

PUBLIC HEARING

▶ September 01, 2021

FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2021

▶ Presented by Nueces County Budget
Officer





ITEMS FOR DISCUSSION

- PROPOSED TAX RATE
- EXEMPTIONS BY ENTITIES
- HISTORICAL TAX RATE AND REVENUE
- SOURCES OF REVENUE
- EXPENSES BY FUNCTION
- FUTURE FINANCIAL IMPACT



Proposed Tax Rate for FY 2021/2022

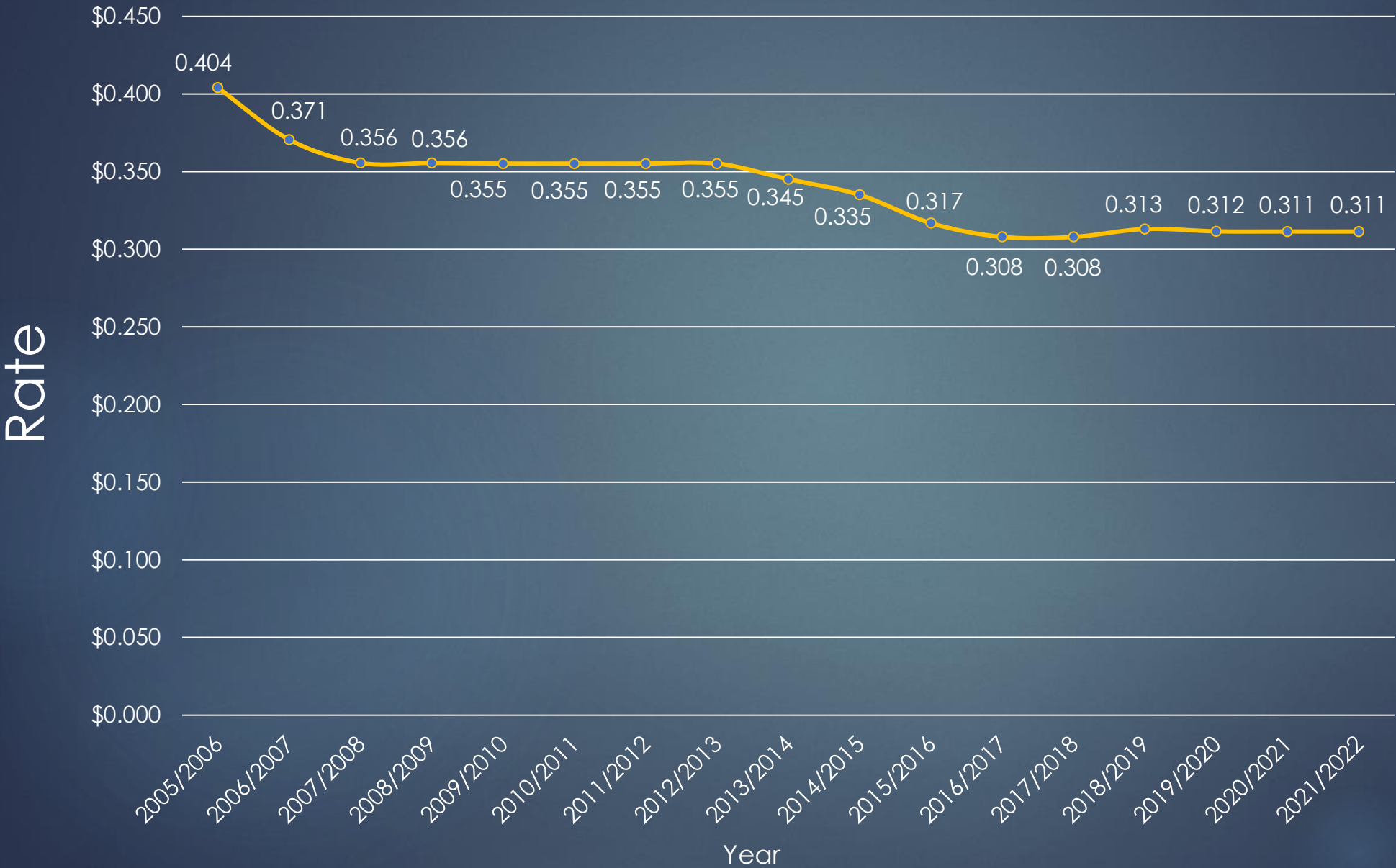
Current:	\$0.311483 per \$100 valuation
No-new-revenue:	\$0.298982 per \$100 valuation
Proposed County:	\$0.311483 per \$100 valuation
Proposed Hospital District:	\$0.115601 per \$100 valuation



