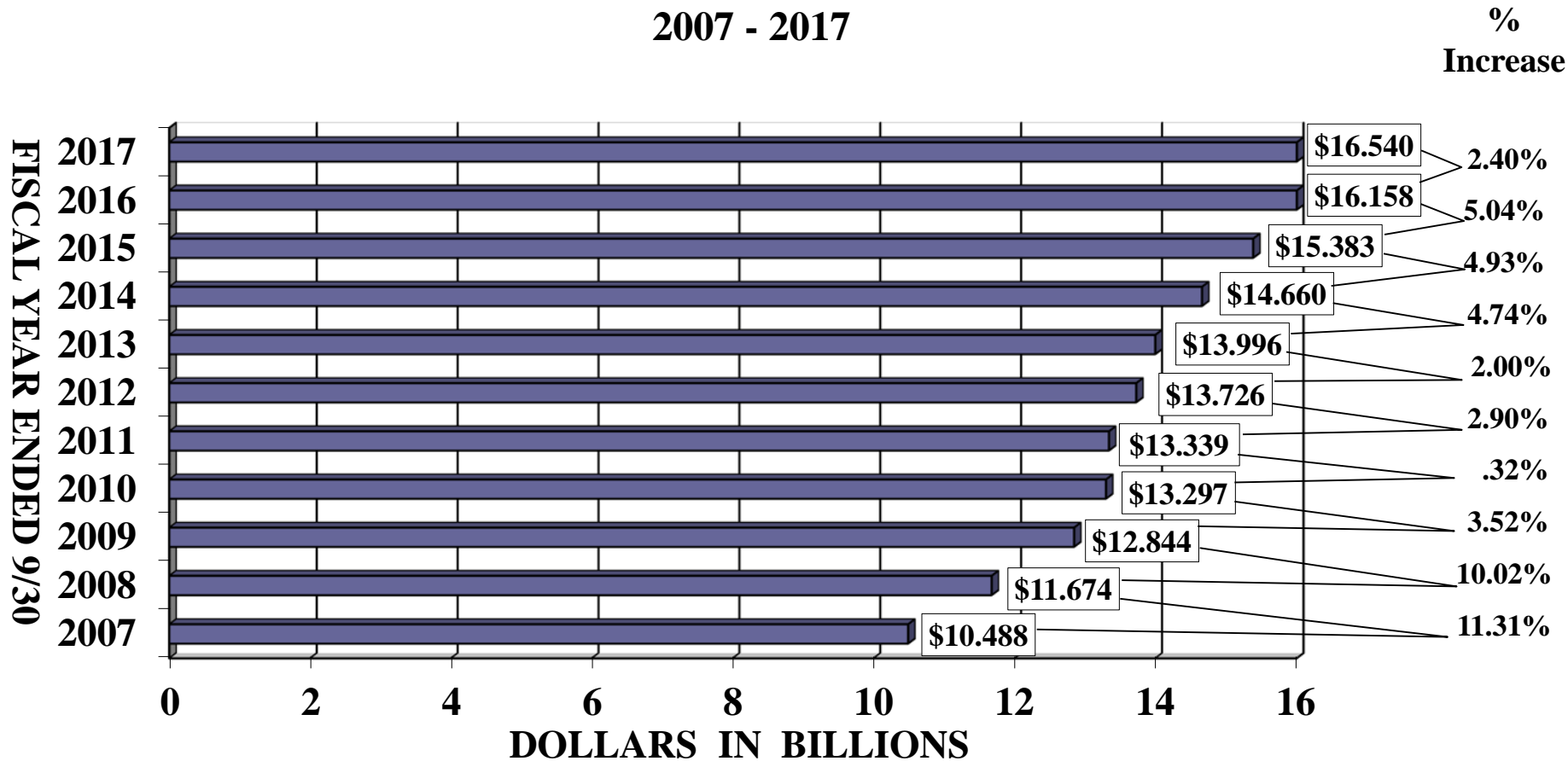


COUNTY OF BELL

PROPERTY VALUES

Taxable Assessed Values

2007 - 2017



Net Increase per certified tax role includes:

64% New Construction

36% Reappraisals



Bell County Exemption

Over 65/Disabled Frozen Taxes

	<u>2005-2006</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>Tax Effect</u>
	<i>(initial year)</i>			
Count	12,483	17,449	18,279	
Taxable Value	\$ 820,400,914	\$1,575,925,543	\$1,693,448,567	
Actual Tax	\$ 2,776,809	\$ 5,702,157	\$ 6,149,724	
<i>Tax w/o freeze</i>	\$ 3,084,707	\$ 7,109,000	\$ 7,639,146	
Taxes Exempted	\$ 307,898	\$ 1,406,843	\$ 1,489,422	1.10 cents



Bell County Exemption

100% Disabled Veterans Homestead and Surviving Spouse

	<u>2009-2010</u>	<u>2015-2016*</u>	<u>2016-2017*</u>	<u>Tax Effect</u>
	<i>(first full year)</i>			
Count	701	4,119	5,106	
Taxable Value	\$ 87,302,647	\$ 579,666,196	\$ 767,577,015	
Taxes Exempted	\$ 353,925	\$ 2,614,874	\$ 3,462,540	2.55 cents

*HB in 2015 legislative session will result in a reimbursement from the State of approximately \$1.2 million



Economic Indicators

SALES TAX RECEIPTS

- 2008 --- \$13,554,580
- 2009 --- \$13,439,613
- 2010 --- \$13,902,661
- 2011 --- \$14,113,598
- 2012 --- \$15,009,916
- 2013 --- \$15,801,778
- 2014 --- \$16,997,993
- 2015 --- \$17,147,499
- 2016 --- trend indicates a 5.00% increase over 2015



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Unassigned	\$ 22,288	\$ 26,191	\$ 29,930	\$ 29,617	\$ 28,974	\$ 25,854	\$ 28,458	\$ 31,111	\$ 34,288	\$ 35,775
Restricted	2,368	2,446	2,470	2,296	2,271	2,233	2,441	2,701	2,414	2,687
Non-spendable	624	1,578	1,029	1,344	730	2,218	843	698	1,344	1,527
Total fund balance	\$ 25,280	\$ 30,215	\$ 33,429	\$ 33,257	\$ 31,975	\$ 30,305	\$ 31,742	\$ 34,510	\$ 38,046	\$ 39,989
Unassigned to Expenditures (mo's)	5.2	5.5	5.9	5.2	5.1	4.6	4.9	5.1	5.5	5.5

