



Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

August 6, 2021

To the Board of Directors
Brazos County Regional Mobility Authority
Bryan, Texas

We have audited the financial statements of Brazos County Regional Mobility Authority (the "Authority") for the year ended September 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 24, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Brazos County Regional Mobility Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 6, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the

basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Ingram, Wallis & Company, P.C.

Bryan, Texas

August 6, 2021

Brazos County Regional Mobility Authority
Summary of Passed Audit Adjustments
For the year ended September 30, 2020

Financial Statement Classification

| <1> | Assets | Liabilities | Net Position | Revenues | Expenses |
|---|-------------|-------------|--------------|-------------------|-----------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ 1,577 |
| In-Kind Support <i>(to record in-kind support of Brazos County to RMA)</i> | - - | - - | - - | (1,577) - | - - |
| | \$ - | \$ - | \$ - | \$ (1,577) | \$ 1,577 |

**BRAZOS COUNTY
REGIONAL MOBILITY AUTHORITY**

Financial Statements

For The Year Ended September 30, 2020

Prepared by:

**Katie Conner, C. P. A.
County Auditor**

BRAZOS COUNTY
REGIONAL MOBILITY AUTHORITY
For the Year Ended September 30, 2020

BOARD OF DIRECTORS

Ms. Tedi Ellison, Chairman

Dr. Dennis Christiansen, P.E., Vice Chairman

Ms. Veronica Morgan, P.E., CFM

Mr. Jason Bienski

Mr. R. Alan Munger, P.E.

**Brazos County Regional Mobility Authority
For the Year Ended September 30, 2020**

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Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Brazos County Regional Mobility Authority
Bryan, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Brazos County Regional Mobility Authority (the “Authority”), as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Brazos County Regional Mobility Authority, as of September 30, 2020, and the respective changes in financial position and cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3-5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Ingram, Wallis & Company, P.C.

Bryan, Texas
August 6, 2021

MANAGEMENT DISCUSSION AND ANALYSIS (Unaudited)

For the Year Ended September 30, 2020

This section of the Brazos County Regional Mobility Authority (the Authority) annual financial report presents management's discussion and analysis ("MD&A") of the financial performance of the Authority during the fiscal year ended September 30, 2020. Please read the MD&A in conjunction with the Authority's basic financial statements following this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of four components: 1) The Statement of Net Position; 2) The Statement of Revenues, Expenses and Changes in Net Position; 3) The Statement of Cash Flows; and 4) The Notes to Financial Statements.

The Statement of Net Position presents information on the Authority's assets, as well as the Authority's liabilities with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the Authority's net position changed during the fiscal year ended September 30, 2020. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The increase or decrease in net position may serve as an indicator of the effect of the Authority's current year operations on its financial position.

The Statement of Cash Flows summarizes all the Authority's cash flows into three categories as applicable: 1) cash flows from operating activities; 2) cash flows from capital and related financing activities; and 3) cash flows from investing activities.

The Notes to Financial Statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

FINANCIAL ANALYSIS OF THE AUTHORITY

The following tables represent financial information for the Authority's initial year of existence, 2020. Comparative information will be presented in future years.

Condensed Statement of Net Position September 30, 2020

| | |
|-------------------------------|-------------------------|
| Current and other assets | <u>\$ 90,464</u> |
| Current and other liabilities | <u>1,642</u> |
| Net position: | |
| Unrestricted | <u>88,822</u> |
| Total net position | <u><u>\$ 88,822</u></u> |

Condensed Statement of Revenues, Expenses and Changes in Net Position For the Year Ended September 30, 2020

| | |
|-----------------------------|-------------------------|
| Revenues: | |
| Contributions | <u>\$ 100,000</u> |
| Total Revenues | <u>100,000</u> |
| Expenses: | |
| Public Transportation | <u>11,521</u> |
| Total Expenses | <u>11,521</u> |
| Operating Income | 88,479 |
| Total Non-Operating Revenue | <u>343</u> |
| Change in net position | 88,822 |
| Net position - beginning | - |
| Net position - ending | <u><u>\$ 88,822</u></u> |

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Texas House Bill 1698, authorizing an optional county fee on vehicle registration in certain counties to be used for transportation projects was passed during the legislative session. This fee will be used to fund the Authority. It will be up to the Brazos County voters to determine if a \$10.00 fee will be added to vehicle registration. The date of the election has been tentatively set for November 2022.