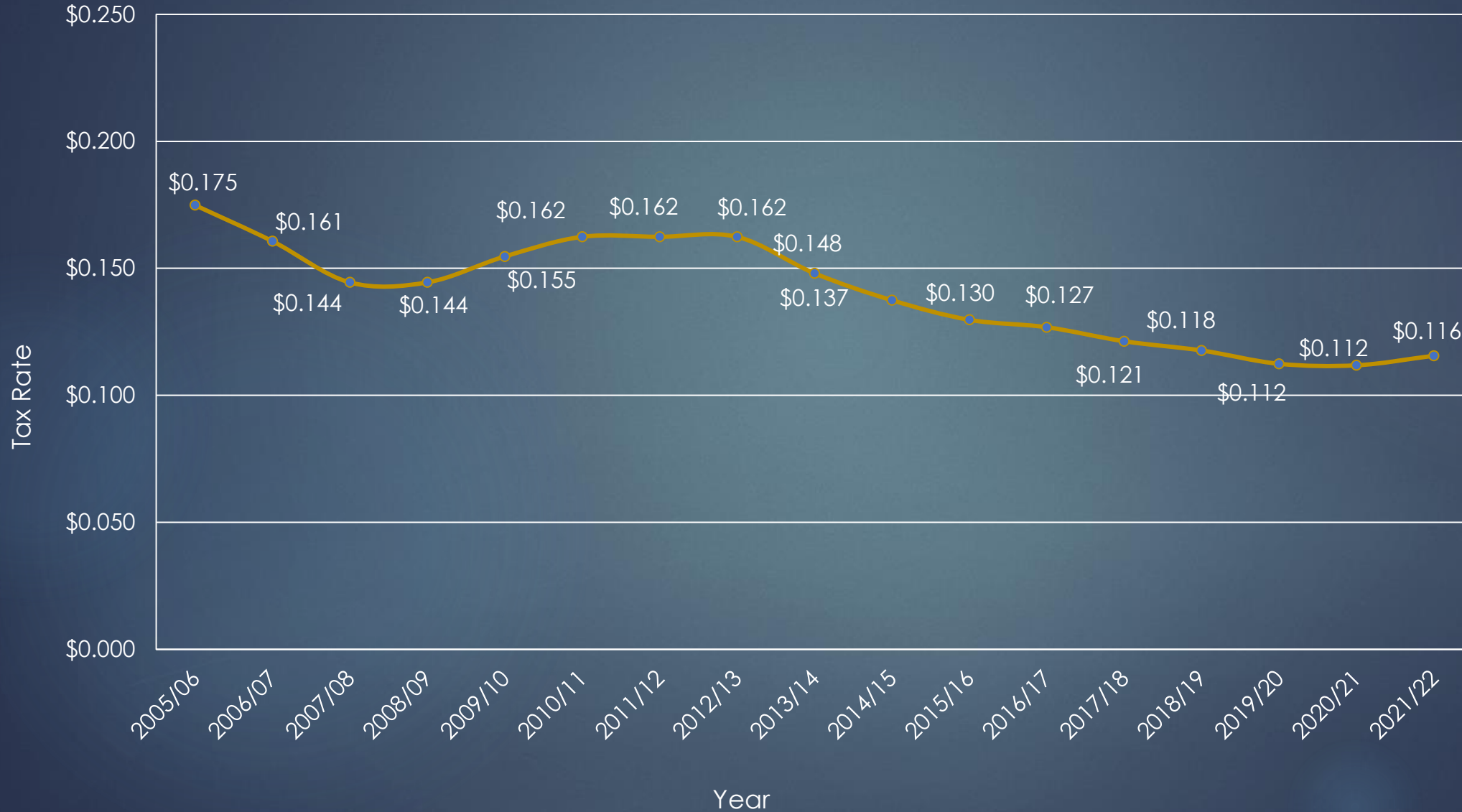
Exemptions Offered By Entity

Jurisdiction	Homestead	Over 65	Disabled
Nueces County	20%, \$5,000 Min	\$62,500	\$62,500
City of Corpus Christi	10%, \$5,000 Min	\$50,000	\$50,000
CCISD	\$25,000	\$60,000	\$60,000
