Brazos County, Texas

Proposed Budget

For Fiscal Year 2015

July 31, 2014

Prepared by the Brazos County Budget Office

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
For The Fiscal Year Ending September 30, 2015

TABLE OF CONTENTS

	Page No.
Table of Contents	i-iv
Local Government Code Chapter 111	v
Transmittal Letter	vi-vii
INTRODUCTORY SECTION	
Budget Policy and Procedures	1-23
Proposed Resolution Levying a Tax Rate	24
Tax Rate Calculations	25-30
Comparable Sales Tax Analysis	31
BUDGET SECTION	
Combining Statements All Funds:	
Comparative Analysis – Cash and Cash Equivalents Availability	32
Budget Summary Comparison by Fund Type	33-34
General Fund:	
Analysis of Fund Balance	35
Proposed Revenue Budget	36-40
Proposed Expenditure Budget Summary By Classification	41-46
Proposed Departmental Expenditure Budget By Function	47-49
Proposed Departmental Expenditure Budget	50-64
Proposed Salary for Elected Officials	65
Proposed Budget General Fund – Contingency Provisions	66-68
County Health Endowment Fund:	
Analysis of Fund Balance	69
Proposed Budget	70

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
For The Fiscal Year Ending September 30, 2015

TABLE OF CONTENTS

Page No.

Special Revenue Funds:

Analysis of Fund Balance …… 71

Proposed Budget Summary..... 72

Revenues and Expenditures – All Special Revenue Fund Types

Hotel Occupancy Tax…….. 73

State Lateral Road..... 74

Unclaimed Property Fund..... 75

Law Library 76

Alternative Dispute Resolution..... 77

Law Enforcement Education 78

County Records Management and Preservation..... 79

County Clerk Records Management and Preservation 80

County Clerk Archival Fund..... 81

Courthouse Security 82

Justice Court Security Fund …….……..... 83

District Clerk Management Fund ……..... 84

District Clerk Archival Fund ……. ……. 85

Justice of the Peace Technology Fund……..…..……..... 86-88

County and District Court Technology Fund 89

Forfeitures 90

D. A. Hot Check Collections Fund..... 91

Bail Bond Board Fee Fund..... 92

Voter Registration 93

Vehicle Inventory Tax Interest ……..… 94

Sheriff Crime Fund …… 95

District Attorney Crime Fund 96

Primary Election Services Fund 97

Brazos County Housing Finance Corporation..... 98

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
For The Fiscal Year Ending September 30, 2015

TABLE OF CONTENTS

Page No.

Grant Funds:

Proposed Budget Summary 99-100

Proposed Grant Fund Expenditures Summary

- Comprehensive Underage Drinking Enforcement Program 101
- VINE Program 102
- T.J.J.D. - State Aid 103
- T.J.J.D. - Z. – Salary Adjustment 104
- T.J.J.D. – F- Progressive Sanctions JPO 105
- T.J.J.D. – G – Progressive Sanctions 1-2-3 106
- T.J.J.D. – O – Progressive Sanctions ISJPO 107
- T.J.J.D. – C – Commitment Reduction 108
- T.J.J.D. – N – Mental Health 109

Juvenile Community Corrections Block Grant 110

Intensive Community Based Funding 111

Help America Vote Act – General Compliance Fund 112

Edward Byrne Justice Assistance Grant 113

State Homeland Security 114

Metropolitan Planning Organization 115

Edward Byrne Justice Assistance Grant 116

Edward Byrne Justice Assistance Grant (Truancy Monitoring) 117

Metropolitan Planning Organization – Mobility Grant 118

Texas Capital Fund 119

Debt Service Fund:

Analysis of Fund Balance 120

Proposed Budget 121

Schedule of General Long Term Debt 122-123

Schedule of Debt Retirement by Years 124

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
For The Fiscal Year Ending September 30, 2015

TABLE OF CONTENTS

Page No.

Schedule of Revenues, Expenditures, Reserved Fund Balance
and Respective Debt Service Tax Rates by Years 125
Anticipated Future Debt Service Requirements 126

Capital Project Funds:

Combining Schedule of All Capital Improvements 127
Detailed Capital Improvement Funds 128-135
Capital Improvement Funds Summarized by Departments 136-137

Proprietary Fund:

Health and Life Insurance - Internal Service Fund:
Analysis of Fund Balance 138
Proposed Budget 139-140

Personnel
Personnel and Personnel Trends 141-142
Employee Count by Department 143-149

Glossary
Glossary 150-154

Brazos County, Texas

Proposed FY 2015 Budget
Statement Required by Local Government Code
Section 111.003

This budget will raise more revenue from property taxes than last year's budget by an amount of $4,271,102, which is 7.49 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,926,156.27.

Record Vote—None Taken Yet

County Judge, Duane Peters
County Commissioner Precinct #1, Lloyd Wasserman
County Commissioner Precinct #2, Sammy Catalena
County Commissioner Precinct #3, Kenny Mallard
County Commissioner Precinct #4, Irma Cauley

Brazos County Property Tax Rates (Amounts per $100 of value)

	2014-2015	2013-2014
Proposed Property Tax Rate	.485000	.487500
Effective Tax Rate	.458472	.472596
Effective M&O Tax Rate	.398096	.511108
Rollback Tax Rate	.501568	.511411
Debt Service Rate	.062400	.070700
Total Debt Obligations	$9,217,312	$9,397,774

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY

BRYAN, TEXAS

Duane Peters
Office of the County Judge
200 S. Texas Ave., Ste. 332
Bryan, TX 77803

Phone: (979) 361-4102
Fax: (979) 361-4503
Email: dpeters@co.brazos.tx.us

July 31, 2014

TO: MEMBERS OF THE COMMISSIONERS COURT, ELECTED & APPOINTED OFFICIALS, EMPLOYEES AND CONSTITUTENTS:

Respectfully, I am pleased to present the Brazos County Proposed Budget for Fiscal Year 2015. This document is a compilation of many hours of projection and planning by the Commissioners Court, the Budget Office, the elected and appointed officials and their staff in consideration of the many services Brazos County is responsible for delivering to its citizens.

The financial decisions contained within this document are intended to be representative of the county as a whole and not one individual. This document is submitted in accordance with all statutory requirements and will serve as a platform for the Commissioners' Court to receive comments from the public and carefully deliberate on the contents prior to final adoption. The budget is scheduled to be adopted by the Commissioners' Court at 10:00 a.m. on Tuesday, September 9, 2014.

Brazos County, like most governmental agencies across the country, continues to feel the effects of the national economic downturn. While the local economy shows signs of stabilization, the FY 15 budget was prepared in a conservative manner with an emphasis on maintaining current service levels and rebuilding reserves.

The Chief Appraiser for Brazos County has certified the 2014 Brazos ARB Approved Freeze Adjusted Taxable Value at $12.7 billion compared to the 2013 of $11.7 billion. This includes $397 million in new taxable value that was not on the appraisal roll in 2013.

The FY 2015 Proposed Budget is balanced at a tax rate of $0.485 per $100 of valuation. The average home value is $189,252. At the tax rate at $0.485 per $100 valuation, $ 917.87per year or $76.49 per month will be the amount of taxes imposed this year on the average home.

The total proposed budget is $157.9 million for operating, special revenues, grants, debt, capital, and health insurance. Included is an approximately 3% Cost of Living Adjustment for all county

employees and elected officials. Additionally, the workforce is budgeted at 816 positions, a net of four more positions than in FY 2014.

In recent years, expenditures in the County's self-insurance fund have increased. The proposed budget includes increasing medical and dental premiums to all the employees and retirees to help offset the increasing cost of providing health care to employees and their dependents and retirees. The County will continue to offer dental insurance, however the dental premiums are proposed to be fully funded by employees. The County's contribution for health insurance will go from $9,126 to $10,398 per/employee per year. This is a $106 per month cost increase to Brazos County.

Employee premiums will also be increased. The increase will depend on what type of coverage is selected, for example, employee only or employee and children.

Brazos County developed a 5 Year Capital Improvement Plan in 2013 as the first step in planning for future facilities and infrastructure needs. The FY 2015 Proposed Budget includes approved projects along with funding sources and will continue to be a guide for future planning.

The Commissioners Court approved the sale of $10 million in Certificates of Obligation during September 2012. Funding was intended to provide for the IV & V Phase of the Courthouse Remodeling project. Additionally, it was to provide for building and equipping a new Tax Office Building which will be located within the city of Bryan, the county seat, as required by law, yet be more centrally located for all citizens and will alleviate the parking issues in its' current location.

Technology advances continue to be a priority in an effort to provide our users and citizens with the most efficient and effective means of service delivery. The County continues to work towards the replacement of the judicial software used by law enforcement, courts, clerks, juvenile department and community supervision departments in Fiscal Year 2015. Approximately $3.5 million has been set aside to fund the project. $313,738 was set aside for LTE radios and $202,681 for video transport and conferencing. Additional projects are also funded which make up the additional $158,219 in technology projects. Technology projects total $4.1 million.

Brazos County owns many buildings throughout the county, including the Courthouse, Administration Building, jails, JP Buildings, Brazos Center and various other offices. The maintenance and upkeep of the buildings is a priority. Towards that effort $963,943 is included to address roof replacements and A/C units and other maintenance projects. This represents a 28% or $283,781 increase in maintenance projects from last year.

The FY 2015 Proposed Budget represents a balanced budget and demonstrates teamwork by the members of Commissioners Court, elected officials, department heads, employees and citizens in this extensive and complex budgeting process. While the County still faces budgetary challenges for FY 2015, it does so by taking an active approach by controlling costs, making careful expenditures and implementing improved efficiencies while also meeting the increasing demand for services in a growing community.

Respectfully Presented,

INTRODUCTORY SECTION

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS

In compliance with Local Government Code, Section 111.002 through Section 111.006, this document has been prepared and has been properly delivered to the Commissioners of Brazos County and has been properly filed with the County Clerk of Brazos County for public inspection and review.

BUDGET HIGHLIGHTS

In accordance with all statutory requirements, the FY 2014 - 15 proposed budget is balanced with a property tax rate of $0.485/$100 valuation.

FINANCIAL OVERVIEW

The FY 2015 proposed budget totals $157.9 million for all funds, including $99.9 million in General Fund appropriations, $5.1 million for Special Revenue, $4.1 million in Grant Fund Revenues, $10.4 million for Debt Service, $24.6 million for Capital Projects, and finally $13.6 million for the Proprietary Fund. The minimum required fund balance for Debt Service is $2,359,200. Approximately $5.4 million fund reserves are included for Debt Service for FY 2014-2015. Reserves in other funds reflect Brazos County's commitment to maintain a strong financial position that will enable us to continue to address future unforeseen emergencies.

TAX BASE

The 2014 adjusted certified appraised value for Brazos County is $12,825,944,466. This represents a total increase of $9.3% from the 2013 adjusted certified value of $11,735,963,016. The increase in taxable value for 2014 associated with an increase of 61% in mineral interest values over last year. Land market value increased 8% and improvements increased 5%. Personal property increased 12% over last year. However, these increases were offset by a total net increase of 8% due to the homestead cap adjustment, loss of market productivity and loss due to Ag Use. Exemptions have increase by 4% as compared to 2013. The 2014 taxable values are used to fund the FY 15 budget. The average home value in Brazos County has increased from $181,643 in 2013 to $189,252. The average home owner will see an increase of $50.20 per year at tax rate of $0.485 per $100 valuation or $4.18 increase per month.

TAX RATE

The Brazos County 2014-2015 Proposed Budget is balanced at a tax rate of $0.485 per $100 valuation which is $0.0265 more than the effective tax rate of $0.458472 per $100 valuation. The "Effective Tax Rate" is the tax rate that would, on average, yield the same amount of taxes on existing property as the previous year. The Commissioners court enacted an Over-65 Homestead Exemption of $75,000.

AD VALOREM TAX REVENUE

The Brazos County 2014-15 Proposed Budget is balanced at a tax rate of $0.485 per $100 valuation.

Based on the current certified tax revenues, the ad valorem rate of $0.485 per $100 valuation will result in revenues of approximately $56.8 million available for the General Fund. The FY 2015 total outstanding debt is $9.3 million.

EMPLOYEE BENEFITS

COMPENSTION

The FY 2014-15 Proposed Budget compensation programs reflects the realities of the continuing difficult economic environment. As demands for services continue to increase in all departments, difficult choices were made during the planning process to develop the proposed budget for FY 2015. Last fiscal year the budget included a one percent merit pool available for staff only, which excludes all elected officials. The FY 2015 budget includes approximately 3% COLA increase for most employees. The workforce is budgeted at 816 positions which is a net increase of four (4) additional positions than in FY 2014.

BENEFITS

In recent years, expenditures in the County's self-insurance health fund have increased. During FY 2013 the Commissioners Court increased medical and dental premiums to all the employees and their dependents to help offset the increasing cost of providing health and dental care. This budget includes increasing the County's contribution by 14% or $1,272 to $10,398 from $9,126 per employee per year.

Over the past several years, Brazos County has reviewed multiple strategies to help manage the increasing cost of in health. During Fiscal Year 2014 the Commissioners Court established a Medical Services division creating a position for a medical director for the jail and juvenile. The director is managing the care for inmates at the county jail and the juveniles at the Juvenile Services department. The medical director will also manage a clinic for employees. The employee clinic is expected to open for employees during fiscal year 2015. The clinic is expected to implement a wellness component to assist employees and their families to live healthier and happier.

Functions of County Government

Today there are 254 counties serving the needs of over seven million Texans- ranging in size from just 100 residents to over 3 million. Major responsibilities include building and maintaining roads, operating the judicial system operating and constructing jails, maintaining public records, collecting property taxes, issuing vehicle registration and transfers, and registering voters. Counties also provide law enforcement, conduct elections and provide health and social services to many indigent residents. Increasing, county governments are playing a vital role in the economic development of their local areas.

Structure of County Government

The statutory duties and responsibilities of county officials in Texas are numerous. County government is generally an extension of state government, principally focusing on the judicial system, health and welfare services, law enforcement and road construction. Texas counties seldom have responsibility for schools, water and sewer systems, electric utilities and commercial airports. County governments in Texas have no ordinance making powers, other than those explicitly granted by the State Legislature.

