

BELL COUNTY

Proposed 2019-2020 Budget



Presented August 19, 2019

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.”



BELL COUNTY

101 East Central Avenue

P.O. Box 454

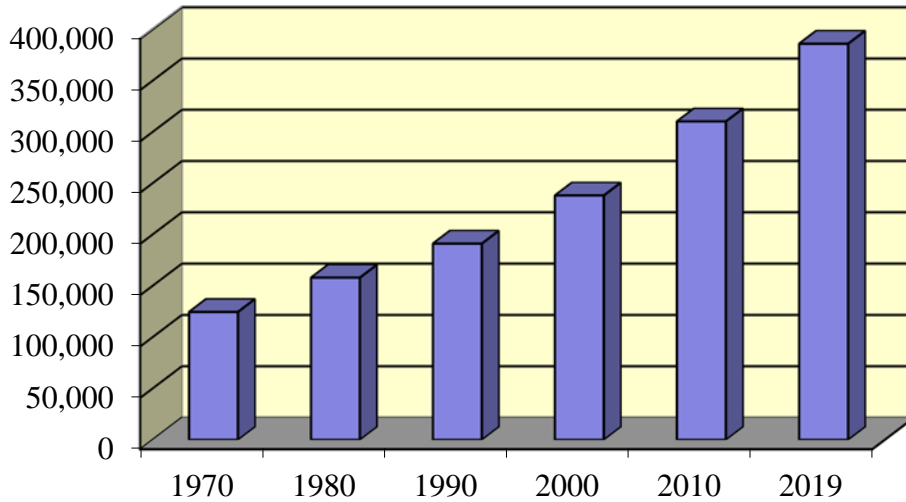
Belton, Texas 76513



- **David Blackburn, County Judge**
- **Russell Schneider, County Commissioner Pct. 1**
- **Bobby Whitson, County Commissioner Pct. 2**
- **Bill Schumann, County Commissioner Pct. 3**
- **John Driver, County Commissioner Pct. 4**
- **Tina Entrop, County Auditor**



Bell County Population



Bell County Actual Population

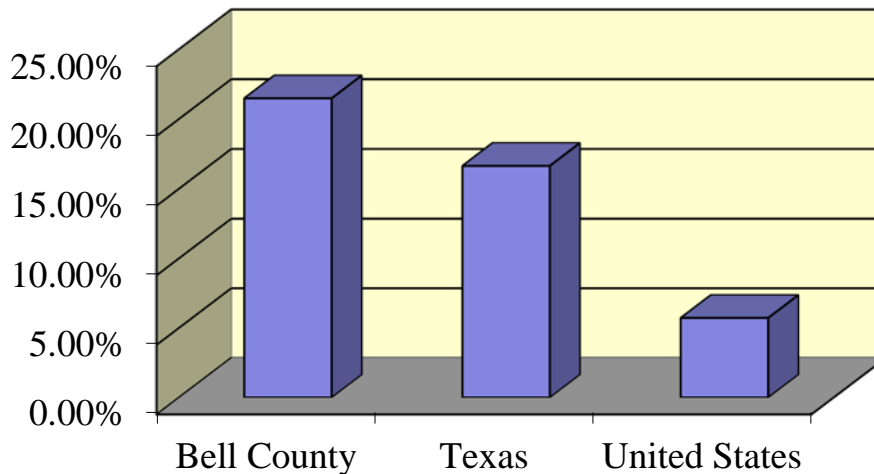
- 1960 - 94,097
- 1970 - 124,483
- 1980 - 157,889
- 1990 - 191,073
- 2000 - 237,974
- 2010 - 310,235
- 2019 - 386,014*

*Texas Dept. of State Health Services

1990-2000 Growth Rates

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

2011-2019 Growth Rates



2000-2010 Growth Rates

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

2011-2019 Growth Rates

- Bell County - 21.5%
- Texas - 16.6%
- United States - 5.7%



Local Economic Indicators

- **Scott & White Hospital**

- Completed construction on a \$60 million Surgical Sciences Building, built adjacent to the main hospital.

- **Bellaire North**

- \$18 million retail development project in North Temple adjacent to Buc-ee's to include businesses such as Starbucks, Burger King, Whataburger and Taco Bell. Scheduled completion in summer 2019. Future projects include retail shops and hotels.

- **Texas A&M Central Texas**

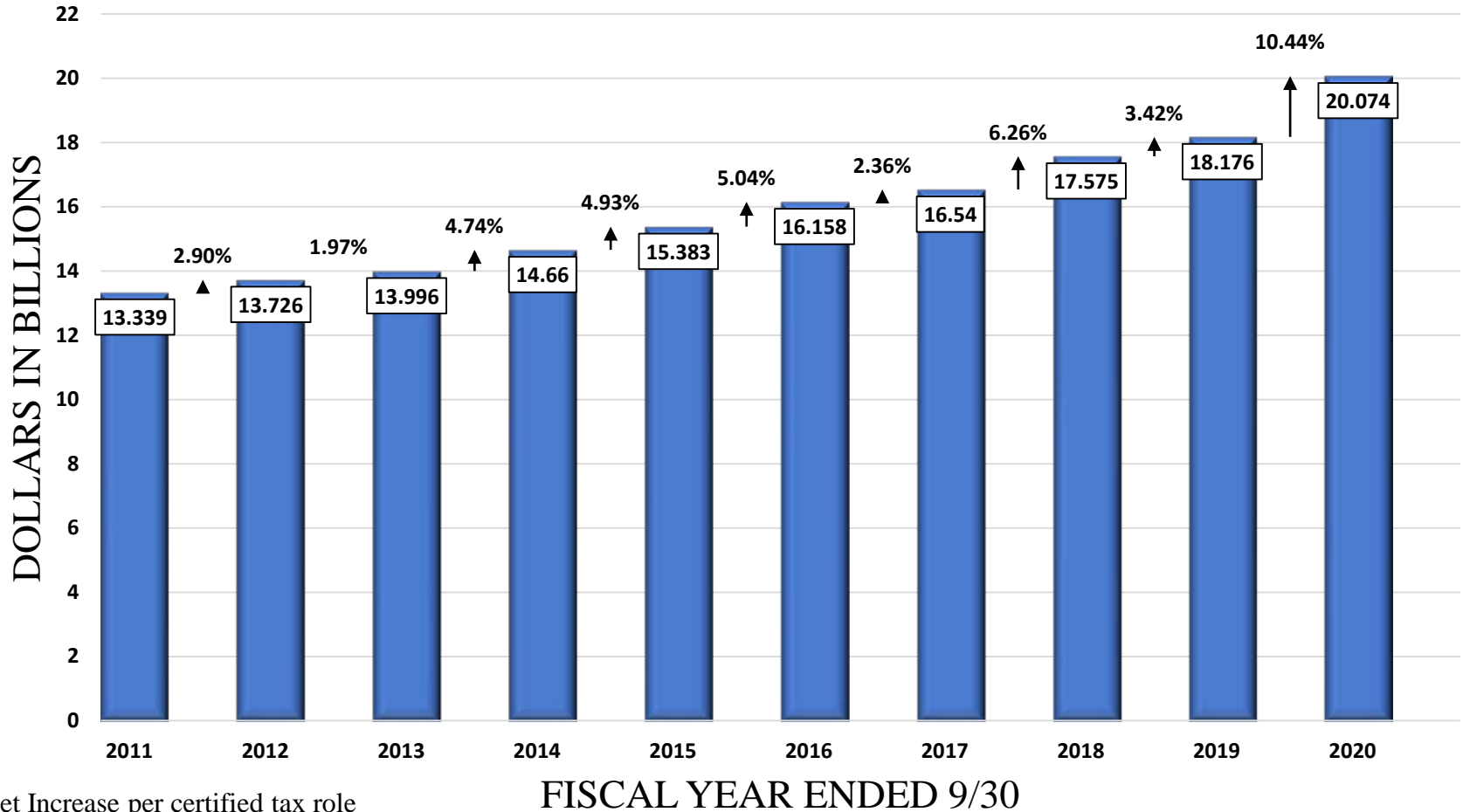
- Recently completed construction on the Heritage Hall. The \$36 million, 60,000 square foot building will house professor's offices for the Arts and Science college, the ROTC department, computer classrooms, and a library archive.
- Overall future campus development will include 18 academic buildings totaling 1,600,000 square feet, four general-use buildings totaling 325,000 square feet, a student union recreation/wellness center, a conference center, a dining hall, 1,800 beds of student housing in five phases, athletic and recreation facilities, a 30,000 person capacity football stadium, a 10,000 person capacity baseball field, an 8,000 person capacity indoor arena, 22 acres of outdoor recreation space and parking for 6,000 cars.
- The university has been dubbed the second largest economic development to occur in the region only behind the establishment of Fort Hood.

