BELL COUNTY
Proposed 2017-2018 Budget

Presented August 21, 2017
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
- Russell Schneider, 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

- 2015 Award to Auditor’s Office – 36th Year
  - Government Finance Officers Association Award

- Technology Services – Digital Counties Survey Winner

- 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 - 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
  – Class of 2017 – Commissioner Bill Schumann

• 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 Russell Schneider** – 1st year as Commissioner
  – Temple City Council member for 12 years.
  – Temple Mayor Pro Tem for 5 years.
  – Construction Business for 33 years.
  – Owner, R.T. Schneider Construction Company
  – A&M Bachelor’s Degree in Building Construction

• **Pct 2 Tim Brown** – 22 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 Bachelor’s Degree in Environmental Design and Masters Degree in Land Development
Bell County Recognition

- **Pct 3 Bill Schumann** – 4 years as Commissioner
  - President of Bell County Public Health Board
  - Board Member of Central Texas United Way
  - Certified Energy Manager and Certified Facilities Engineer
  - 29 yrs at Wilsonart International (10 yrs as Engineering Manager)
  - Registered Professional Engineer
  - Rose-Hulman Institute of Technology Degree in Mechanical/Aerospace Engineering and MBA from ATU/UCT

- **Pct 4 John Fisher** – 14 years as Commissioner
  - Past President of Greater Killeen Chamber
  - President, Hill Country Community Action Association, Inc.
  - Past President, Central Texas Council of Governments
  - Auctioneer, Developer & Small Business Owner
  - A&M Bachelor’s Degree in Animal Science/Business
Bell County Recognition

- **Judge Jon Burrows** – 18 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
  - Chief Elected Official, Central Texas Workforce Board
  - NACo Transportation Steering Committee
  - NACo Board of Directors
  - Texas Association of Counties Board of Directors
  - Gov Appt to Texas Indigent Defense Commission – 15 years
  - UT Law School Graduate – 40 years in Temple
  - Colonel, USAF Reserves, Retired
Bell County Recognition

• Donna Eakin, CPA – 20 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 33 years

• Charles Jones – 35 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 Actual Population

- 1960 - 94,097
- 1970 - 124,483
- 1980 - 157,889
- 1990 - 191,073
- 2000 - 237,974
- 2010 – 310,235
- 2017 – 369,159*

*Texas Dept. of State Health Services

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.**
  - Scott & White Hospital cont.
    - In construction phase of a $60 million Surgical Sciences Building being built adjacent to the main hospital
      - Planned services include new cardiac procedures, including minimally invasive valve surgery
      - Scheduled completion is summer 2018.
  - 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 on West Adams Ave completed June 2015
    • 24 hour full retail shopping to include a vision center and an on-site gas station
    • Approximate staff of 300
  – **Tri-Supply Home Products**
    • $5 million construction project completed summer 2015
    • 40,000 sq ft retail facility with attached 80,000 sq ft warehouse
• **Temple cont.**
  – Wilsonart
    • $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
  – Performance Food Group
    • $10 million, 70,000 sq ft expansion
  – Buzzi Unicem
    • $7 million processing & distribution cement facility
  – Everest Rehabilitation
    • $16 million, 38,000 sq ft acute rehab hospital – 120 jobs
  – Santa Fe Business Center
    • August 2017 groundbreaking of multi-functional plaza to include the new 34,000 sq ft Santa Fe Business Center and Temple ISD’s new administrative building
    • $30 million redevelopment of the Santa Fe Plaza
Local Economic Indicators cont.

• **Temple cont.**
  – **The District**
    • $25+ million multi-use development – restaurants, retail, and apartments
    • 31st Street – across from Scott & White main campus
  – **Shoppes on the Hill**
    • $20+ million Mixed Use Development – restaurants, retail, and apartments
    • 31st Street – across from Scott & White main campus
  – **The HUB**
    • $1 million redevelopment of former Casey’s Furniture Store
    • Downtown retail development
  – **KCEN-TV**
    • $2 million Relocation to Downtown Temple
    • 150 jobs to Downtown Temple
  – **BJ’s Restaurants, Inc.**
    • $2.5 million. 29,000 sq ft brewery
    • Opened in Downtown Temple in June 2016
Local Economic Indicators cont.