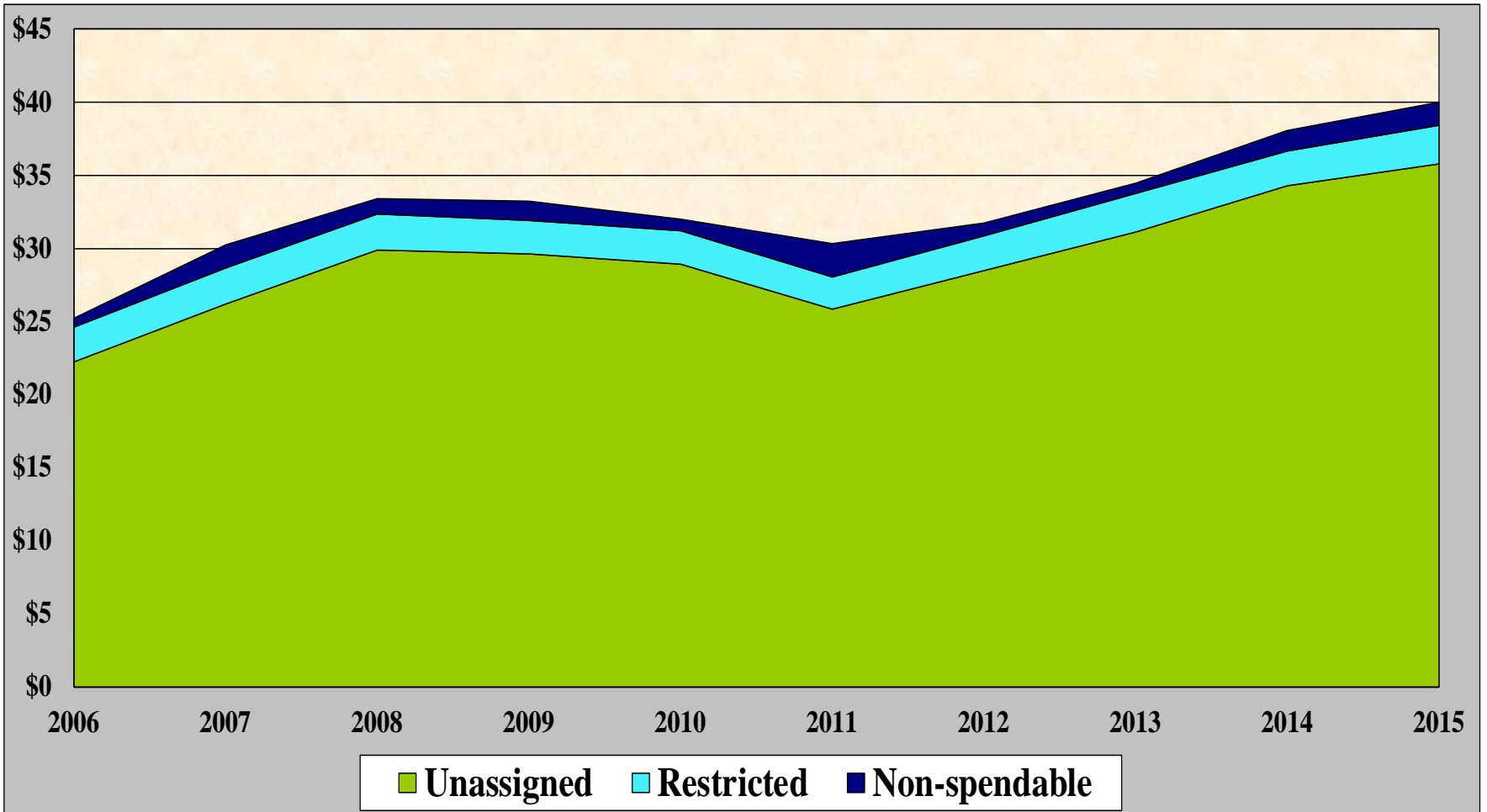
Observations:

- Unassigned ■ This component of fund balance has exceeded four and a half months of the operating expenditures for every year shown. The total amount has increased, while the average balance is over five months.
- Restricted ■ Restricted amount increased in 2015 mainly due to an increase in records retention and records management funds set aside.
- Non-spendable ■ This amount has been earmarked for prepaid expenditures and inventories.



BELL COUNTY, TEXAS
DETAIL OF RESERVES/DESIGNATIONS (in thousands)

GENERAL FUND BALANCE OVERVIEW
September 30, 2006-2015





BELL COUNTY

FINANCIAL HIGHLIGHTS

- County Bond Rating by Standard & Poor's is currently AA+
- Increased in 2001 from A to AA-, maintained rating in 2006
- Standards & Poor's – 2008 upgrade to AA
- and in 2010 further upgrade to AA+, maintained rating each year thereafter:
 - Diversifying & expanding economic base, with a significant military presence
 - Strong financial performance with high general fund reserves, and
 - Moderate debt burden with limited future capital needs.
- Fund Balance over 5 Month Reserve
- Among Lowest Ad Valorem Tax Rate in the Region and the State
- Excellent Financial Condition – “Strong due to conservative budgeting practices.”
- Standard & Poor's states – “We view the county's management as very strong, with strong financial policies and practices.”



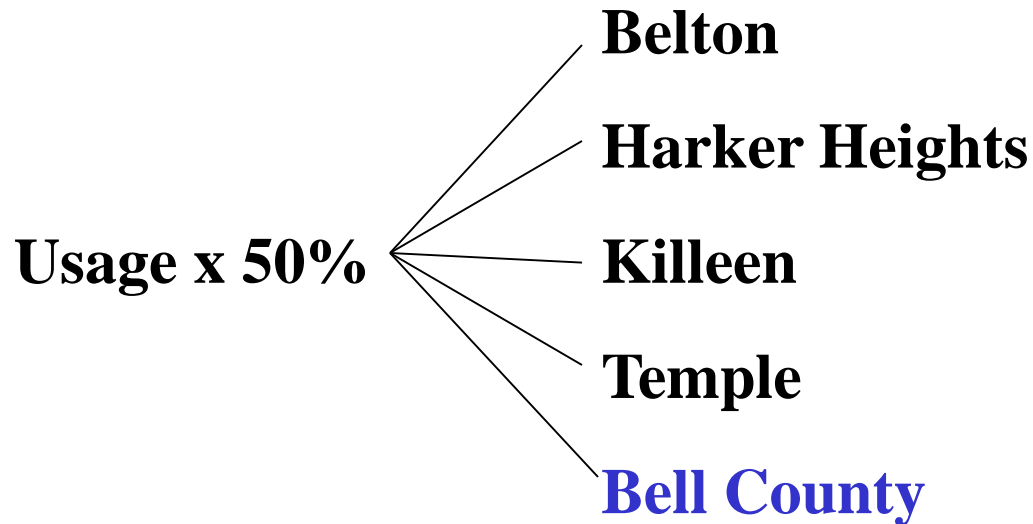
Unfunded Mandates - Today

- Juvenile Justice Alternative Education -- .17¢
 - Net Cost of \$225,458
- Indigent Defense (SB 7 & SB 6) -- 2.65¢
 - Net Increased Cost of \$2,815,000 from 2001 to 2017 for a total of \$3.6 million
- Indigent Health Care (Medical/Admin) -- 3.66¢
 - Net Cost of \$4,080,500 & \$887,635
- DPS Assistance (Killeen & Temple) -- .09¢
 - Net Cost of \$121,515
- AgriLife Extension Assistance -- .28¢
 - Net Cost of \$384,305
 - Total on Tax Rate \$9,299,413 -- 6.85¢