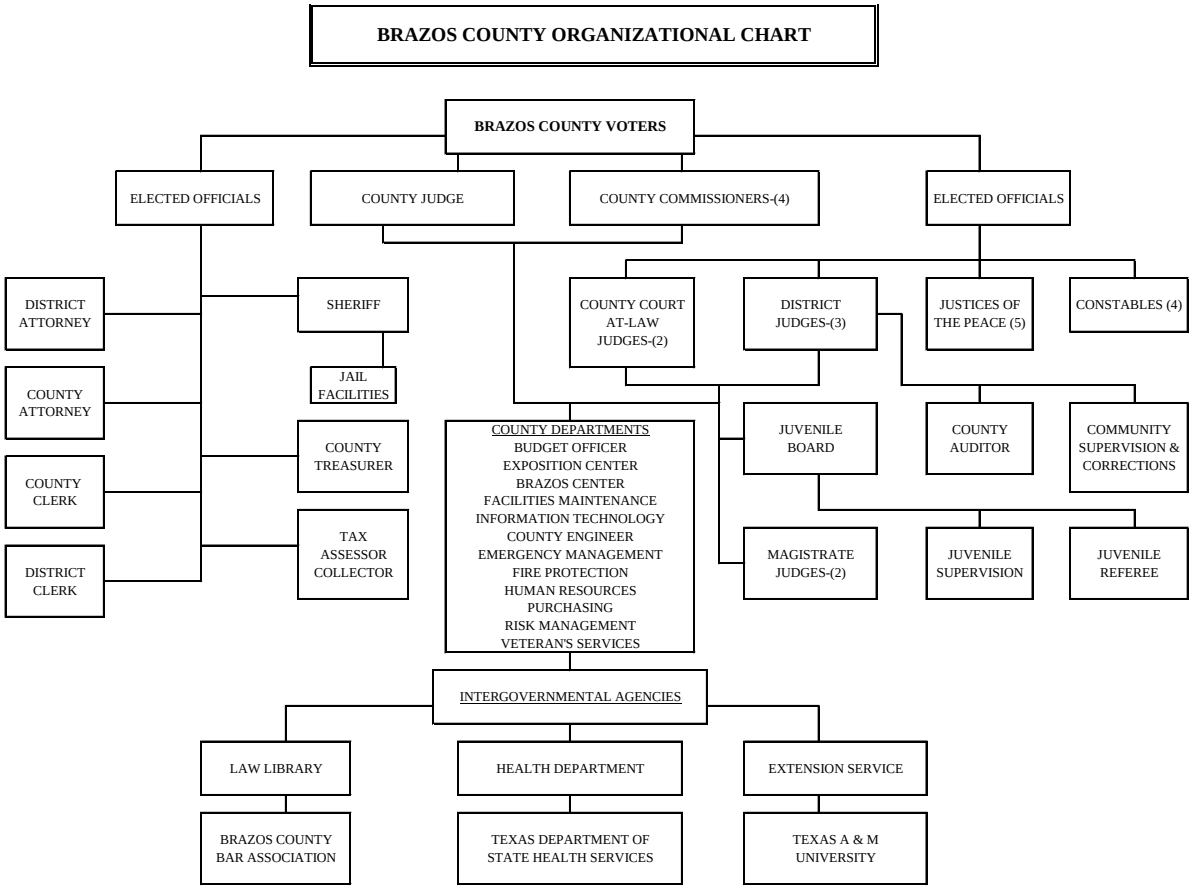
Brazos County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge), and four Commissioners elected from respective precincts. The County Judge is so named because he has actual judicial responsibility in all but the largest of the Texas counties. In Brazos County, the County Judge is an executive and an administrator, who's other primary duties are the presiding officer of Commissioners' Court, and performing the duties of the Chief Financial Officer.

The Commissioners' Court of Brazos County serves both as a legislative and executive branch of government, with budget authority over the majority of county offices. Commissioners' Court annually sets the County tax rate, adopts the budget, appoints boards and commissions, approves grants and personnel actions, and oversees the administration of county government. The Court has adopted a classified budget as opposed to a line item budget. The classified budget extends to the elected officials and department heads an element of managerial control.

In Texas county government, there is not a hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners Court authority over county offices including elected officials is limited to its authority to approve and disapprove the budgeted funds appropriated for each department's activity.

Elected offices created by the Texas Constitution include County Judge, Commissioner, Constable, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff, Tax Assessor/Collector, and the Treasurer. These officers are elected at large with the exception of the Commissioners, Constables and Justices of the Peace, which are elected by individual precincts.

Offices created by legislative act include State District Judges, County Courts at Law, County Auditor, county Purchasing Agent, County Engineer, Community Supervision and Corrections and Juvenile Probation. The State District Judges and County Court at Law Judges are elected at large. The remaining officials are appointed by various boards.



BRAZOS COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2015

Commissioners' Court:

Duane Peters	County Judge
Lloyd Wassermann	Commissioner, Precinct 1
Sammy Catalena	Commissioner, Precinct 2
G. Kenny Mallard, Jr.	Commissioner, Precinct 3
Irma Cauley	Commissioner, Precinct 4

District Court:

J. D. Langley	Judge, 85th Judicial District
Travis Bryan, III	Judge, 272nd Judicial District
Steve Smith	Judge, 361st Judicial District

County Court-at-Law:

Amanda Matzke	Judge, County Court-at-Law No. 1
James Locke	Judge, County Court-at-Law No. 2

Law Enforcement and Correction:

Christopher C. Kirk	Sheriff
Rodney Anderson	County Attorney
Jarvis Parsons	District Attorney
Doug Vance *	Chief Juvenile Probation Officer
John McGuire *	Chief Adult Probation Officer

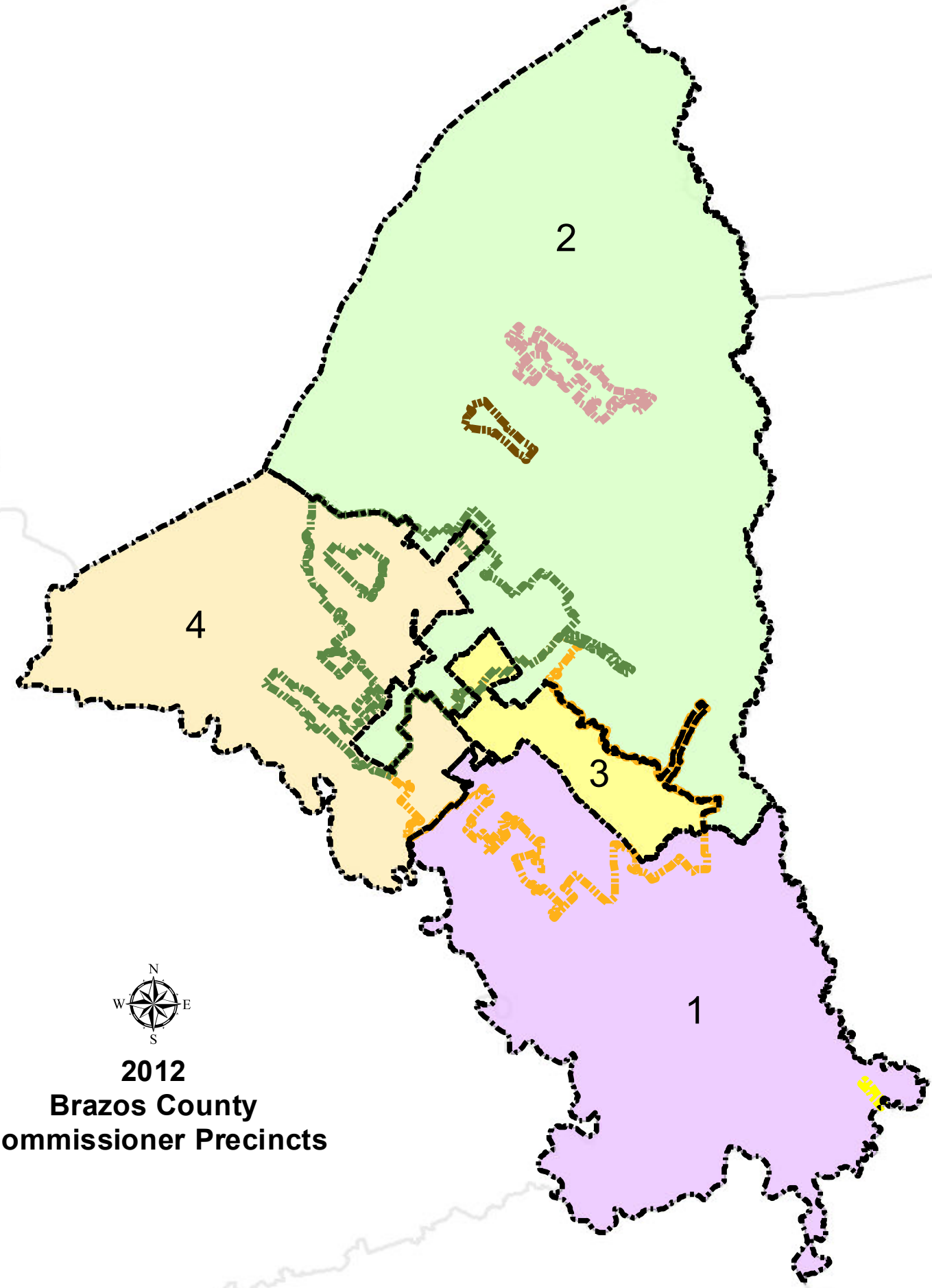
Financial Administration:

Laura Davis	Treasurer
Kristeen Roe	Tax Assessor-Collector
Katie Conner *	Auditor

Recording Offices:

Karen McQueen	County Clerk
Marc Hamlin	District Clerk

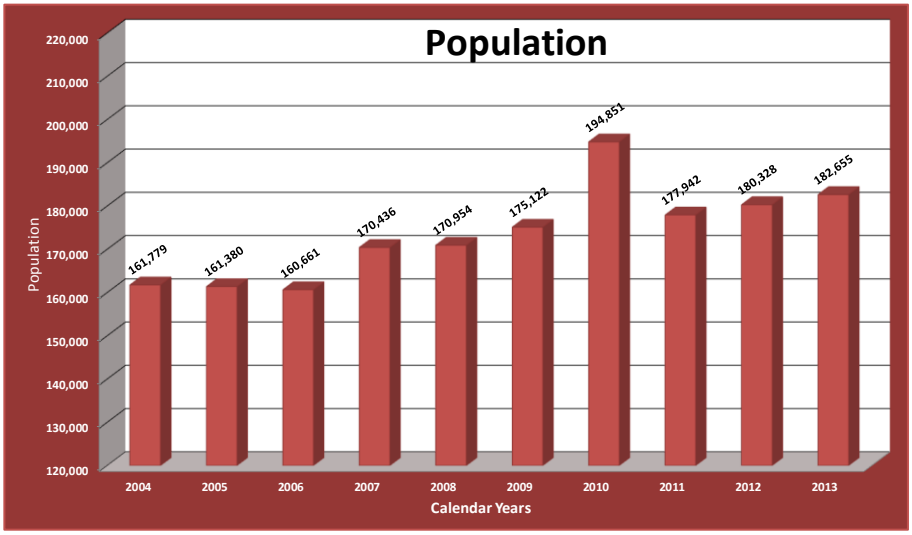
* Designates appointed officials. All others listed are elected officials.



2012
Brazos County
Commissioner Precincts

BRAZOS COUNTY PROFILE

Brazos County is located in East Central Texas, in an area bounded on all sides by large metropolitan areas. Dallas-Ft. Worth is 180 miles to the north, Houston 95 miles to the southeast, Austin 104 miles to the west, and San Antonio 166 miles to the southwest. There are two major cities in the County that make up the business and cultural center, Bryan and College Station that have a combined population of approximately approximately 172,400. The City of Bryan is the county seat. The 2013 county population is projected at 182,655. Brazos County also includes the Cities of Wixon Valley and the towns of Kurten and Millican.



County services and responsibilities include:

- Building and maintaining county roads
- Operating the judicial system
- Registering voters and holding elections
- Maintaining public records
- Providing law enforcement
- Building and operating jails
- Office of Emergency Management
- Coordination and support of volunteer fire department network
- Collection of property and sales taxes
- Providing health and social services to the indigent

2010 Census Population: 194,851
Median household income: $37,468

Racial Composition: White – 81.1%
Hispanic – 23.9%
African American – 11.1%
Other – 7.8%

THE BUDGET PROCESS

The FY 2014-15 Proposed Budget covers a twelve-month period from October 1, 2014 through September 30, 2015. The purpose of the budget preparation process is to develop a work program and financial plan for Brazos County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available.

The budget document should be clearly understandable by the taxpayers and citizens at large and should be a policy document which defines issues in a manner that allows Commissioners Court to make sound business decisions regarding county programs and finances. The Commissioners Court must be given enough information to make funding choices between alternative programs and priorities.

The budget document provides offices and departments with a work program in support of their individual and collective missions. Furthermore, it also provides the Budget Officer and the County Auditor with a financial plan to assure that the County operates within its financial means.

Finally, the budget serves as an important reference document that provides extensive information on the nature and scope of County operations and services.

***Budget Requests**:*

During this phase of the budget cycle, departments are given the opportunity to request funding for the next year's operation. This phase is divided into requests for the current level of service (baseline budget), requests for capital outlay, and requests for service level changes.

Baseline Budget – The baseline budget is defined as the level of service currently being provided by the department and should only be affected by workload volumes and inflationary pressures. For budget preparation purposes, requests for new positions are considered service level changes and are not included in the baseline budget.

Budget Criteria for Review of the Baseline Budget – The first step in analyzing a department's budget submission is to review the department's current base line budge and make any needed recommendations for modifications to the base in accordance with the following criteria:

1. Workload Decreases: If a department has had a workload decrease (including efficiencies created by technology improvements), or some other programmatic change which has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.

2. Changing Circumstance: If circumstances have changed in the community or in the customer base which no longer justifies the continuation of a department's program at its current level, then the budget reductions may be recommended to reflect this change.

3. Revenue Shortfalls: If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with the actual revenue.

4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

Capital Outlays – Capital outlays are expenditures for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools, furniture and equipment. Capital outlay refers to those items that cost more than $5,000 per unit. Requests for new or different vehicles are also subject to the capital outlay process.

Service Level Change Requests – Given the increased costs of overall operating expenses and the impact of those expenses on the County's overall available funds, service level changes that produce savings are looked on more favorably than those that increase costs.

Service Level Change Requests refer to requests that change the level of service or method of operation. Generally, Service Level Changes Requests are for positions, equipment and associated supplies and contractual services necessary to support a new or expanded program. However, they may take the form of service level reductions or eliminations. Information submitted in support of the change describes how the proposal will improve service.

Budget Review

Commissioners' Court Workshops – During this phase of the process the County Judge and Commissioners Court hold budget hearing workshops. Each department is given the opportunity to discuss the department's budget requests. The sessions are open to the public. The Budget Officer includes the Commissioners in each step of the process to ensure that specific requirements are accomplished; that goals are met; and issues are resolved. Elected officials and department heads are asked to highlight specific needs. In this manner the Commissioners' Court may then prioritize requests, prioritizing them against available funding.

Budget Office Review - During this phase of the process, the County Judge conducts a review of departmental requests. Also during this time, the revenue estimates and fund balance projections from the County Auditor will be received. These estimates and projections, as well as tax roll information from the Brazos County Appraisal District and the Tax Assessor/Collector, will be used to formulate budget balancing strategies. This information will form the basis for a priority setting session of the Commissioners Court.

Once the final tax roll is received and the effective tax rate has been calculated, the Commissioners Court will be informed on the status of the budget. The Commissioners Court will give direction relating to any possible tax rate increase or decrease.

Prior to the finalization of the budget, each office is informed of the recommended level of funding for each department. Any disagreement may be appealed by the office or department to the Commissioners Court during the next phase of the process. The County Judge and the Budget

Office will provide the Commissioners Court with a balanced budget in the Approved Budget document.

Adoption of the Budget

Commissioners Court Deliberations - The Commissioners Court will hold budget hearings in accordance with the budget calendar. Department officials and outside entities will have opportunity to meet with the court on these dates or any revisions of these dates.

After the Commissioners Court completes its deliberations and holds the public hearing (s) on the proposed budget, the court will vote to adopt the budget. The Commissioners Court may make changes to the proposed budget it deems necessary prior to the adoption.