• **Temple cont.**
  – Mars Petcare
    • $16 million plant expansion completed Q4 2016
  – **StarCorr Sheets**
    • Capital investment of $24 million to establish a packaging manufacturing and processing facility in Temple with 60 full-time jobs. Completed 2016.
  – Baylor Scott & White
    • Capital investment of $20 million for 100,000 sq ft distribution facility along the I-35 corridor on a 64 acre parcel with 90 full-time jobs. Completed Q1 2017.
  – R+L Transportation
    • $5 million dollar freight terminal will include a 70 door terminal, office space, a fueling station and employ 30 new jobs with an average salary of $40,000 plus benefits. 90 full-time jobs. Currently under construction.
  – Bitmova, LLC
    • Bitmova LLC will invest just under $8 million in capital investment over five years and create 56 jobs. 11 acre Data and technology center.
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 in 10 apartment buildings
Local Economic Indicators cont.

- **Belton cont.**
  - TRUmh
    - $6.3 million investment to upgrade/retool a vacant 127,884 sq ft building
    - Creating 175 new jobs
    - Now operates out of two buildings, including a 133,173 sq ft building that was put into production in 2013

- **BISD**
  - $149.7 million bond issue approved
  - New high school, new elementary school, and upgrades

- **Downtown Revitalization**
  - Upgrades on existing buildings
  - New restaurants and retail

- **Three Creeks Development**
  - 1500 lots for development
• **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
    – $100 million solar farm on 132 acres generating 15 megawatts of energy
    – $25-100 million, 143,481 sq ft Mission Training Center Simulation Complex
    – $145 million barracks renovation
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
    • $36 million, 60,000 sq ft Heritage Hall is the third building in the master plan upgrade to the campus – construction started December 2016

  – **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
• **Killeen cont.**
  – **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
  – **HEB**
    • Third Killeen store opened April 2017 at Stan Schlueter and Hwy 95
    • Concept Store with 83,000 sq ft – to employ 300
  – **MGC Pure Chemicals America**
    • $20 million, 28 acre site for production of super-pure hydrogen peroxide - used as cleaning agent in the semiconductor industry
    • Expected 10 year net economic benefit to Killeen of $2.2 million

• **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
• **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
Local Economic Indicators cont.

• **Future Area Projects**
  
  – **HEB**
    - $350 million manufacturing facility in Temple (2017-2018)
      - Includes dairy production, bakery, and snack facility
    - $15 million truck facility (2018)
  
  – **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
  
  – **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.
Net Increase per certified tax role includes:
33% New Construction
67% Reappraisals
### Bell County Exemption

#### Over 65/Disabled Frozen Taxes

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<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td><strong>Count</strong></td>
<td>12,483</td>
<td>18,279</td>
<td>18,928</td>
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<tr>
<td><strong>Taxable Value</strong></td>
<td>$820,400,914</td>
<td>$1,693,448,567</td>
<td>$1,868,425,183</td>
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<tr>
<td><strong>Actual Tax</strong></td>
<td>$2,776,809</td>
<td>$6,149,724</td>
<td>$6,652,321</td>
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<tr>
<td><em>Tax w/o freeze</em></td>
<td>$3,084,707</td>
<td>$7,639,146</td>
<td>$8,428,466</td>
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<tr>
<td><strong>Taxes Exempted</strong></td>
<td>$307,898</td>
<td>$1,489,422</td>
<td>$1,776,145</td>
<td>1.23 cents</td>
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## Bell County Exemption

### 100% Disabled Veterans Homestead and Surviving Spouse

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<tbody>
<tr>
<td>(first full year)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Count</td>
<td>701</td>
<td>5,106</td>
<td>6,282</td>
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<tr>
<td>Taxable Value</td>
<td>$ 87,302,647</td>
<td>$ 767,577,015</td>
<td>$ 993,067,068</td>
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<tr>
<td>Taxes Exempted</td>
<td>$ 353,925</td>
<td>$ 3,462,540</td>
<td>$ 4,479,726</td>
<td>3.11 cents</td>
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</tbody>
</table>