- **Fort Hood**

- \$63 million, 143,481 sq ft Mission Training Center Simulation Complex scheduled for completion in 2020.
- \$53 million upgrade to First Cavalry Division Headquarters completed Spring 2019.
- \$228 million for 19 barracks to be completed before winter 2020.



BELL COUNTY PROPERTY VALUES Taxable Assessed Values 2011 - 2020



Net Increase per certified tax role
includes:
18% New Construction
82% Reappraisals



Bell County Exemption

Over 65/Disabled Frozen Taxes

| | <u>2005-2006</u> | <u>2018-2019</u> | <u>2019-2020</u> | <u>Tax Effect</u> |
|-----------------------|-----------------------|---------------------|---------------------|-------------------|
| | <i>(initial year)</i> | | | |
| Count | 12,483 | 18,718 | 19,625 | |
| Taxable Value | \$ 820,400,914 | \$1,899,197,247 | \$2,153,714,037 | |
| Actual Tax | \$ 2,776,809 | \$ 6,709,385 | \$ 7,353,883 | |
| <i>Tax w/o freeze</i> | \$ 3,084,707 | \$ 8,567,279 | \$ 9,691,713 | |
| Taxes Exempted | \$ 307,898 | \$ 1,814,647 | \$ 2,337,830 | 1.31 cents |



Bell County Exemption

100% Disabled Veterans Homestead and Surviving Spouse

| | <u>2009-2010</u> | <u>2018-2019</u> | <u>2019-2020</u> | <u>Tax Effect</u> |
|--|------------------|------------------|------------------|-------------------|
|--|------------------|------------------|------------------|-------------------|

(first full year)

| | | | | |
|----------------------|---------------|------------------|------------------|--|
| Count | 701 | 7,403 | 8,682 | |
| Taxable Value | \$ 87,302,647 | \$ 1,266,682,087 | \$ 1,598,415,594 | |
| Actual Tax | 353,925 | 5,714,003 | 7,192,870 | |
| Reimbursement | 0.00 | 1,507,982 | 3,950,000 | |

| | | | | |
|-----------------------|-------------------|---------------------|---------------------|-------------------|
| Taxes Exempted | \$ 353,925 | \$ 4,206,021 | \$ 3,242,870 | 1.81 cents |
|-----------------------|-------------------|---------------------|---------------------|-------------------|



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 --- \$19,304,894
- 2019 --- trend indicates a 7.22% increase over 2018



| (in thousands) | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Unassigned | \$ 29,165 | \$ 28,487 | \$ 25,378 | \$ 27,969 | \$ 30,581 | \$ 33,695 | \$ 35,123 | \$ 36,796 | \$ 38,655 | \$ 38,750 |
| Restricted | 2,296 | 2,271 | 2,233 | 2,441 | 2,701 | 2,414 | 2,687 | 2,502 | 2,319 | 2,501 |
| Non-spendable | 1,344 | 730 | 2,218 | 843 | 698 | 1,344 | 1,527 | 1,317 | 1,435 | 1,636 |
| Total fund balance | \$ 32,805 | \$ 31,488 | \$ 29,829 | \$ 31,253 | \$ 33,980 | \$ 37,453 | \$ 39,337 | \$ 40,615 | \$ 42,409 | \$ 42,887 |
| Unassigned to | | | | | | | | | | |
| Expenditures (mo's) | 5.1 | 5.0 | 4.3 | 4.6 | 4.9 | 5.2 | 5.1 | 5.2 | 5.0 | 5.1 |

Observations:

Unassigned

■ This component of fund balance has remained at 5 months or greater of the operating expenditures for the last six years. The unassigned component has grown as the County has grown.

Restricted

■ Restricted amount is primarily set aside for record management and retention.

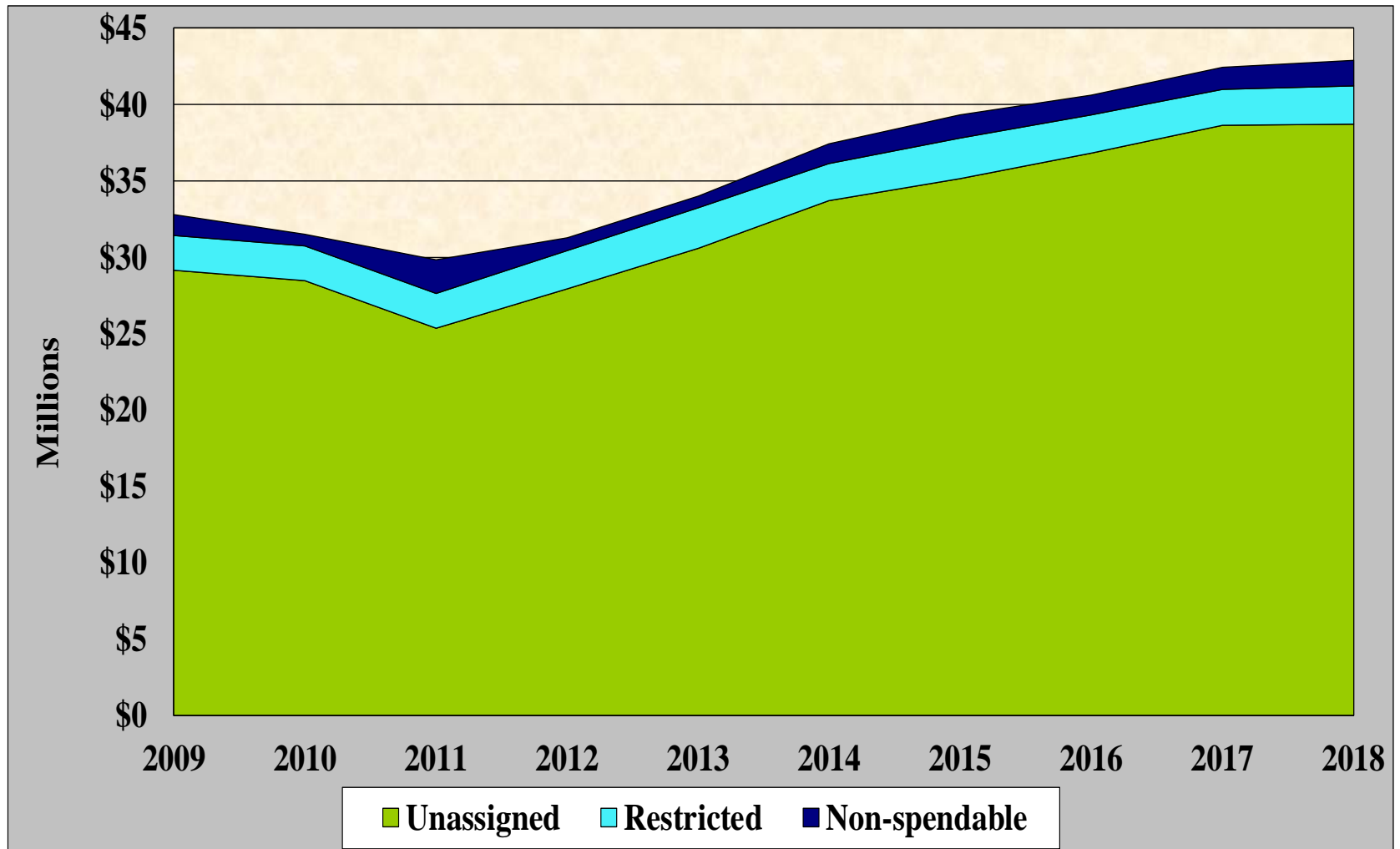
Non-spendable

■ This amount has been earmarked for prepaid expenditures and inventories.



BELL COUNTY, TEXAS
DETAIL OF RESERVES/DESIGNATIONS

GENERAL FUND BALANCE OVERVIEW
September 30, 2009-2018





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.”