Implementation of the Adopted Budget

Upon adoption by the Commissioners Court, a copy will be filed with the County Clerk. The County Auditor is responsible for the financial accounts of the county and the preparation of the monthly budget statements. The Budget Office is responsible for the daily administration of the budget.

Budget Amendment – Except through certification of the County Auditor and through approval by Commissioners Court, the total amount appropriated in the budget cannot be amended. However, funds may be reallocated to different expenditure accounts. These types of changes to the budget occur in the form of budget transfers. The following briefly describes the process for approval of budget transfers.

The office or department requests a transfer of funds from one expenditure group to another. The Budget Office evaluates the requests to determine its appropriateness and availability of funds. The Budget Office then forwards transfer to Commissioners Court for consideration. If approved by the Commissioners Court, the Budget Office makes the appropriate changes in the financial management system to reflect the transfer.

BRAZOS COUNTY, TEXAS

Budget Planning Calendar for 2014-2015

Date	Calendar of Events
March 21	Capital Improvement Requests Due to Budget Office
April 14 - 21	Departmental Meetings with Capital Improvement Committee
April 15	Budget Instructions and worksheets distributed
May 30	Deadline for departments to return completed budget request forms to the Budget Office.
June 1-13	Budget Office enters data into system.
June 16	Budget Office delivers budget requests worksheets to Commissioners and Department Heads.
June 23 - July 11	Commissioners Court meeting with Elected Officials/Department Heads
July 25	Deadline for receiving Certified Values from Chief Appraiser
July 31	FY 2014 Proposed Budget filed with County Clerk, County Auditor and post on County web-site for Public Inspection.
August 5	Commissioners Court to discuss tax rate, if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings. 10:00 a.m.
August 7	Publish Effective and Rollback Tax Rates, Schedules, and Fund Balances
August 11	Publish Notice of Public Hearing on Budget and Elected Official Salaries
August 15	Publish "*Notice of Public Hearing on Tax Increase*" (if needed), newspaper and website. (1st qtr page notice)
August 22	72 hour notice for first public hearing (Open Meetings Notice)
August 26	Public Hearing on Proposed Budget (LGC 111.007) 10:30
August 26	1st Public Hearing on Proposed Tax Rate, schedule and announce meeting to adopt tax rate (LGC 111.007) (if required) 10.45 a.m
August 29	72 hour notice for second public hearing (Open Meetings Notice)
September 2	2nd Public Hearing on Proposed Tax Rate, schedule and announce meeting to adopt tax rate (LGC 111.007) (if required) 2:00 pm
September 1	Publish "*Notice of Tax Revenue Increase*" (2nd qtr-page notice) published before meeting to adopt tax rate
September 5	72 hour notice to Adopt Budget and Tax Rate (Open Meetings Notice)
September 9	Public Meeting to Adopt Budget and Tax Rate 10:00 am
	1) Vote to adopt budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year (LGC 111.008c) (if required)

Dates are subject to revision by any and all requirements for setting tax rates

ACCOUNTING SYSTEM

Basis of Accounting – The County complies with Generally Accepted Accounting Principles (GAPP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The modified accrual basis of accounting is used. Under this method, revenues are recognized when they become measurable and available. Measurable means the amount of the transaction can be determined and available means the amount is collectible within the current period. Expenditures are recorded when the liability is incurred except for unmatured interest on general long-term debt, which is recognized when paid.

Basis of Budgeting - The Brazos County budget is prepared on a modified accrual basis consistent with generally accepted accounting principles and budgetary control takes place at the account category level. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received or become measurable. For example, property tax revenue is measurable when the statements are produced. Expenditures are recognized when the related fund liability is incurred, such as with issuance of a purchase order.

Revenue Estimates - The County Auditor provides revenue estimates for the upcoming fiscal year. Estimates that are incorporated into the budget document are based on trend analysis, current and/or pending legislation, and economic conditions.

Budget Control - The County maintains an encumbrance accounting system as a method of budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors.

Budget Administration- The proposed budget is prepared in line item format; however, with the adoption of the budget, administration will be at the category level. This method of budgetary control will allow for individual line item (e.g. Office Supplies) to exceed the appropriated amount as long as the category does not exceed the total amount appropriated for the category. Any transaction that would cause the category to exceed the budgeted appropriation will require a budget amendment or transfer.

Budget Transfers – Budget Transfers fall into two different categories, those that can be proposed by the department head and those that require approval of the Commissioners Court prior to any expenditure of funds. Under state law, the budget cannot be exceeded in any expenditure category. In addition, the total of the budgets for the General and certain Special Revenue Funds cannot be increased once the budgets are adopted unless certified by the County Auditor and approved by Commissioners Court.

Each expenditure category is the sum of individual, similar line item allocations. (Each group is defined in the Glossary section of the Appendix) This presentation of budget data is designed to provide offices and departments detailed information but with greater flexibility in the management and control of their budgets. This system reduces unnecessary bureaucratic control while continuing to provide sound financial and management information.

Although budgetary data is presented in the budget document according to expenditure category, detailed line item information has been input into the County's financial management system.

The FY 2014-15 Proposed Budget appropriates funds using the following expenditure categories.

- Salary and Wages
- Benefits
- Departmental Support
- Repairs and Maintenance
- Minor Acquisitions
- Contracts for Services
- Professional Services
- Community Contracts
- Capital Outlay
- Inter-fund Transactions

A) *Budget Adjustments* – Transferring funds between line items with in each expenditure category for purpose of budget administration can be done by department head or elected officials and do not require further approval of the Commissioners Court prior to any expenditure of funds.

B) *Budget Amendments* – All other transfers require approval of Commissioners Court via a budget amendment request form submitted via the Budget Office. They can take the form of moving funds from one category to another. Additionally, changes in the authorized level of funding that increases or decreases the total, or bottom line, of the budget are also submitted for court approval. Budget amendments may include both revenue and expenditure, or offsetting amounts, and are authorized only by majority vote of the Commissioners Court.

Fund Balance Classifications – The County's Commissioners' Court meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. It is the County's policy to fund current expenditures with current revenues and the County's mission is to strive to maintain a diversified and stable revenue stream to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services. The County's highest level of decision-making authority resides in its Commissioners' Court. The Commissioners' Court can commit and assign amounts as needed for specific purposes. It can also modify or rescind unrestricted fund balance arrangements as needed. It usually requires a special meeting or a resolution for the change in committed fund balance arrangements. When both restricted and unrestricted fund balance are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed. For unrestricted fund balance, the committed amount should be used first, assigned amount next, and unassigned amount should be used last. The County's unassigned fund balances will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

Under GASB 54, fund balances are required to be reported according to the following

classifications:

Nonspendable Fund Balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted Fund Balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed Fund Balance – Amounts that can only be used for specific purposes imposed by a formal action of the government's highest level of decision-making authority. The County's highest level of decision-making authority resides with the Commissioners' Court. The constraints imposed by the resolution of the Commissioners' Court remain binding unless removed or changed in the same manner employed to previously commit those resources.

Assigned Fund Balance – Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Such intent should be expressed by the Commissioner's Court or its designated officials to assign the amount to be used. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

Unassigned Fund Balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amount had been restricted, committed or assigned.

FUND STRUCTURE

Brazos County maintains budgetary control of its operating accounts through the use of various funds. A "Fund' is a balanced set of accounts with identifiable revenue sources and expenditures It is segregated for the purposes of measuring a specific activity The County's budget contains various funds. This document includes all funds for which the Commissioners' Court has budgetary oversight responsibility.

- **The General Fund** – As a major fund, the general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue to the general fund are property tax, sales tax, fees, and charges for services.

- **Health Endowment Fund –** accounts for all financial resources associated with the establishment of the fund. The corpus of the fund was provided through the State's distribution of a portion of the "Tobacco" settlement in 1999.

- **Special Revenue Funds** – Funds specifically required accounting for revenues and expenditures restricted for specific purposes. Special revenue funds include Hotel Occupancy, State Lateral Road, Unclaimed Property, Law Library, Alternative Dispute Resolution, Law Enforcement Education, County Records Management, County Clerk Records Management, County Clerk Archival, District Clerk Management, District Clerk Archival, Justice of the Peace Technology, County and District Court Tech, Forfeitures, D.A. Hot Check Collection, Bail Bond Board Fee, Voter Registration, Vehicle Inventory Tax Interest, Sheriff – Crime Fund, District Attorney – Crime Fund, Primary Election Services and Brazos County Housing Finance Corporation.

- **Grant Fund** – Funds specifically funded by state or federal agencies to be used to supplement budget allocations and/or in support of services provided by County offices and departments. Also serve as potential seed money for new programs and/or services, particularly within County priority areas of concern, identified gaps in service and other service needs.

- **Debt Services –** Fund is used to account for the payment of principal and interest on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.

- **Capital Projects –** Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or the acquisition of equipment.

- **Proprietary Fund** – Fund created to account for the activity within the County's self-insured health insurance program and its group life insurance plan.

FINANCIAL SUMMARY OVERVIEW

This budget document includes appropriations for all governmental funds, unless otherwise noted. The audited financial statements include various fiduciary funds that do not fall under the jurisdiction of the Commissioners Court and are therefore not reported in this document.

REVENUES

Revenues are most import to the budget process, for without funding there would be no resources to fund the expenditures. County government has very limited resources from which to draw upon and almost all are strictly determined and limited by the state government with very few locally optional alternatives Revenue estimates are provided by the County Auditor and consists of combination of trend analysis, economic forecast, and special conditions. Revenues are categorized in the following manner:

Property Tax (current) – Includes all ad valorem taxes collected on the current year's tax roll issued October 1st. All collections related to this tax roll should be accounted for as "current" until June 30th the following year, at which time uncollected taxes become officially delinquent.

Property Tax (delinquent) – Includes ad valorem tax collections for the current year deemed "past due. This would include all taxes collected from the current year after June 30, and all taxes collected during the year for a previous tax roll year

TIF Payments – Includes all refunds made on Tax Increment Financing Zones. As the property within the TIFZ develops the County collects taxes based on the appreciated appraised values at the rate established annually by Commissioners Court. Once the taxes have been paid each year the County remits the amount of taxes attributable to the increase in the appraised values (captured value) to the TIFZ to be used to fund the project plan.

Penalty & Interest on Taxes - Includes taxes that become delinquent (but not past due) on February 1st in the year following the issuance of a tax roll. After February 1st, the taxpayer is required to pay a penalty for late payment, as well as interest from February 1st at a specified annual rate. This account is used to account for all such penalties and interest collected.

Sales Tax – Includes sales tax revenue received from the Texas State Comptroller for taxes collected in Brazos County for the twelve month period of October 1st through September 30th.

County Sales Tax – Includes sales tax revenue received from the State Comptroller for taxes collected in Brazos County for the twelve month period of October 1st through September 30th.

Mixed Drink Tax – Includes tax assessed by local vendors and remitted to the State Comptroller monthly then in turn the State remits the County's portion of the tax to the County on a quarterly basis.

Fees of Office – Fees charged for services performed by county offices.

Fines & Forfeitures – Includes fines assessed by the courts and bond forfeitures.

Interest – Includes revenue received as interest from investments and bank accounts.

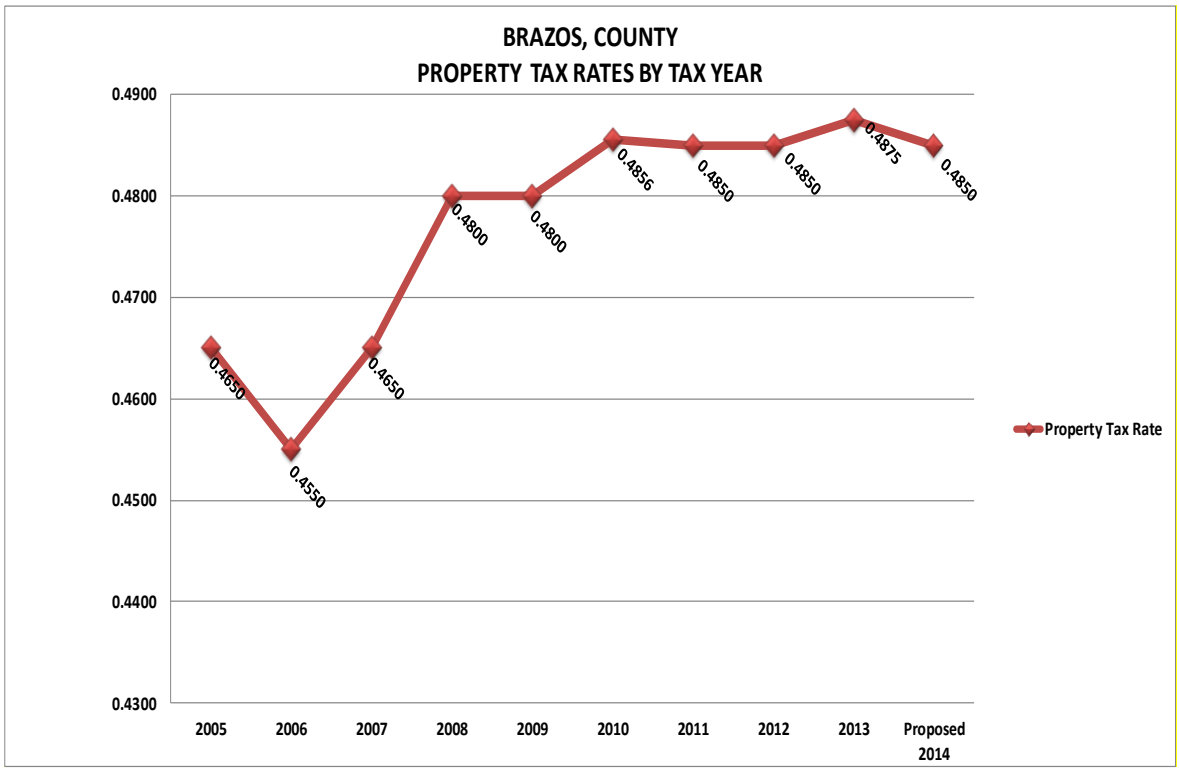
Other Revenue – Includes revenue not classified in another category.

Reserves – Includes the use of fund balance unspent from previous years or set aside to meet a specific obligation.