The Authority's board adopted the fiscal year 2021 budget on May 26, 2020. The budget was adopted based on anticipated resources and estimated uses in fiscal year 2021.

**BRAZOS COUNTY
REGIONAL MOBILITY AUTHORITY
BASIC FINANCIAL STATEMENTS**

BRAZOS COUNTY REGIONAL MOBILITY AUTHORITY
STATEMENT OF NET POSITION
September 30, 2020

ASSETS

Current Assets:

| | |
|---------------------|----------------------|
| Cash | \$ 90,178 |
| Prepaid Expenses | 217 |
| Receivables: | |
| Interest | 69 |
| Total Assets | <u>90,464</u> |

LIABILITIES

Current Liabilities:

| | |
|-------------------------------|---------------------|
| Accounts payable | 320 |
| Accrued salaries and benefits | 618 |
| Compensated absences | 704 |
| Total Current Liabilities | <u>1,642</u> |
| Total Liabilities | <u>1,642</u> |

NET POSITION

Unrestricted

| | |
|---------------------------|-------------------------|
| Total Net Position | <u>\$ 88,822</u> |
|---------------------------|-------------------------|

The accompanying notes are an integral part of the financial statements.

BRAZOS COUNTY REGIONAL MOBILITY AUTHORITY
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
For the Year Ended September 30, 2020

OPERATING REVENUES

| | |
|--|------------------|
| Partner Contributions | |
| Brazos County | \$ 15,000 |
| Brazos Valley Economic Development Corporation | 15,000 |
| City of Bryan | 15,000 |
| City of College Station | 15,000 |
| Texas A&M University System | 15,000 |
| TOTAL PARTNER CONTRIBUTIONS | 75,000 |
| Other Contribution | |
| Twin City Endowment | 25,000 |
| TOTAL OTHER CONTRIBUTION | 25,000 |
| TOTAL OPERATING REVENUES | 100,000 |
| OPERATING EXPENSES | |
| Personnel Services | 10,623 |
| Departmental Support | 676 |
| Contract Services | 222 |
| TOTAL OPERATING EXPENSES | 11,521 |
| OPERATING INCOME | 88,479 |
| NON-OPERATING REVENUE | |
| Interest | 343 |
| TOTAL NON-OPERATING REVENUE | 343 |
| CHANGE IN NET POSITION | 88,822 |
| TOTAL NET POSITION - OCTOBER 1, 2019 | - |
| TOTAL NET POSITION - SEPTEMBER 30, 2020 | \$ 88,822 |

The accompanying notes are an integral part of the financial statements.

BRAZOS COUNTY REGIONAL MOBILITY AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|--|---------------|
| Receipts from partner entities | \$ 75,000 |
| Receipts from other entity | 25,000 |
| Payments to employees for services | (9,301) |
| Payments to contractors and vendors | (795) |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 89,904 |

CASH FLOW FROM INVESTING ACTIVITIES

| | |
|--|------------|
| Interest income | 274 |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | 274 |

| | |
|--|------------------|
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 90,178 |
| CASH AND CASH EQUIVALENTS, OCTOBER 1 | - |
| CASH AND CASH EQUIVALENTS, SEPTEMBER 30 | \$ 90,178 |

Reconciliation of operating income to net cash provided
by operating activities:

| | |
|------------------|-----------|
| Operating Income | \$ 88,479 |
|------------------|-----------|

Adjustments to reconcile operating income to net cash
provided by operating activities:

| | |
|---|--------------|
| Change in prepaid expenses | (217) |
| Change in accounts payable | 320 |
| Change in accrued salaries and compensated absences | 1,322 |
| Total adjustments | 1,425 |

| | |
|---|-----------|
| Net cash provided by operating activities | \$ 89,904 |
|---|-----------|

The accompanying notes to the financial statements are an integral part of this statement.