Del Mar	\$5,000	\$50,000	\$50,000
Hospital District	20%, \$5,000 Min	\$62,500	\$62,500

Nueces County Tax Rate Rate History 2005/06- 2021/22



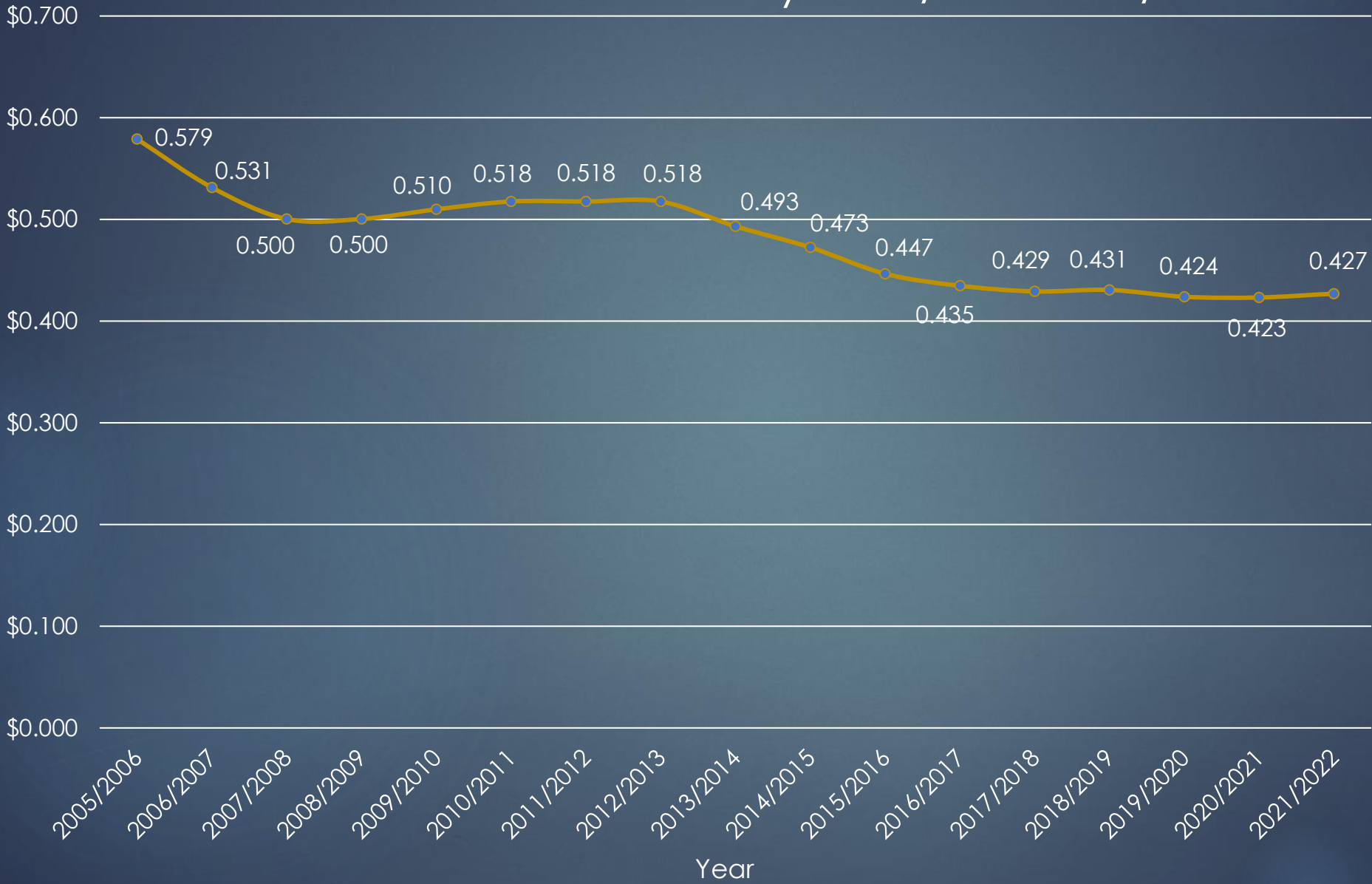
Nueces County Hospital District Tax Rate History 2005/06 – 2021/22



