

BELL COUNTY

Proposed 2018-2019 Budget



Presented August 20, 2018

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

- 2016 Award to Auditor's Office – 37th Year
 - Government Finance Officers Association Award
- Technology Services – Digital Counties Survey Winner (Population of 250,000 – 499,999), 2013, 2014, 2016 & 2018
- Technology Services – 2018 Best of Texas Award
 - in the category of Best Mobile/Wireless Project for Bell County's Mobile Electronic Traffic Citation System
- Technology Services – 2018 NACo Achievement Award
- 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** – 2nd 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** – 24th year 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**– 6th year 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** – 16th year 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** – 20th year 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 Board of Directors
 - Texas Association of Counties Board of Directors
 - Gov Appt to Texas Indigent Defense Commission – 15 years
 - UT Law School Graduate – 42 years in Temple
 - Colonel, USAF Reserves, Retired

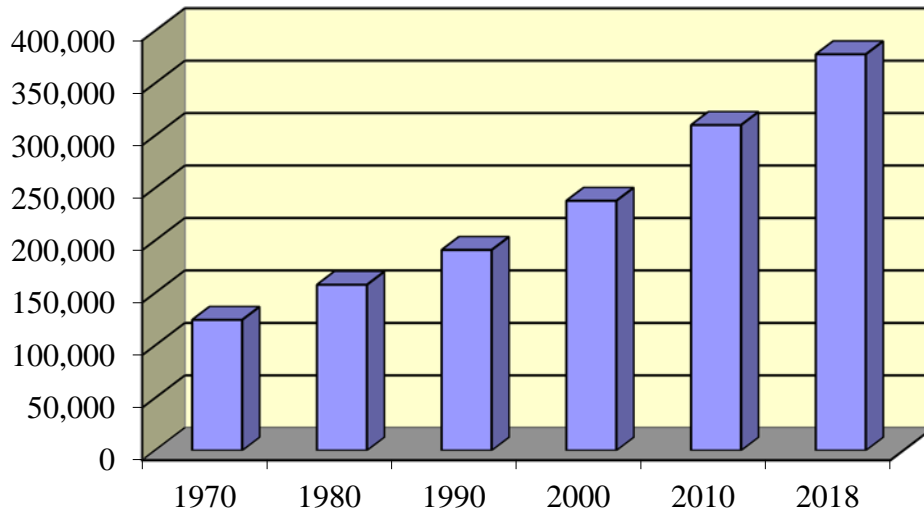


Bell County Recognition

- **Donna Eakin, CPA** – 22nd year 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 34 years
- **Charles Jones** – 36th year 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

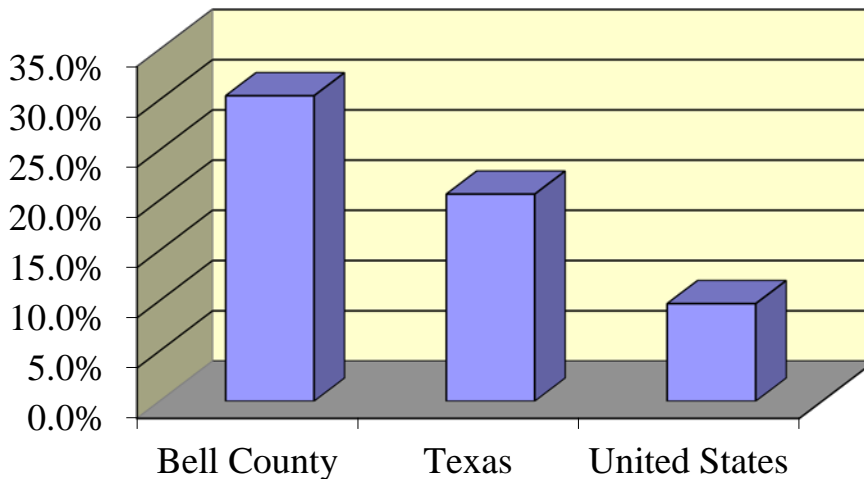


Bell County Actual Population

- 1960 - 94,097
- 1970 - 124,483
- 1980 - 157,889
- 1990 - 191,073
- 2000 - 237,974
- 2010 - 310,235
- 2018 - 377,677*

*Texas Dept. of State Health Services

2000-2010 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.**
 - **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
 - **Wilsonart**
 - \$8 million, 31,500 sq ft facility completed May 2015



Local Economic Indicators cont.

- **Temple cont.**
 - **Performance Food Group**
 - \$10 million, 70,000 sq ft expansion
 - **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
 - **Tri-Supply Home Products**
 - \$5 million construction project completed summer 2015
 - 40,000 sq ft retail facility with attached 80,000 sq ft warehouse
 - \$12 million expansion to 220,000 total sq ft scheduled for completion Fall 2019. Expansion will generate a payroll of about \$4 million.



Local Economic Indicators cont.

- **Temple cont.**
 - **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
 - **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



Local Economic Indicators cont.

- **Temple cont.**
 - **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
 - **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.



Local Economic Indicators cont.

- **Temple cont.**
 - **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. Completed Spring 2017.
 - **Bitmova, LLC**
 - \$8 million capital investment in a data and technology center. Creating 56 high tech jobs. Construction begins August 2018.
 - **Bellaire North**
 - \$11 million retail development project in North Temple adjacent to Buc-ee's to include several retailers and two hotels. Scheduled completion in summer 2019.
 - **Lane Enterprises**
 - \$16.3 million manufacturing facility to be built in Temple's Industrial Park
 - Anticipate employing 21 people for the facility with an average annual wage of \$55,300. Currently under construction.



Local Economic Indicators cont.

- **Temple cont.**
 - **KEG 1 O’Neal, LLC**
 - \$10 million expansion project to include 80,000 sq ft office and commercial distribution warehouse.
 - Is expected to create 50 additional jobs for a total of 110 employees. Currently under construction.
 - **TMED South**
 - 360 acre, multi-year development in Southeast Temple
 - Will include residential, retail, office, and entertainment venues
 - **Cargill**
 - \$32 million expansion including 82,000 sq ft warehouse for packaged finished goods with new packaging lines, and a 5,000 sq ft extension of the existing packaged raw materials warehouse.
 - Will increase jobs from 10 to 33, with average annual wages of \$40,500.
 - Completion date is Spring 2019.



Local Economic Indicators cont.

- **Temple cont.**
 - **Rapid Recovery Center**
 - \$20 million, 50,000 sq ft rehabilitation hospital on Marlandwood Drive
 - 140 full-time and 30-40 part-time positions. Completion date Fall 2018.
 - **Hudson Manufacturing, LLC**
 - \$2.3 million expansion underway of existing plant will create 10 new jobs with an average annual salary of \$50,000
 - Temple-based handgun manufacturer
 - **Reynolds Consumer Products, LLC**
 - \$3.2 million expansion underway of existing plant will create 10 new jobs with an average annual salary of \$46,000
 - Temple-based manufacturer (Hefty bags)
 - **Everest Rehabilitation Hospital, LLC**
 - New \$17 million capital investment, 36-bed inpatient rehabilitation hospital.
 - Will create 120 new healthcare jobs with an average annual salary of \$52,000. Currently under construction.



Local Economic Indicators cont.

- **Belton**

- **University of Mary Hardin-Baylor**

- \$20 million, 40,725 sq ft Performing Arts Center completed 2017
- \$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
- 46,000 sq ft residence hall completed in summer 2018

- **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



Local Economic Indicators cont.

- **Belton cont.**

- **Colonial Crossing**

- \$20 million, 200,000 sq ft apartment complex with 208 units in 10 apartment buildings

- **TRUmh**

- \$6.3 million investment to upgrade/retool a vacant 127,884 sq ft building
- Now operates out of two buildings, including a 133,173 sq ft building that was put into production in 2013 – currently employs 468 people

- **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



Local Economic Indicators cont.