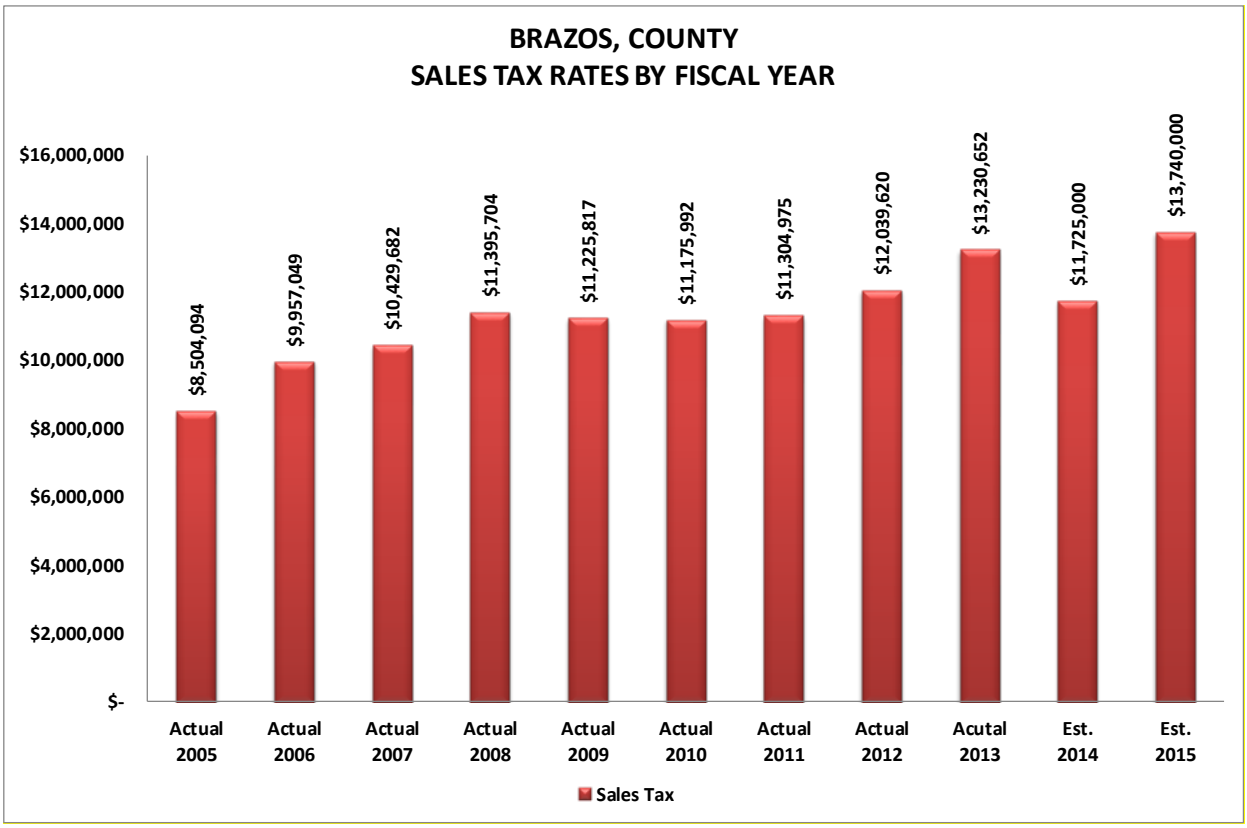
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 15 budget is based on projected receipts of taxes, fees, other revenues and reserves which total $99.9. The County general fund includes the majority of operational and service activities that the County is required to undertake. For the year ending September 30, 2015 approximately 71% of the revenues used to resource General Fund activities are raised primarily from ad valorem, sales. Use of Reserves makes up the next highest category of resources at approximately 16.5%. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: The County's total property tax receipts comprise approximately 57% of revenues and are estimated at 10.6% more than the 2014 adopted amount. This revenue projection reflects property tax collected for the general fund and capital improvements. The general fund portion of the current tax rate is budgeted to increase from $51.4 million in FY 2014 to $56.8 million in Proposed FY 2015 budget. Below are the historical tax rates for Brazos County. The proposed 2014 total tax rate is $0.485 per $100 appraised valuation.



SALES TAX: Brazos County voters approved a ½% sales tax. It comprises 13.75% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 15 are budgeted at $13.7 million which is estimated higher than for FY 2014 approved and higher than the FY 2013 actual of $13.2 million. Comparing 2013 actual to FY 2015 budget, the increase is $510,000.



FEES, FINES & OTHER PAYMENTS: Comprising 11.2% of total revenues, fines and fees represent the third largest other revenue other than the use of fund reserves. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY 15 estimated revenue of $11.2 million is slightly higher than the FY 2014 of $10.8 million. The actual amount received during FY 13 was approximately $11.5 million while the estimated FY 2014 is $11 million.

GENERAL FUND MAJOR EXPENDITURE HIGHLIGHTS

Expenditures are divided into the following major categories:

- Salary and Wages
- Benefits

- Departmental Support
- Repairs and Maintenance
- Minor Acquisitions
- Contracts for Services
- Professional Services
- Community Contracts
- Capital Outlay
- Inter-fund Transactions

The FY 15 budget is approved by category format and allows for the departments to adjust funds between accounts within the operating category without court approval. This process allows the department greater authority over the management of the funds. Funds requested for transfer from salaries, fringe benefits, or capital outlay requires court approval.

Salaries and fringe benefits comprise approximately 50% of total expenditures, followed by 10.7% of departmental support, 6.6% for repairs and maintenance, .16% for minor acquisition, 3 % for contracts for services, 6.6% for professional services, contracts for community support make up approximately 4.5%, 4.12% for capital outlay and 14.6% interfund transfers.

SPECIAL REVENUE HIGHLIGHTS

Special Revenue funds are those funds for which the County collects revenues, fines, fees, etc. that must be used for a specific statutory activity. The Hotel Occupancy Tax fund represents 45% of the total special revenue funds, followed by the Courthouse Security Fund at 7.3%, then the Sheriff Crime Fund at 6.4%. Each has been identified in the attached documents. The source of revenues has been disclosed, as well as the related budgeted expenditures.

GRANT REVENUE HIGHLIGHTS

The Grant Funds specifically funded by state or federal agencies are to be used to supplement budget allocations and/or in support of services provided by County offices and departments. The Texas Capital Fund represents the majority of the funds at 53.8%, followed by TJJD – State Aid grant represents 25%, then the Metropolitan Planning Organization at 10.1% Since the 2008 economic downturn, local governments have been struggling to meet the increase in demand for services while grant funding from the federal and state agencies have decrease in this same time period. Most of these grants pay for new or expanded programs and do not replace any current spending, they offer little budgetary relief. Therefore, the County has had to make decisions and prioritize continuation of programs funded wholly or in part by federal and state grants.

DEBT SERVICE HIGHLIGHTS

The Debt Service Fund accounts for the receipt of tax revenue and the disbursement of principal and interest associated with the County's debt. The tax rate set by Commissioners' Court is made up of two parts - "maintenance and operations" (M & O) and "interest and sinking" (I & S). M & O tax revenue may be used by the Commissioners' Court as deemed necessary. I & S tax revenue may only be used to pay principle and interest associated with County debt. The

minimum required fund balance for Debt Service is $2,359,200 to meet our commitment to investors, rating agencies and bond covenants. Approximately $4.7 million in restricted fund reserves are projected at the end of FY 2015 for Debt Service.

A primary objective of the Commissioners' Court has been to manage debt financing in a manner that would allow the County to maintain its debt service tax rate at less than $0.08 cents per hundred dollars valuation. However, to address the increase in jail population a general obligation bond of $55 million was approved by voters during the November 2007 election. The debt rate increase to over $.08 cents for fiscal years 2008 through 2011, and then in 2012 the debt rate was decreased to $.0779 per hundred dollars of valuation.

In the fall of 2013 several bond issues were refinanced allowing for the debt rate to slightly decrease. For the year ending September 30, 2015 the Debt Service tax rate is proposed at $0.0624 per $100 of valuation, a slight decrease of $0.0083 from $0.0779 per $100 valuation in FY 2013.

The total debt outstanding for FY 2015 is $119,105,420 million of that $88.7 million in principal and $30.3 in interest on the debt. $9,397,774 represents the total debt service requirement for FY 15 of that $5.7 million in principal and $3.6 million is the total interest due on the debt.

CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

Brazos County has been committed to developing a formal Capital Improvement Program (CIP). This program identifies the major capital needs for the county for the next five to ten years and provides a plan for funding present and future projects for roads, infrastructure, major repairs and upgrades to county facilities and the replacement of capital equipment including technological enhancements.

A Capital Improvement Committee (CIC) was formed and is responsible for reviewing departmental requests and proposing a five year Capital Improvement Program. The committee includes the following representatives:

- County Auditor
- Budget Officer
- County Engineer
- Director of Building Maintenance
- Director of Information Technology
- Purchasing Agent
- Commissioners Court – 2 Members

The overall goal of the CIC is to develop Capital Improvement Program recommendations that:

- Preserve the past by investing in the continued upgrade of county assets and infrastructure.
- Protect the present with improvements and/or additions to facilities, roads and capital investments.
- Plan for the future of the County.

The Capital Improvement Committee evaluates capital projects based on the urgency of the project, the readiness of the project, whether the project is suitable for separating into phases and whether the project is consistent with the overall CIP program.

Capital Project Fund – General Capital Improvements:

In 1994 The Commissioners' Court established a separate fund to provide accountability for the purchase of specific equipment to support departmental needs and to replace existing equipment as it wears down. During the capital improvement process, departments submit requests for funding for the next fiscal year and an additional 4 year projection of additional projects. Each of these requests are reviewed, evaluated and prioritized.

Top priority items have received funding. A total of approximately $963,943 is set aside for Building Maintenance projects to replace building roofs and A/C units, foundation repair at Juvenile, replacement of secure key and hardware throughout buildings, and other maintenance projects. Approximately $3.5 million is set aside to fund the replacement of an integrated justice software system. $202,681 was appropriated to fund video transport and conferencing which is intended to provide video transport of prisoners into courtrooms, video visitation between judges, prosecutors, and defense attorneys as well as video visitation to prisoners. $313,738 is set aside to fund LTE Radios, $29,863 for power distribution replacements as well as various other information technology projects.

Approximately $78,480 was set aside to purchase copiers for various County departments. A maintenance contract will be used to provide service for the copiers. The projected savings to the County is estimated at $400,000 over a 5 year period. This is the second year for this project to receive funding.

The County allocated funds to continue its courthouse renovation project. The project will have at least six phases and is expected to be completed in 2016. To complete Phase IV & Phase V of the Courthouse Renovation project, $5 million has been appropriated in addition to $3.9 million from bonds issued in FY 2012. Funding included in the general capital improvement fund is from general fund tax revenues and is transferred to the general capital fund to cover additional costs associated with the renovation project. Funding of $1.7 million for the Tax Office is also included. The construction cost of the Tax Office was approximately $1 million more than anticipated, therefore additional funding was appropriated in this fund.

Capital Project Fund – Jail Expansion 2007:

The County received voter approval for a general obligation bond issue in November 2007. The bond funds were used to expand the jail and increasing the number of beds to approximately 684 beds. The 15,000 square foot jail expansion project was completed in fiscal year 2010. The County issued $55 million general obligation bonds in May 2008 to fund the project. The cost of the jail expansion project totaled $51 million. Most of the remaining funds were used to support Phase III Courthouse Remodeling, otherwise known as the remodeling of the inmate holding portion of the courthouse, which started in 2011 and was completed Spring 2013. $43,000 is left to fund additional Jail Expansion costs in FY 2015.

Capital Project Fund - Exposition Complex - Expansion:

The County expanded expanding the facilities at the Brazos County Exposition Complex. In October 2009, certificates of obligation were sold to fund the expansion. Debt service for the expansion will be funded through Brazos County's share of the Hotel Occupancy Tax revenues.

The County's Exposition Complex expansion project was substantially completed during 2011. The County issued $12 million certificates of obligation in November 2009 to fund the project. Some hotel occupancy tax revenues were also used to support the construction costs. The total cost of the project was approximately $13 million. The project was designed to increase the capacity of the Complex to handle national events that have expressed interest in coming to the Brazos Valley. During this expansion phase the following was constructed: a second covered arena, a stall barn, covered walkways between buildings, a covered warm-up area for horse shows and other events, additional parking and more offices. During FY 2013 $100,000 was spent on a gravel parking lot to accommodate the increasing growth in events scheduled at the Exposition Complex. The first annual Brazos Valley Fair & Expo event, a mid-sized regional fair, was held on September 6-9, 2012 at the County's Exposition Complex. $2,229 is left in this fund to expand the Expo Complex.

Capital Project Fund – Courthouse Renovation & Other 2012:

The County sold $10 million in Certificate of Obligation bonds (C.O.) to finance Phase IV & V of the Courthouse Renovation project. The estimated cost for Phase IV and V is $7.8 million. Once the courthouse renovation is finished, the courthouse building will provide more courtroom spaces and house three district courts, two county courts, the County Attorney's Office, the District Attorney's Office, the County Clerk's Office and the District Clerk's Office. The infrastructure within the Courthouse will also be replaced. This includes life and safety equipment, the air condition and heating systems and controls as well any other equipment that needs to be modernized to improve efficiency. Phase IV is expected to be completed by February 2015.

Additionally, the County will use $1.6 million of the C.O.s to build and equip a new county Tax Office within the Park Hudson subdivision in Bryan. This project is a two year project with an expected completion of April 2015.

PROPRIETYARY HIGHLIGHTS

There is one Proprietary Fund used to administer the County's health and life insurance activities for County employees, and for other entities that have elected to participate. The County's has elected to self-insure its health insurance program and its group life insurance plan. Revenues for the fund come from employee insurance premiums funded by the participating entity and employee dependent premiums paid by the employee. A Medical Service department was created in FY 2014 to establish an employee clinic to serve all county employees and their dependents. The clinic is intended to help reduce health care costs for both Brazos County and all employees carrying county insurance. The fund is balanced at $13.8 million with an estimated fund balance of $3.1 million at the end of FY 2014.

SUMMARY

Brazos County provides services to virtually all of its' approximately 182,655 residents. However, these services are more highly concentrated among individuals who find themselves in need of assistance or under the influence of the judicial system. Many services are provided directly through the various County offices. Others services are provided through cooperative arrangements with other non-profit organizations as well as the City of Bryan and the City of College Station.

The FY 2015 Proposed Budget represents a balanced budget and demonstrates teamwork by the members of Commissioners Court, elected officials, department heads, employees and citizens in this extensive and complex budgeting process. Brazos County continues its approach of prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. To all elected and appointed officials, department heads and staff, thank you for your hard work, dedication and cooperation during the FY 2015 budget process.

.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY

PROPOSED RESOLUTION LEVING A TAX RATE

FOR THE COUNTY OF BRAZOS

FOR THE TAX YEAR 2014

WHEREAS, the Commissioners Court is responsible for the levy for adoption of a tax rate for Brazos County.

NOW, THEREFORE, BE IT RESOLVED that the Commissioners Court of Brazos County, Texas does hereby levy or adopt the tax rate on $100 of valuation for the County of Brazos for the tax year 2014 as follows:

$0.4226	for the purpose of maintenance and operations
$0.0624	for the payment of principal and interest on county debt
$0.4850	**Total Tax Rate**

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.16% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $5.80.

BE IT FURTHER RESOLVED that the tax assessor-collector is hereby authorized to assess and collect the taxes of Brazos County in Accordance with the above set rate.

ADOPTED this the _____ day of _____ 2014.