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

SALES TAX RECEIPTS

• 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 --- $17,882,330
• 2017 --- trend indicates a 4.10% increase over 2016
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</thead>
<tbody>
<tr>
<td>Unassigned</td>
<td>$26,191</td>
<td>$29,930</td>
<td>$29,617</td>
<td>$28,974</td>
<td>$25,854</td>
<td>$28,458</td>
<td>$31,111</td>
<td>$34,288</td>
<td>$35,775</td>
<td>$37,480</td>
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<tr>
<td>Restricted</td>
<td>2,446</td>
<td>2,470</td>
<td>2,296</td>
<td>2,271</td>
<td>2,233</td>
<td>2,441</td>
<td>2,701</td>
<td>2,414</td>
<td>2,687</td>
<td>2,502</td>
</tr>
<tr>
<td>Non-spendable</td>
<td>1,578</td>
<td>1,029</td>
<td>1,344</td>
<td>730</td>
<td>2,218</td>
<td>843</td>
<td>698</td>
<td>1,344</td>
<td>1,527</td>
<td>1,317</td>
</tr>
<tr>
<td><strong>Total fund balance</strong></td>
<td><strong>$30,215</strong></td>
<td><strong>$33,429</strong></td>
<td><strong>$33,257</strong></td>
<td><strong>$31,975</strong></td>
<td><strong>$30,305</strong></td>
<td><strong>$31,742</strong></td>
<td><strong>$34,510</strong></td>
<td><strong>$38,046</strong></td>
<td><strong>$39,989</strong></td>
<td><strong>$41,299</strong></td>
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<tr>
<td>Unassigned to Expenditures (mo's)</td>
<td>5.5</td>
<td>5.9</td>
<td>5.2</td>
<td>5.1</td>
<td>4.6</td>
<td>4.9</td>
<td>5.1</td>
<td>5.5</td>
<td>5.5</td>
<td>5.5</td>
</tr>
</tbody>
</table>

**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 is primarily set aside for record management and retention.

**Non-spendable**  
This amount has been earmarked for prepaid expenditures and inventories.
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

- Over 65 Exemption – Revenue loss of $1.8 million 1.25¢
- 100% DV & Spouse Exemption 2.29¢
  - Revenue loss of $3.3 million (net of State reimb. of 1.2M)
- Juvenile Justice Alternative Education -- .17¢
  - Net Cost of $242,400
- Indigent Defense (SB 7 & SB 6) -- 2.22¢
  - Net Increased Cost of $3,203,000 from 2001 to 2018 for a total of $4 million
- Indigent Health Care (Medical/Admin) -- 3.33¢
  - Net Cost of $4,080,500 & $714,830
- DPS Assistance (Killeen & Temple) -- .09¢
  - Net Cost of $125,161
- AgriLife Extension Assistance -- .28¢
  - Net Cost of $399,842

- Total on Tax Rate $13,865,733 -- 9.63¢
Our Mission: To provide integrated and enhanced emergency coordination and communications to assist in the protection of the public and ensure the safety of all first responders.

Your partner in Public Safety.

2016 – First agency in Texas to receive APCO Training Program Certification
PSAP awarded for Telecommunicator of the Year, Supervisor of the Year, and Team of the Year over multiple years, most recent in 2016
2016 – recognized as one of the top 10 emergency communications centers
Public Safety Communications

Responders communicate with the dispatcher(s) as they respond and work the incident.

9-1-1 call is answered

Event for dispatch is created

Police and Fire dispatchers receive the event for dispatch and dispatch responders to the incident.
2017-2018 Funding from each entity:

Belton
Harker Heights
Killeen
Temple
Bell County

Usage x 50%

Balance of 50% — Bell County
Proposed Plan – Bell County will contribute their 50% of usage plus the remaining 50% of the total budget for 2017-2018.

<table>
<thead>
<tr>
<th>Location</th>
<th>2016-2017 Adopted Budget</th>
<th>2017-2018 Proposed Budget</th>
<th>Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belton</td>
<td>297,048.67</td>
<td>330,115.96</td>
<td>33,067.29</td>
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<tr>
<td>Harker Heights</td>
<td>377,524.01</td>
<td>427,413.29</td>
<td>49,889.28</td>
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<tr>
<td>Killeen</td>
<td>1,298,256.55</td>
<td>1,469,884.73</td>
<td>171,628.18</td>
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<tr>
<td>Temple</td>
<td>987,795.32</td>
<td>994,257.14</td>
<td>6,461.82</td>
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<tr>
<td>Bell County</td>
<td>984,244.95</td>
<td>1,121,959.88</td>
<td>137,714.93</td>
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<td><strong>Bell County (remainder of budget)</strong></td>
<td><strong>3,944,869.50</strong></td>
<td><strong>4,343,631.00</strong></td>
<td><strong>398,761.50</strong></td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>7,889,739.00</strong></td>
<td><strong>8,687,262.00</strong></td>
<td><strong>797,523.00</strong></td>
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</table>
Comparison of each entity's contribution of actual usage versus proposed plan for 2017-2018.