- **Killeen**

- **Ft. Hood**

- \$1.43 billion 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
 - \$63 million, 143,481 sq ft Mission Training Center Simulation Complex scheduled for completion in 2020
 - \$145 million barracks renovation
 - \$53 million upgrade to First Cavalry Division Headquarters
 - \$10.6 million repairs to Robert Gray Army Airfield Runway
 - \$33 million motorpool construction to begin fall 2018
 - \$228 million for 19 barracks to be completed between fall 2018 and winter 2020



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 – soft opening for staff members August 2018
 - Research Park in planning stages to house new academic, private sector and defense industry collaborations

- **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.**

- **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**

- \$23 million, 18.4 acre site in Phase 1 for production of super-pure hydrogen peroxide - used as cleaning agent in the semiconductor industry
- 9.8 acre site under option for Phase II in planning stages
- Expected 10 year net economic benefit to Killeen of \$2.2 million

- **Future Project**

- An international manufacturing company has acquired a 230,000 sq ft building in the Killeen Business Park



Local Economic Indicators cont.

- **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

- **Future Area Projects**

- **HEB**

- \$350 million manufacturing facility in Temple (2017-2018)
 - Includes dairy production, bakery, and snack facility
- \$15 million truck facility (2018)

- **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.



Local Economic Indicators cont.

- **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)
- **FM 2410**
 - \$5.7 million future project to widen the road to five lanes from Harker Heights to Killeen
- **Expansion of SH 317 from FM 2305 to FM 439**
 - \$18.9 million project to reconstruct/widen road from North Belton to Temple
- **Loop 121 Expansion**
 - \$33 million project to widen road in planning stages
- **US 190 Renamed to Interstate 14**
 - Corridor beginning in West Texas, following current US Hwy 190 through Bell County, through East Texas, terminating on SH 63 at the Sabine River
 - \$81 million project to add a new lane in both directions from Harker Heights to Belton

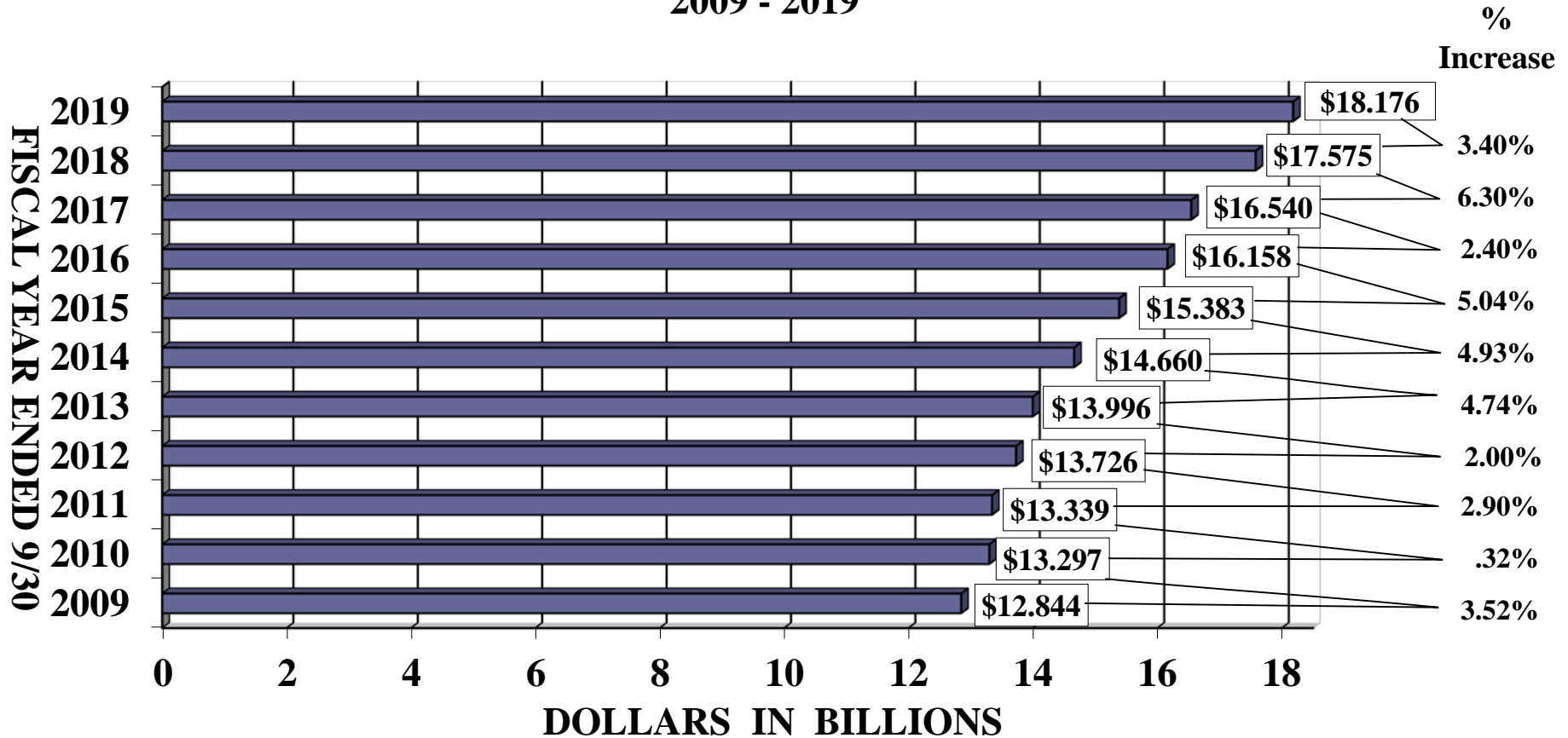


COUNTY OF BELL

PROPERTY VALUES

Taxable Assessed Values

2009 - 2019



Net Increase per certified tax role includes:
61% New Construction
39% Reappraisals



Bell County Exemption

Over 65/Disabled Frozen Taxes

| | <u>2005-2006</u> | <u>2017-2018</u> | <u>2018-2019</u> | <u>Tax Effect</u> |
|-----------------------|-----------------------|---------------------|---------------------|-------------------|
| | <i>(initial year)</i> | | | |
| Count | 12,483 | 18,928 | 18,718 | |
| Taxable Value | \$ 820,400,914 | \$1,868,425,183 | \$1,899,197,247 | |
| Actual Tax | \$ 2,776,809 | \$ 6,652,321 | \$ 6,752,632 | |
| <i>Tax w/o freeze</i> | \$ 3,084,707 | \$ 8,428,466 | \$ 8,567,279 | |
| Taxes Exempted | \$ 307,898 | \$ 1,776,145 | \$ 1,814,647 | 1.21 cents |



Bell County Exemption

100% Disabled Veterans Homestead and Surviving Spouse

| | <u>2009-2010</u> | <u>2017-2018</u> | <u>2018-2019*</u> | <u>Tax Effect</u> |
|-----------------------|--------------------------|---------------------|---------------------|-------------------|
| | <i>(first full year)</i> | | | |
| Count | 701 | 6,282 | 7,403 | |
| Taxable Value | \$ 87,302,647 | \$ 993,067,068 | \$ 1,266,682,087 | |
| Taxes Exempted | \$ 353,925 | \$ 4,479,726 | \$ 5,714,003 | 3.81 cents |

*HB in 2015 legislative session will result in a reimbursement from the State of approximately \$1.5 million



Economic Indicators

SALES TAX RECEIPTS

- 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 --- \$18,620,045
- 2018 --- trend indicates a 2.95% increase over 2017



| (in thousands) | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Unassigned | \$ 29,480 | \$ 29,165 | \$ 28,487 | \$ 25,378 | \$ 27,969 | \$ 30,581 | \$ 33,695 | \$ 35,123 | \$ 36,796 | \$ 38,655 |
| Restricted | 2,470 | 2,296 | 2,271 | 2,233 | 2,441 | 2,701 | 2,414 | 2,687 | 2,502 | 2,319 |
| Non-spendable | 1,029 | 1,344 | 730 | 2,218 | 843 | 698 | 1,344 | 1,527 | 1,317 | 1,435 |
| Total fund balance | \$ 32,979 | \$ 32,805 | \$ 31,488 | \$ 29,829 | \$ 31,253 | \$ 33,980 | \$ 37,453 | \$ 39,337 | \$ 40,615 | \$ 42,409 |
| Unassigned to | | | | | | | | | | |
| Expenditures (mo's) | 5.8 | 5.2 | 5.0 | 4.5 | 4.8 | 5.0 | 5.4 | 5.4 | 5.4 | 5.4 |