_____
Duane Peters, County Judge

_____
Lloyd Wasserman, Commissioner Precinct 1

_____
Sammy Catalena, Commissioner Precinct 2

_____
Kenny Mallard, Commissioner Precinct 3

_____
Irma Cauley, Commissioner Precinct 4

Attested:_____
Karen McQueen, County Clerk

PROPOSED RATE

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
CALCULATION OF EFFECTIVE AD VALOREM TAX RATE
For the Fiscal Year 2013-2014

Valuation:			
Land Market Value	$	4,935,874,764	
Improvements		10,514,649,831	
Personal Property		1,472,754,118	
Minerals		766,621,109	
		17,689,899,822	**100.00%**
Adjustments:			
Homestead Cap Adjustment		(30,905,549)	
Exempt Property		(2,140,942,303)	
AG Use - Loss		43,218,341	
AG - Market Productivity		(1,084,587,006)	
Over 65		(585,301,301)	
Disabled Vet		(44,842,777)	
Less Than $500:			
Mineral and Personal		(964,691)	
Community Housing Dev.		(8,797,284)	
Abatements		(32,026,669)	
Freeport Exemption		(52,426,876)	
Pollution		(4,373,358)	
Charity Exemptions		(546,576)	
Proration		(1,872,362)	
		(3,944,368,411)	**22.30%**
Net Taxable Value	**$**	**13,745,531,411**	**77.70%**

BRAZOS COUNTY, TEXAS
CALCULATION OF EFFECTIVE AD VALOREM TAX RATE
For the Fiscal Year 2013-2014

Effective Tax Rate Calculation

2013 Total Taxable Value	**$**	**12,549,043,219**
2013 Tax Ceilings	**$**	**(856,020,680)**
Preliminary 2013 Adjusted Taxable Value	**$**	**11,693,022,539**
Add: 2013 Value Loss on Appeals of ARB		**3,594,230**
Less: Absolute Exemptions		**(5,693,665)**
Partial Exemptions		**(40,078,486)**
2013 Market Value due to Ag Appraisal		**(652,930)**
		11,650,191,688
2013 Total Tax Rate/$100 Valuation		**0.4850**
2013 Adjusted Taxes	$	56,794,684
Add: Taxes Refunded during 2013		34,838
Less: Taxes Paid into TIFs during 2013		(677,691)
Adjusted 2013 Taxes	**$**	**56,151,831**
2014 Taxable Value	$	13,634,450,479
Railroad Rolling Stock		-
Less: Captured Appraised TIF Property		(181,444,921)
Adjusted Taxable Value	**$**	**13,453,005,558**
Add: Total value under protest or not certified	**$**	**111,244,504**
Less: Taxable Value of 2014 "New" Improvements		**(397,145,622)**
2014 Tax Ceilings		**(919,518,913)**
	$	**12,247,585,527**

Effective Tax Rate	**0.458472**

BRAZOS COUNTY, TEXAS
PROPOSED 2014 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2015

HISTORICAL DEMOGRAPHICS:

TAX YEAR	NET TAXABLE VALUE	TAX RATE GENERAL FUND	TAX RATE DEBT SERVICE	TAX RATE TOTAL	TAXES LEVIED
2004	6,661,121,332	0.4093	0.0632	0.4725	31,473,798
2005	7,334,859,241	0.3949	0.0701	0.4650	34,107,095
2006	7,934,129,172	0.3930	0.0620	0.4550	36,099,574
2007	8,798,540,643	0.4030	0.0620	0.4650	40,913,214
2008	9,639,130,856	0.3987	0.0813	0.4800	46,267,828
2009	9,958,033,650	0.3966	0.0834	0.4800	47,798,562
2010	10,281,394,248	0.4012	0.0844	0.4856	49,926,450
2011	10,864,866,796	0.4037	0.0813	0.4850	52,694,604
2012	11,236,181,618	0.4071	0.0779	0.4850	54,495,481
2013	11,735,963,016	0.4168	0.0707	0.4875	57,212,820
Proposed					
2014	12,825,944,466	.4226	0.0624	0.4850	62,205,831

		@ 100%		@ 98%
		$ 54,202,441	**M & O**	**$ 53,118,392**
		$ 8,003,389	**I & S**	**$ 7,843,322**
	Over 65 Ceiling	**$ 3,165,228**		**$ 3,101,923**
	Disabled Person Ceiling	**$ 175,600**		**$ 172,088**
		$ 65,546,659		**$ 64,235,725**

BRAZOS COUNTY, TEXAS
PROPOSED 2014 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2015

OVERVIEW OF CERTIFIED 2014 TAX ROLL

Certified Tax Roll	$	16,617,625,608
Exemptions		(3,791,681,142)
Certified Net Taxable		**12,825,944,466**
Less:		
TIF Captured Appraised Value		(181,444,921)
Taxable value of new improvement since 1/1/2013		(397,145,622)
2014 Tax Ceilings		(919,518,913)
Add:		
Rolling Stock		-
Value of properties under protest		111,244,504
Adjusted Taxable Value	**$**	**11,439,079,514**
Net Valuation Increase Over 2013	**$**	**(296,883,502)**
% Valuation Increase Over 2013		**-3.08%**

RECAP OF ROLL BACK CALCULATION

2013 Maintenance & Operations Tax Rate		**0.4168**
2013 Adjusted Taxable Value	**$**	**11,650,191,688**
2013 M & O Taxes		**48,557,999**
Add:		
Criminal Justice Mandate		**392,756**
Enhanced IHC Expenditures		**-**
TIF Payments 2013		**(677,691)**
Taxes Refunded		**29,073**
2013-2014 Sales Tax		**14,487,533**
Adjusted 2013 M & O Taxes	**$**	**62,789,670**
2014 Adjusted Taxable Value	**$**	**12,247,585,527**
2014 Effective M & O Rate		**0.512670**
2014 M&O Roll Back Rate		**0.553683**

BRAZOS COUNTY, TEXAS
PROPOSED 2014 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2015

2014 Debt To Be Paid With Property Taxes	9,397,774
Refunding Savings/ Penalties and Interest Collected	(1,500,000)
	7,897,774
Certified 2014 Anticipated Collection Rate	100%
2014 Debt Adjusted For Collections	7,897,774
2014 Total Net Taxable Value	12,644,731,149
2014 Debt Tax Rate	0.062459
2014 Tax Roll Back Rate	0.616142

RECAP OF ROLLBACK WITHOUT TIF ADJUSTMENTS

Effective Tax Rate	**0.458472**	Per $100 of Appraisal Evaluation
Calculated M&O Rate	**0.512670**	Per $100 of Appraisal Evaluation
M&O Roll Back Rate	**0.553683**	Per $100 of Appraisal Evaluation
Debt Service Rate	**0.062459**	Per $100 of Appraisal Evaluation
Overall Roll Back Rate	**0.616142**	Per $100 of Appraisal Evaluation
Sales Tax Adjustment Rate	**0.114574**	Per $100 of Appraisal Evaluation
Adjusted Roll Back Rate	**0.501568**	Per $100 of Appraisal Evaluation

BRAZOS COUNTY, TEXAS
PROPOSED 2014 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2015

2012 & 2013 Certified Roll

	2013 Units	2014 Units	2013 Value	2014 Value	% Change
Number of Properties:	**122,365**	**127,098**			
Valuation:					
Land Market Value	-	-	$ 4,586,390,317	$ 4,935,874,764	8%
Improvements	-	-	9,978,844,413	10,514,649,831	5%
Personal Property	**8,185**	**8,273**	1,317,669,930	1,472,754,118	12%
Minerals	**46,959**	**50,722**	475,978,775	766,621,109	61%
			16,358,883,435	**17,689,899,822**	**8%**
Less:					
Homestead Cap Adjustment			(27,368,800)	(30,905,549)	13%
Market Productivity Loss			(1,038,094,209)	(1,084,587,006)	4%
Ag Use Loss			43,297,693	43,218,341	0%
			15,336,718,119	**16,617,625,608**	**8%**
Exemptions:					
Exempt Property	**1,979**	**1,962**	(2,044,723,640)	(2,140,942,303)	5%
Over 65	**8,205**	**8,520**	(563,068,332)	(585,301,301)	4%
Disabled Vet	**1,085**	**1,570**	(36,152,949)	(44,842,777)	24%
House Bill 366	**21,738**	**22,337**	(953,646)	(964,691)	1%
Abatements	**13**	**16**	(33,024,407)	(32,026,669)	-3%
Freeport Exemption	**40**	**42**	(64,608,406)	(52,426,876)	-19%
Pollution	**16**	**15**	(4,303,410)	(4,373,358)	2%
Primarily Charity	**7**	**7**	(545,156)	(546,576)	0%
Proration-Exempt Property	**30**	**40**	(1,956,572)	(1,872,362)	-4%
Community Housing Dev.	**15**	**16**	(8,175,009)	(8,797,284)	8%
			(2,757,511,527)	**(2,872,094,197)**	**4%**
		Certified Tax Roll For:	**12,579,206,592**	**13,745,531,411**	9.3%
Freeze Taxable	**8,021**	**8,258**	(840,855,405)	(916,469,098)	9%
Transfer Adjustment	**63**	**81**	(2,388,171)	(3,117,847)	31%
		Total Freeze and Transfer Adjustment	**(843,243,576)**	**(919,586,945)**	9%
		Adjusted Certified Tax Roll:	**11,735,963,016**	**12,825,944,466**	**9.3%**

BRAZOS COUNTY, TEXAS
COMPARABLE SALES TAX ANALYSIS
For The Periods Indicated

MONTH	Estimated 2014-2015	Actual 2013-2014	Actual 2012-2013	Actual 2011-2012	Actual 2010-2011
October	**$ 1,200,000**	$ 1,271,117	$ 1,201,443	$ 1,040,899	$ 831,472
November	**$ 1,110,000**	$ 1,115,349	$ 977,565	912,796	874,948
December	**$ 1,140,000**	$ 1,145,894	$ 995,310	939,748	887,768
January	**$ 1,430,000**	$ 1,445,219	$ 1,315,986	1,208,155	1,220,180
February	**$ 1,100,000**	$ 1,144,262	$ 1,032,360	912,083	865,410
March	**$ 1,140,000**	$ 1,141,383	$ 966,718	904,155	817,632
April	**$ 1,300,000**	$ 1,371,311	$ 1,211,285	1,123,739	1,063,453
May	**$ 1,000,000**	$ 1,253,034	$ 1,013,872	929,826	907,718
June	**$ 1,000,000**	$ 1,166,228	$ 1,082,377	933,053	886,211
July	**$ 1,100,000**	**$ 900,000 ***	$ 1,161,598	$ 1,066,438	1,039,351
August	**$ 1,000,000**	**$ 775,000 ***	$ 1,044,458	$ 929,865	857,478
September	**$ 1,220,000**	**$ 950,000 ***	$ 1,227,679	$ 1,138,858	1,053,354
TOTALS	**$ 13,740,000**	**$ 13,678,797**	**$ 13,230,651**	**$ 12,039,615**	**$ 11,304,975**
INCREASE (DECREASE) FROM PREVIOUS YEAR	$ 61,203	$ 448,146	$ 1,191,035	$ 734,640	$ 128,983
% INCREASE (-) DECREASE	0.45%	3.39%	9.89%	6.50%	1.15%

*** Represents estimated amounts**

THE STATE OF TEXAS

COUNTY OF BRAZOS

COMBINING STATEMENTS ALL FUNDS

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
COMPARATIVE ANALYSIS
CASH AND CASH EQUIVALENTS AVAILABILITY
For The Fiscal Years As Indicated

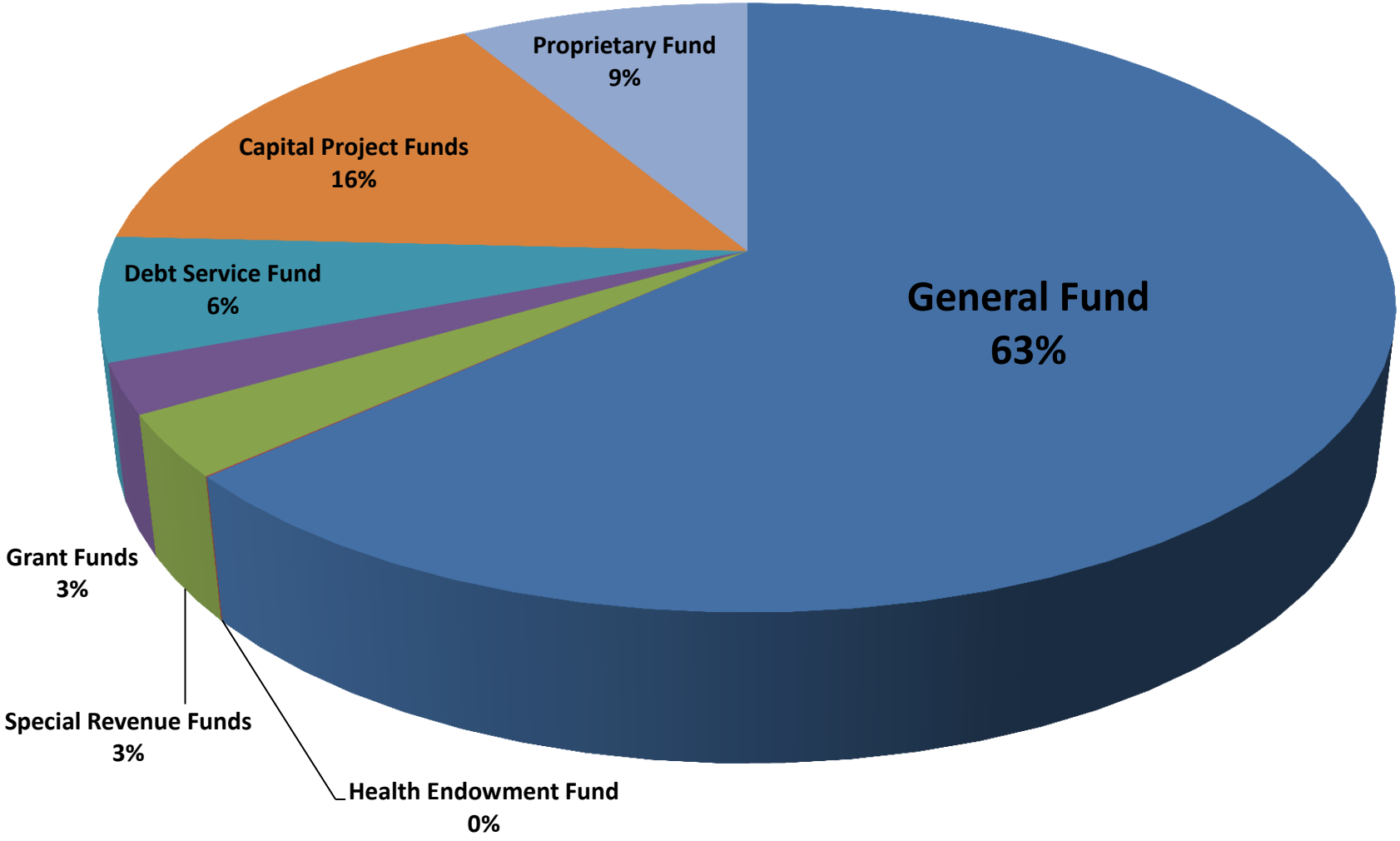
	Anticipated Cash and Cash Equivalents Balances At September 30, 2014	Actual Cash and Cash Equivalents Balances At September 30, 2013	Actual Cash and Cash Equivalents Balances At September 30, 2012	Actual Cash and Cash Equivalents Balances At October 1, 2011	Actual Cash and Cash Equivalents Balances At October 1, 2010
General Fund	$ 45,000,000	$ 38,703,744	$ 28,310,120	$ 23,606,390	$ 25,967,361
Health Endowment Fund	400,300	336,669	261,199	260,997	2,694,109
Special Revenue Funds	4,000,000	3,647,273	3,573,370	5,062,123	1,284,206
Grant Funds	2,200,000	2,094,886	-	-	-
Debt Service Fund	5,500,000	5,728,685	5,268,756	4,686,218	3,887,018
Capital Project Funds					
Jail Expansion 2007	43,100	373,174	2,336,794	2,485,366	6,480,050
Judicial Software Program			-		
General Improvement	6,200,000	5,933,116	6,992,140	9,548,432	7,545,748
Exposition Center	2,230	2,225	102,330	244,000	6,280,980
C.O. 2012 (Courthouse & Tax Office)	4,030,000	6,788,338			
Proprietary Fund	3,100,000	3,546,060	2,125,162	2,315,822	2,171,694
	$ 70,475,630	**$ 67,154,170**	**$ 48,969,873**	**$ 48,209,348**	**$ 56,311,166**
Percentage Increase (Decrease -) Over Prior Period	**4.946%**	**37.134%**	**1.578%**	**-14.388%**	**-27.280%**

* Increases in cash due to reduction of amount invested in anticipation of disbursement and due to better interest rates at depository than short term investments.

