Tom Green County

Fiscal Year 2017 Budget Highlights

- Tax rate remains the same as last year at $0.51250 per $100 of valuation. The tax rate consists of the maintenance and operations rate at $0.45485 and the interest and sinking rate at $0.05765. This allocation was changed to service the 2015 Certificates of Obligation.
- Total general fund expenditures of $46,421,128.00, and total expenditures across all funds of $123,062,277.00.
- General wage increase for County employees of $1,000 each (hired before 7/1/2016), plus merit pay increases as allocated to employees by elected officials and department heads. On average, employee compensation increased approximately 3%.
- Longevity pay for County employees with at least 5 years of experience, valued at approximately $204,000 in total wages.
- Road & Bridge budget of $3,812,410, which includes $1,239,000 of direct road material expenses for maintenance/paving and $725,000 for capital equipment.
- Construction and renovation for the second floor of the Edd B. Keyes Building. $1,100,000 is budgeted from reserves to complete this project.
- Capital budget from bond funds for architectural and construction services for the construction of a new County jail and renovation of the Tom Green County courthouse.
- Other items of interest:
    - County funded misdemeanor drug court program
    - $464,000 for server upgrades and phase 3 of the VOIP phone system.
    - $510,379 budgeted for vehicle replacements in various County departments to update the fleet
    - $487,500 contingency reserved for emergencies and unexpected expenses.

Tom Green County

Fiscal Year 2017 Budget

Proposed Changes to include with Adoption

	Description	General Fund Gain/(Loss)
1	Updated budget for personnel actions through August 2016.	30,523.00
2	Reduce elected official salary budgets to reflect adopted amounts	17,075.00
3	Increase interest revenue estimates	8,500.00
4	Add elected official bonds for Constables & County Attorney	(690.00)
5	Increase contingency	(50,000.00)
6	Reduce Keyes Building renovation budget	100,000.00
	- Corresponding reduction in fund balance rollover	(100,000.00)
7	Adult Probation: State budgets received and entered	-
8	Juvenile Probation: State budgets received and entered	-
9	Election Contract Fund: add $500 for polling place cleaning service	-
10	Law Library Fund: Transfer $10,000 from downloadables to books	-
11	Redline employees: Maintain existing pay plus $1,000 general increase.	(25,000.00)
12	Court at Law #2: Add $250 merit, plus fringe, for new employee	(290.00)
13	Sheriff: Updated jail phone contract estimate	-
14	Crisis Intervention Unit: update revenue for City contribution	2,558.00
15	Sheriff: Include budget for 2017 STEP Grant	-
16	Sheriff: Include budget for 2017 STEP-CVE Grant	-
17	Sheriff: Carryover budget for body camera grant	-
	NET LOSS	(17,324.00)

Other Items for Consideration

No	1	County Attorney: Hot Check Supplements for employees	(11,792.00)
✓	2	District Attorneys: Change one new ADA position to a staff position	39,928.00
✓	3	Annex Building: Remove capital improvements	52,760.00
✓	4	Jail: Add replacement kettle for kitchen	(25,000.00)
✓	5	N. Bryant Building: Roof repair	(60,000.00)
✓	6	Vacation payout plan: 30+ years of service	(23,000.00)
		NET LOSS	(27,104.00)

TOM GREEN COUNTY, TEXAS

Proposed Budget Analysis
August 29, 2016

	Actual FY2013	Actual FY2014	Actual FY2015	Est. Actual FY2016	Est. Budget FY2017
Revenues					
Property Tax	$21,756,631	$22,655,719	$24,584,800	26,919,411	27,414,991
Delinquent Tax Coll.	379,394	397,331	362,970	356,484	375,000
Penalty & Interest	294,910	305,110	285,002	317,348	300,000
Sales Tax	8,463,605	9,463,558	9,617,653	8,632,989	8,750,000
Other Receipts	5,737,208	6,047,380	7,127,029	6,844,420	6,328,228
	$36,631,748	$38,869,098	$41,977,454	$43,070,652	$43,168,219
Expenses	33,205,860	36,095,352	38,807,378	40,149,493	43,586,815
Net Oper. Surplus (Deficit)	$3,425,888	$2,773,745	$3,170,077	$2,921,158	($418,596)
Capital Expenditures	(637,340)	(1,616,501)	(5,867,543)	(4,192,220)	(2,834,313)
Beginning Fund Balance	11,994,269	14,782,817	15,940,061	13,242,595	11,971,534
Ending Fund Balance	$14,782,817	$15,940,061	$13,242,595	$11,971,534	$8,718,625
Fund Balance as % of Exps.	***44.52%***	***44.16%***	***34.12%***	***29.82%***	***20.00%***
Assessed Property Value	$4,670,845,456	$4,933,969,920	$5,413,257,087	$5,937,982,869	$6,181,804,730
Total Debt Service	$2,598,317	$2,758,815	$2,816,806	$2,758,713	$3,474,715
Tax Rate					
Maintenance & Operations	0.47072	0.46883	0.46139	0.46485	0.45485
Interest & Sinking	0.05428	0.05617	0.05361	0.04765	0.05765
	0.52500	0.52500	0.51500	0.51250	0.51250
Effective Tax Rate (M & O)	0.45633	0.44779	0.42963	0.42989	0.43864
Debt Service Rate	0.05428	0.05617	0.05361	0.04765	0.05639
Total Effective Rate	0.51542	0.50396	0.48324	0.47754	0.49503
Rollback Rate	0.55150	0.54615	0.52252	0.51820	0.57310