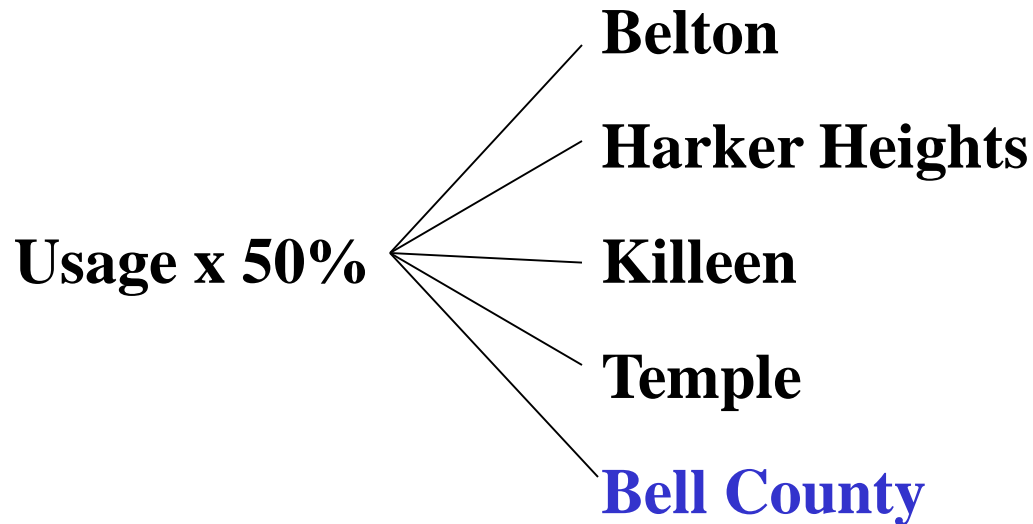
Unfunded Mandates - Today

| | |
|--|--------------|
| • Indigent Health Care (Medical/Admin) -- | 2.17¢ |
| – Net Cost of \$3,138,931 & \$754,185 | |
| • 100% DV & Spouse Exemption -- | 1.81¢ |
| – Revenue loss of \$5.7M net of State reimb. of \$3.95M for a net loss of \$3.2M | |
| • Indigent Defense (not including CPS) -- | 1.68¢ |
| – Net Increased Cost of \$3,006,877 from 2001 to 2020 for a total of \$3.8 million for FY2020 | |
| • Over 65 Exemption -- | 1.31¢ |
| – Revenue loss of \$2.3M | |
| • CPS Courts -- | .65¢ |
| – Net Cost of \$1,149,895 | |
| • AgriLife Extension Assistance -- | .20¢ |
| – Net Cost of \$358,542 | |
| • Juvenile Justice Alternative Education -- | .13¢ |
| – Net Cost of \$233,611 | |
| • DPS Assistance (Killeen & Temple) -- | .08¢ |
| – Net Cost of \$139,875 | |
| • County Court at Law Judges Salary Increase -- | <u>.05¢</u> |
| – Net Increase Cost of \$85,227 | |
| – Total on Tax Rate \$14,447,843 -- | 8.08¢ |



BELL COUNTY COMMUNICATIONS CENTER

2019-2020 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 2019-2020.

| | 2018-2019 Adopted Budget <small>(Bell County contributing 50% of usage plus 50% of total budget)</small> | 2019-2020 Proposed Budget <small>(Bell County contributing 50% of usage plus 50% of total budget)</small> | Increase (Decrease) |
|---|--|---|--------------------------------|
| Belton | 320,808.14 | 331,064.68 | 10,256.54 |
| Harker Heights | 479,274.44 | 437,801.38 | (41,473.06) |
| Killeen | 1,478,731.74 | 1,536,375.29 | 57,643.55 |
| Temple | 940,893.67 | 1,027,566.87 | 86,673.20 |
| Bell County | 1,086,441.51 | 1,189,933.28 | 103,491.77 |
| Bell County <small>(remainder of budget)</small> | <u>4,306,149.50</u> | <u>4,522,741.50</u> | <u>216,592.00</u> |
| Total | 8,612,299.00 | 9,045,483.00 | 433,184.00 |



BELL COUNTY COMMUNICATIONS CENTER

Comparison of each entity's contribution of actual usage versus proposed plan for 2019-2020.

| | 2019-2020 | 2019-2020 | | |
|-----------------------|----------------------------|---|----------------------------|---------------|
| | 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 | 662,129.36 | 331,064.68 | (331,064.68) | (2.69¢) |
| Harker Heights | 875,602.76 | 437,801.38 | (437,801.38) | (2.32¢) |
| Killeen | 3,072,750.58 | 1,536,375.29 | (1,536,375.29) | (2.45¢) |
| Temple | 2,055,133.74 | 1,027,566.87 | (1,027,566.87) | (2.36¢) |
| Bell County | <u>2,379,866.56</u> | <u>5,712,674.78</u> | <u>3,332,808.22</u> | 1.86¢ |
| | 9,045,483.00 | 9,045,483.00 | 0.00 | |



Bell County Operating Funds

| | <i>Proposed Tax Rates</i> | <i>Proposed Budget 2019-2020</i> |
|---|-----------------------------------|--|
| | <hr/> | <hr/> |
| GENERAL FUND | 0.3107 | \$ 107,020,040 |
| JURY FUND | 0.0004 | \$ 140,000 |
| INDIGENT HEALTH FUND | 0.0309 | \$ 3,138,931 |
| Total for Maintenance & Operations | 0.3420 | \$ 110,298,971 |
| DEBT SERVICE FUNDS | <u>0.0788</u> | \$ 15,000,428 |
| BELL COUNTY TAX RATE | 0.4208 | |
| ROAD DISTRICT TAX RATE | <u>0.0292</u> | \$ 5,905,873 |
| TOTAL OPERATING FUNDS | <u>0.4500</u> | \$ 131,205,272 |

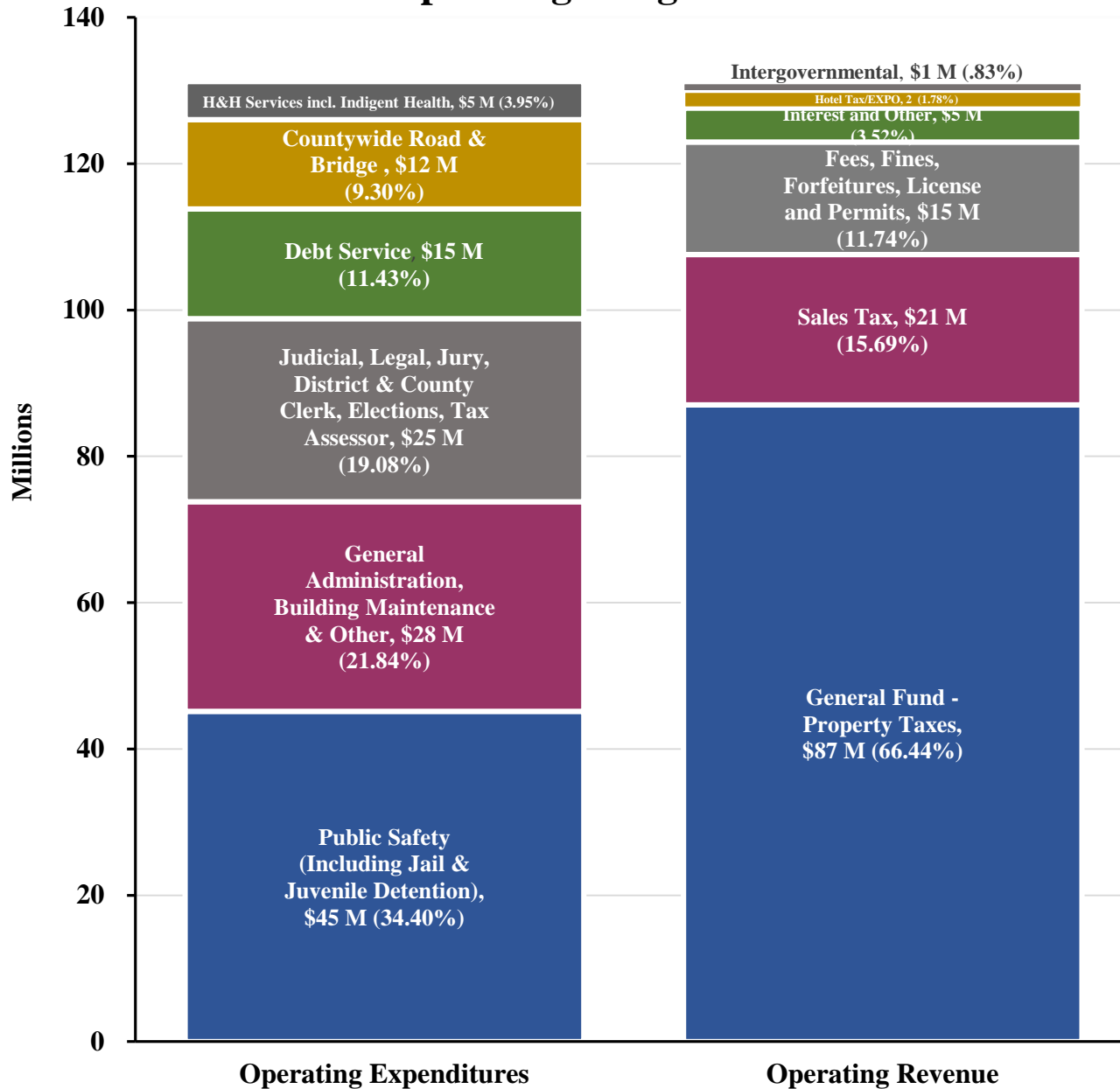
BELL COUNTY
2019-2020 PROPOSED BUDGET
GENERAL FUND