BELL COUNTY COMMUNICATIONS CENTER

2016-2017 Funding from each entity:



Balance of 50% — Bell County



Bell County Communications Center

Proposed Plan – Bell County will contribute their 50% of usage plus the remaining 50% of the total budget for 2016-2017.

	2015-2016 Adopted Budget <small>(Bell County contributing 50% of usage plus 50% of total budget)</small>	2016-2017 Proposed Budget <small>(Bell County contributing 50% of usage plus 50% of total budget)</small>	Increase (Decrease)
Belton	268,604.97	297,048.67	28,443.70
Harker Heights	340,027.92	377,524.01	37,496.09
Killeen	1,152,335.82	1,298,256.55	145,920.73
Temple	843,747.67	987,795.32	144,047.65
Bell County	812,649.62	984,244.95	171,595.33
Bell County <small>(remainder of budget)</small>	<u>3,417,366.00</u>	<u>3,944,869.50</u>	<u>527,503.50</u>
Total	6,834,732.00	7,889,739.00	1,055,007.00



Bell County Communications Center cont.

Comparison of each entity's contribution of actual usage versus proposed plan for 2016-2017.

	2016-2017	2016-2017		
	Proposed Budget	Proposed Budget		Entity
	(Assessment based on	(Bell County contributing 50% of	Add'l (Reduced)	Tax Rate
	<u>actual usage only</u>)	<u>usage plus 50% of total budget</u>)	<u>cost to each entity</u>	<u>Effect</u>
Belton	594,097.34	297,048.67	(297,048.67)	(3.04¢)
Harker Heights	755,048.02	377,524.01	(377,524.01)	(2.22¢)
Killeen	2,596,513.10	1,298,256.55	(1,298,256.55)	(2.54¢)
Temple	1,975,590.64	987,795.32	(987,795.32)	(2.79¢)
Bell County	<u>1,968,489.90</u>	<u>4,929,114.45</u>	<u>2,960,624.55</u>	2.18¢
	7,889,739.00	7,889,739.00	0.00	

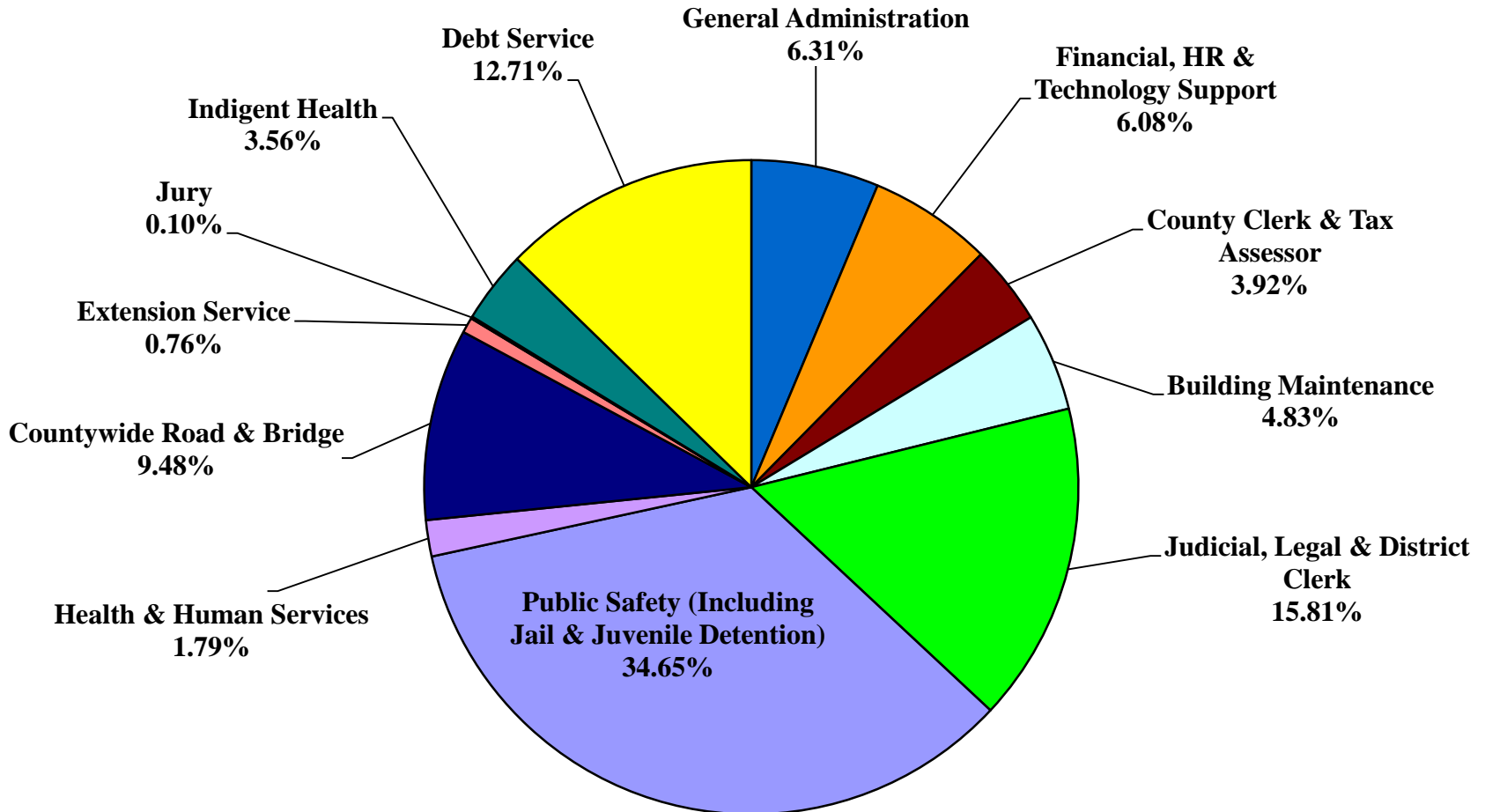


Bell County Operating Funds

	<i>Proposed Tax Rates</i>	Proposed Budget 2016-2017
	<hr/>	<hr/>
GENERAL FUND	0.2950	\$ 90,948,600
JURY FUND	0.0004	\$ 118,500
INDIGENT HEALTH FUND	0.0345	\$ 4,080,500
Total for Maintenance & Operations	0.3299	\$ 95,147,600
DEBT SERVICE FUNDS	<u>0.0913</u>	\$ 14,564,535
BELL COUNTY TAX RATE	0.4212	
ROAD DISTRICT TAX RATE	<u>0.0299</u>	<u>\$4,666,712</u>
TOTAL OPERATING FUNDS	<u>0.4511</u>	<u>\$ 114,378,847</u>