BRAZOS COUNTY, TEXAS
BUDGET SUMMARY COMPARISON BY FUND TYPE
And Comparative Information For Prior Years

	BUDGET 2010-2011	BUDGET 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	2015 VS 2014	% INCR/(DECR)
General Fund	$ 76,804,923	$ 74,304,921	$ 81,529,596	$ 81,921,554	$ 99,927,316	$ 18,005,762	21.98%
Health Endowment Fund	2,570,000	75,500	40,000	66,000	65,900	(100)	-0.15%
Special Revenue Funds	3,671,795	3,472,053	3,620,362	4,169,138	5,151,546	982,408	23.56%
Grant Funds	2,452,568	2,079,757	1,915,091	3,960,375	4,178,778	218,403	5.51%
Debt Service Fund	9,998,400	10,661,800	11,221,582	10,380,000	10,356,000	(24,000)	-0.23%
Capital Project Funds							
General Improvement	14,224,516	9,827,160	7,659,971	7,890,249	20,556,161	12,665,912	160.53%
Jail Expansion 2007	3,300,000	3,900,000	1,505,000	330,000	43,000	(287,000)	-86.97%
Exposition Center - Expansion	5,415,000	167,000	100,500	-	2,229	2,229	2229%
Courthouse Renovations & Other	-	-	10,000,000	9,500,000	4,029,000	(5,471,000)	-57.59%
Proprietary Fund	7,783,750	9,199,850	11,731,500	11,811,820	13,600,000	1,788,180	15.14%
Totals	**$ 126,220,952**	**$ 113,688,041**	**$ 129,323,602**	**$ 130,029,136**	**$ 157,909,930**	**$ 27,880,794**	**21.44%**

BRAZOS COUNTY, TEXAS
Budget Summary Comparison by Fund Type
FY 2015



THE STATE OF TEXAS

COUNTY OF BRAZOS

GENERAL FUND

The **General Fund** is used to account for all financial resources traditionally associated with governments except for those which are required to be accounted for in other separate funds as prescribed by the Commissioners' Court and state statutes.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROJECTED FUND BALANCE

For The Year Ending September 30, 2014

Fund Balance at October 1, 2013		**$**	**29,269,322**
Reserved Balances:			
Nonspendable Fund Balance:			
For Prepaid Expenses	274,154		
For Inventories	941,144		
Total Nonspendable Fund Balance			**1,215,298**
Restricted Fund Balance:			
For Vital Statistics	41,599		
For Title IV-E Programs	140,763		
For Family Protection Services	51,815		
For Drug Court	41,711		
Total Restricted Fund Balance			**275,888**
Assigned Fund Balance:			
For Booneville Cemetery	348		
For Indigent Health Care	904,141		
For Incentives for Research Valley	162,653		
For Operations and Emergency	9,000,000		
Total Assigned Fund Balance			**10,067,142**
Fund Balance at 9/30/13			**17,710,994**
For The Year Ending September 30, 2014:			
Projected Revenues			**75,894,369**
Projected Expenditures			**(77,576,274)**
Fund Balance at September 30, 2014		**$**	**16,029,089**

Projected revenues is based on budgeted revenues less budgeted uses of fund balance.

Projected expenditures is based on 95% of the budgeted expenditures.

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

SOURCE	2012 Actual	2013 Actual	2014 Approved Budget	2014 Year End Estimate	REVENUES September 30, 2015	Percent of Budget
TAXES						
Current Ad Valorem	$ 45,353,094	$ 47,302,507	$ 50,960,000	$ 50,000,000	$ 56,360,000	
Delinquent Ad Valorem	482,878	550,911	475,000	485,000	500,000	
Ad Valorem Tax Refunds	(29,154)	6	-	-	-	
TIF Payments	44,402	(369,456)	(400,000)	(630,000)	(625,000)	
Tax Shortage/Overage	31,551	78	-	183	-	
Penalties & Interest on Taxes	293,183	334,162	275,000	272,788	300,000	
County Sales Tax	12,039,620	13,230,652	11,725,000	12,500,000	13,740,000	
Mixed Drink Tax	460,710	534,150	490,000	542,189	490,000	
TOTAL TAXES	**58,676,284**	**61,583,010**	**63,525,000**	**63,170,160**	**70,765,000**	**70.82%**
FEES, FINES & OTHER PAYMENTS						
Contracted Detention Services	-	-	-	61,120	-	
JJAEP	69,062	57,123	37,500	33,096	37,500	
Contracted Jail Services	64,362	82,546	70,000	23,623	70,000	
Jail SSA Incentive	42,400	37,200	35,000	28,085	35,000	
Personal Bond Fee	-	-	-	-	-	
Fees - Administrative	37,199	41,778	38,000	23,623	35,000	
Fees - County Arrest	20,483	17,747	17,000	14,621	17,000	
Fees - Warrant	168,152	152,603	120,000	120,465	120,000	
Fees - Brazos Center	204,202	219,318	200,000	170,594	200,000	
Fees - Expo Center	760,908	899,075	935,000	900,000	935,000	
Fees - Bond Services	57,859	62,408	57,000	40,075	57,000	
Fees - Election Service	41,405	73,521	50,000	65,234	55,000	
Fees - County Clerk	1,066,898	1,437,724	1,250,000	1,300,000	1,300,000	
Fees - Time Payment Fees CO CLK	-	-	-	-	-	
Fees - Vital Stat/Preservation	6,233	6,567	6,000	5,143	6,000	
Fees - Dist Clk E-Filing	3,616	4,385	4,200	3,692	4,200	
Fees - County Attorney	52,813	57,623	50,000	32,765	50,000	
Fees - County Court at Law	-	-	-	-	-	
Fees - Hot Check Collection	6,730	6,340	4,500	3,960	4,500	
Fees - Constable Precinct 1	52,604	45,992	43,000	42,000	50,000	
Fees - Constable Precinct 2	61,591	61,359	60,000	50,000	60,000	
Fees - Constable Precinct 3	27,827	31,265	30,000	26,000	28,000	
Fees - Constable Precinct 4	44,617	47,486	43,000	43,000	43,000	
Fees - County Courts - Court Reporter	5,535	5,865	5,500	5,120	5,500	
Fees - District Courts - Court Reporter	32,740	32,214	30,000	30,000	30,000	
Fees - Magistrate	114,526	56,003	30,000	75,000	30,000	
Fees - District Clerk	422,862	423,811	400,000	420,000	400,000	
Fees - Time Payment DCLK	4,930	5,392	5,000	3,890	5,000	
Fees - District Clerk Redirected	30	-	-	-	-	
Fees - District Clerk Registry	1,398	823	750	500	750	
Fees - District Attorney	6,508	5,948	6,000	4,120	6,000	
Fees - Family Protection	8,340	8,700	8,000	6,800	8,000	
Fees - Child Abuse Prevention	-	287	-	440	500	
Fees - Motor Carrier Weight	41,169	48,245	17,500	40,000	10,000	
Fees - Inmate Medical	15,253	15,262	16,000	15,000	16,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

SOURCE	2012 Actual	2013 Actual	2014 Approved Budget	2014 Year End Estimate	REVENUES September 30, 2015	Percent of Budget
FEES, FINES & OTHER PAYMENTS (con't.)						
Fees - Time Payment JP 1	624	575	500	365	500	
Fees - Time Payment JP 2.1	513	600	400	475	600	
Fees - Time Payment JP 2.2	718	717	500	375	150	
Fees - Time Payment JP 3	721	603	500	475	500	
Fees - Time Payment JP 4	446	434	400	430	400	
Fees - Justice of the Peace Precinct 1	546,335	475,610	450,000	475,000	450,000	
Fees - Justice of the Peace Precinct 2 Pl 1	282,616	295,502	275,000	285,000	125,000	
Fees - Justice of the Peace Precinct 2	245,810	229,245	240,000	230,000	375,000	
Fees - Justice of the Peace Precinct 3	318,211	331,648	300,000	300,000	300,000	
Fees - Justice of the Peace Precinct 4	185,559	166,884	165,000	165,000	165,000	
Fees - Admin - Justice of the Peace Precinct 1	9,761	8,352	7,500	6,500	7,500	
Fees - Admin - Justice of the Peace Precinct 2 Pl 1	3,854	4,521	4,000	3,850	2,100	
Fees - Admin - Justice of the Peace Precinct 2	6,014	5,620	5,500	2,150	6,400	
Fees - Admin - Justice of the Peace Precinct 3	4,540	4,357	4,000	37,800	4,000	
Fees - Admin - Justice of the Peace Precinct 4	3,944	3,462	3,250	3,400	3,250	
Fees - Juvenile Probation	14,586	9,044	10,000	8,450	10,000	
Fees - License & Weight	4,500	19,300	-	16,700	15,000	
Fees - County Drug Court	20,285	30,031	30,000	20,800	30,000	
Fees - Omnibus Crime Control	93,578	93,178	85,000	66,000	85,000	
Election Parties	-	-	-	-	-	
Judicial Support Fee	2,260	2,526	2,000	1,540	2,000	
Fees - Optional License	1,285,531	1,295,340	1,200,000	1,275,000	1,200,000	
Fees - Probate/Judicial	3,034	3,168	3,000	2,500	3,000	
Fees - R&B Road Maintenance	2,654	11,446	-	2,250	-	
Fees - R&B Culvert Installation	8,770	9,108	6,500	4,350	6,500	
Fees - R & B Floodplain Fee		3,000		51,350	55,000	
Fees - School Crossing	25,013	25,660	22,000	21,100	22,000	
Fees - Sheriff	76,458	81,152	75,000	53,110	75,000	
Fees - Sheriff Videos	-	-	-	-	-	
Fees - Junkyard License				100	-	
Fees - Solid Waste	34,711	39,852	32,500	27,800	34,000	
Fees - TAC Postage	33,038	34,259	30,000	29,120	30,000	
Fees - Tax Assessor-Collector	593,251	651,805	625,000	510,000	625,000	
Fees - Vehicle Registration	625,646	554,536	675,000	466,000	675,000	
Motor Vehicle Sales Tax	665,081	855,204	850,000	1,100,000	1,000,000	
Forfeitures - County Courts	115,491	75,749	75,000	78,000	75,000	
Forfeitures - District Courts	101,097	20,134	30,000	7,000	40,000	
Forfeitures - Justice Courts	-	-	-	-	-	
Forfeitures - District Attorney	19,908	16,717	10,000	10,900	10,000	
License - Liquor and Beer	78,583	83,892	50,000	45,500	70,000	
Fees - Pretrial Intervention	-	-	70,000	75,000	100,000	
Fees - Bond Supervision	69,869	108,347	-	-	-	
CSCD Bond Fees	-	3,711	3,000	8,250	3,000	
Fines - County Court At Law Number 1	888,529	885,380	880,000	875,000	880,000	
Fines - County Court At Law Number 2	797,184	771,471	720,000	750,000	750,000	
Fines - 85th District Court	162,822	158,484	150,000	150,000	150,000	
Fines - 272nd District Court	137,596	114,425	105,000	125,000	105,000	
Fines - 361st District Court	156,215	125,233	120,000	125,000	120,000	
TOTAL FEES, FINES & OTHER PAYMENTS	**11,067,604**	**11,554,893**	**10,884,500**	**11,004,606**	**11,229,850**	**11.24%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