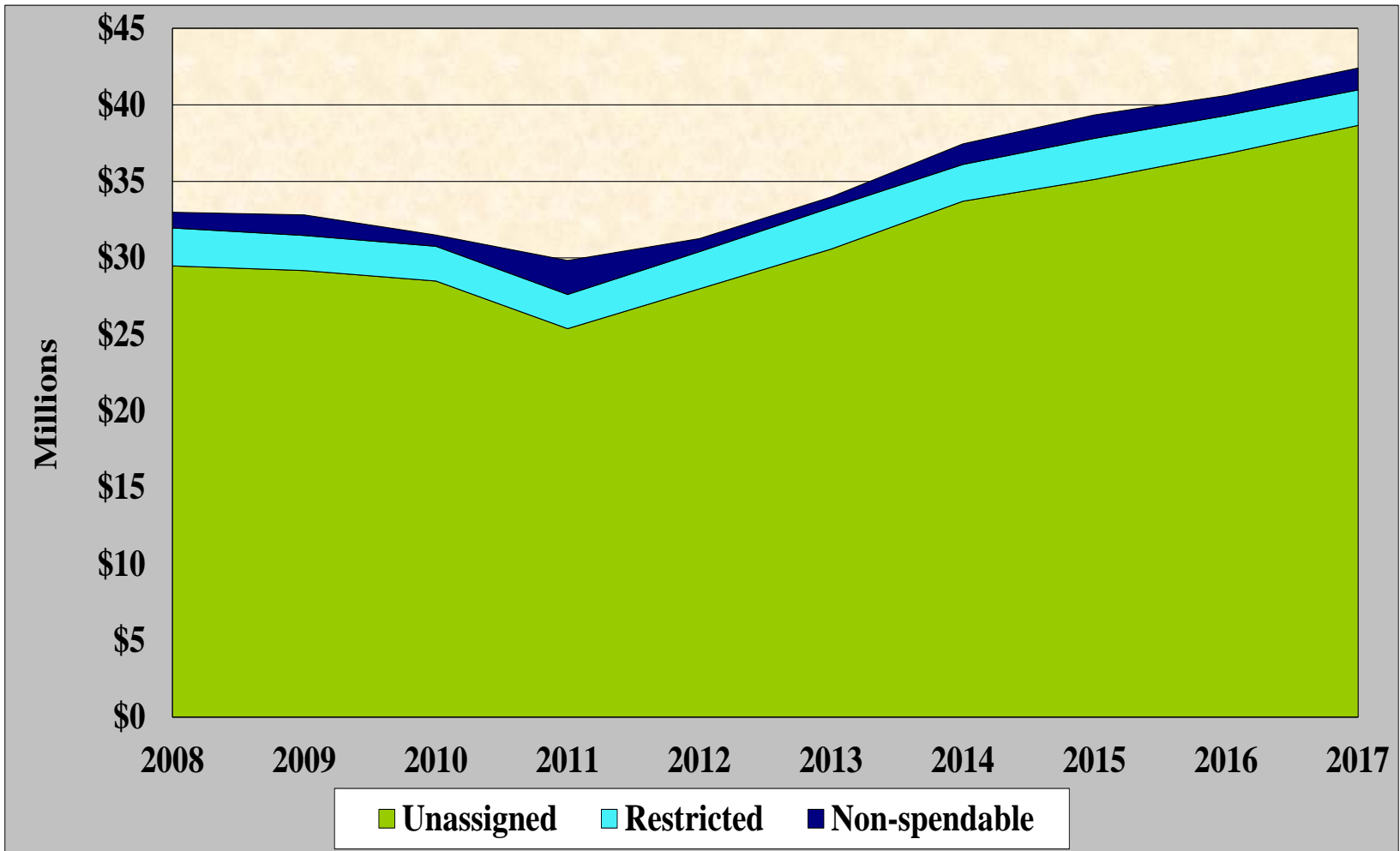
Observations:

- Unassigned ■ This component of fund balance has remained at 5.4 months of the operating expenditures for the last four years. The unassigned component has grown as the County has grown.
- 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, TEXAS
DETAIL OF RESERVES/DESIGNATIONS

GENERAL FUND BALANCE OVERVIEW
September 30, 2008-2017





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 | 1.21¢ |
| • 100% DV & Spouse Exemption | 2.80¢ |
| – Revenue loss of \$4.2 million (net of State reimb. of 1.5M) | |
| • Juvenile Justice Alternative Education -- | .16¢ |
| – Net Cost of \$244,970 | |
| • Indigent Defense (SB 7 & SB 6) -- | 2.13¢ |
| – Net Increased Cost of \$3,203,000 from 2001 to 2019 for a total of \$4 million | |
| • Indigent Health Care (Medical/Admin) -- | 3.31¢ |
| – Net Cost of \$4,080,500 & \$890,760 | |
| • DPS Assistance (Killeen & Temple) -- | .08¢ |
| – Net Cost of \$125,966 | |
| • AgriLife Extension Assistance -- | <u>.24¢</u> |
| – Net Cost of \$354,017 | |
| – Total on Tax Rate \$15,696,213 -- | 9.93¢ |



POLICE FIRE EMS

Communications Center

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

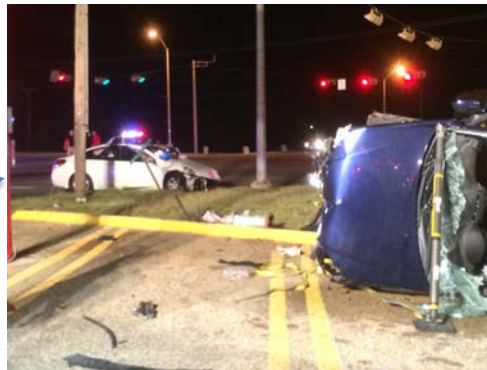
PSAP awarded for Telecommunicator of the Year, Supervisor of the Year, and Team of the Year over multiple years, most recent in 2016

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



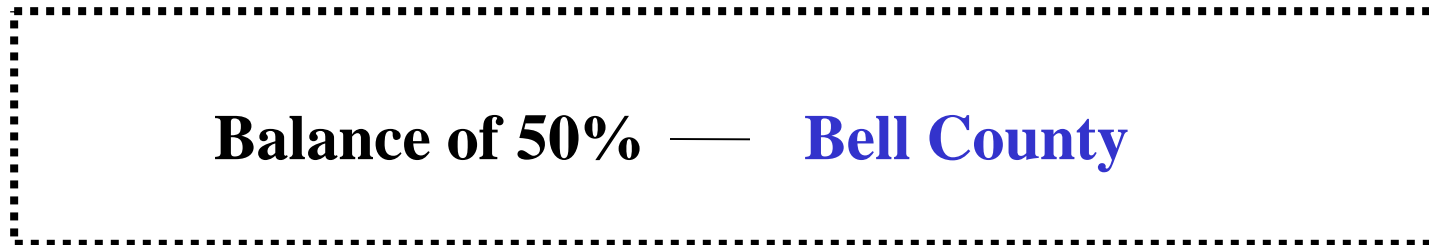
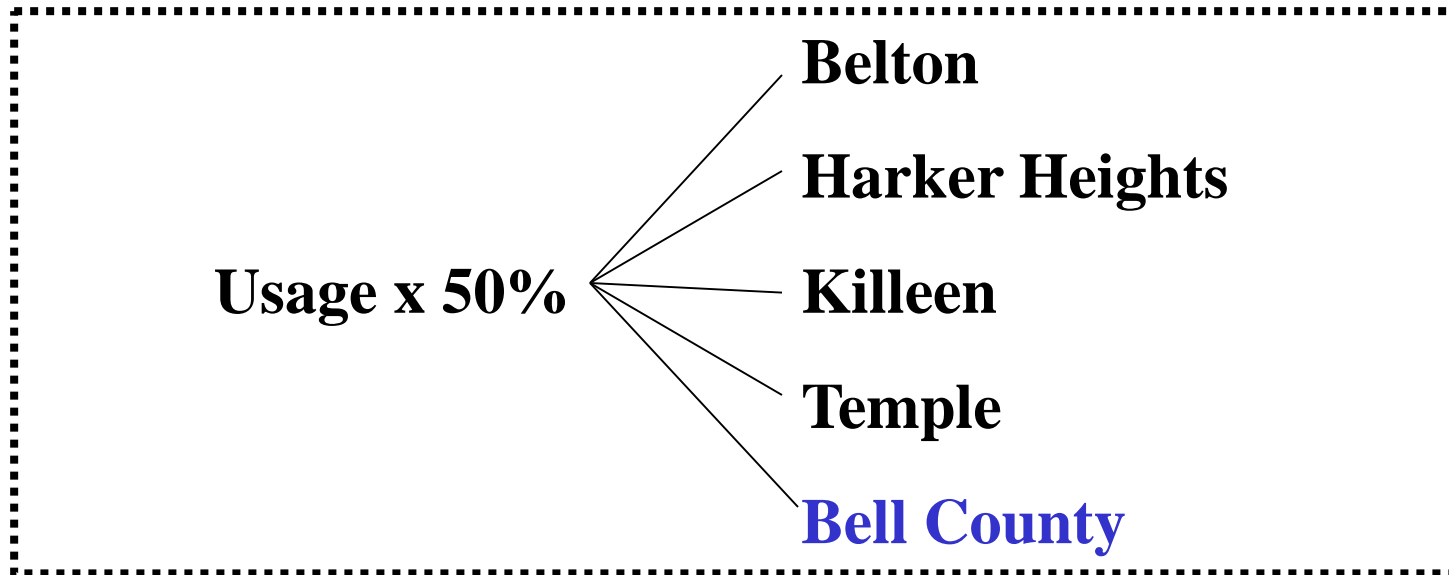
Police and Fire dispatchers receive the event for dispatch and dispatch responders to the incident.