Bell County Proposed Operating Budget 2016-2017



Note: Operating budget includes General Fund, Road & Bridge Precinct Funds, Debt Service Funds, Indigent Health Fund and the Jury Fund

BELL COUNTY
2016-2017 PROPOSED BUDGET
General Fund



➤ REVENUES	\$86,448,600
➤ FUND BALANCE	\$ 4,500,000
➤ EXPENDITURES	\$90,948,600



2016 & 2017 BUDGET COMPARISON

<u>REVENUES</u>	<u>2016</u>	<u>2017</u>	<u>CHANGE</u>
Property Taxes	\$ 43,255,700	\$ 45,430,700	\$ 2,175,000
State Revenue for 100% DV	\$ 1,200,000	\$ 1,200,000	\$ -0-
Sales Tax	\$ 16,818,254	\$ 17,711,575	\$ 893,321
Licenses & Permits	\$ 2,800,000	\$ 3,200,000	\$ 400,000
Federal Grants	\$ 183,916	\$ 194,490	\$ 10,574
State Grants	\$ 836,270	\$ 875,935	\$ 39,665
Fees of Office	\$ 10,016,600	\$ 10,387,600	\$ 371,000
Fines & Forfeitures	\$ 2,855,000	\$ 2,750,000	\$ (105,000)
Interest Income	\$ 260,000	\$ 404,000	\$ 144,000
Jail Inmate Revenue	\$ 450,000	\$ 400,000	\$ (50,000)
Detention Center Revenue	\$ 585,000	\$ 485,000	\$ (100,000)
Reimbursement Revenue	\$ 802,600	\$ 512,600	\$ (290,000)
Hotel Occupancy Tax	\$ 845,000	\$ 845,000	\$ -0-
Other Revenue	\$ 2,141,900	\$ 2,051,700	\$ (90,200)
	\$ 83,050,240	\$ 86,448,600	\$ 3,398,360

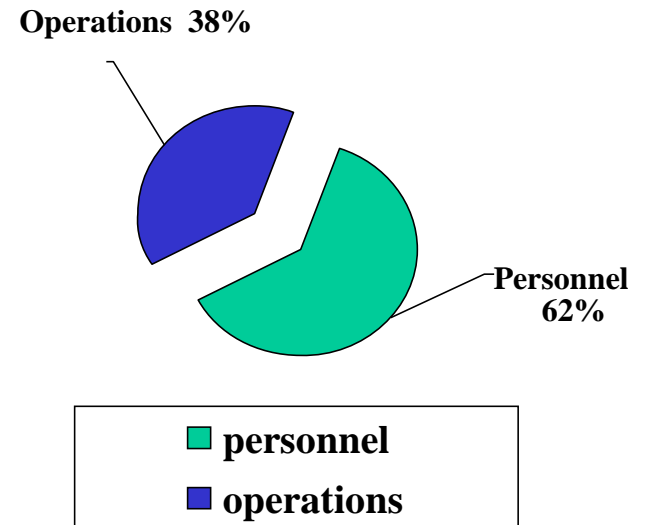


2017 PROPOSED BUDGET

Expenditures - \$ 90,948,600

Personnel	\$56,307,299
• Officials	\$ 2,296,431
• Dept Heads	\$ 1,082,070
• Employees	\$ 38,148,803
• Benefits	\$ 14,779,995
Operating Expenses	<u>\$ 34,641,301</u>
	\$ 90,948,600