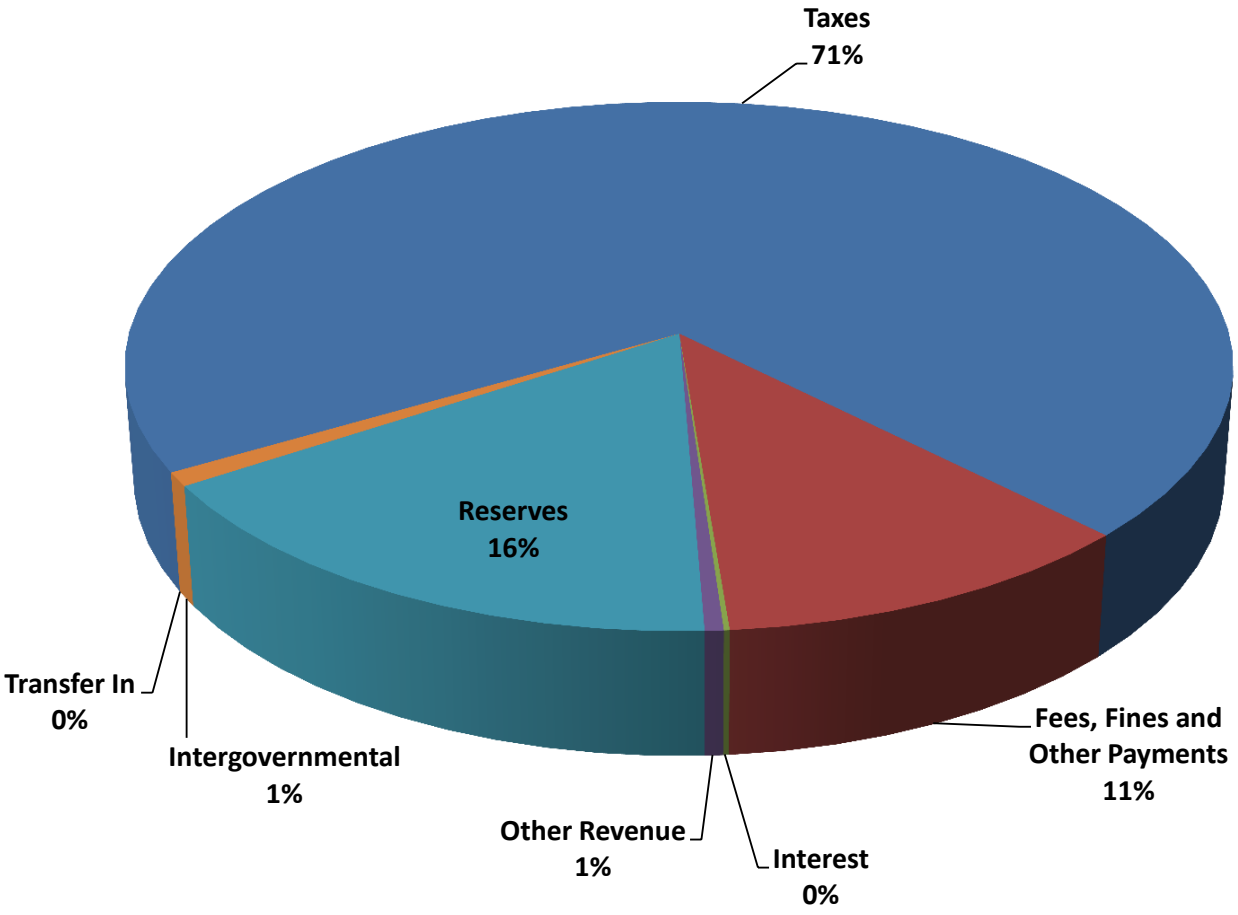
SOURCE	2012 Actual	2013 Actual	2014 Approved Budget	2014 Year End Estimate	REVENUES September 30, 2015	Percent of Budget
INTEREST						
Interest - Accounts	168,667	186,401	150,000	125,566	150,000	
Interest - Administration	5,801	768	1,000	(603)	1,000	
Interest - Investments	2,668	2,228	3,000	550	0	
Interest - Miscellaneous	-	-	-	-	-	
TOTAL INTEREST	**177,137**	**189,397**	**154,000**	**125,513**	**151,000**	**0.15%**
OTHER REVENUE						
Donations - Juror	-	-	-	-	-	
Donations - Other	75	20	-	10,500	-	
Donations - Capital Asset	16,700	-	-	-	-	
Donations - Juror/Child Welfare	21,798	25,687	20,000	23,000	20,000	
Estray Animal Sales	1,353	1,323	500	800	500	
Fingerprint Sales	920	1,070	1,500	950	1,500	
NACo Trs Fees	4,128	-	-	-	-	
NACo Rx Reimb Fee	-	7,331	5,000.00	7,500	5,000	
Informal Adjudication/Probate Fees	8,285	8,026	7,000	5,400	7,000	
Jail - Inmate Phones	220,035	239,258	170,000	200,000	170,000	
Joint Venture	-	-	-	-	-	
Leases - Oil and Gas	981	804	1,000	550	1,500	
Leases - County Property	10,313	10,183	10,000	8,250	10,000	
Tax Office Equipment Sublease	2,100	-	-	-	-	
Shared Employee - MPO	-	3,333	10,000	10,000	5,000	
Fees - ATM Machine	1,850	2,108	1,500	1,675	1,500	
Miscellaneous - Other	29,200	99,755	10,000	15,800	10,000	
Open Records Requests	10	84	100	290	100	
FEMA - Program Income	-	(61,045)	-	-	-	
Juvenile SSI Reimbursement	-	-	-	-	-	
Tax Office Software Reimbursement	-	25,497	26,000	26,400	26,000	
Refunds - Court Proceeding	-	-	-	-	-	
JP Court Appointed Attorneys	1,600	800	-	-	-	
Refunds - Court Appointed Attorneys	167,710	201,240	150,000	255,000	200,000	
Road Crossings	2,500	10,500	5,000	10,500	5,000	
Sale of Capital Assets	73,140	104,757	10,000	53,980	-	
Sale of Other Assets	11,927	8,637	5,000	12,300	5,000	
Sale of Scrap	14,331	15,583	10,000	15,000	10,000	
State Traffic Fees	9,104	8,014	8,500	6,800	8,500	
TOTAL OTHER REVENUE	**598,061**	**712,964**	**451,100**	**664,695**	**486,600**	**0.49%**
RESERVES						
Reserve Fund Balance	-	-	2,585,760	-	11,355,653	
Reserve Contingency	-	-	2,100,000	-	3,786,862	
Reserve Boonville Cemetery	-	-	3,900	-	300	
Reserve Family Protection	-	-	43,000	-	51,000	
Reserve Title IVE FC	-	-	27,000	-	32,000	
Reserve Juvenile Title IV-E	-	-	195,000	-	108,000	
Reserve Research Valley Partnership	-	-	157,653	-	119,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

SOURCE	2012 Actual	2013 Actual	2014 Approved Budget	2014 Year End Estimate	REVENUES September 30, 2015	Percent of Budget
RESERVES (con't.)						
Reserve Indigent Health Care	-	-	904,141	-	904,141	
Reserve Vital Statistics	-	-	37,000	-	41,599	
Reserve Drug Court	-	-	-	-	41,711	
TOTAL RESERVES	**-**	**-**	**6,053,454**	**-**	**16,440,266**	**16.45%**
INTERGOVERNMENTAL						
MHMR	-	-	-	-	-	
County Attorney State Salary Supplement	62,500	62,500	70,000	71,000	70,000	
County Court At Law State Salary Supplement	150,000	150,000	150,000	127,000	150,000	
RVP - Economic Development	-	-	-	-	-	
S.O. Sexual Assault Kit Reimbursement	1,438	1,924	-	1,550	-	
District Attorney Salary Supplement	44,605	22,500	22,500	-	22,500	
District Attorney - Longevity	45,107	56,340	55,000	53,000	52,100	
Secretary of State - HAVA	-	-	-	-	-	
Indigent Defense TF	180,710	197,834	90,000	262,000	100,000	
Title IV-E DFPS Foster Care	3,518	12,812	3,000	675	3,000	
Title IV-E CPS Maintenance	-	-	-	-	-	
Title IV-E Juvenile Maintenance	130,869	133,558	80,000	180,500	80,000	
Juror Reimbursement	52,116	77,640	50,000	30,000	50,000	
TJPC - Secure Placement	-	-	-	-	-	
TJPC - Diversionary Placement	-	-	-	-	-	
TJPC - JJAEP	21,725	17,301	17,000	15,240	17,000	
TDT Support Agreement	-	-	-	-	-	
TJJD - Title IV-D Admin				1,520		
Grant - T. J. P. C. Title IV-E	-	1,010	-	-	-	
Title IV-D - Constable PCT 1	317	46.20	-	230	-	
Title IV-D - Constable PCT 2	733	92.40	-	180	-	
Title IV-D - Constable PCT 4	271	92.40	-	140	-	
Title IV-D - District Clerk	42,185	39,539	45,000	21,800	30,000	
Title IV-D Sheriff	123,572	130,891	120,000	90,000	120,000	
Title IV-E CPS	40,609	58,090	30,000	27,650	30,000	
TCJD - Inmate Transport	16,323	10,898	10,000	8,090	10,000	
Federal Emergency Management Agency	48,277	63,123	40,000	-	40,000	
T. D. H. S. - Commodities	1,658	825		-	-	
T. D. H. S. - Special Nutrition - Lunch	28,076	28,361	17,000	20,000	17,000	
T. D. H. S. - Special Nutrition - Breakfast	17,244	15,203	9,000	12,000	9,000	
Texas Youth Commission	19,713	12,050	14,000	6,400	14,000	
Secretary of State	-	-	-	-	-	
Soil & Water Conservation Board	-	-	-	-	-	
USDJ-Criminal Alien Assistance	40,683	57,547	30,000	-	30,000	
FBI - Task Forces	4,287	602	1,000	420	10,000	
Tobacco Settlement	-	-	-	-	-	
TOTAL INTERGOVERNMENTAL	**1,076,535**	**1,150,780**	**853,500**	**929,395**	**854,600**	**0.86%**
TRANSFER IN						
Transfer from Capital Projects	-	6,210	-	-	-	
Transfer from Primary Elections	5,800	1,770	-	-	-	**0.00%**
Transfer from Capital Leases	-	666,650	-	-	-	
TOTAL TRANSFER IN	**5,800**	**674,630**	**-**	**-**	**-**	
TOTAL GENERAL FUND	**$ 71,601,419**	**$ 75,865,673**	**$ 81,921,554**	**75,894,369**	**$ 99,927,316**	**100.00%**

Brazos County, Texas
Revenues
FY 2015



BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET	% Of BUDGET
SALARY AND WAGES						
Salary - Elected Officials	$ 1,702,548	$ 1,723,392	$ 1,770,612	$ 1,770,600	$ 1,777,142	
Salary - Appointed Official	291,600	297,556	360,821	360,800	371,645	
Salary - Department Heads	726,422	769,624	858,607	858,600	913,314	
Salary - Staff	4,697,181	4,919,852	5,587,556	5,587,500	6,042,451	
Salary - Agriculture Extension	47,841	53,134	59,134	59,130	60,824	
Salary - Juvenile Board	7,799	7,827	7,800	7,800	7,800	
Salary - Law Enforcement	705,177	736,272	808,916	808,900	835,051	
Hourly - Staff	9,153,187	9,579,230	11,439,559	11,439,500	12,495,788	
Hourly - Law Enforcement	6,505,682	7,018,121	8,347,890	8,347,800	8,842,928	
Hourly - Overtime	684,950	746,972	93,265	2,755,500	85,000	
Hourly - Part Time	454,395	475,042	678,446	678,400	415,961	
Hourly - Three Quarter Time	82,019	66,199	116,561	116,500	96,482	
Hourly - Temporary	438,375	456,813	451,249	451,200	407,154	
Paid Benefits	2,502,503	2,512,574	-	-	-	
Visiting Judges	6,818	5,441	15,131	12,271	16,931	
Visiting Bailiffs	12,930	18,492	15,900	11,738	14,100	
Certified Interpreter	2,500	2,510	2,500	2,500	3,500	
MPO Supplement	-	700	2,000	2,000	2,000	
Vehicle Fringe Benefits	-	-	5,998	5,998	5,999	
Uniform Fringe Benefits	-	-	5,746	5,746	5,746	
Assignment Pay for Jailers	5,747	6,490	12,000	6,635	12,000	
Cell Phone Allowance	73,509	81,583	89,357	89,357	93,799	
County Attorney State Supplement	59,749	67,179	62,500	62,500	70,000	
St. Supplement - TJPC - JPO	5,591	72,020	74,388	74,388	-	
St. Supplement - TJPC - Det	1,754	16,235	17,166	17,166	-	
Longevity Pay - County	156,926	167,942	167,080	167,080	173,561	
Longevity Pay - Law Enforcement	38,280	39,744	46,140	46,140	50,820	
Longevity Pay - State Prosecutor	49,060	56,340	63,781	63,781	60,201	
Merit Pay	-	-	522,464	-	273,331	
SALARY AND WAGES	**28,412,543**	**29,897,283**	**31,682,567**	**33,809,530**	**33,133,528**	**33.16%**
OUTSIDE LABOR COSTS						
Election Workers	118,244	72,641	87,580	120,895	125,000	
Equipment Tabulators	1,219	450	-	1,281	-	
OUTSIDE LABOR COSTS	**119,463**	**73,091**	**87,580**	**122,176**	**125,000**	**0.13%**
BENEFITS						
Social Security	2,049,993	2,155,719	2,390,478	2,390,400	2,523,396	
Flex Administration Fee	18,853	18,877	23,609	23,600	24,986	
Retirement	3,423,375	4,802,015	4,294,985	4,294,900	4,789,276	
Employee Health Insurance	4,957,993	5,122,838	6,144,700	6,144,700	7,315,309	
Retiree Health Insurance	853,397	923,445	914,600	914,947	1,100,000	
Retiree Dental Insurance	10,410	11,030	15,000	12,000	-	
Employee Dental Insurance	70,576	69,967	82,719	82,700	-	
Survivor Spouse Medical	-	6,300	8,940	6,300	18,081	
Survivor Spouse Dental	-	90	120	100	-	
Worker's Compensation	313,374	320,495	402,965	402,965	426,557	
Unemployment Insurance	87,995	91,828	-	-	193,619	
BENEFITS	**11,785,967**	**13,522,604**	**14,278,116**	**14,272,612**	**16,391,224**	**16.40%**
TOTAL SALARY AND BENEFITS	**40,317,973**	**43,492,977**	**46,048,263**	**48,204,318**	**49,649,752**	**49.69%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET	% Of BUDGET
DEPARTMENTAL SUPPORT						
Donated Property - No Tag	75.00	-	-	-	-	
Clothing/Uniforms	63,754	65,050	63,955	65,103	65,065	
Concession Supplies	-	-	-	-	1,550	
Copier/Printer Supplies	111,036	116,374	121,375	120,707	122,075	
Crime Prevention	964	1,097	1,200	1,200	1,200	
Counseling Supplies	605	-	700	700	700	
Detention Supplies	19,872	6,463	11,000	24,960	38,000	
Education Supplies	4,105	3,418	4,000	3,905	4,000	
Election Supplies	10,259	6,162	-	-	-	
Event Supplies/Services	34,308	46,168	66,300	80,692	97,255	
Firearms Readiness	15,310	16,961	22,000	18,948	22,500	
Food and Food Supplements	634,590	608,223	674,725	640,556	674,760	
Furniture	20,533	12,987	12,095	10,848	18,898	
Health Program Supplies	3,345	3,333	915	915	975	
Investigation Supplies	20,513	19,315	17,400	19,608	19,500	
Jail Supplies	21,756	23,596	-	-	-	
Janitorial Supplies	119,484	136,107	160,500	143,579	164,750	
Equipment	-	-	44,408	32,226	48,309	
Juvenile Supplies	739	162	-	-	-	
Office Equipment	27,235	32,395	-	-	-	
Office Supplies	105,641	98,990	139,110	105,076	138,735	
Postage	241,878	227,005	229,845	218,781	426,990	
Safety Recognition	3,004	2,775	-	-	-	
Tax Rolls	13,573	9,215	14,500	13,836	15,000	
Advertising - Legal Notices	15,748	19,998	25,525	23,389	29,220	
Autopsy	239,565	314,375	250,000	335,691	400,000	
Awards	6,942	8,733	6,800	10,697	10,800	
Bonds	11,821	17,675	17,940	14,203	19,570	
Community Relations	920	2,903	3,300	1,988	3,300	
Conference and Seminar Fees	95,105	105,491	163,145	107,781	170,395	
Confidential Funds	2,280	-	2,500	1,333	2,500	
Contingency	-	-	3,707,800	-	3,786,862	
Court Costs	166,011	178,741	213,000	153,799	224,400	
Court Costs - Mental Case	56,121	59,170	55,000	43,397	55,000	
2nd Administrative Judicial Region	7,085	7,439	7,100	9,867	8,000	
Donations Expendable	-	-	-	-	-	
Drug Testing	5,883	8,241	8,620	11,397	15,620	
Dues	32,021	31,738	41,808	40,752	43,780	
Employment Investigations	502	748	1,300	654	1,300	
Estray Animal Expense	797	377	800	52	800	
Foster Care - County	15,659	18,974	25,000	15,316	25,000	
Equipment - Other	-	-	200	-	-	
Grand Jury Expense	536	927	1,000	708	1,000	
Inmate - Clothing	10,992	13,391	13,300	6,935	13,300	
Inmate - Health Care	30,967	45,444	39,300	33,087	49,300	
Insurance	356,354	346,307	409,775	505,061	409,775	
Jurors - Petit/Grand Jury/Commissioners	114,061	138,480	166,100	141,464	166,100	
Miscellaneous Expenditures	7,010	11,690	-	1,230	-	
Pagers	171	118	70	105	70	
Polygraph Tests	-	-	2,100	-	2,100	
Prescriptions	83,030	60,590	242,759	56,074	306,800	
Prescriptions - Jail	347,928	294,502	350,000	364,304	350,000	
Petit Jury Expense	7,763	10,617	12,800	10,726	13,050	
Printing	56,367	59,932	74,040	64,368	69,700	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET	% Of BUDGET
DEPARTMENTAL SUPPORT (con't)						
Recording & Scanning	83,933	2,845	-	-	-	
Recruiting	715	1,047	1,000	908	1,000	
Psychological Test Supply	3,170	2,638	3,900	4,028	3,900	
Subscriptions and Publications	88,224	61,128	83,264	90,732	88,429	
Training	8,106	6,171	20,400	7,287	22,110	
Telephone - Long Distance	4,932	5,596	10,730	5,024	10,690	
Telephone	124,911	136,058	191,110	124,312	190,875	
Telephone - Cellular	17,539	16,669	19,258	20,925	44,953	
Travel	210,270	209,191	246,815	202,696	249,300	
Travel - Inmate Transport	32,533	21,573	22,500	29,799	22,500	
Utilities	1,539,906	1,592,554	1,853,775	1,853,000	2,043,700	
Victim Assistance	1,821	1,673	1,500	1,157	1,500	
Visiting Court Reporters	5,052	11,547	21,600	11,101	21,600	
Visiting Judges	2,281	2,459	8,210	2,741	8,610	
Welfare Contribution	3,970	2,333	5,000	15,120	5,000	
Witness Reimbursement	(118)	4,964	8,500	8,067	8,500	
TOTAL DEPARTMENTAL SUPPORT	**5,271,466**	**5,270,844**	**9,922,672**	**5,832,916**	**10,760,671**	**10.77%**
REPAIRS AND MAINTENANCE						
Building Maintenance	259,670	317,804	178,000	258,317	170,200	
Air Conditioning/Heating Maintenance	-	-	45,000	84,592	65,000	
Carpentary & Building Maintenance	-	-	26,500	30,225	30,000	
Electrical System Maintenance	-	-	25,000	34,152	35,000	
Fire & Safety System Maintenance	-	-	12,000	32,687	15,000	
Surveillance & Security Maintenance	-	-	12,000	24,112	19,500	
Plumbing Maintenance	-	-	40,000	45,914	50,000	
Remodel Projects	-	822	15,000	-	10,000	
Appliance Maintenance	-	-	7,500	6,147	7,500	
Cleaning Solvents	2,362	1,065	2,250	-	2,250	
Computer Maintenance	18,608	20,748	23,200	8,956	19,900	
Copier Maintenance	2,803	2,002	-	-	-	
Diesel	260,451	288,038	251,290	236,275	257,300	
Elevator Maintenance	26,280	27,778	40,000	39,411	40,000	
Equipment - Repairs/Maintenance	44,270	51,159	279,040	276,639	261,407	
Gasoline	559,709	574,565	498,550	469,693	521,750	
Grounds Maintenance	54,562	50,850	89,500	44,875	98,300	
Network Maintenance	15,507	15,869	19,420	6,424	9,850	
Office Equipment Maintenance	2,638	3,401	-	4,562	-	
Oil and Lubricants	35,671	(4,026)	15,000	15,820	15,500	
Pest Control	10,800	10,800	15,000	18,948	18,000	
Copier/Printer/Fax Maintenance	5,584	6,018	475	23,245	30,169	
Radio Maintenance	14,674	14,489	25,432	19,534	23,300	
Road & Bridge - Blades	12,061	3,253	7,100	8,145	7,000	
Road & Bridge - Equipment Maintenance	147,416	165,600	-	1,344	-	
Road & Bridge - Field Supplies	20,111	18,838	27,000	23,499	27,000	
Road & Bridge - Maintenance - General	2,841,661	2,792,900	3,500,000	3,649,227	4,514,080	
Bridge Maintenance	3,875	29,535	35,000	15,000	35,000	
Road & Bridge - Road Signs	57,200	57,338	60,050	73,218	75,050	
Shop Supplies	12,924	14,431	18,000	15,558	18,000	
Small Tools	15,367	12,232	3,163	-	3,000	
Tires	41,737	37,835	46,675	57,995	48,000	
Vehicle Maintenance	156,101	201,197	156,123	232,399	136,450	
TOTAL REPAIRS AND MAINTENANCE	**4,622,041**	**4,714,542**	**5,473,268**	**5,756,914**	**6,563,506**	**6.57%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET	% Of BUDGET
MINOR ACQUISITIONS						
Donated Minor Property	-	-	-	5,700	-	
Appliances	6,741	2,011	7,500	11,529	11,350	
Minor Buildings	1,460	6,638	8,000	5,417	8,000	
Minor Structure Improvements	-	172,118	18,000	11,367	3,500	
Minor Computer Hardware	203,661	-	84,350	89,787	59,385	
Network Costs	1,657	1,813	4,900	7,605	6,540	
Software	1,993	1,083	9,340	6,330	5,900	
Copier	-	4,694	-	-	-	
Equipment - Electronic	16,842	6,721	6,075	7,481	3,350	
Equipment - Surveillance	-	-	1,400	1,869	-	
Equipment - Other	41,853	45,967	36,208	21,453	41,150	
Equipment - Radios	10,028	-	1,500	-	4,000	
Furniture	4,020	8,201	8,777	13,072	5,750	
Printers	19,562	25,532	8,575	6,536	7,500	
Vehicle Equipment	-	-	-	-	-	
TOTAL MINOR ACQUISITIONS	**307,816**	**274,779**	**194,625**	**188,146**	**156,425**	**0.16%**
CONTRACTS FOR SERVICES						
Citizens Collections Sites	212,171	238,448	227,000	257,931	227,000	
Computer Contracts	617,269	663,601	715,061	840,849	800,815	
Contract Services	52,617	62,277	77,161	76,451	79,980	
Employment Services	7,868	381	8,300	8,095	8,500	
Contract Placement	1,220,759	1,067,923	600,000	1,174,292	600,000	
Contract Utility Construction	252,468	255,105	252,105	29,751	252,105	
GIS Support	5,490	9,557	12,000	7,912	12,000	
Grounds Maintenance	59,689	48,888	54,232	68,504	60,000	
Janitorial Services	17,277	19,282	25,535	25,265	20,685	
Maintenance	54,125	46,431	110,000	79,232	20,000	
Boiler Licensing	-	-	-	-	1,000	
Carpet Cleaning	-	-	-	-	15,000	
Choller Annual Serivces	-	-	-	-	15,000	
Fire Ex. And Panel	-	-	-	-	37,000	
Generator Annual Services	-	-	-	-	6,500	
Grease Trap Services	-	-	-	-	7,500	
HVAC Control Contract	-	-	-	-	75,000	
Jail Sercurity Systems	-	-	-	-	4,000	
Water Treatment Services	-	-	-	-	9,500	
Microfilming	-	-	85,000	78,895	85,000	
Rental - Equipment	298,389	275,920	475,459	343,575	382,529	
Rental - Facility	30,939	32,112	36,145	41,882	38,320	
Rental - Land	2,400	2,400	2,400	1,577	2,400	
Rental - Office Space	192,892	196,414	130,352	231,244	131,218	
Rental - Uniforms	26,478	22,153	34,500	31,831	40,200	
Rental - Vehicles	55	-	600	214	800	
Solid Waste Hauling	60,368	54,390	66,900	66,269	66,800	
TOTAL CONTRACTS FOR SERVICES	**3,111,253**	**2,995,280**	**2,912,750**	**3,363,769**	**2,998,852**	**3.00%**
PROFESSIONAL SERVICES						
Attorneys - Civil	-	520	100,000	15,789	100,000	
Auditor - External	77,830	80,090	85,900	106,787	86,250	
Clinic Services	888	2,121	2,000	2,593	2,000	
Computer Consulting	14,096	2,400	-	-	-	