| | |
|-----------------------|----------------------|
| ▪ REVENUES | \$107,020,040 |
| ▪ EXPENDITURES | \$107,020,040 |



Bell County Proposed 2020 Operating Budget

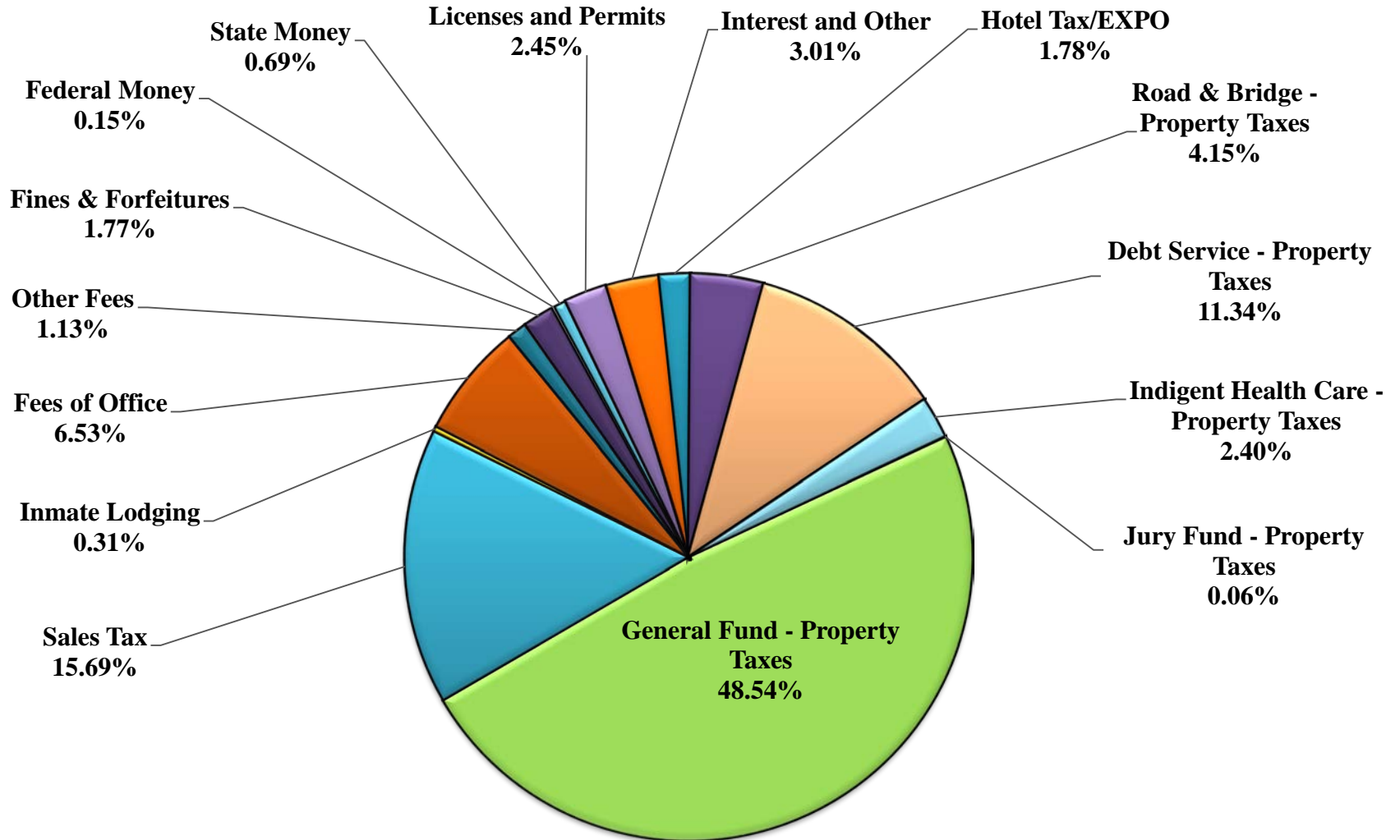




BELL COUNTY PROPOSED REVENUES

OPERATING FUNDS

2019-2020



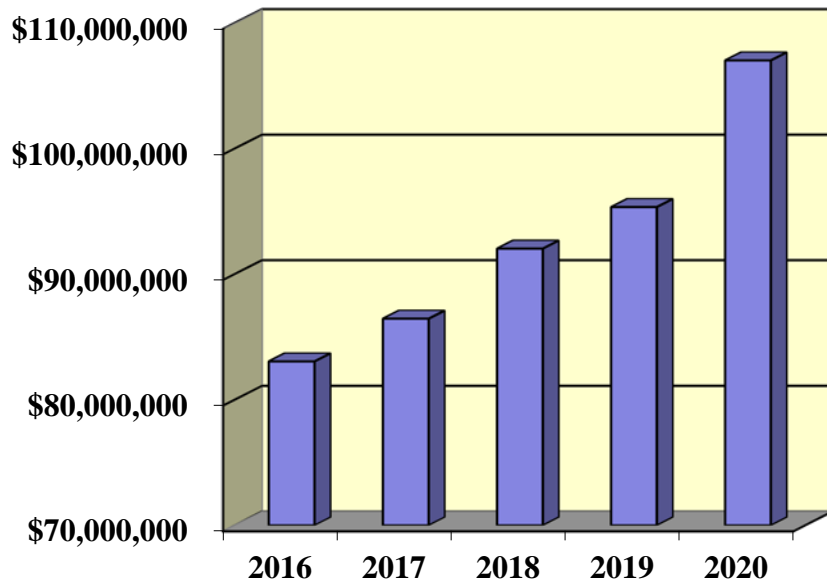
Note: Operating budget includes General Fund, Road & Bridge Precinct Funds, Debt Service Funds, Indigent Health Fund and the Jury Fund 20



REVENUE HISTORY

GENERAL FUND

Revenues



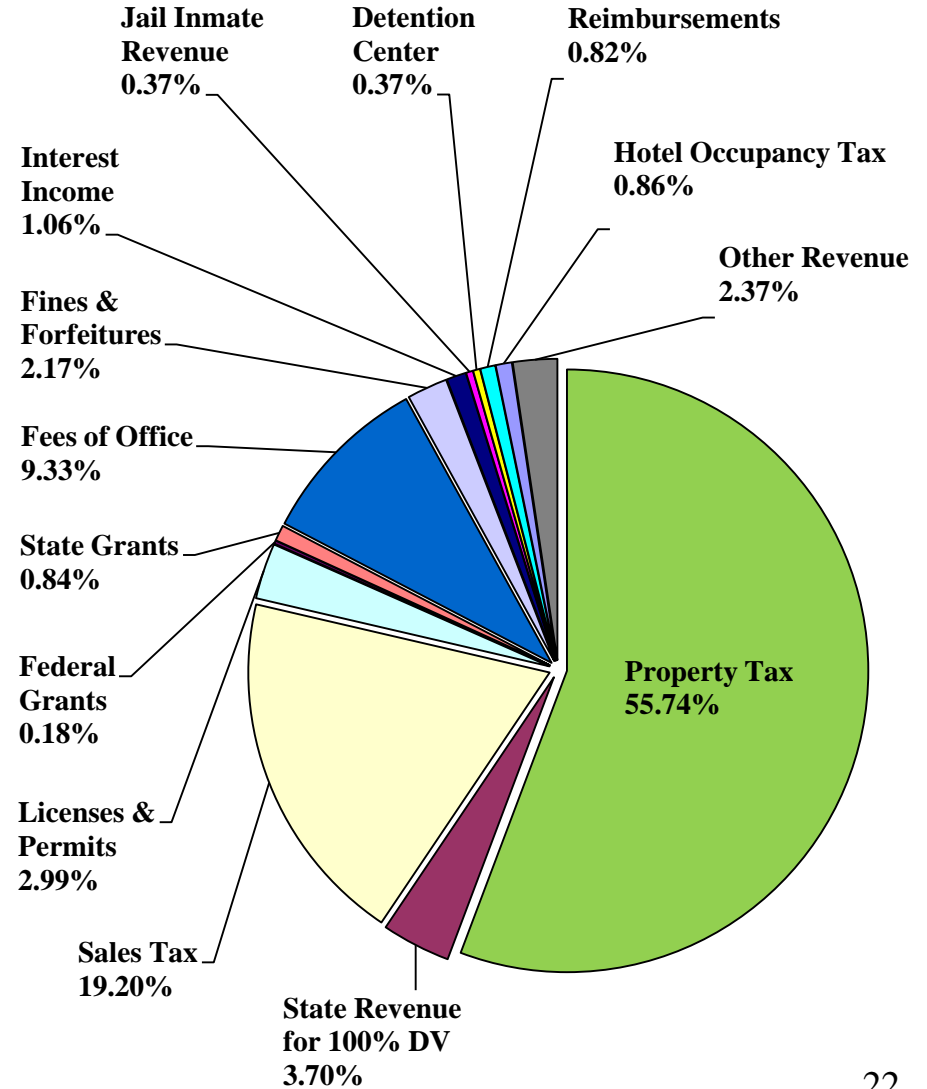
- **2016** **\$ 83,050,240**
-Tax rate to remain at \$.4212
- **2017** **\$ 86,448,600**
-Tax rate to remain at \$.4212
- **2018** **\$ 92,027,497**
-Tax rate to remain at \$.4212
- **2019** **\$ 95,338,534**
-Tax rate to remain at \$.4212
- **2020** **\$107,020,040**
-Tax rate to decrease to \$.4208