BELL COUNTY COMMUNICATIONS CENTER

2018-2019 Funding from each entity:





Bell County Communications Center

Proposed Plan – Bell County will contribute their 50% of usage plus the remaining 50% of the total budget for 2018-2019.

| | 2017-2018 Adopted Budget <small>(Bell County contributing 50% of usage plus 50% of total budget)</small> | 2018-2019 Proposed Budget <small>(Bell County contributing 50% of usage plus 50% of total budget)</small> | Increase (Decrease) |
|---|--|---|--------------------------------|
| Belton | 330,115.96 | 320,808.14 | (9,307.82) |
| Harker Heights | 427,413.29 | 479,274.44 | 51,861.15 |
| Killeen | 1,469,884.73 | 1,478,731.74 | 8,847.01 |
| Temple | 994,257.14 | 940,893.67 | (53,363.47) |
| Bell County | 1,121,959.88 | 1,086,441.51 | (35,518.37) |
| Bell County <small>(remainder of budget)</small> | <u>4,343,631.00</u> | <u>4,306,149.50</u> | <u>(37,481.50)</u> |
| Total | 8,687,262.00 | 8,612,299.00 | (74,963.00) |



Bell County Communications Center cont.

Comparison of each entity's contribution of actual usage versus proposed plan for 2018-2019.

| | 2018-2019 | 2018-2019 | | |
|----------------|---------------------------|--|----------------------------|---------------|
| | 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 | 641,616.28 | 320,808.14 | (320,808.14) | (2.95¢) |
| Harker Heights | 958,548.88 | 479,274.44 | (479,274.44) | (2.65¢) |
| Killeen | 2,957,463.48 | 1,478,731.74 | (1,478,731.74) | (2.58¢) |
| Temple | 1,881,787.34 | 940,893.67 | (940,893.67) | (2.40¢) |
| Bell County | <u>2,172,883.02</u> | <u>5,392,591.01</u> | <u>3,219,707.99</u> | 2.15¢ |
| | 8,612,299.00 | 8,612,299.00 | 0.00 | |

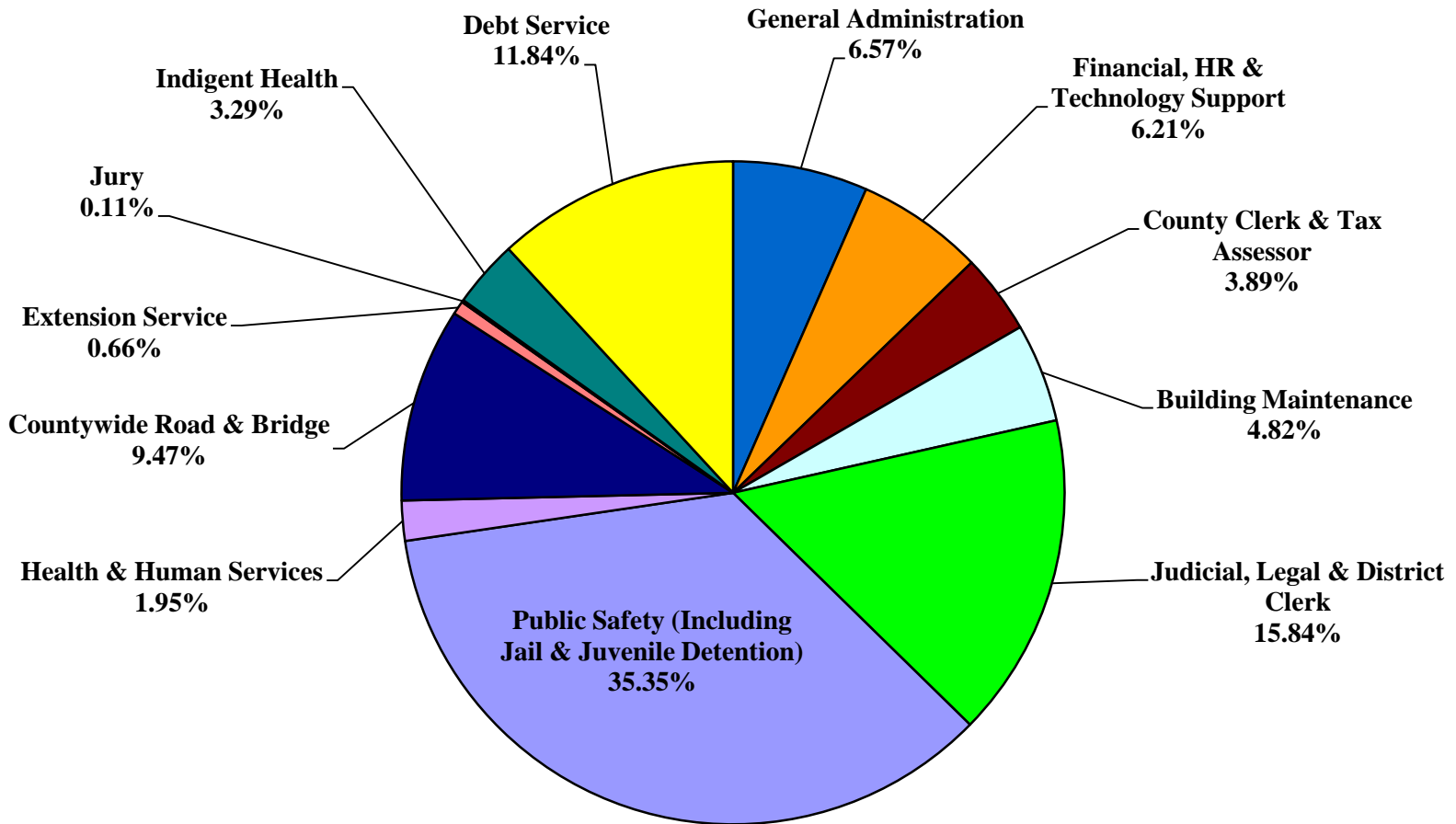


Bell County Operating Funds

| | <i>Proposed Tax Rates</i> | <i>Proposed Budget 2018-2019</i> |
|---|-----------------------------------|--|
| GENERAL FUND | 0.3027 | \$ 99,788,534 |
| JURY FUND | 0.0004 | \$ 138,500 |
| INDIGENT HEALTH FUND | 0.0340 | \$ 4,080,500 |
| Total for Maintenance & Operations | 0.3371 | \$ 104,007,534 |
| DEBT SERVICE FUNDS | <u>0.0841</u> | \$ 14,706,582 |
| BELL COUNTY TAX RATE | 0.4212 | |
| ROAD DISTRICT TAX RATE | <u>0.0299</u> | <u>\$5,227,945</u> |
| TOTAL OPERATING FUNDS | <u>0.4511</u> | <u>\$ 123,942,061</u> |