Percent of Total Expenditures

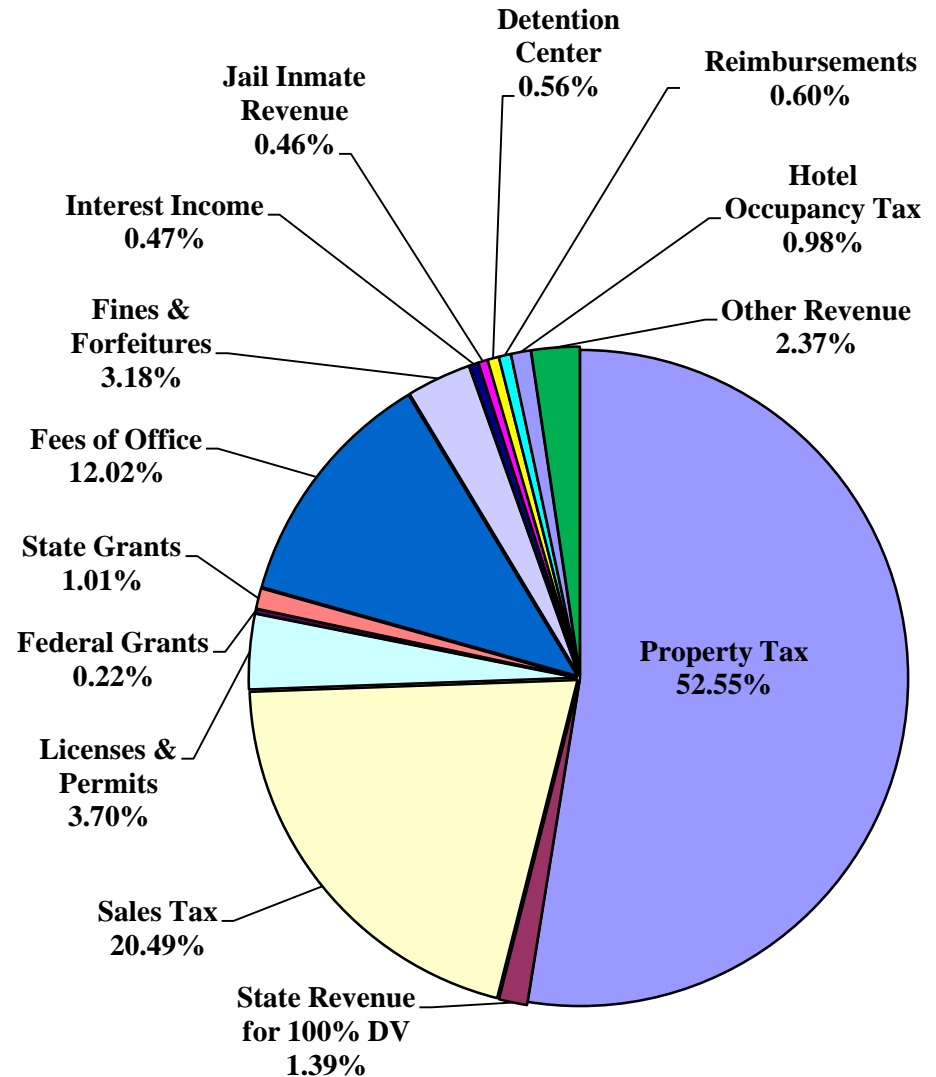




2016-2017 PROPOSED BUDGET

Revenues

➤ Property Taxes (current & delinquent)	\$45,430,700
➤ State Rev. for 100% DV	\$ 1,200,000
➤ Sales Tax	\$17,711,575
➤ Licenses & Permits	\$ 3,200,000
➤ Federal Grants	\$ 194,490
➤ State Grants	\$ 875,935
➤ Fees of Office	\$10,387,600
➤ Fines & Forfeitures	\$ 2,750,000
➤ Interest Income	\$ 404,000
➤ Jail Inmate Revenue	\$ 400,000
➤ Detention Center	\$ 485,000
➤ Reimbursements	\$ 512,600
➤ Hotel Occupancy Tax	\$ 845,000
➤ Other Revenue	\$ 2,051,700
	<u>\$86,448,600</u>





BUDGET COMPARISON 2016 & 2017

<u>EXPENDITURES</u>	ADOPTED	PROPOSED	
	<u>2016</u>	<u>2017</u>	<u>CHANGE</u>
Personnel			
• Officials	\$ 2,251,972	\$ 2,296,431	\$ 44,459
• Department Heads	\$ 1,035,134	\$ 1,082,070	\$ 46,936
• Employees (includes Longevity and Misc. Pay Types)	\$ 36,605,509	\$ 38,148,803	\$ 1,543,294
• Benefits (Retirement, Health Insurance, etc.)	<u>\$ 13,946,081</u>	<u>\$ 14,779,995</u>	<u>\$ 833,914</u>
Total Personnel	\$ 53,838,696	\$ 56,307,299	\$ 2,468,603
Total Operating	<u>\$ 33,711,544</u>	<u>\$ 34,641,301</u>	<u>\$ 929,757</u>
TOTALS	\$ 87,550,240	\$ 90,948,600	\$ 3,398,360



2017 BUDGET HIGHLIGHTS

EXPENDITURES

Personnel Expenditures:

Change

Salary Increase for Officials and Employees – 3 %

\$1,379,776

Increase for New Positions

\$254,913

New positions include:

1 – Bondsman for Pre-Trial Services

1 – Assistant County Attorney

2 – Legal Assistants for County Attorney

1 – Legal Assistant for District Attorney

1 – Deputy Constable for Pct. 4

1 – Deputy Clerk for Sheriff's Office

Benefits (*social security, workers comp, unemployment,,
retirement, health insurance, etc.*)

\$833,914

Total

\$2,468,603



2017 BUDGET HIGHLIGHTS

EXPENDITURES CONT.

Non-Personnel Expenditures:

Change

Equipment - *total for 2017 is \$2,090,437 (a decrease of \$235k)*

(\$235,729)

Includes: Sheriff – 15 vehicles
Other Depts. – 5 vehicles

Building Maintenance

\$(261,212)

Utilities

Public Safety

Communication Center

\$699,099

Sheriff – Automobile Maintenance

(\$231,000)

Technology Services

Software Maintenance Contracts

\$110,700

Contract Services

\$80,000



2017 BUDGET HIGHLIGHTS

EXPENDITURES CONT.

Non-Personnel Expenditures cont.:

Change

Other Operating Costs

Appointed Attorney	\$205,000
Expo Center	\$109,400
Admin. Contract Service	\$100,000
Indigent Health Admin.	\$79,750
Animal Shelter	\$58,900
Autopsies	\$35,000
Appraisal District	\$35,423
HOP - Transportation	\$6,500
Other Increases	\$137,926