**BRAZOS COUNTY
REGIONAL MOBILITY AUTHORITY
NOTES TO THE BASIC FINANCIAL
STATEMENTS**

BRAZOS COUNTY REGIONAL MOBILITY AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

Note 1 - Organization and Summary of Significant Accounting Policies

The financial statements of the Brazos County Regional Mobility Authority (the “Authority”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Authority’s accounting policies are described below:

A. Reporting Entity

The Brazos County Regional Mobility Authority (Authority) is an independent governmental agency created in 2019, pursuant to Chapter 370 of the Texas Transportation Code, to improve the transportation network in Brazos County. On November 1, 2018, Brazos County filed a petition requesting authorization from the Texas Transportation Commission (TTC) to form the Authority. The TTC issued a Minute Order on May 30, 2019, to authorize creation of the Authority, and on December 10, 2019, the resolution creating the Authority was adopted by the Brazos County Commissioner’s Court. Brazos County is the 10th such entity in Texas. The Authority will act as an independent local government agency that has the authority to finance, acquire, design, construct, operate and extend transportation projects. The Authority plans to collaborate with the Texas Department of Transportation (TxDOT), the Bryan/College Station Metropolitan Planning Organization, Brazos County, and area agencies to develop and implement projects which increase mobility and safety throughout the region.

The Authority Board of Directors is comprised of five local community volunteers who are responsible for setting policies, identifying priority projects, and ensuring the agency is operated in an efficient and effective manner.

The Governor of Texas appoints the Chairman of the Board. The Commissioner’s Court of Brazos County appoints the remainder of the board whose composition reflects adequate representation for all political subdivisions within Brazos County. Board members serve four-year terms (with the exception of the initial Board), cannot be elected officials, and must reside within the county they represent. The initial Board member terms were staggered to create continuity within the Board’s structure.

In evaluating how to define the Authority for financial reporting purposes, management has determined there are no entities over which the Authority exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the Authority. Since the Authority does not exercise significant influence or accountability over other entities, it has no component units.

Note 1 - Organization and Summary of Significant Accounting Policies (continued)

B. Basis of Accounting

The operations of the Authority are accounted for within a single proprietary (enterprise) fund through which all financial activities are recorded. The measurement focus for an enterprise fund is the flow of economic resources. An enterprise fund follows the accrual basis of accounting. With this measurement focus, all assets, liabilities and deferred inflows and outflows of resources associated with the operations are included on the Statement of Net Position. Net position (i.e., total assets and deferred outflows net of total liabilities and deferred inflows) is segregated into amounts of net investment in capital assets, amounts restricted, and amounts which are unrestricted. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned, expenses are recognized in the period in which the liability is incurred regardless of the timing of related cash flows. Operating items are distinguished from non-operating items.

C. Brazos County Transportation Vision

Through community consensus, plan, develop and operate a quality transportation system for people and goods that promotes safety, enhances quality of life and support economic opportunity throughout Brazos County. There are 15 partners with the Authority that will work together for this vision. They are:

- Blinn College
- Brazos County
- Brazos Transit District
- Brazos Valley Council of Governments
- Brazos Valley Economic Development Corporation
- Bryan/College Station Metropolitan Planning Organization
- Bryan-College Station Chamber of Commerce
- City of Bryan
- City of College Station
- Texas A&M Transportation Institute
- Texas A&M University
- Texas A&M University System
- Texas Central Railway
- Texas Department of Transportation – Bryan District
- Union Pacific Railroad

Of the 15 partners, five of the partners contributed \$15,000 to start the Authority. They are: Brazos County; Brazos Valley Economic Development Corporation; City of Bryan; City of College Station; and, the Texas A&M University System. Another contributor was the Twin City Endowment, which contributed \$25,000.

Note 1 - Organization and Summary of Significant Accounting Policies (continued)

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

E. Cash, Cash Equivalents and Investments

The Authority defines all cash, money market accounts, and certificates of deposit that have an original maturity date of ninety days or less as cash or cash equivalents. Cash and cash equivalents are short term, highly liquid investments which may be converted to cash (see Note 2.) The Authority uses a pool method (in conjunction with Brazos County) to account for cash and cash equivalents. Equity in cash and cash equivalents and interest income from the cash pool is allocated to the participating funds on a monthly basis. The amount of the allocation is determined by calculating a ratio of each fund's equity in the pool to the total pool. The Authority funds must be on deposit with the Brazos County depository. The Authority may invest funds as provided by law. Investments are stated at fair value.

F. Prepays

Certain payments to vendors for services that will benefit future accounting periods are reported as prepaid items. The cost of prepaid items is recorded as expenses when consumed rather than when paid.

G. Compensated Absences

All employees except temporary employees are granted vacation benefits in varying annual amounts up to a maximum allowable accumulation of 240 hours per year. Sick leave benefits are earned by all employees except temporary employees at a rate up to twelve days per year and may be accumulated without limit. Sick leave benefits are recognized as they are used by the employees. In the event of termination, an employee is entitled to receive accumulated vacation pay but not the accumulated sick leave pay.