Bell County Proposed Operating Budget 2018-2019



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

BELL COUNTY
2018-2019 PROPOSED BUDGET
General Fund



| | |
|-----------------------|---------------------|
| ▪ REVENUES | \$95,338,534 |
| ▪ FUND BALANCE | \$ 4,450,000 |
| ▪ EXPENDITURES | \$99,788,534 |



2018 & 2019 BUDGET COMPARISON

| <u>REVENUES</u> | <u>2018</u> | <u>2019</u> | <u>CHANGE</u> |
|---------------------------|----------------------|----------------------|---------------------|
| Property Taxes | \$ 49,507,300 | \$ 51,158,300 | \$ 1,651,000 |
| State Revenue for 100% DV | \$ 1,200,000 | \$ 1,500,000 | \$ 300,000 |
| Sales Tax | \$ 18,367,495 | \$ 18,983,274 | \$ 615,779 |
| Licenses & Permits | \$ 3,200,000 | \$ 3,215,000 | \$ 15,000 |
| Federal Grants | \$ 196,490 | \$ 195,420 | \$ (1,070) |
| State Grants | \$ 879,827 | \$ 900,540 | \$ 20,713 |
| Fees of Office | \$ 10,581,600 | \$ 10,557,850 | \$ (23,750) |
| Fines & Forfeitures | \$ 2,369,000 | \$ 2,432,000 | \$ 63,000 |
| Interest Income | \$ 675,000 | \$ 950,000 | \$ 275,000 |
| Jail Inmate Revenue | \$ 685,000 | \$ 1,000,000 | \$ 315,000 |
| Detention Center Revenue | \$ 485,000 | \$ 350,000 | \$ (135,000) |
| Reimbursement Revenue | \$ 804,100 | \$ 810,500 | \$ 6,400 |
| Hotel Occupancy Tax | \$ 874,000 | \$ 874,000 | \$ -0- |
| Other Revenue | \$ 2,202,685 | \$ 2,411,650 | \$ 208,965 |
| | \$ 92,027,497 | \$ 95,338,534 | \$ 3,311,037 |

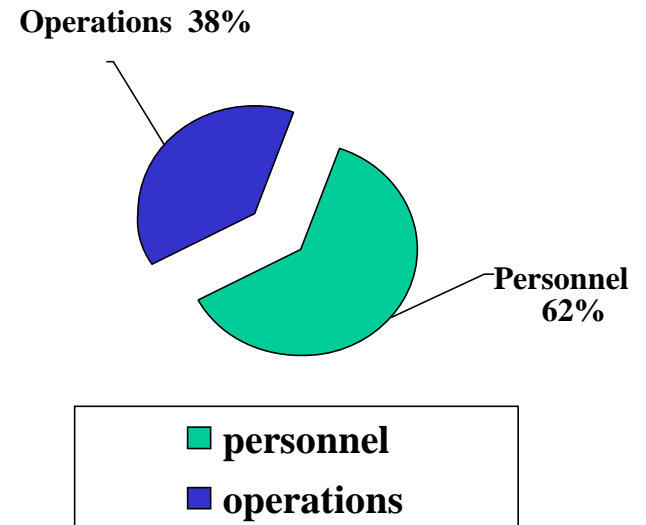


2019 PROPOSED BUDGET

Expenditures - \$ 99,788,534

| | |
|---------------------------|-----------------------------|
| Personnel | \$61,432,644 |
| • Officials | \$ 2,370,337 |
| • Dept Heads | \$ 1,129,957 |
| • Employees | \$ 41,459,248 |
| • Benefits | \$ 16,473,102 |
| Operating Expenses | <u>\$ 38,355,890</u> |
| | \$ 99,788,534 |

Percent of Total Expenditures

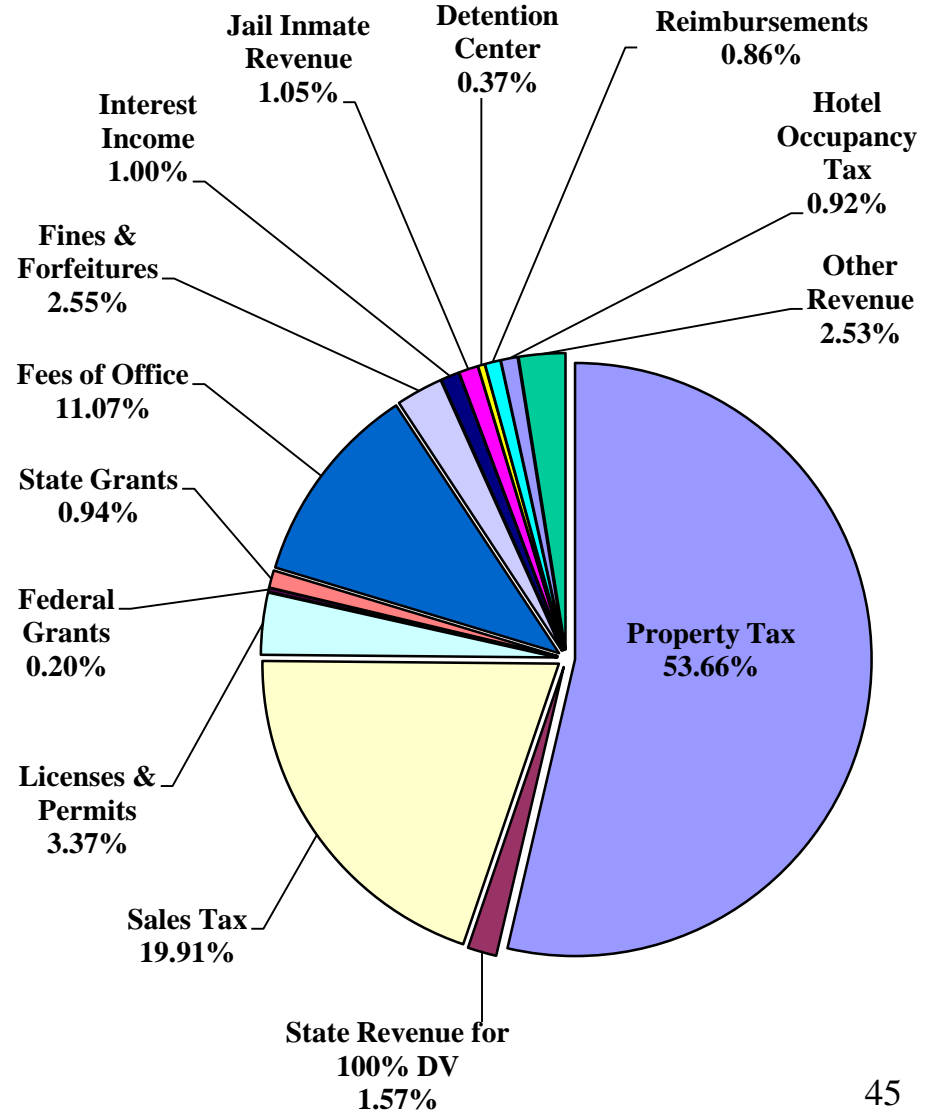




2018-2019 PROPOSED BUDGET

Revenues

| | |
|--|---------------------|
| ■ Property Taxes (current & delinquent) | \$51,158,300 |
| ■ State Rev. for 100% DV | \$ 1,500,000 |
| ■ Sales Tax | \$18,983,274 |
| ■ Licenses & Permits | \$ 3,215,000 |
| ■ Federal Grants | \$ 195,420 |
| ■ State Grants | \$ 900,540 |
| ■ Fees of Office | \$10,557,850 |
| ■ Fines & Forfeitures | \$ 2,432,000 |
| ■ Interest Income | \$ 950,000 |
| ■ Jail Inmate Revenue | \$ 1,000,000 |
| ■ Detention Center | \$ 350,000 |
| ■ Reimbursements | \$ 810,500 |
| ■ Hotel Occupancy Tax | \$ 874,000 |
| ■ Other Revenue | \$ 2,411,650 |
| | <u>\$95,338,534</u> |