2019-2020 PROPOSED REVENUES

GENERAL FUND

| | |
|--|-----------------------------|
| ■ Property Taxes (current & delinquent) | \$ 59,650,500 |
| ■ State Rev. for 100% DV | \$ 3,950,000 |
| ■ Sales Tax | \$ 20,553,000 |
| ■ Licenses & Permits | \$ 3,205,000 |
| ■ Federal Grants | \$ 190,250 |
| ■ State Grants | \$ 903,580 |
| ■ Fees of Office | \$ 9,987,310 |
| ■ Fines & Forfeitures | \$ 2,324,000 |
| ■ Interest Income | \$ 1,125,000 |
| ■ Jail Inmate Revenue | \$ 400,000 |
| ■ Detention Center | \$ 400,000 |
| ■ Reimbursements | \$ 868,000 |
| ■ Hotel Occupancy Tax | \$ 925,000 |
| ■ Other Revenue | \$ 2,538,400 |
| | <u>\$107,020,040</u> |





2019 & 2020 BUDGET COMPARISON

GENERAL FUND

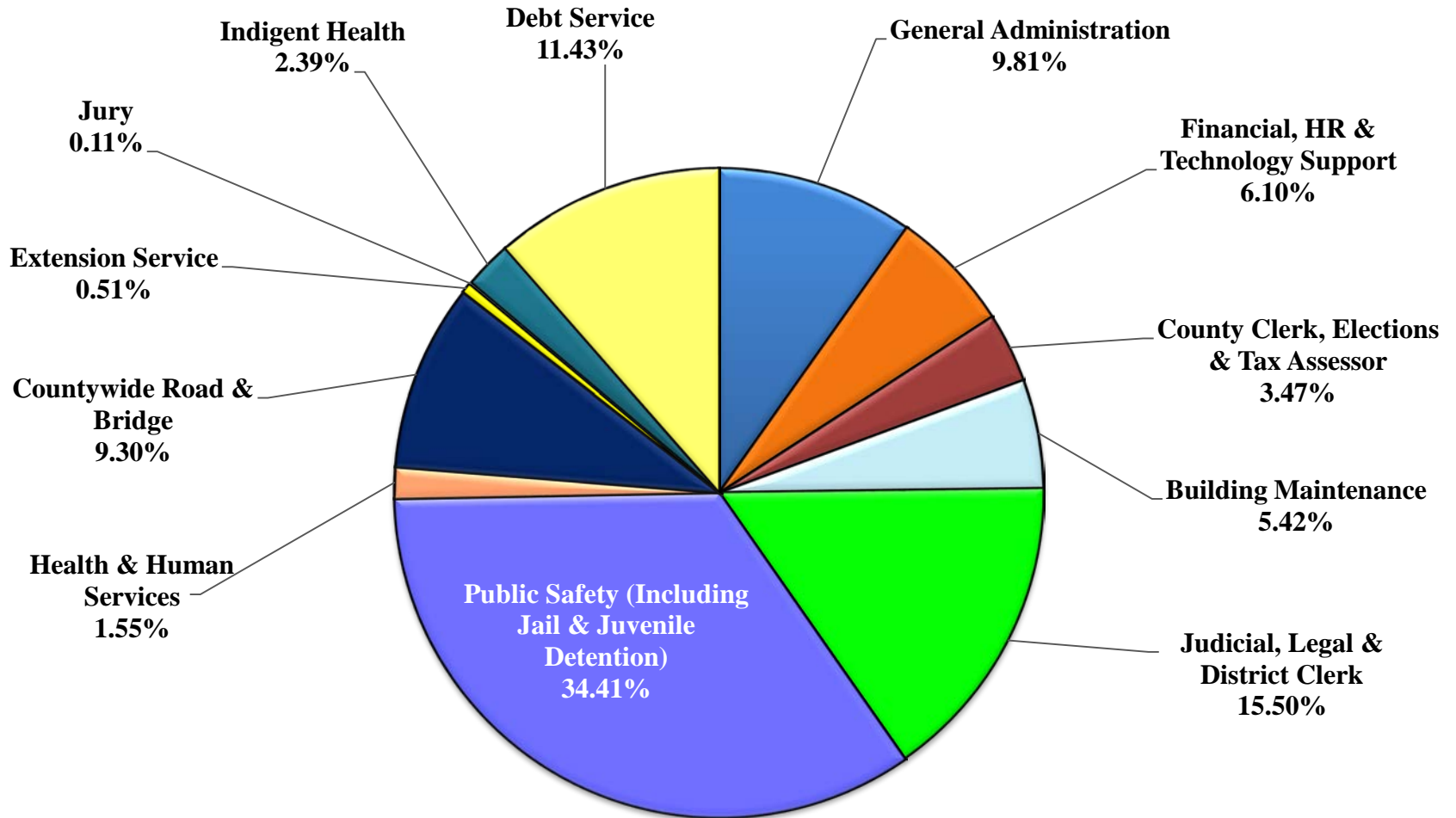
| <u>REVENUES</u> | <u>2019</u> | <u>2020</u> | <u>CHANGE</u> |
|---------------------------|----------------------|----------------------|---------------------|
| Property Taxes | \$ 51,158,300 | \$ 59,650,500 | \$ 8,492,200 |
| State Revenue for 100% DV | \$ 1,500,000 | \$ 3,950,000 | \$ 2,450,000 |
| Sales Tax | \$ 18,983,274 | \$ 20,553,000 | \$ 1,569,726 |
| Licenses & Permits | \$ 3,215,000 | \$ 3,205,000 | \$ (10,000) |
| Federal Grants | \$ 195,420 | \$ 190,250 | \$ (5,170) |
| State Grants | \$ 900,540 | \$ 903,580 | \$ 3,040 |
| Fees of Office | \$ 10,557,850 | \$ 9,987,310 | \$ (570,540) |
| Fines & Forfeitures | \$ 2,432,000 | \$ 2,324,000 | \$ (108,000) |
| Interest Income | \$ 950,000 | \$ 1,125,000 | \$ 175,000 |
| Jail Inmate Revenue | \$ 1,000,000 | \$ 400,000 | \$ (600,000) |
| Detention Center Revenue | \$ 350,000 | \$ 400,000 | \$ 50,000 |
| Reimbursement Revenue | \$ 810,500 | \$ 868,000 | \$ 57,500 |
| Hotel Occupancy Tax | \$ 874,000 | \$ 925,000 | \$ 51,000 |
| Other Revenue | \$ 2,411,650 | \$ 2,538,400 | \$ 126,750 |
| | \$ 95,338,534 | \$107,020,040 | \$11,681,506 |