Policy provides that only half the vacation hours earned from the previous year can be carried over but must be used first in the current year. The liability for the accrued vacation pay is calculated at the end of each fiscal year and reported as "Liabilities for Compensated Absences", a current liability item since the accumulated vacation pay has an average maturity of less than one year.

Note 1 - Organization and Summary of Significant Accounting Policies (continued)

H. Net Position

Net Position Classifications

Net position is the difference between assets and liabilities and should be displayed in the components: net investment in capital assets; restricted; and unrestricted.

Net Investment in Capital Assets – Net investment in capital assets consists of capital assets, net of accumulated depreciation.

Restricted - Restricted net position results when constraints placed on net resources are either externally imposed by grantors, contributors, and the like. When both restricted and unrestricted assets are available for use, restricted resources are used first, then unrestricted resources are used as needed.

Unrestricted - Unrestricted net position consists of net resources that do not meet the definition of the two proceeding categories. Unrestricted net position often has constraints on resources that are imposed by management but can be removed or modified.

I. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. As the Authority is in the start-up phase of operations, the principal operating revenues are contributions from partners and others. Operating expenses for the fund currently include personnel services, departmental support and contract services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS

Chapter 2257 of the Texas Government Code, also known as the Public Funds Collateral Act, provides guidelines for the amount of collateral that is required to secure the deposit of public funds. It requires that the deposit of public funds be collateralized in an amount not less than the total deposit, reduced by the amount of the Federal Depository insurance (FDIC) available.

The Authority deposits all funds received with the Brazos County Treasurer's office. The Brazos County depository agreement with BBVA Compass Bank requires collateralization with a fair value of at least 102% up to 110% of County funds in excess of the FDIC coverage of \$250,000. At September 30, 2020, the carrying amount of the Authority's deposits were \$90,178 reported as "Cash" on the balance sheet.

The Authority is authorized (by the Texas Public Funds Investment Act, Texas Civil Statutes, and Article 842a-2, as amended) to purchase, sell, and invest its funds and funds under its control. At September 30, 2020, all Authority funds were deposited in the County depository and are reflected on the financial statements as cash.

NOTE 3 - COMPENSATED ABSENCES

The cost of the Authority's liability for compensated absences is calculated at the end of the fiscal year based on the employee's pay rate and the accumulated vacation hours earned but not taken. It is reported as a current liability in the financial statements due to the fact that the average maturity of the liability is less than one year.

The amount of compensated absences due within one year of the date of the Statement of Net Position of fiscal year 2020 is \$704. Changes in compensated absences for the year ended September 30, 2020 were as follows:

| Business-Type Activities | Balance at October 1, 2019 | Earned | Taken/Paid | Balance at September 30, 2020 |
|--------------------------|----------------------------------|--------|------------|-------------------------------------|
| | \$ - | \$ 798 | \$ (94) | \$ 704 |
| Total | \$ - | \$ 798 | \$ (94) | \$ 704 |

NOTE 4 – RISK MANAGEMENT

The Authority participates in a workers' compensation pool administered by the Texas Association of Counties along with Brazos County. The Texas Association of Counties handles claims adjusting and related administrative services for the program. Premiums are evaluated annually by position class code at actuarially determined rates. The County's workers' compensation program provides medical and indemnity payments as required by law for on-the-job related injuries and is accounted for using departmental expenditures, based on a percentage of payroll.

The pool that the County and the Authority participate in has reinsurance coverage for excess workers' compensation and employer's liability. The Authority does not recognize any liability for outstanding losses for incurred but not reported claims. The Texas Association of Counties assumes this responsibility.

NOTE 5 - CONTINGENT LIABILITIES

The Authority is not currently a defendant in any lawsuits, nor is the Authority aware of any pending litigation.

NOTE 6 – SUBSEQUENT EVENTS

During the 87th Legislative Session, Texas House Bill 1698 was passed authorizing an optional fee on vehicle registration in certain counties to be used for transportation projects. A county that has a population of more than 190,000 and not more than 1.5 million and that is

NOTE 6 – SUBSEQUENT EVENTS (continued)

coterminous with a Regional Mobility Authority can impose an optional fee for a vehicle registered in the county. The fee must be approved by a majority of the qualified voters of the county voting on the issue at a referendum election, which the commissioners court may order and hold for that purpose. The fee may not exceed \$10.