BUDGET COMPARISON 2018 & 2019

| <u>EXPENDITURES</u> | ADOPTED | PROPOSED | |
|--|----------------------|----------------------|----------------------|
| | <u>2018</u> | <u>2019</u> | <u>CHANGE</u> |
| Personnel | | | |
| • Officials | \$ 2,338,964 | \$ 2,370,337 | \$ 31,373 |
| • Department Heads | \$ 1,105,674 | \$ 1,129,957 | \$ 24,283 |
| • Employees (includes Longevity and Misc. Pay Types) | \$ 39,885,321 | \$ 41,459,248 | \$ 1,573,927 |
| • Benefits (Retirement, Social Security, Health Ins., etc.) | <u>\$ 16,205,516</u> | <u>\$ 16,473,102</u> | <u>\$ 267,586</u> |
| Total Personnel | \$ 59,535,475 | \$ 61,432,644 | \$ 1,897,169 |
| Total Operating | <u>\$ 36,842,022</u> | <u>\$ 38,355,890</u> | <u>\$ 1,513,868</u> |
| TOTALS | \$ 96,377,497 | \$ 99,788,534 | \$ 3,411,037 |



2019 BUDGET HIGHLIGHTS

EXPENDITURES

Personnel Expenditures:

Change

Salary Increase for Officials and Employees – 2 %

\$791,985

Increase for New Positions

\$452,317

New positions include:

1 – Asst.-Probate for County Court at Law #1

1 – Assistant for Guardian ad Litem

2 – Social Workers for Mental Health Indigent Defense

1 – Victim Witness Coordinator for District Attorney

1 – Deputy Clerk for Tax Assessor-Collector

1 – Audio/Visual Technician for Technology Services

1 – Constable Deputy for Constable Pct. 4

1 – Corrections Lieutenant for Jail

1 – Investigator for Sheriff's Office

Upgrades/Reclasses, part-time, etc.

\$385,281

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

\$267,586

Total \$1,897,169



2019 BUDGET HIGHLIGHTS

EXPENDITURES CONT.

| <u>Non-Personnel Expenditures:</u> | <u>Change</u> |
|---|----------------------|
| Equipment - <i>total for 2019 is \$2,330,204 (an increase of \$146k)</i> | \$146,918 |
| <i>Includes: Sheriff – 13 vehicles</i> | |
| <i>Other Depts. – 7 vehicles</i> | |
| Building Maintenance | |
| Repair of Buildings | \$106,500 |
| Utilities | \$ 41,440 |
| Public Safety | |
| Communication Center | (\$73,000) |
| Jail – Food & Food Supplies | \$250,000 |
| Medical Services | \$250,000 |
| Maintenance Supplies | \$100,000 |
| Extradition | (\$25,000) |
| Detention – Medical Services | \$ 54,000 |
| Technology Services | |
| Software Maintenance Contracts | \$114,655 |



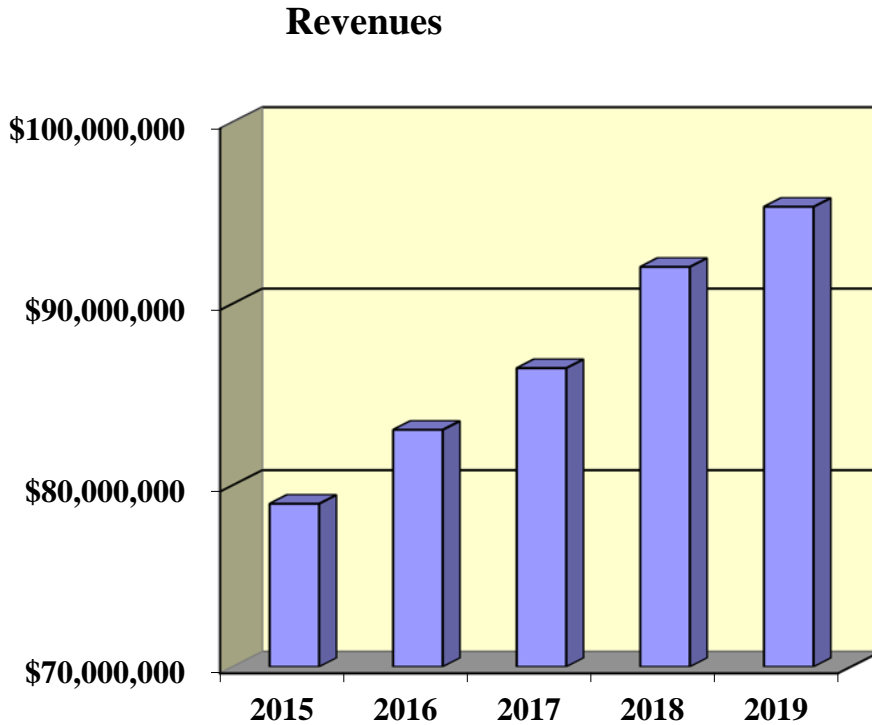
2019 BUDGET HIGHLIGHTS

EXPENDITURES CONT.

| <u>Non-Personnel Expenditures cont.:</u> | <u>Change</u> |
|---|----------------------|
| Other Operating Costs | |
| Property Insurance | \$120,000 |
| Expo Center | \$261,700 |
| Appraisal District | \$ 77,556 |
| HOP – Transportation | \$ 91,535 |
| Indigent Health | \$277,165 |
| HELP Center | (\$158,940) |
| Ambulance Services | (\$347,200) |
| County Wide Fire Assistance | \$ 45,000 |
| Volunteer Fire Equipment Match | \$100,000 |
| EMS Support | \$ 75,000 |
| Other Increases | \$ 6,539 |
| Total | \$1,513,868 |



•REVENUE HISTORY

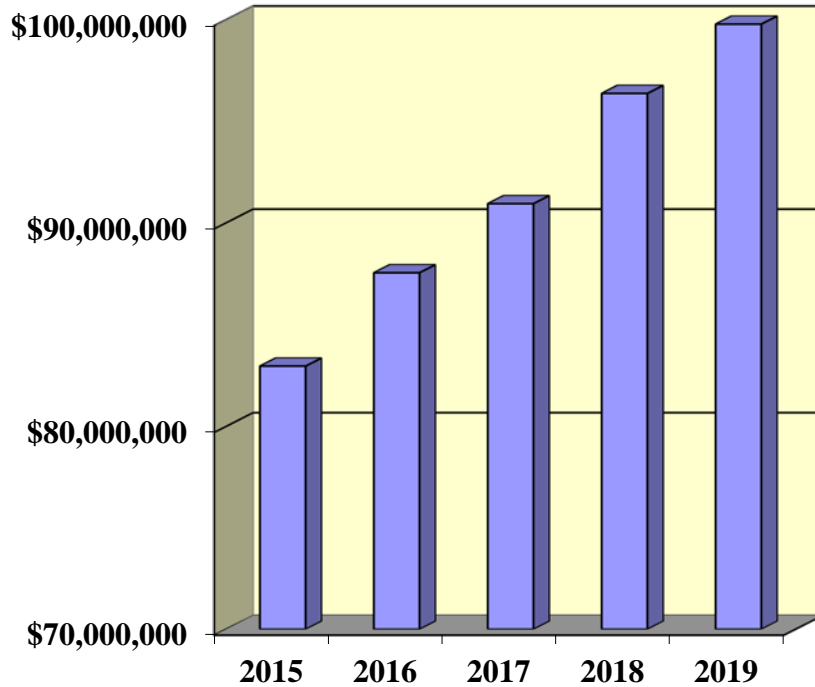


- **2015** **\$78,981,672**
-Tax rate to remain at \$.4212
- **2016** **\$83,050,240**
-Tax rate to remain at \$.4212
- **2017** **\$86,448,600**
-Tax rate to remain at \$.4212
- **2018** **\$92,027,497**
-Tax rate to remain at \$.4212
- **2019** **\$95,338,534**
-Tax rate to remain at \$.4212