BELL COUNTY PROPOSED EXPENDITURES

OPERATING FUNDS

2019-2020



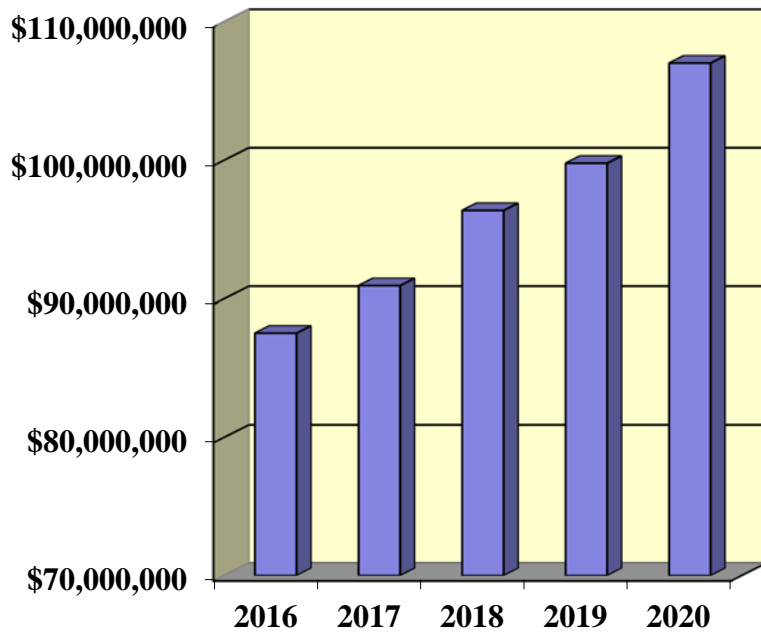
Note: Operating budget includes General Fund, Road & Bridge Precinct Funds, Debt Service Funds, Indigent Health Fund and the Jury Fund



EXPENDITURE HISTORY

GENERAL FUND - ADOPTED

Expenditures

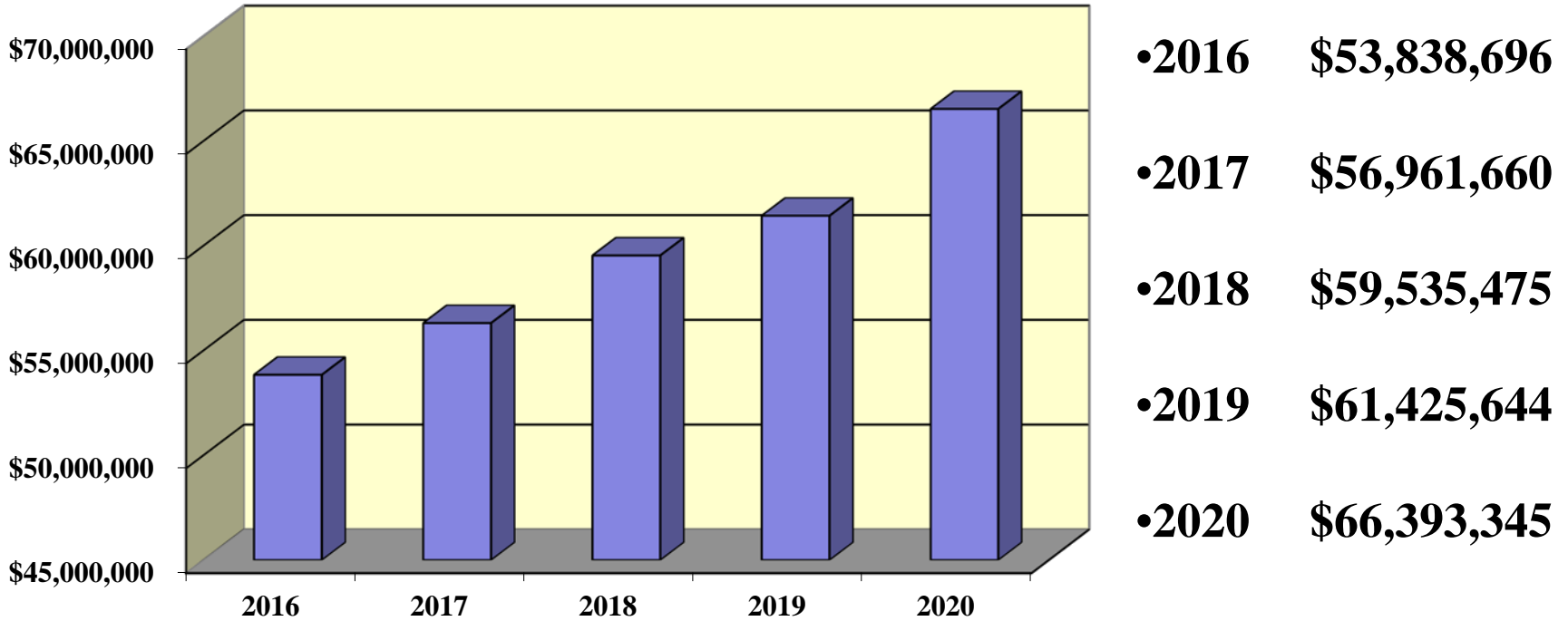


| | |
|-------|---------------|
| •2016 | \$ 87,550,240 |
| •2017 | \$ 91,627,961 |
| •2018 | \$ 96,377,497 |
| •2019 | \$ 99,788,534 |
| •2020 | \$107,020,040 |



PERSONNEL COSTS HISTORY

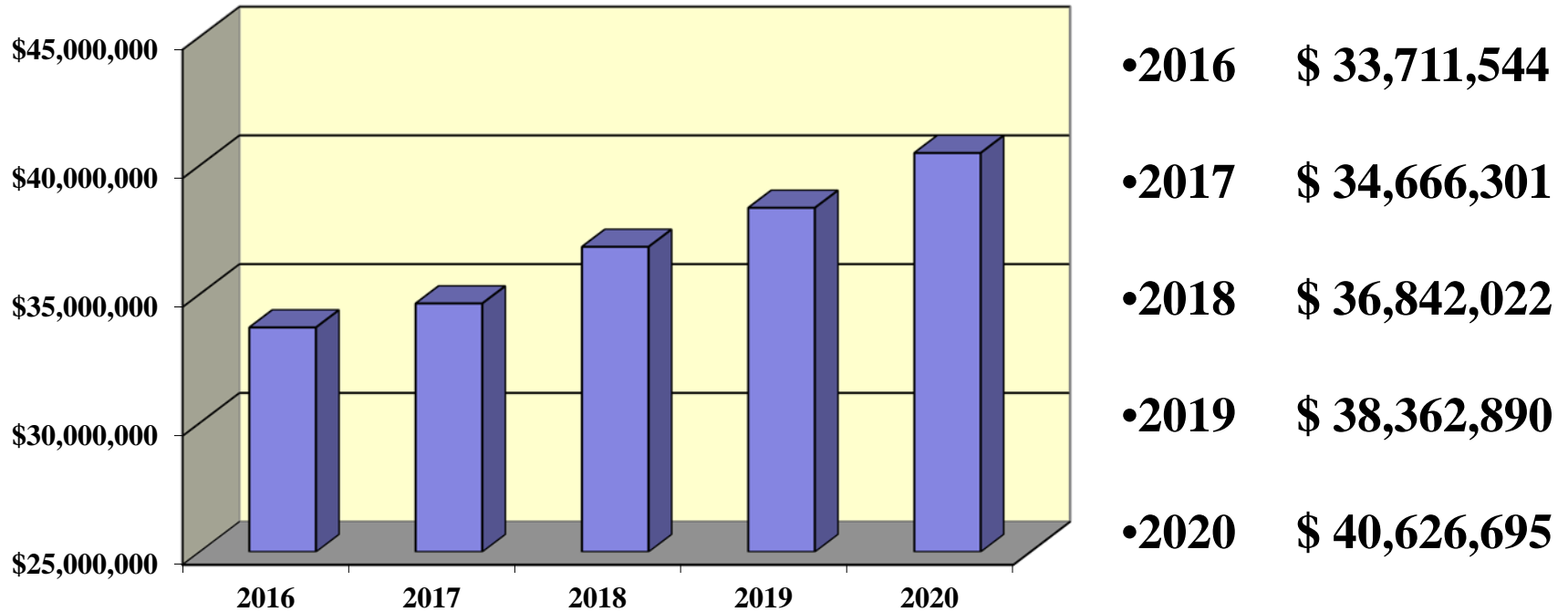
GENERAL FUND - ADOPTED





OPERATING COSTS HISTORY

GENERAL FUND - ADOPTED





BUDGET COMPARISON

GENERAL FUND

2019 & 2020

| <u>EXPENDITURES</u> | ADOPTED <u>2019</u> | PROPOSED <u>2020</u> | <u>CHANGE</u> |
|--|--------------------------------|---------------------------------|----------------------------|
| Personnel | | | |
| • Officials | \$ 2,370,337 | \$ 2,485,219 | \$ 114,882 |
| • Department Heads | \$ 1,065,110 | \$ 1,063,214 | \$ (1,896) |
| • Employees (includes Longevity and Misc. Pay Types) | \$ 41,517,095 | \$ 45,722,322 | \$ 4,205,227 |
| • Benefits (Retirement, Social Security, Health Ins., etc.) | <u>\$ 16,473,102</u> | <u>\$ 17,122,590</u> | <u>\$ 649,488</u> |
| Total Personnel | \$ 61,425,644 | \$ 66,393,345 | \$ 4,967,701 |
| Total Operating | <u>\$ 38,362,890</u> | <u>\$ 40,626,695</u> | <u>\$ 2,263,805</u> |
| TOTALS | \$ 99,788,534 | \$107,020,040 | \$ 7,231,506 |