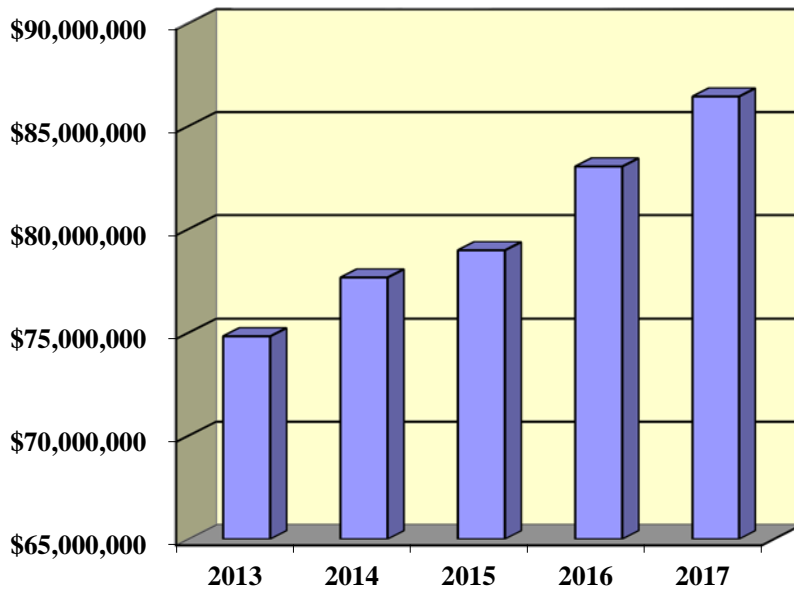
Total

\$929,757



•REVENUE HISTORY

Revenues

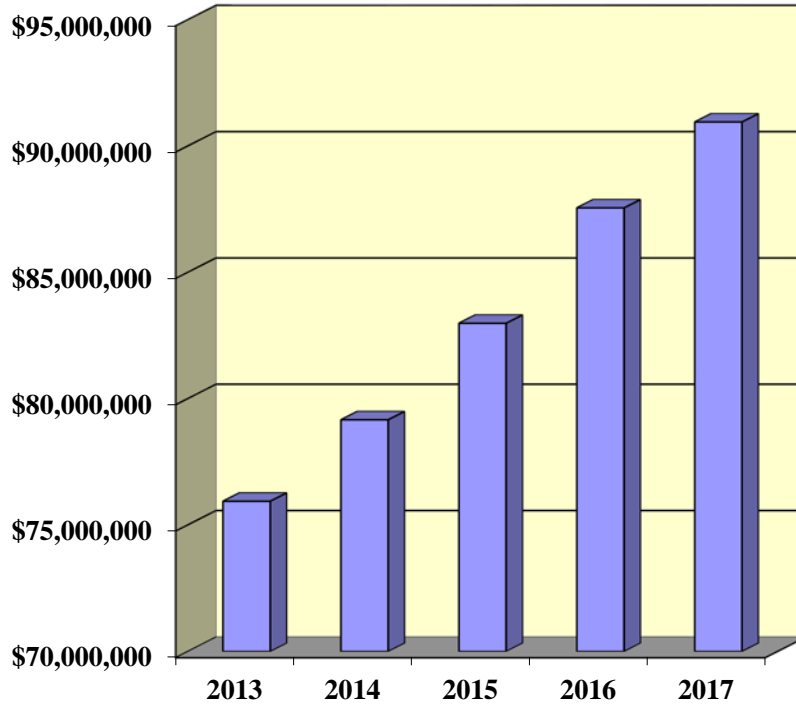


- **2013** **\$74,837,781**
-Tax rate increase from \$.4096 to \$.4212 (increase of \$.0116)
- **2014** **\$77,660,708**
-Tax rate to remain at \$.4212
- **2015** **\$78,981,672**
-Tax rate to remain at \$.4212
- **2016** **\$83,050,240**
-Tax rate to remain at \$.4212
- **2017** **\$86,448,600**
-Tax rate to remain at \$.4212