Nueces County Texas

Combined Tax Rate History 2005/06 - 2021/22

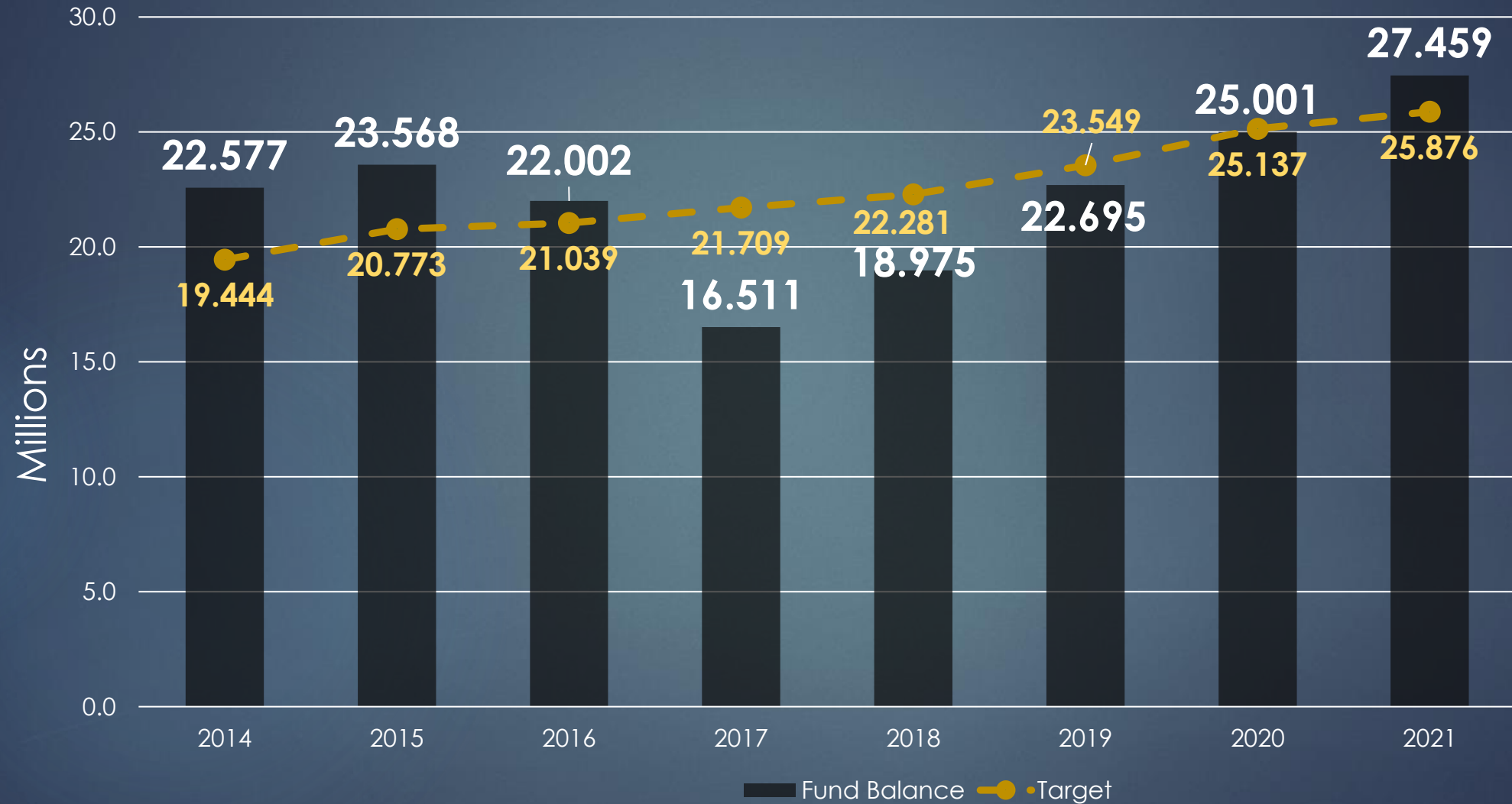
Tax Rate



Nueces County Budgeted Tax Revenue



General Fund Balance by Fiscal Year

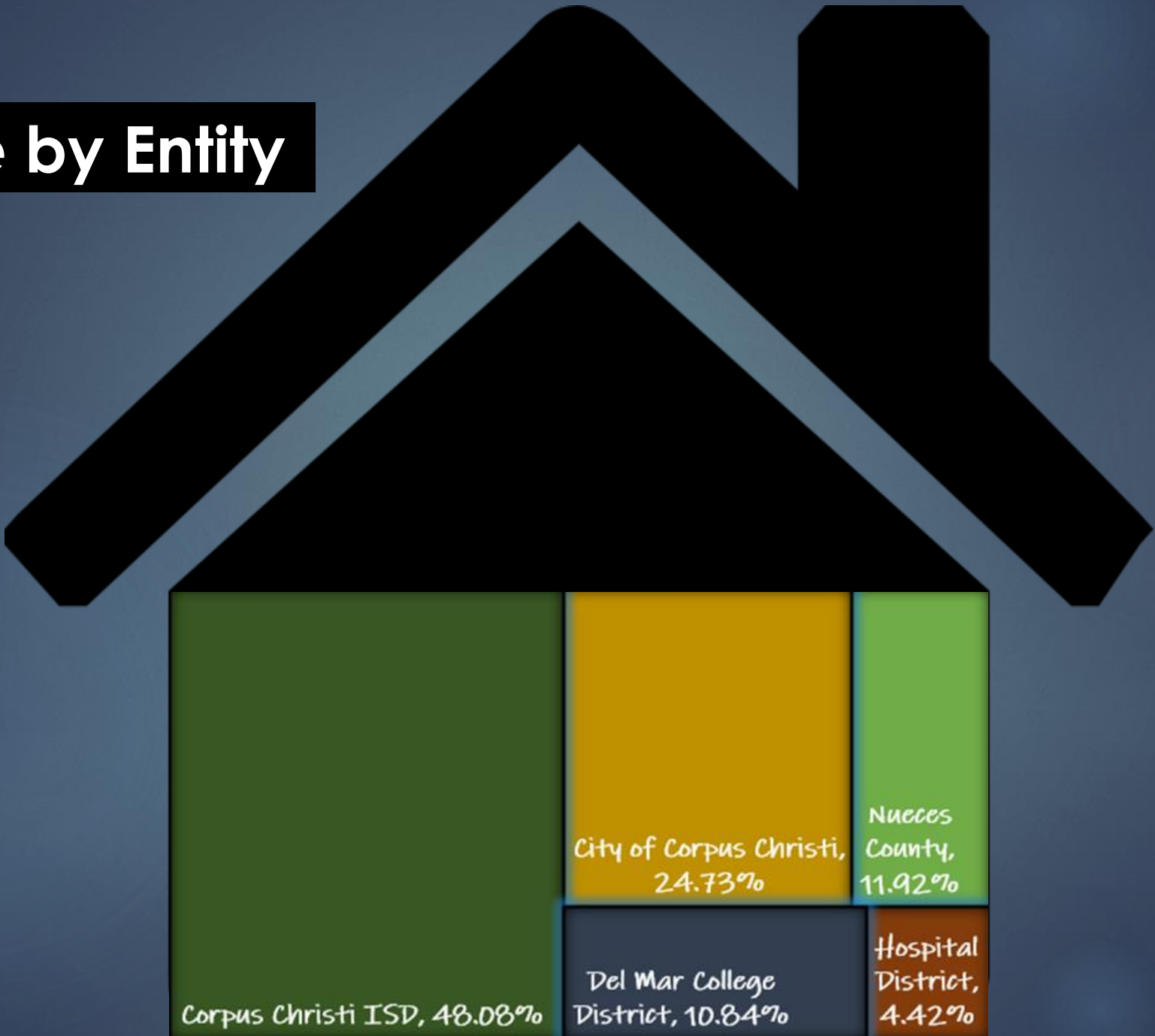


Nueces County Tax on Homestead
With Average Taxable Value of \$149,979
Using Proposed Tax Rate

Jurisdiction	2020/2021 Tax Rate	2020/2021 Average Taxable Value	2020/2021 Tax Levy	Proposed 2021/2022 Tax Rate	2021/2022 Average Taxable Value	Proposed 2021/2022 Tax Levy	Change
County	0.311483	\$141,511	\$440.78	0.311483	\$149,979	\$467.16	\$26.38
Hospital District	0.111824	\$141,511	\$158.24	0.115601	\$149,978	\$173.38	\$15.14
Combined	0.423307		\$599.02	0.427084		\$640.54	\$41.52



Tax Share by Entity



Corpus Christi ISD, 48.08%

City of Corpus Christi,
24.73%

Nueces
County,
11.92%

Del Mar College
District, 10.84%

Hospital
District,
4.42%

Where the money comes from ?