BUDGET COMPARISON

GENERAL FUND

2019 & 2020

| <u>EXPENDITURES</u> | AMENDED | PROPOSED | |
|--|----------------------|----------------------|----------------------|
| | <u>2019</u> | <u>2020</u> | <u>CHANGE</u> |
| Personnel | | | |
| • Officials | \$ 2,370,337 | \$ 2,485,219 | \$ 114,882 |
| • Department Heads | \$ 1,065,110 | \$ 1,063,214 | \$ (1,896) |
| • Employees (includes Longevity and Misc. Pay Types) | \$ 41,456,417 | \$ 45,722,322 | \$ 4,265,905 |
| • Benefits (Retirement, Social Security, Health Ins., etc.) | <u>\$ 16,438,232</u> | <u>\$ 17,122,590</u> | <u>\$ 684,358</u> |
| Total Personnel | \$ 61,330,096 | \$ 66,393,345 | \$ 5,063,249 |
| Total Operating | <u>\$ 42,027,788</u> | <u>\$ 40,626,695</u> | <u>\$(1,401,093)</u> |
| TOTALS | \$103,357,884 | \$107,020,040 | \$ 3,662,156 |



BUDGET COMPARISON

GENERAL FUND

2019 & 2020

| <u>EXPENDITURES</u> | Adopted <u>2019</u> | Amended <u>2019</u> | Proposed <u>2020</u> | Increase (Decrease) <u>Proposed 2020 less Amended 2019</u> |
|---|--------------------------------|--------------------------------|---------------------------------|---|
| Personnel | | | | |
| • Officials | \$ 2,370,337 | \$ 2,370,337 | \$ 2,485,219 | \$ 114,882 |
| • Department Heads | \$ 1,065,110 | \$ 1,065,110 | \$ 1,063,214 | \$ (1,896) |
| • Employees (incl. Longevity and Misc. Pay Types) | \$ 41,517,095 | \$ 41,456,417 | \$ 45,722,322 | \$ 4,265,905 |
| • Benefits (Retirement, Social Security, Health Ins., etc.) | <u>\$ 16,473,102</u> | <u>\$ 16,438,232</u> | <u>\$ 17,122,590</u> | <u>\$ 684,358</u> |
| Total Personnel | \$ 61,425,644 | \$ 61,330,096 | \$ 66,393,345 | \$ 5,063,249 |
| Operating | \$ 38,362,890 | \$ 38,517,723 | \$ 40,626,695 | \$ 2,108,972 |
| Transfer – Capital Projects | <u>\$ 0</u> | <u>\$ 3,510,065</u> | <u>\$ 0</u> | <u>\$ (3,510,065)</u> |
| TOTALS | \$ 99,978,534 | \$ 103,357,884 | \$ 107,020,040 | \$ 3,662,156 |



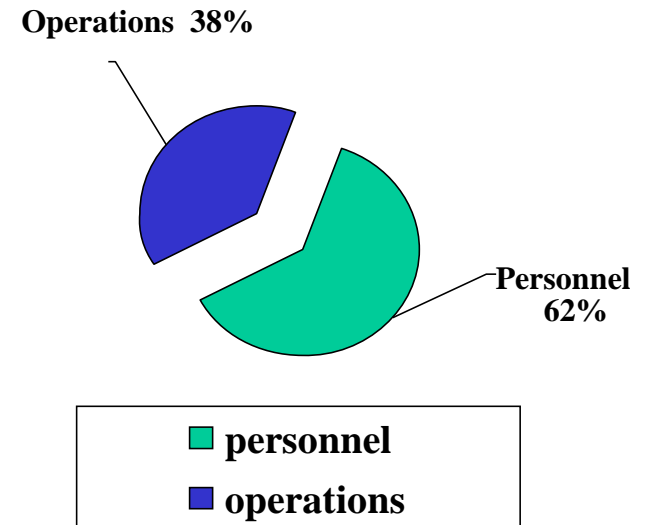
2020 PROPOSED GENERAL FUND EXPENDITURES - \$107,020,040

Personnel **\$66,393,345**

- Officials \$ 2,485,219
- Dept Heads \$ 1,063,214
- Employees \$ 45,722,322
- Benefits \$ 17,122,590

Operating Expenses **\$ 40,626,695**
\$107,020,040

**Percent of Total
Expenditures**





2020 GENERAL FUND HIGHLIGHTS

Personnel Expenditures:

Change

Salary Increase for Officials and Employees – 3 %

\$1,440,000

Increase for 13 New Positions

881,350

New positions include:

1 – Assistant Guardian ad Litem – *CPS Court*

2 – Assistant County Attorneys – *CPS Court/Protective Orders*

1 – Investigator for County Attorney – *CPS Court*

1 – Technician for Facilities Services – *for EXPO*

4 – Courts & Transportation Deputies for Jail – *3 for Child Support Court*

2 – Constable Deputies for Constable Pct. 1

1 – Constable Deputy for Constable Pct. 3

1 – Evidence Technician for Sheriff’s Office

Upgrades/Reclasses, part-time, etc.

99,610

Jail and Pay Plan Contingency

2,204,500

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

437,789

Total

\$5,063,249



2020 GENERAL FUND HIGHLIGHTS

Non-Personnel Expenditures:

Change

Building Maintenance

| | |
|-----------------------------|-----------|
| EXPO maintenance | \$245,000 |
| Sheriff Office Admin Carpet | (100,000) |

Public Safety

| | |
|----------------------------------|-----------|
| Communication Center | 320,000 |
| Jail – Medical Services | 1,233,300 |
| MHMR Contract | 119,000 |
| Mental Health Deputy Grant Match | 131,000 |
| Detention – Medical Services | 66,700 |

Judicial & Legal

| | |
|---|---------|
| Appointed Attorney for second CPS Court | 114,000 |
|---|---------|

Other Operating Costs

| | |
|--------------------------------------|-----------|
| Property Insurance | 175,000 |
| Expo Center | 178,000 |
| 4-H Youth Services – Bingo Reduction | (150,651) |
| Indigent Health Administration | (286,815) |



2020 GENERAL FUND HIGHLIGHTS

Non-Personnel Expenditures cont.:

Change

Other Operating Costs (continued)

| | |
|---------------------------|------------|
| Museum | (\$50,000) |
| HOP - Transportation | (46,294) |
| Compensation Study | 100,000 |
| Jail Study | 125,000 |
| Other Increases/Decreases | (74,068) |

Equipment and Capital

| | |
|---|---------|
| Vehicles - <i>total for 2020 is \$1,001,000 (an increase of \$213k)</i> | 212,883 |
|---|---------|

Includes: Sheriff – 16 vehicles
Other Depts. – 8 vehicles

| | |
|---------------------------|-----------|
| Technology Upgrades | 330,000 |
| Equipment Contingences | (282,820) |
| ROW | (200,000) |
| Other Increases/Decreases | (50,263) |

Total

\$2,108,972



GENERAL FUND

Year Ended September 30

| | Actual | | | | Projected | Proposed |
|---|----------------|----------------|----------------|----------------|------------------|---------------|
| | 2015 | 2016 | 2017 | 2018 | Actual | Budget |
| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Fund Balance at Beginning of Year | \$ 38,046,003 | \$ 39,989,237 | \$ 40,614,990 | \$ 42,408,827 | \$ 42,886,849 | \$ 39,331,349 |
| <i>Net Change in Fund Balance</i> | \$ 1,943,234 | \$ 625,753 | \$ 1,793,837 | \$ 478,022 | \$ (3,555,500) | \$ - |
| Fund Balance at End of Year | \$ 39,989,237 | \$ 40,614,990 | \$ 42,408,827 | \$ 42,886,849 | \$ 39,331,349 | \$ 39,331,349 |
| Months Reserve (total fund balance) | 5.8 | 5.7 | 5.5 | 5.4 | | |
| Months Reserve (unassigned fund balance) | 5.1 | 5.2 | 5.0 | 5.1 | | |
| <i>planned use of fund balance</i> | \$ (4,000,000) | \$ (4,500,000) | \$ (4,500,000) | \$ (4,350,000) | \$ (8,028,025) * | |

| | |
|--|------------------|
| * original planned use of fund balance | (4,450,000) |
| amendment for DPS building | (3,242,525) |
| all other amendments | <u>(335,500)</u> |
| amended planned use of fund balance | (8,028,025) |