EXPENDITURE HISTORY

Expenditures



•2013 \$ 75,937,781

•2014 \$ 79,160,708

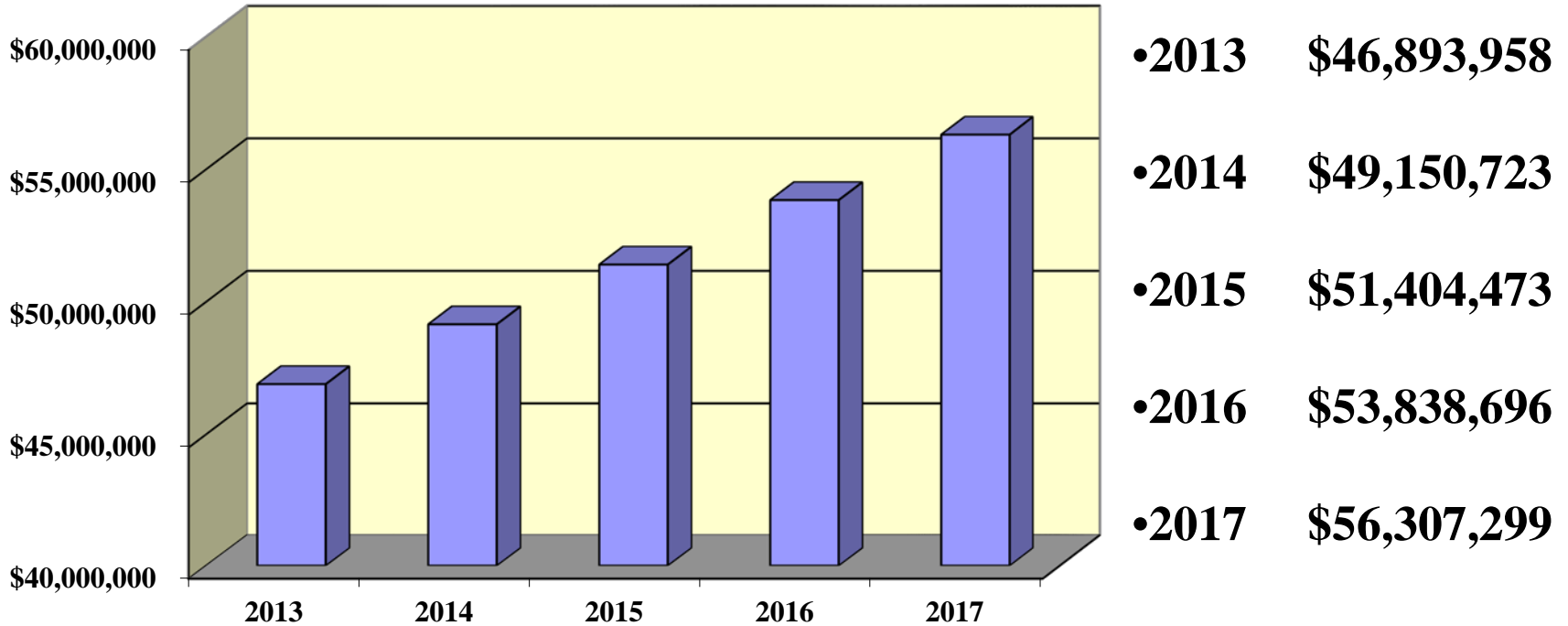
•2015 \$ 82,981,672

•2016 \$ 87,550,240

•2017 \$ 90,948,600

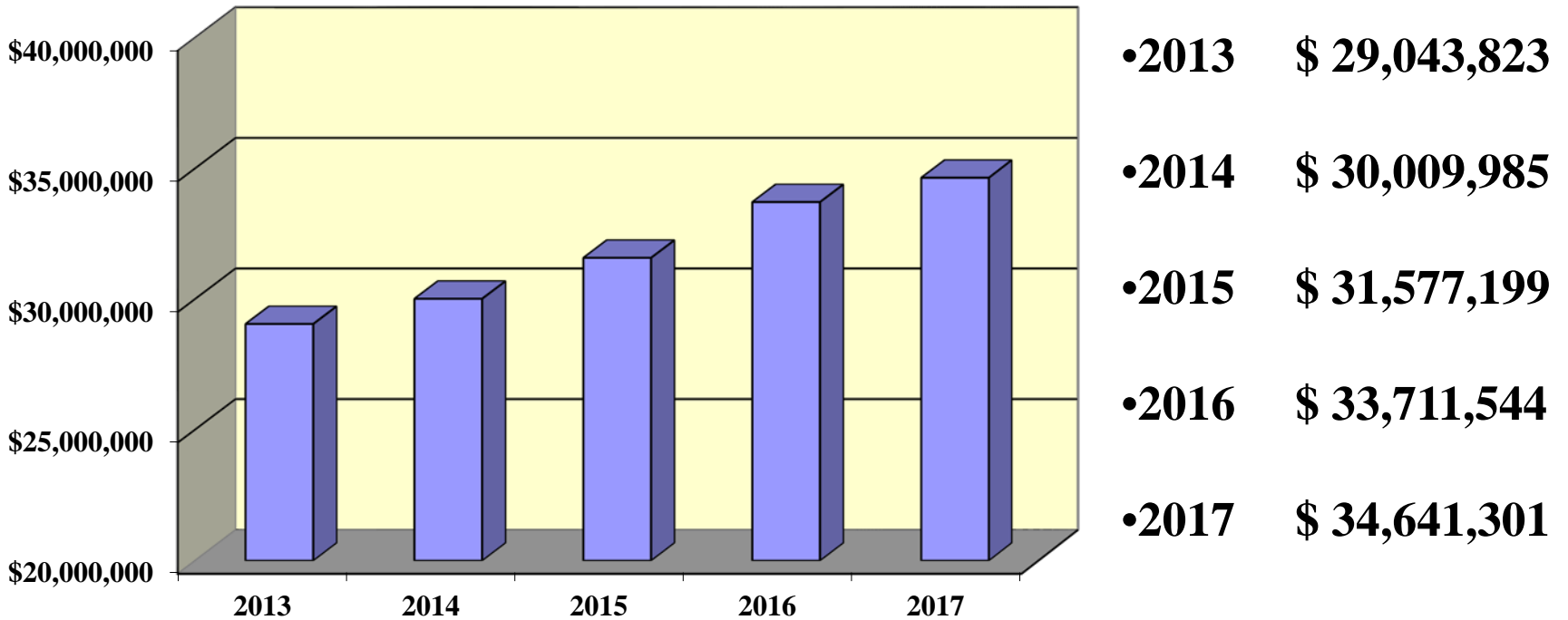


PERSONNEL COSTS HISTORY





OPERATING COSTS HISTORY





GENERAL FUND

Year Ended September 30

	Actual				Projected	Proposed
	2012	2013	2014	2015	Actual 2016	Budget 2017
Fund Balance at Beginning of Year	\$ 30,305,480	\$ 31,742,135	\$ 34,509,735	\$ 38,046,003	\$ 39,989,237	\$ 39,276,637
<i>Net Change in Fund Balance</i>	\$ 1,436,655	\$ 2,767,600	\$ 3,536,268	\$ 1,943,234	\$ (712,600)	\$ (4,500,000)
Fund Balance at End of Year	\$ 31,742,135	\$ 34,509,735	\$ 38,046,003	\$ 39,989,237	\$ 39,276,637	\$ 34,776,637
Months Reserve (total fund balance)	5.4	5.6	6.0	6.0	5.6	4.6
Months Reserve (unassigned fund balance)	4.9	5.1	5.5	5.5	5.5	4.1
<i>planned use of fund balance</i>	\$ (4,250,000)	\$ (1,100,000)	\$ (1,500,000)	\$ (4,000,000)	\$ (4,500,000)	



2017 BUDGET

PROPOSED TAX RATE

Bell County and Road District

» Current Rate	45.11¢
» Effective Rate	44.42¢
» Rollback Rate	47.58¢
» Current Rate	45.11¢
» Proposed Change	<u>0.00¢</u>
» Proposed Rate	45.11¢



2017 BUDGET

PROPOSED TAX RATE

Bell County

» Current Rate	42.12¢
» Effective Rate	41.48¢
» Rollback Rate	44.38¢
» Current Rate	42.12¢
» Proposed Change	<u>0.00¢</u>
» Proposed Rate	42.12¢



2017 BUDGET

PROPOSED TAX RATE

Bell County Road & Bridge

» Current Rate	2.99¢
» Effective Rate	2.94¢
» Rollback Rate	3.20¢
» Current Rate	2.99¢
» Proposed Change	<u>0.00¢</u>
» Proposed Rate	2.99¢



2017 BUDGET
PROPOSED TAX RATE
Bell County and Road District

» Maint. & Oper.	32.99¢
» Debt Service	<u>9.13¢</u>
» Total Bell County Rate	42.12¢
» Road District Rate	<u>2.99¢</u>
» Proposed Rate	45.11¢



BELL COUNTY

2016 - 2017 Property Tax Rates

Note: Taxes for Over 65/Disabled are Frozen

<u>Year</u>	<u>Bell County*</u>	<u>Road District**</u>	<u>Total</u>
2015-2016	42.12¢	2.99¢	45.11¢
2016-2017	<u>42.12¢</u>	<u>2.99¢</u>	<u>45.11¢</u>
Difference	0.00¢	0.00¢	0.00¢

* Bell County Tax Rate = Tax Rate for Maintenance/Operations and Debt Service

** Road District Tax Rate = Tax Rate for the Road and Bridge Maintenance Funds



BELL COUNTY

2009 - 2017 Property Tax Rates

Note: Taxes for Over 65/Disabled are Frozen

<u>Year</u>	<u>Bell County</u>	<u>Road District</u>	<u>Total</u>
2008-2009	37.79¢	2.95¢	40.74¢
2009-2010	37.59¢	2.95¢	40.54¢
2010-2011	38.20¢	2.99¢	41.19¢
2011-2012	40.96¢	2.99¢	43.95¢
2012-2013	42.12¢	2.99¢	45.11¢
2013-2014	42.12¢	2.99¢	45.11¢
2014-2015	42.12¢	2.99¢	45.11¢
2015-2016	42.12¢	2.99¢	45.11¢
2016-2017	42.12¢	2.99¢	45.11¢



Impact

Bell County's 2017 budget proposal:

2016 tax rate:

45.11 cents per \$100 of valuation

2017 proposed tax rate:

45.11 cents per \$100 of valuation

Assumption:

taxable home value of \$100,000

2016 average county tax bill: \$451.10

2017 average county tax bill: \$451.10

Annual Increase: \$ 0.00



FY2016 - 2017 BUDGET PROPOSED TAX RATE COMPARISONS

	Bell County	Coryell County	Williamson County	McLennan County	City of Temple	City of Killeen	City of Belton	City of Harker Heights
Current Rate	0.4511	0.458447	0.481529	0.535293	0.6298	0.7498	0.6598	0.6770
Effective Rate	0.4442	0.442675	0.446618	0.506238	0.6246	0.7368	0.6457	0.6683
Rollback Rate	0.4758	0.493660	0.481847	0.560083	0.6574	0.8425	0.6680	0.7502
Current Rate	0.4511	0.458447	0.481529	0.535293	0.6298	0.7498	0.6598	0.6770
Proposed Change	0.0000	0.035213	0.000000	-0.010000	0.0274	0.0000	0.0000	0.0000
Proposed Rate	0.4511	0.49366	0.481529	0.525293	0.6572	0.7498	0.6598	0.6770

SCHOOL DISTRICTS

	Temple ISD	Belton ISD	Killeen ISD
Current Rate	1.36	1.44	1.128
Proposed Rate	1.40	1.44	1.126