Health, Safety & Sanitation

Law Enforcement

Road, Bridges & Transportation



\$76,566,153	Personnel Costs
\$1,497,317	Office Expense
\$1,958,050	Food
\$4,908,360	Telephone & Utilities
\$8,462,071	Maint. & Repair
\$3,496,861	Professional Services
\$4,930,022	Special Personnel
\$9,107,086	Other Services & Charges
\$744,403	Other Expenses
\$332,481	Travel
\$1,211,214	Capital Equipment
\$5,680,805	Contingency Appropriations

Operating Funds

Where the money goes?



Personnel Highlights:

Law Enforcement Labor Agreement	\$	383,621
Continuance Pay (approx. 148 employees, 5 Elected Officials & 3 Department Heads)	\$	160,890
Retirement Plan Contribution Incr.	\$	405,085
Workers Compensation	\$	(97,509)
Approved mid-budget-year positions/reclass	\$	360,421
Limited New Positions	\$	84,968
Limited Reclassifications	\$	38,509
Limited Transfers	\$	344,885
Funds provided from 1323 to General Fund	\$	(320,000)



Impacts for Future Years

- ▶ Revenue Caps – Senate Bill 2 changed the rollback rate from 8% above effective maintenance and operations rate to 3.5%. Along with revenue growth restrictions, the appraisal process changed, and the legislation requires voter approval before local governments increase their tax revenue by more than 3.5%.
- ▶ The fiscal impact of COVID-19. The pandemic has resulted in severe global social and economic disruptions. It has led to widespread supply shortages exacerbated by panic buying, agricultural disruption, food shortages. Numerous educational institutions and public areas have been partially or fully closed, and many events have been cancelled or postponed.





The next Public Hearing
will be at 9:00 AM on
September 08, 2021,
Commissioners Courtroom



THANK YOU



dale.atchley@nuecesco.com



<http://www.nuecesco.com/county-services/conty-auditor>