<table>
<thead>
<tr>
<th>Entity</th>
<th>2017-2018 Proposed Budget</th>
<th>2017-2018 Proposed Budget</th>
<th>Add'l (Reduced)</th>
<th>Effect</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Assessment based on actual usage only)</td>
<td>(Bell County contributing 50% of usage plus 50% of total budget)</td>
<td>cost to each entity</td>
<td>Tax Rate</td>
</tr>
<tr>
<td>Belton</td>
<td>660,231.92</td>
<td>330,115.96</td>
<td>(330,115.96)</td>
<td>(3.22¢)</td>
</tr>
<tr>
<td>Harker Heights</td>
<td>854,826.58</td>
<td>427,413.29</td>
<td>(427,413.29)</td>
<td>(2.37¢)</td>
</tr>
<tr>
<td>Killeen</td>
<td>2,939,769.46</td>
<td>1,469,884.73</td>
<td>(1,469,884.73)</td>
<td>(2.57¢)</td>
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<tr>
<td>Temple</td>
<td>1,988,514.28</td>
<td>994,257.14</td>
<td>(994,257.14)</td>
<td>(2.40¢)</td>
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<td>Bell County</td>
<td>2,243,919.76</td>
<td>5,465,590.88</td>
<td>3,221,671.12</td>
<td>2.24¢</td>
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<tr>
<td></td>
<td>8,687,262.00</td>
<td>8,687,262.00</td>
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## Bell County Operating Funds

<table>
<thead>
<tr>
<th>Fund</th>
<th>Proposed Tax Rates</th>
<th>Proposed Budget 2017-2018</th>
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<tbody>
<tr>
<td><strong>GENERAL FUND</strong></td>
<td>0.3027</td>
<td>$ 96,377,497</td>
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<tr>
<td><strong>JURY FUND</strong></td>
<td>0.0004</td>
<td>$ 138,500</td>
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<tr>
<td><strong>INDIGENT HEALTH FUND</strong></td>
<td>0.0345</td>
<td>$ 4,080,500</td>
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<tr>
<td><strong>Total for Maintenance &amp; Operations</strong></td>
<td>0.3376</td>
<td>$ 100,596,497</td>
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<tr>
<td><strong>DEBT SERVICE FUNDS</strong></td>
<td>0.0836</td>
<td>$ 14,184,477</td>
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<tr>
<td><strong>BELL COUNTY TAX RATE</strong></td>
<td>0.4212</td>
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<tr>
<td><strong>ROAD DISTRICT TAX RATE</strong></td>
<td>0.0299</td>
<td>$ 4,980,503</td>
</tr>
<tr>
<td><strong>TOTAL OPERATING FUNDS</strong></td>
<td>0.4511</td>
<td>$ 119,761,477</td>
</tr>
</tbody>
</table>
Note: Operating budget includes General Fund, Road & Bridge Precinct Funds, Debt Service Funds, Indigent Health Fund and the Jury Fund
BELL COUNTY
2017-2018 PROPOSED BUDGET
General Fund

- REVENUES $92,027,497
- FUND BALANCE $4,350,000
- EXPENDITURES $96,377,497
## 2017 & 2018 Budget Comparison

### Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>2017</th>
<th>2018</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$ 45,430,700</td>
<td>$ 49,507,300</td>
<td>$ 4,076,600</td>
</tr>
<tr>
<td>State Revenue for 100% DV</td>
<td>$ 1,200,000</td>
<td>$ 1,200,000</td>
<td>$ 0</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>$ 17,711,575</td>
<td>$ 18,367,495</td>
<td>$ 655,920</td>
</tr>
<tr>
<td>Licenses &amp; Permits</td>
<td>$ 3,200,000</td>
<td>$ 3,200,000</td>
<td>$ 0</td>
</tr>
<tr>
<td>Federal Grants</td>
<td>$ 194,490</td>
<td>$ 196,490</td>
<td>$ 2,000</td>
</tr>
<tr>
<td>State Grants</td>
<td>$ 875,935</td>
<td>$ 879,827</td>
<td>$ 3,892</td>
</tr>
<tr>
<td>Fees of Office</td>
<td>$ 10,387,600</td>
<td>$ 10,581,600</td>
<td>$ 194,000</td>
</tr>
<tr>
<td>Fines &amp; Forfeitures</td>
<td>$ 2,750,000</td>
<td>$ 2,369,000</td>
<td>$(381,000)</td>
</tr>
<tr>
<td>Interest Income</td>
<td>$ 404,000</td>
<td>$ 675,000</td>
<td>$ 271,000</td>
</tr>
<tr>
<td>Jail Inmate Revenue</td>
<td>$ 400,000</td>
<td>$ 685,000</td>
<td>$ 285,000</td>
</tr>
<tr>
<td>Detention Center Revenue</td>
<td>$ 485,000</td>
<td>$ 485,000</td>
<td>$ 0</td>
</tr>
<tr>
<td>Reimbursement Revenue</td>
<td>$ 512,600</td>
<td>$ 804,100</td>
<td>$ 291,500</td>
</tr>
<tr>
<td>Hotel Occupancy Tax</td>
<td>$ 845,000</td>
<td>$ 874,000</td>
<td>$ 29,000</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$ 2,051,700</td>
<td>$ 2,202,685</td>
<td>$ 150,985</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$ 86,448,600</strong></td>
<td><strong>$ 92,027,497</strong></td>
<td><strong>$ 5,578,897</strong></td>
</tr>
</tbody>
</table>
2018 PROPOSED BUDGET
Expenditures - $ 96,377,497