EXPENDITURE HISTORY

Expenditures



•2015 \$ 82,981,672

•2016 \$ 87,550,240

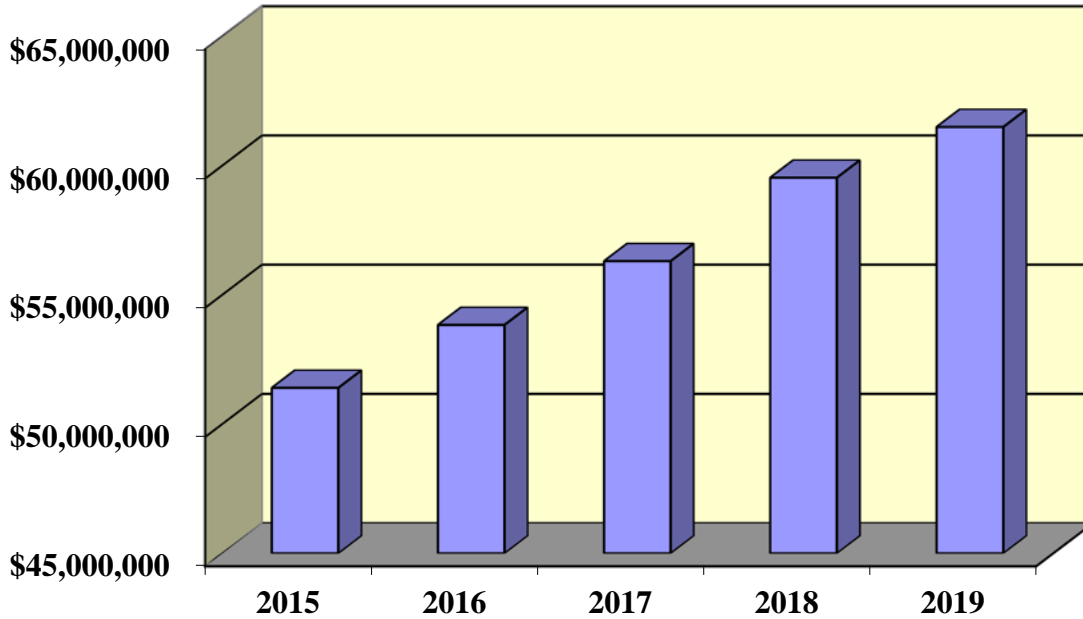
•2017 \$ 91,627,961

•2018 \$ 96,377,497

•2019 \$ 99,788,534



PERSONNEL COSTS HISTORY



•2015 \$51,404,473

•2016 \$53,838,696

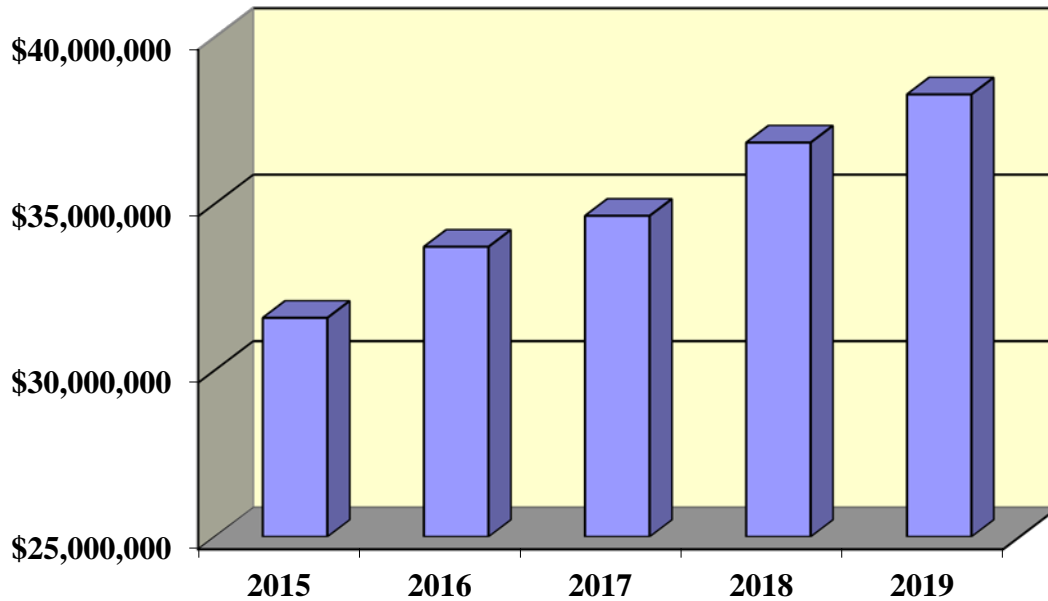
•2017 \$56,961,660

•2018 \$59,535,475

•2019 \$61,432,644



OPERATING COSTS HISTORY



•2015 \$ 31,577,199

•2016 \$ 33,711,544

•2017 \$ 34,666,301

•2018 \$ 36,842,022

•2019 \$ 38,355,890



GENERAL FUND

Year Ended September 30

| | Actual | | | | Projected Actual | Proposed Budget |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Fund Balance at Beginning of Year | \$ 34,509,735 | \$ 38,046,003 | \$ 39,989,237 | \$ 40,614,990 | \$ 42,408,827 | \$ 41,674,627 |
| <i>Net Change in Fund Balance</i> | <i>\$ 3,536,268</i> | <i>\$ 1,943,234</i> | <i>\$ 625,753</i> | <i>\$ 1,793,837</i> | <i>\$ (734,200)</i> | <i>\$ (4,450,000)</i> |
| Fund Balance at End of Year | \$ 38,046,003 | \$ 39,989,237 | \$ 40,614,990 | \$ 42,408,827 | \$ 41,674,627 | \$ 37,224,627 |
| Months Reserve (total fund balance) | 6.0 | 6.0 | 6.0 | 6.0 | 5.0 | 4.5 |
| Months Reserve (unassigned fund balance) | 5.4 | 5.4 | 5.4 | 5.4 | 4.8 | 4.0 |
| <i>planned use of fund balance</i> | <i>\$ (1,500,000)</i> | <i>\$ (4,000,000)</i> | <i>\$ (4,500,000)</i> | <i>\$ (4,500,000)</i> | <i>\$ (4,350,000)</i> | |



2019 BUDGET

PROPOSED TAX RATE

Bell County and Road District

| | |
|-------------------|--------------|
| » Current Rate | 45.11¢ |
| » Effective Rate | 44.15¢ |
| » Rollback Rate | 49.20¢ |
| | |
| » Current Rate | 45.11¢ |
| » Proposed Change | <u>0.00¢</u> |
| » Proposed Rate | 45.11¢ |



2019 BUDGET

PROPOSED TAX RATE

Bell County

| | |
|-------------------|--------------|
| » Current Rate | 42.12¢ |
| » Effective Rate | 41.25¢ |
| » Rollback Rate | 46.07¢ |
| | |
| » Current Rate | 42.12¢ |
| » Proposed Change | <u>0.00¢</u> |
| » Proposed Rate | 42.12¢ |



2019 BUDGET

PROPOSED TAX RATE

Bell County Road & Bridge

| | |
|-------------------|--------------|
| » Current Rate | 2.99¢ |
| » Effective Rate | 2.90¢ |
| » Rollback Rate | 3.13¢ |
| | |
| » Current Rate | 2.99¢ |
| » Proposed Change | <u>0.00¢</u> |
| » Proposed Rate | 2.99¢ |



2019 BUDGET
PROPOSED TAX RATE
Bell County and Road District

| | |
|--------------------------|--------------|
| » Maint. & Oper. | 33.71¢ |
| » Debt Service | <u>8.41¢</u> |
| » Total Bell County Rate | 42.12¢ |
| » Road District Rate | <u>2.99¢</u> |
| » Proposed Rate | 45.11¢ |



BELL COUNTY

2018 - 2019 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> |
|-------------|---------------------|------------------------|---------------|
| 2017-2018 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2018-2019 | <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