2020 BUDGET

PROPOSED TAX RATE

Bell County and Road District

| | <u>Bell County</u> | <u>Road District</u> | <u>Total</u> |
|-----------------|--------------------|----------------------|---------------|
| Current Rate | 42.12¢ | 2.99¢ | 45.11¢ |
| Effective Rate | 38.50¢ | 2.72¢ | 41.22¢ |
| Rollback Rate | 42.48¢ | 2.92¢ | 45.40¢ |
| Current Rate | 42.12¢ | 2.99¢ | 45.11¢ |
| Proposed Change | <u>(.04¢)</u> | <u>(.07¢)</u> | <u>(.11¢)</u> |
| Proposed Rate | 42.08¢ | 2.92¢ | 45.00¢ |



2020 BUDGET
PROPOSED TAX RATE
Bell County and Road District

| | |
|--------------------------|--------------|
| » Maint. & Oper. | 34.20¢ |
| » Debt Service | <u>7.88¢</u> |
| » Total Bell County Rate | 42.08¢ |
| » Road District Rate | <u>2.92¢</u> |
| » Proposed Rate | 45.00¢ |



BELL COUNTY

2019 - 2020 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> |
|-------------|---------------------|------------------------|---------------|
| 2018-2019 | 42.12¢ | 2.99¢ | 45.11¢ |
| 2019-2020 | <u>42.08¢</u> | <u>2.92¢</u> | <u>45.00¢</u> |
| Difference | (0.04¢) | (0.07¢) | (0.11¢) |

* 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 - 2020 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¢ |
| 2019-2020 | 42.08¢ | 2.92¢ | 45.00¢ |



Tax Rate Impact

Bell County's 2020 budget proposal:

2019 tax rate:

45.11 cents per \$100 of valuation

2020 proposed tax rate:

45.00 cents per \$100 of valuation

Assumption:

median taxable home value of \$138,700

2019 average county tax bill: \$625.68

2020 average county tax bill: \$624.15

Annual Decrease: \$ (1.53)



2019 - 2020 BUDGET PROPOSED TAX RATE COMPARISONS

| | Bell County | City of Temple | City of Killeen | City of Belton | City of Harker Heights |
|-----------------|----------------|-------------------|--------------------|-------------------|------------------------------|
| Current Rate | 0.4511 | 0.6612 | 0.7498 | 0.6598 | 0.6770 |
| Effective Rate | 0.4122 | 0.5950 | 0.7449 | 0.6178 | 0.6734 |
| Rollback Rate | 0.4540 | 0.6729 | 0.7575 | 0.6599 | 0.7279 |
| Current Rate | 0.4511 | 0.6612 | 0.7498 | 0.6598 | 0.6770 |
| Proposed Change | (0.0011) | 0.0115 | 0.0000 | 0.0000 | 0.0000 |
| Proposed Rate | 0.4500 | 0.6727 | 0.7498 | 0.6598 | 0.6770 |

SCHOOL DISTRICTS

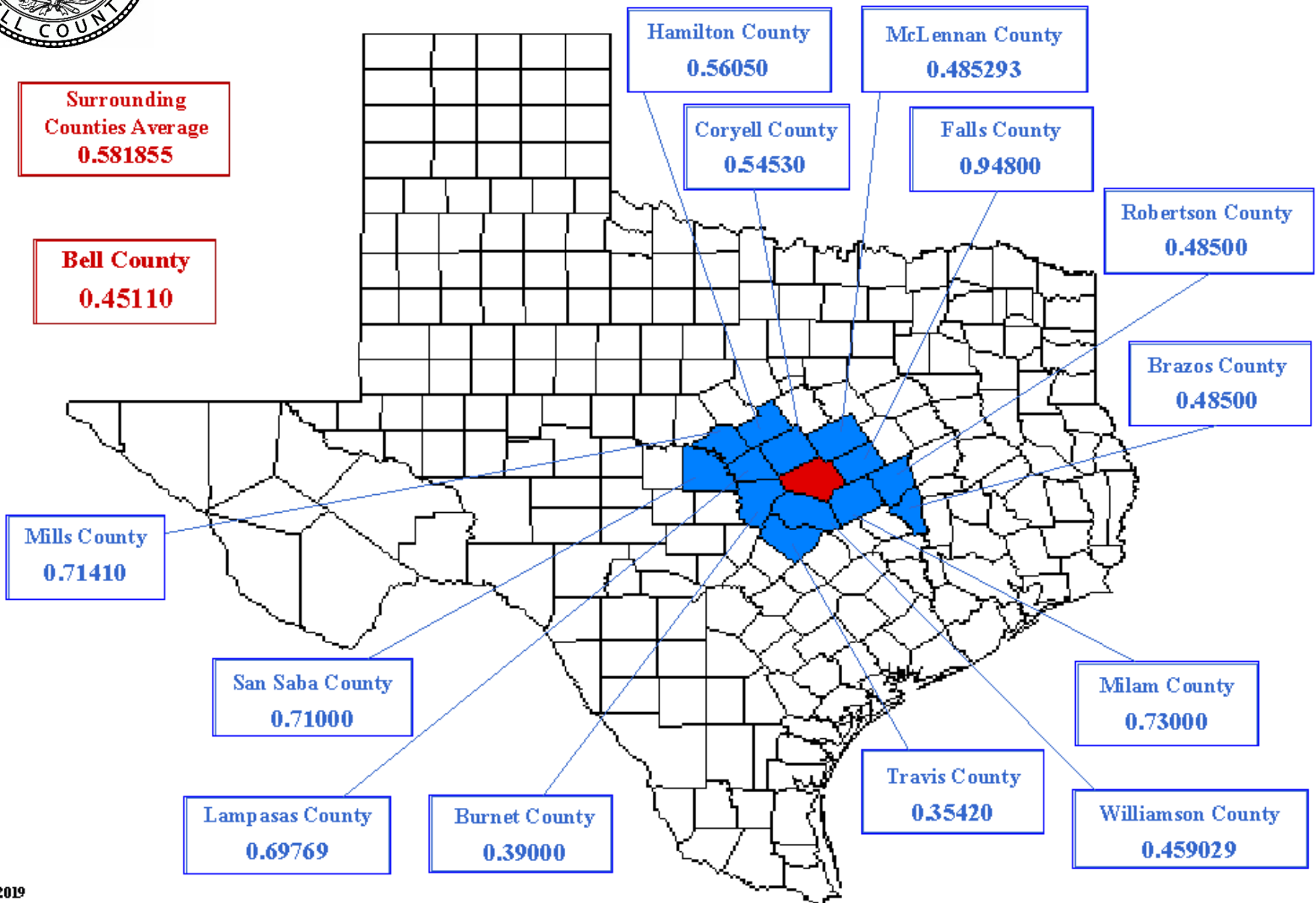
| | Temple ISD | Belton ISD | Killeen ISD |
|---------------|--------------|--------------|--------------|
| Current Rate | 1.400 | 1.603 | 1.260 |
| Proposed Rate | 1.355 | 1.460 | 1.160 |

| % of Tax Bill for Bell County | |
|--|-----|
| Temple/TISD | 17% |
| Killeen/KISD | 18% |
| Belton/BISD | 17% |
| Harker Heights/KISD | 18% |
| County/BISD | 24% |



2018 - 2019

SURROUNDING COUNTIES TAX RATES





Projects

Current

- EXPO - \$33M
 - New Livestock/Equestrian Center, performance arena, warm-up arena, added parking and RV spaces
 - Replacing hydronic piping in the Dome
 - Upgraded/improved drainage around Dome and Exhibition Bldg.
- Central Jail roof replacement and exterior walls repair - \$1M
- Public Safety Center to be completed in October 2019 - \$3.2M
- Remodel of Loop Jail Lobby service desk - \$37K

Scheduled – FY19 through FY20

- Rebuild and expand 911 parking lot - \$100K
- Refurbish/repair Justice Center parking lots - \$100K
- EXPO - \$1.1M
 - Move fence along Loop 121 due to Highway expansion
 - Additional cattle pens on west side of new arena
- Remodel 2nd Street Annex to accommodate added Court - \$49K
- Epoxy floor at animal shelter - \$60K