Personnel $59,535,475
- Officials $ 2,338,964
- Dept Heads $ 1,105,674
- Employees $ 39,886,513
- Benefits $ 16,204,324

Operating Expenses $ 36,842,022
$ 96,377,497

Percent of Total Expenditures
Operations 38%
Personnel 62%
2017-2018 PROPOSED BUDGET

Revenues

- Property Taxes (current & delinquent) $49,507,300
- State Rev. for 100% DV $1,200,000
- Sales Tax $18,367,495
- Licenses & Permits $3,200,000
- Federal Grants $196,490
- State Grants $879,827
- Fees of Office $10,581,600
- Fines & Forfeitures $2,369,000
- Interest Income $675,000
- Jail Inmate Revenue $685,000
- Detention Center $485,000
- Reimbursements $804,100
- Hotel Occupancy Tax $874,000
- Other Revenue $2,202,685

Total Revenues $92,027,497
# BUDGET COMPARISON

## 2017 & 2018

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>2017</th>
<th>2018</th>
<th>CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Personnel</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Officials</td>
<td>$ 2,296,431</td>
<td>$ 2,338,964</td>
<td>$ 42,533</td>
</tr>
<tr>
<td>• Department Heads</td>
<td>$ 1,082,070</td>
<td>$ 1,105,674</td>
<td>$ 23,604</td>
</tr>
<tr>
<td>• Employees (includes Longevity and Misc. Pay Types)</td>
<td>$ 38,607,130</td>
<td>$ 39,886,513</td>
<td>$ 1,279,383</td>
</tr>
<tr>
<td>• Benefits (Retirement, Health Insurance, etc.)</td>
<td>$ 14,976,029</td>
<td>$ 16,204,324</td>
<td>$ 1,228,295</td>
</tr>
</tbody>
</table>

**Total Personnel**   $ 56,961,660   $ 59,535,475   $ 2,573,815  
**Total Operating**   $ 34,666,301   $ 36,842,022   $ 2,175,721  
**TOTALS**            $ 91,627,961   $ 96,377,497   $ 4,749,536
Personnel Expenditures: $948,434

Salary Increase for Officials and Employees – 2 % $948,434

Increase for New Positions $286,802

New positions include:
  1 – Secretary for Veteran’s Service Office
  1 – Legal Assistant for County Attorney
  1 – Accountant for Treasurer
  1 – Deputy Clerk for Tax Assessor-Collector
  1 – Deputy Constable Pct. 2
  1 – Deputy Clerk for Constable Pct. 4

Upgrades/Reclasses, part-time, certification pay for Jailers, etc. $312,450

Benefits (social security, workers comp, unemployment, retirement, health insurance, etc.) $1,026,129

Total $2,573,815
### 2018 BUDGET HIGHLIGHTS

**EXPENDITURES CONT.**

### Non-Personnel Expenditures:

**Equipment** - *total for 2018 is $2,224,386 (an increase of $108k)*

- **Includes:**
  - Sheriff – 14 vehicles
  - Other Depts. – 7 vehicles

- **Change:** $108,949

**Building Maintenance**

- **Repair of Buildings**
- **Utilities**

- **Change:** $207,200 & $143,817

**Public Safety**

- **Communication Center**
- **Jail – Food & Food Supplies**
- **Medical Services**