2011 - 2019 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> |
|-------------|--------------------|----------------------|--------------|
| 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¢ |
| 2017-2018 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2018-2019 | 42.12¢ | 2.99¢ | 45.11¢ |



Impact

Bell County's 2019 budget proposal:

2018 tax rate:

45.11 cents per \$100 of valuation

2019 proposed tax rate:

45.11 cents per \$100 of valuation

Assumption:

taxable home value of \$100,000

2018 average county tax bill: \$451.10

2019 average county tax bill: \$451.10

Annual Increase: \$ 0.00



2018 - 2019 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 | 0.545300 | 0.466529 | 0.505293 | 0.6772 | 0.7498 | 0.6598 | 0.6770 |
| Effective Rate | 0.4415 | 0.536066 | 0.446403 | 0.467436 | 0.6434 | 0.7449 | 0.6516 | 0.6734 |
| Rollback Rate | 0.4920 | 0.589032 | 0.475819 | 0.517697 | 0.6613 | 0.7575 | 0.6722 | 0.7623 |
| Current Rate | 0.4511 | 0.545300 | 0.466529 | 0.505293 | 0.6772 | 0.7498 | 0.6598 | 0.6770 |
| Proposed Change | 0.0000 | 0.000000 | 0.000000 | -0.020000 | -0.0160 | 0.0000 | 0.0000 | 0.0000 |
| Proposed Rate | 0.4511 | 0.545300 | 0.466529 | 0.485293 | 0.6612 | 0.7498 | 0.6598 | 0.6770 |

SCHOOL DISTRICTS

| | Temple ISD | Belton ISD | Killeen ISD |
|---------------|-------------|--------------|--------------|
| Current Rate | 1.40 | 1.603 | 1.110 |
| Proposed Rate | 1.42 | 1.603 | 1.260 |



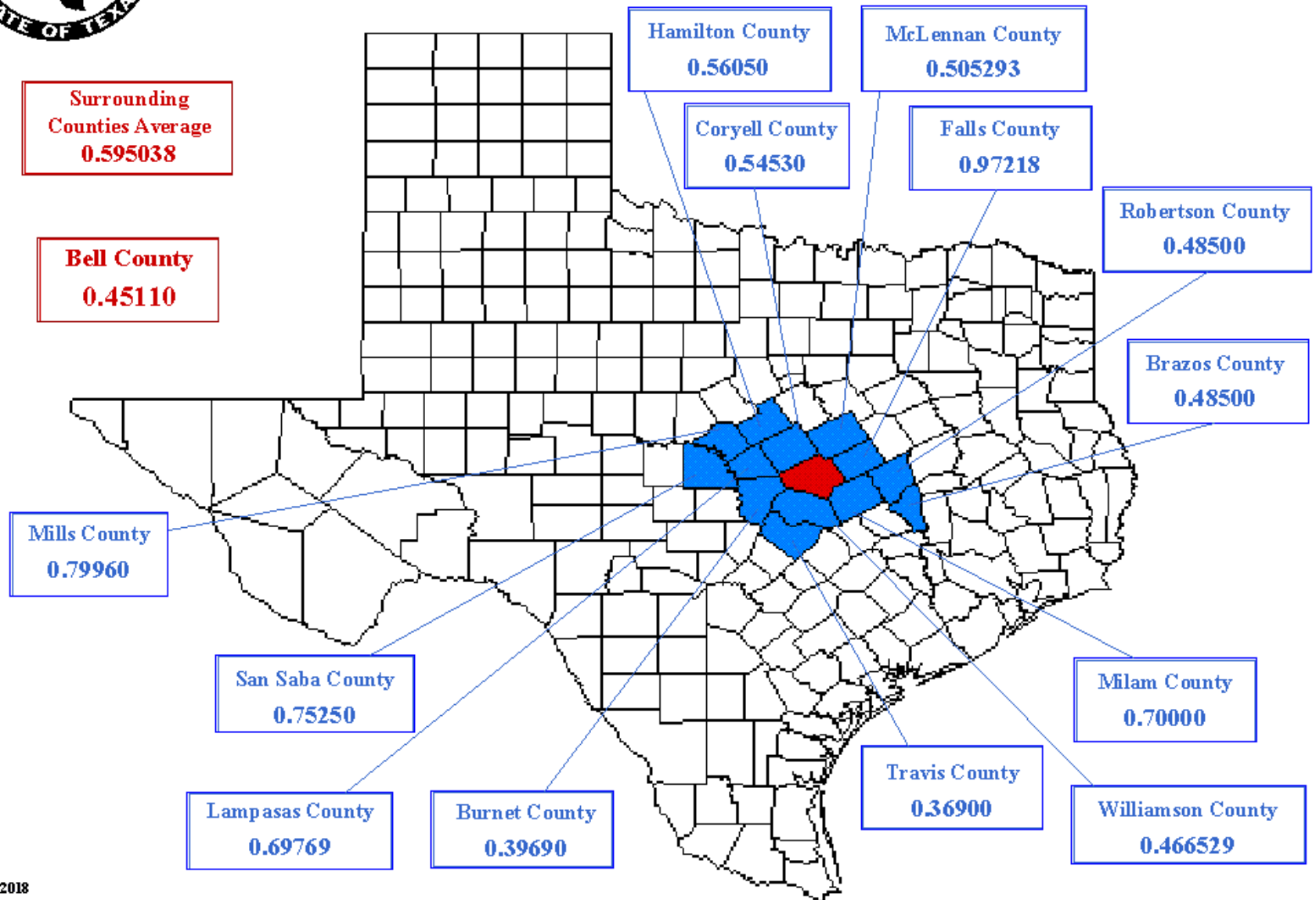
2017 - 2018
SURROUNDING COUNTIES TAX RATES

| COUNTY | MAINTENANCE OPERATIONS | DEBT SERVICE | ROAD & BRIDGE | TOTAL TAX RATE |
|-------------------------------------|-----------------------------------|-------------------------|------------------------------|---------------------------|
| Travis | 0.31430 | 0.05470 | 0.00000 | 0.36900 |
| Burnet | 0.31490 | 0.04020 | 0.04180 | 0.39690 |
| Bell | 0.33760 | 0.08360 | 0.02990 | 0.45110 |
| Williamson | 0.259029 | 0.16750 | 0.04000 | 0.466529 |
| Brazos | 0.42900 | 0.05600 | 0.00000 | 0.48500 |
| Robertson | 0.48500 | 0.00000 | 0.00000 | 0.48500 |
| McLennan | 0.480558 | 0.024735 | 0.00000 | 0.505293 |
| Coryell | 0.52298 | 0.02232 | 0.00000 | 0.54530 |
| Hamilton | 0.56050 | 0.00000 | 0.00000 | 0.56050 |
| Lampasas | 0.48039 | 0.09380 | 0.12350 | 0.69769 |
| Milam | 0.66430 | 0.03570 | 0.00000 | 0.70000 |
| San Saba | 0.61900 | 0.00000 | 0.13350 | 0.75250 |
| Mills | 0.57520 | 0.11200 | 0.11240 | 0.79960 |
| Falls | 0.78600 | 0.03918 | 0.14700 | 0.97218 |
| Surrounding Counties Average | | | | 0.595038 |



2017 - 2018

SURROUNDING COUNTIES TAX RATES





Major Projects Completed

- Construction of the Justice Center
 - Construction of vehicle maintenance facility for Road and Bridge
 - Refurbished the Temple Annex
 - Energy efficiency upgrades
 - EXPO Lighting
 - EXPO central plant – chiller
 - Killeen Annex HVAC and Controls
 - Killeen Annex LED Lighting
 - 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
 - Added third Chiller module to EXPO HVAC
 - Completed EXPO Building 3 renovations and HVAC addition
 - New Parking lot Pearl and Central Ave
 - Continuing preservation of Museum
 - Killeen Annex – Added Modular Offices
 - Replaced Central Jail HVAC chillers



Current Projects

- EXPO Livestock/Equestrian Center – New performance arena and new warm-up arena, adding approximately 1,200 new parking spaces
- Central Jail roof replacement and exterior walls repair
- Refurbishing of 911 Center parking lots
- Replacing HVAC system piping in EXPO Dome and addressing drainage issues around outside of Dome