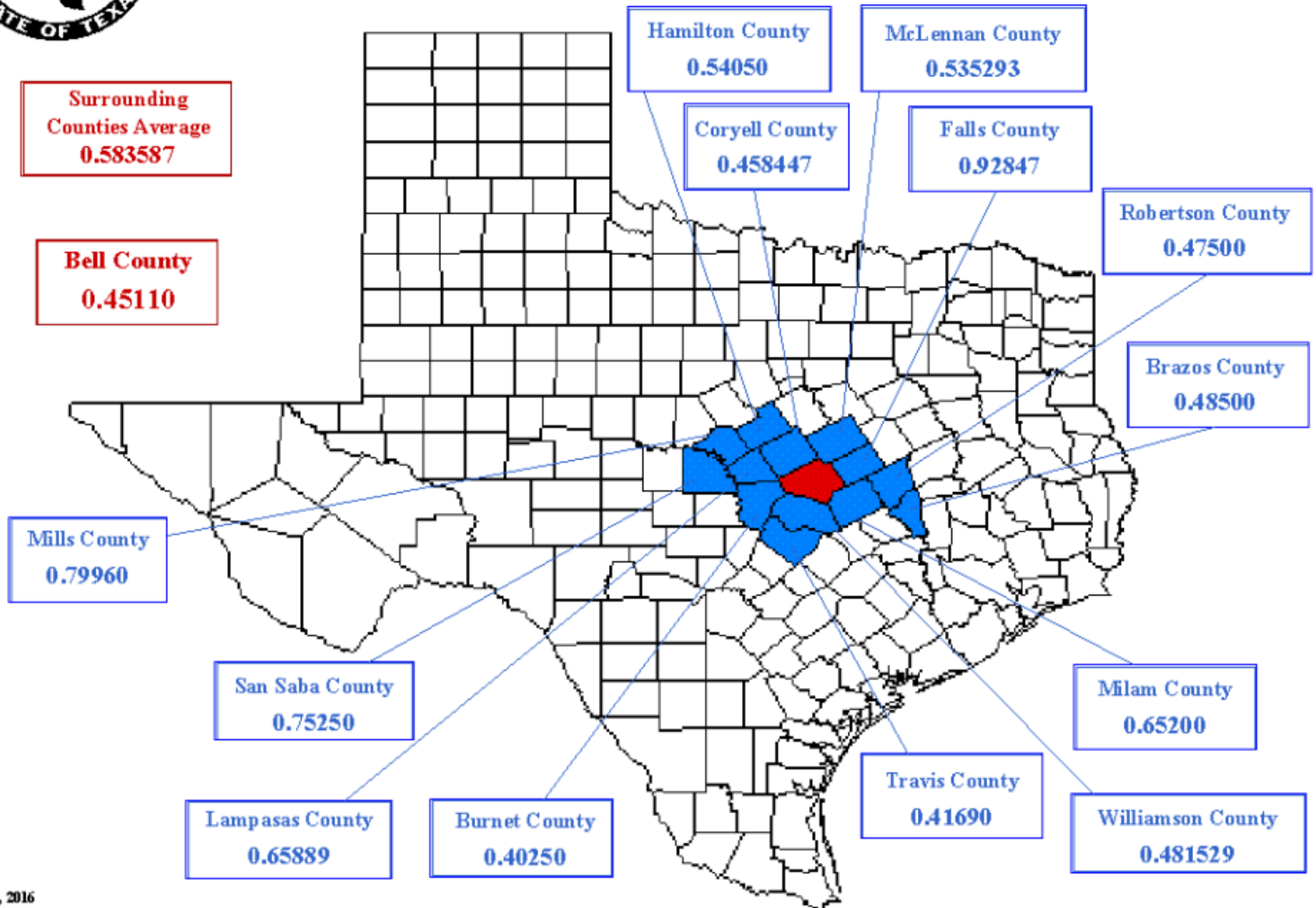
2015 - 2016
SURROUNDING COUNTIES TAX RATES

COUNTY	MAINTENANCE OPERATIONS	DEBT SERVICE	ROAD & BRIDGE	TOTAL TAX RATE
Burnet	0.31990	0.04020	0.04240	0.40250
Travis	0.34860	0.06830	0.00000	0.41690
Bell	0.32560	0.09560	0.02990	0.45110
Coryell	0.442587	0.01586	0.00000	0.458447
Robertson	0.45219	0.02281	0.00000	0.47500
Williamson	0.274029	0.16750	0.04000	0.481529
Brazos	0.42470	0.06030	0.00000	0.48500
McLennan	0.511066	0.024227	0.00000	0.535293
Hamilton	0.42890	0.00000	0.11160	0.54050
Milam	0.61100	0.04100	0.00000	0.65200
Lampasas	0.45639	0.07900	0.12350	0.65889
San Saba	0.61900	0.00000	0.13350	0.75250
Mills	0.57670	0.11050	0.11240	0.79960
Falls	0.75108	0.04009	0.13730	0.92847
Surrounding Counties Average				0.583587



2015 - 2016

SURROUNDING COUNTIES TAX RATES





Major Projects Completed

- Restoration of Historic Courthouse
 - Construction of Communication Center
 - Construction of a County Fiber Optic Network
 - Expansion of County fiber optic network in Killeen
 - Renovation of Old District Offices to house Sheriff's Offices
 - Renovation of EXPO exterior and public areas
 - Construction of the Justice Center
 - Construction of Loop Jail
 - Multi-Purpose Bldg.
 - Animal Control Facility
 - Purchased and Refurbished Potts Bldg. for Technology Services
 - Purchased and Refurbished Texell Bldg. for CSCD
 - Construction of vehicle maintenance facility for Road and Bridge
- Renovation of Central Jail
 - Energy efficiency upgrades
 - EXPO Lighting
 - EXPO central plant – chiller
 - Killeen Annex HVAC and Controls
 - Killeen Annex LED Lighting
 - Relocated EXPO Storage building
 - Expansion of County Engineers Office
 - Replaced EXPO Dome and all Bldg. roofs
 - Demolition of the Old Jail Annex and Old JPO Facilities
 - Stabilized foundation on museum Carnegie building
 - HVAC replacement and renovation at 911 Center
 - Purchased property in front of Road and Bridge yard
 - Purchased DPS property and building in Killeen



Current Projects

- EXPO Livestock/Equestrian Center
- Adding third Chiller module to EXPO HVAC
- HVAC installation to Building 3 at EXPO
- New Parking Lot (Pearl and Central Ave.)
- Continuing preservation of Museum
- Salado JP2 office move and build
- Temple Annex remodel
- Killeen annex building addition between buildings 2 and 3
- Central Jail tilt wall repairs and stabilization
- Replacing two 100 ton chillers at Central Jail and adding automated controls