- **Change:** $536,476 & $201,100 & $108,000

**Technology Services**

- **Software Maintenance Contracts**
- **Contract Services**

- **Change:** $126,760 & $20,000

*cont. on next page*
### Non-Personnel Expenditures cont.:

<table>
<thead>
<tr>
<th>Other Operating Costs</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appointed Attorney</td>
<td>$413,000</td>
</tr>
<tr>
<td>Expo Center</td>
<td>$162,140</td>
</tr>
<tr>
<td>Autopsies</td>
<td>$148,500</td>
</tr>
<tr>
<td>Appraisal District</td>
<td>$26,252</td>
</tr>
<tr>
<td>Health District</td>
<td>$10,560</td>
</tr>
<tr>
<td>HOP - Transportation</td>
<td>$5,524</td>
</tr>
<tr>
<td>Other Decreases</td>
<td>($42,557)</td>
</tr>
</tbody>
</table>

**Total** $2,175,721
• 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

• 2018 $92,027,497
  -Tax rate to remain at $.4212
EXPENDITURE HISTORY

<table>
<thead>
<tr>
<th>Year</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$79,160,708</td>
</tr>
<tr>
<td>2015</td>
<td>$82,981,672</td>
</tr>
<tr>
<td>2016</td>
<td>$87,550,240</td>
</tr>
<tr>
<td>2017</td>
<td>$91,627,961</td>
</tr>
<tr>
<td>2018</td>
<td>$96,377,497</td>
</tr>
</tbody>
</table>
PERSONNEL COSTS HISTORY

- 2014: $49,150,723
- 2015: $51,404,473
- 2016: $53,838,696
- 2017: $56,961,660
- 2018: $59,535,475
OPERATING COSTS HISTORY

- 2014: $30,009,985
- 2015: $31,577,199
- 2016: $33,711,544
- 2017: $34,666,301
- 2018: $36,842,022
### GENERAL FUND
**Year Ended September 30**

<table>
<thead>
<tr>
<th></th>
<th>Actual</th>
<th>Projected Actual</th>
<th>Proposed Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2013</td>
<td>2014</td>
<td>2015</td>
</tr>
<tr>
<td>Fund Balance at Beginning of Year</td>
<td>$31,742,135</td>
<td>$34,509,735</td>
<td>$38,046,003</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$2,767,600</td>
<td>$3,536,268</td>
<td>$1,943,234</td>
</tr>
<tr>
<td>Fund Balance at End of Year</td>
<td>$34,509,735</td>
<td>$38,046,003</td>
<td>$39,989,237</td>
</tr>
<tr>
<td>Months Reserve (total fund balance)</td>
<td>5.6</td>
<td>6.0</td>
<td>6.0</td>
</tr>
<tr>
<td>Months Reserve (unassigned fund balance)</td>
<td>5.1</td>
<td>5.5</td>
<td>5.5</td>
</tr>
<tr>
<td>planned use of fund balance</td>
<td>$(1,100,000)</td>
<td>$(1,500,000)</td>
<td>$(4,000,000)</td>
</tr>
</tbody>
</table>
2018 BUDGET
PROPOSED TAX RATE
Bell County and Road District

» Current Rate 45.11¢
» Effective Rate 43.35¢
» Rollback Rate 46.88¢

» Current Rate 45.11¢
» Proposed Change 0.00¢
» Proposed Rate 45.11¢
2018 BUDGET
PROPOSED TAX RATE
Bell County

» Current Rate  42.12¢
» Effective Rate  40.49¢
» Rollback Rate  43.80¢

» Current Rate  42.12¢
» Proposed Change  0.00¢
» Proposed Rate  42.12¢
2018 BUDGET
PROPOSED TAX RATE
Bell County Road & Bridge

» Current Rate 2.99¢
» Effective Rate 2.86¢
» Rollback Rate 3.08¢

» Current Rate 2.99¢
» Proposed Change 0.00¢
» Proposed Rate 2.99¢
2018 BUDGET

PROPOSED TAX RATE

Bell County and Road District

» Maint. & Oper. 33.76¢
» Debt Service 8.36¢
» Total Bell County Rate 42.12¢

» Road District Rate 2.99¢
» Proposed Rate 45.11¢
# BELL COUNTY

## 2017 - 2018 Property Tax Rates

*Note: Taxes for Over 65/Disabled are Frozen*

<table>
<thead>
<tr>
<th>Year</th>
<th>Bell County*</th>
<th>Road District**</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-2017</td>
<td>42.12¢</td>
<td>2.99¢</td>
<td>45.11¢</td>
</tr>
<tr>
<td>2017-2018</td>
<td>42.12¢</td>
<td>2.99¢</td>
<td>45.11¢</td>
</tr>
<tr>
<td>Difference</td>
<td>0.00¢</td>
<td>0.00¢</td>
<td>0.00¢</td>
</tr>
</tbody>
</table>

* 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

## 2010 - 2018 Property Tax Rates

*Note: Taxes for Over 65/Disabled are Frozen*

<table>
<thead>
<tr>
<th>Year</th>
<th>Bell County</th>
<th>Road District</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009-2010</td>
<td>37.59¢</td>
<td>2.95¢</td>
<td>40.54¢</td>
</tr>
<tr>
<td>2010-2011</td>
<td>38.20¢</td>
<td>2.99¢</td>
<td>41.19¢</td>
</tr>
<tr>
<td>2011-2012</td>
<td>40.96¢</td>
<td>2.99¢</td>
<td>43.95¢</td>
</tr>
<tr>
<td>2012-2013</td>
<td>42.12¢</td>
<td>2.99¢</td>
<td>45.11¢</td>
</tr>
<tr>
<td>2013-2014</td>
<td>42.12¢</td>
<td>2.99¢</td>
<td>45.11¢</td>
</tr>
<tr>
<td>2014-2015</td>
<td>42.12¢</td>
<td>2.99¢</td>
<td>45.11¢</td>
</tr>
<tr>
<td>2015-2016</td>
<td>42.12¢</td>
<td>2.99¢</td>
<td>45.11¢</td>
</tr>
<tr>
<td>2016-2017</td>
<td>42.12¢</td>
<td>2.99¢</td>
<td>45.11¢</td>
</tr>
<tr>
<td>2017-2018</td>
<td>42.12¢</td>
<td>2.99¢</td>
<td>45.11¢</td>
</tr>
</tbody>
</table>
Impact

Bell County’s 2018 budget proposal:
2017 tax rate:

45.11 cents per $100 of valuation

2018 proposed tax rate:

45.11 cents per $100 of valuation

Assumption:

taxable home value of $100,000

2017 average county tax bill: $451.10

2018 average county tax bill: $451.10

Annual Increase: $ 0.00
## 2017 - 2018 BUDGET

### PROPOSED TAX RATE COMPARISONS

<table>
<thead>
<tr>
<th></th>
<th>Bell County</th>
<th>Coryell County</th>
<th>Williamson County</th>
<th>McLennan County</th>
<th>City of Temple</th>
<th>City of Killeen</th>
<th>City of Belton</th>
<th>City of Harker Heights</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Rate</strong></td>
<td>0.4511</td>
<td>0.493660</td>
<td>0.476529</td>
<td>0.525293</td>
<td>0.6572</td>
<td>0.7498</td>
<td>0.6598</td>
<td>0.6770</td>
</tr>
<tr>
<td><strong>Effective Rate</strong></td>
<td>0.4335</td>
<td>0.490011</td>
<td>0.456040</td>
<td>0.502167</td>
<td>0.6468</td>
<td>0.7027</td>
<td>0.6465</td>
<td>0.6416</td>
</tr>
<tr>
<td><strong>Rollback Rate</strong></td>
<td>0.4688</td>
<td>0.545426</td>
<td>0.486545</td>
<td>0.555948</td>
<td>0.6776</td>
<td>0.7223</td>
<td>0.6599</td>
<td>0.7175</td>
</tr>
<tr>
<td><strong>Current Rate</strong></td>
<td>0.4511</td>
<td>0.493660</td>
<td>0.476529</td>
<td>0.525293</td>
<td>0.6572</td>
<td>0.7498</td>
<td>0.6598</td>
<td>0.6770</td>
</tr>
<tr>
<td><strong>Proposed Change</strong></td>
<td>0.0000</td>
<td>0.051640</td>
<td>0.000000</td>
<td>-0.020000</td>
<td>0.0200</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
</tr>
<tr>
<td><strong>Proposed Rate</strong></td>
<td><strong>0.4511</strong></td>
<td><strong>0.545300</strong></td>
<td><strong>0.476529</strong></td>
<td><strong>0.505293</strong></td>
<td><strong>0.6772</strong></td>
<td><strong>0.7498</strong></td>
<td><strong>0.6598</strong></td>
<td><strong>0.6770</strong></td>
</tr>
</tbody>
</table>

### SCHOOL DISTRICTS

<table>
<thead>
<tr>
<th></th>
<th>Temple ISD</th>
<th>Belton ISD</th>
<th>Killeen ISD</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Rate</strong></td>
<td>1.40</td>
<td>1.440</td>
<td>1.126</td>
</tr>
<tr>
<td><strong>Proposed Rate</strong></td>
<td><strong>1.40</strong></td>
<td><strong>1.603</strong></td>
<td><strong>1.110</strong></td>
</tr>
</tbody>
</table>
## 2016 - 2017
### SURROUNDING COUNTIES TAX RATES

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>MAINTENANCE OPERATIONS</th>
<th>DEBT SERVICE</th>
<th>ROAD &amp; BRIDGE</th>
<th>TOTAL TAX RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travis</td>
<td>0.32220</td>
<td>0.06160</td>
<td>0.00000</td>
<td>0.38380</td>
</tr>
<tr>
<td>Burnet</td>
<td>0.31480</td>
<td>0.04020</td>
<td>0.04190</td>
<td>0.39690</td>
</tr>
<tr>
<td><strong>Bell</strong></td>
<td><strong>0.32990</strong></td>
<td><strong>0.09130</strong></td>
<td><strong>0.02990</strong></td>
<td><strong>0.45110</strong></td>
</tr>
<tr>
<td>Williamson</td>
<td>0.269029</td>
<td>0.16750</td>
<td>0.04000</td>
<td>0.476529</td>
</tr>
<tr>
<td>Brazos</td>
<td>0.42580</td>
<td>0.05920</td>
<td>0.00000</td>
<td>0.48500</td>
</tr>
<tr>
<td>Coryell</td>
<td>0.47608</td>
<td>0.01758</td>
<td>0.00000</td>
<td>0.49366</td>
</tr>
<tr>
<td>Robertson</td>
<td>0.50977</td>
<td>0.00000</td>
<td>0.00000</td>
<td>0.50977</td>
</tr>
<tr>
<td>McLennan</td>
<td>0.500894</td>
<td>0.024399</td>
<td>0.00000</td>
<td>0.525293</td>
</tr>
<tr>
<td>Hamilton</td>
<td>0.44890</td>
<td>0.00000</td>
<td>0.11160</td>
<td>0.56050</td>
</tr>
<tr>
<td>Lampasas</td>
<td>0.49039</td>
<td>0.05500</td>
<td>0.12350</td>
<td>0.66889</td>
</tr>
<tr>
<td>Milam</td>
<td>0.656397</td>
<td>0.043603</td>
<td>0.00000</td>
<td>0.70000</td>
</tr>
<tr>
<td>San Saba</td>
<td>0.61900</td>
<td>0.00000</td>
<td>0.13350</td>
<td>0.75250</td>
</tr>
<tr>
<td>Mills</td>
<td>0.57620</td>
<td>0.11100</td>
<td>0.11240</td>
<td>0.79960</td>
</tr>
<tr>
<td>Falls</td>
<td>0.81450</td>
<td>0.00000</td>
<td>0.13730</td>
<td>0.95180</td>
</tr>
</tbody>
</table>

**Surrounding Counties Average** 0.592634
2016 - 2017
SURROUNDING COUNTIES TAX RATES

Surrounding Counties Average 0.592634

Bell County 0.45110

Hamilton County 0.56050
McLennan County 0.525293

Coryell County 0.49366
Falls County 0.95180

Robertson County 0.50977
Brazos County 0.48500

Mills County 0.79960
San Saba County 0.75250

Lampasas County 0.66889
Burnet County 0.39690

Travis County 0.38380
Milam County 0.70000

Williamson County 0.476529
Major Projects Completed

- 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
- Construction of vehicle maintenance facility for Road and Bridge
- New JP2 office and court in Salado
- Refurbished the Temple Annex
- 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
- 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
- Purchased two lots adding to Killeen Annex campus
Current Projects

- EXPO Livestock/Equestrian Center – New performance arena and new warm-up arena, adding approximately 1,200 new parking spaces
- Adding third Chiller module to EXPO HVAC
- Building 3 at EXPO HVAC added and facility refurbished
- New Parking Lot (Pearl and Central Ave.) – Adding 96 public parking spaces downtown
- Continuing preservation of Museum
- Killeen Annex – Added new modular offices and additional parking
- Central Jail roof and exterior wall repair, replacing HVAC chillers