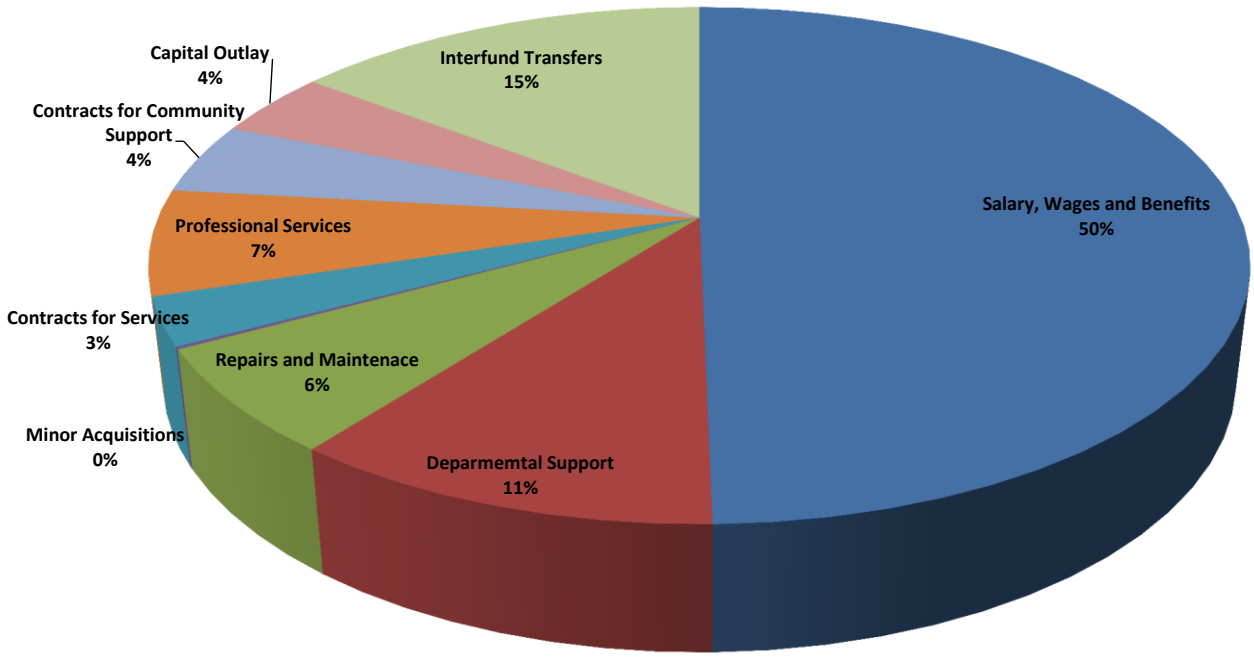
BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET	% Of BUDGET
PROFESSIONAL SERVICES (Con't)						
Counseling Services	6,530	4,700	7,000	3,203	7,000	
Court Appointed Attorneys - CPS Mediation	9,500	3,250	-	1,895	6,000	
Cluster Court Support	14,947	24,805	20,000	12,728	12,000	
Guardian Ad-Litem	45,000	40,000	40,000	50,527	40,000	
Court of Inquiry	-	-	-	-	-	
Court Appointed Attorneys	1,569,775	1,953,586	2,321,000	2,087,970	2,268,963	
Court Appointed Attorneys - Juvenile	171,000	171,000	180,000	207,369	180,000	
Court Appointed Interpreter	41,072	54,596	70,750	70,069	86,050	
Court Appointed Attorney - Capital	646,891	753,803	650,000	236,299	800,000	
Regional Public Defense	-	47,897	63,863	-	60,000	
Dental Services	1,915	1,595	1,500	23,911	26,875	
Hospital Services	1,403	-	1,000	-	1,000	
Hospital Services - Jail	76,001	173,802	280,000	37,889	350,000	
In-Patient Services	27,149	18,599	280,000	-	300,000	
Out-Patient Services	21,973	29,408	325,000	28,527	357,959	
Out-Patient Services - Jail	83,527	48,733	280,000	101,073	350,000	
Laboratory and X-Ray Services	16,843	10,876	203,000	12,912	302,975	
Laboratory and X-Ray - Jail	145,872	201,772	125,000	190,832	200,000	
Physician Services	153,853	164,229	183,750	94,249	118,250	
Physician Services - Jail	47,896	46,107	100,000	99,042	100,000	
Professional Fees - Other	185,880	125,143	826,010	211,743	796,525	
Psychiatric Services	22,904	42,040	37,000	40,440	47,000	
Psychological Services	-	-	500	-	500	
Security Services	-	-	2,600	2,900	2,900	
TOTAL PROFESSIONAL SERVICES	**3,382,746**	**4,001,071**	**6,185,873**	**3,638,747**	**6,602,247**	**6.61%**
CONTRACTS FOR COMMUNITY SUPPORT						
Boys and Girls Club	45,000	45,000	45,000	45,000	45,000	
Brazos Beautiful, Inc.	15,000	15,000	15,000	15,000	15,000	
B / CS Chamber of Commerece	10,000	10,000	-	10,000	10,000	
Brazos Animal Shelter	83,671	83,671	95,000	95,000	100,000	
Brazos Valley Arts Council	8,000	8,000	8,000	8,000	8,000	
Brazos Valley Community Network	4,000	4,000	4,000	4,000	4,000	
Brazos Valley Council of Government	124,200	124,200	124,200	124,200	124,200	
Brazos Food Bank	7,700	7,700	7,700	7,700	7,700	
Brazos County Historical Commission	2,541	5,056	5,000	5,000	5,500	
B.V. Veterans Memorial	5,000	25,000	-	-	10,000	
Bryan EMS Protection	181,774	181,774	181,774	181,774	181,744	
College Station EMS Protection	161,648	161,648	161,648	161,648	161,648	
Central Appraisal District	531,072	412,678	582,358	582,358	599,574	
Community Public Health	30,000	-	-	-	-	
Easterwood Airport	58,768	65,400	65,400	65,400	69,600	
Research Valley Partnership	300,000	350,000	350,000	350,000	350,000	
Economic Development Incentives	211,000	231,000	330,667	330,667	164,000	
Federal Soil Conservation District	4,000	4,000	4,000	4,000	4,500	
Health & Human Serv IGT	800,000	435,000	800,000	800,000	800,000	
Health Department - County Support	326,500	326,500	-	326,500	326,500	
Health For All, Inc.	25,000	25,000	25,000	25,000	25,000	
Easter Seals	-	-	-	-	50,000	
M.H.M.R. of Brazos Valley	90,000	90,000	90,000	90,000	40,000	
Economic Development Foundation	175,101	178,429	189,761	189,761	189,761	
911 Emergency System	734,742	754,702	805,199	805,199	825,852	
Prenatal Care	67,500	67,500	67,500	67,500	67,500	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET	% Of BUDGET
CONTRACTS FOR COMMUNITY SUPPORT (Con't)						
Regional Radio System	71,908	85,397	97,702	97,702	122,766	
Retired Senior Volunteer Program	-	2,000	2,000	2,000	-	
Rape Crisis Center	17,500	17,500	17,500	17,500	18,000	
Scotty's House	-	-	-	-	5,000	
High Speed Rail Program	25,000	25,000	-	-	-	
10th Court of Appeals	1,632	1,641	1,969	1,969	2,400	
Volunteer Fire Department - Precinct 1	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 2	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 3	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 4	29,000	29,000	29,000	29,000	29,000	
TOTAL CONTRACTS-COMMUNITY SUPPORT	**4,234,257**	**3,858,795**	**4,192,378**	**4,528,878**	**4,449,245**	**4.45%**
CAPITAL OUTLAY	**2,086,012**	**3,604,439**	**3,516,000**	**2,445,606**	**4,112,700**	**4.12%**
INTERFUND TRANSFERS						
Transfers to Alternative Dispute Resolution	7,500	7,500	7,500	7,500	7,500	
Transfers to Capital Improvement Fund	1,226,813	1,728,202	2,997,249	3,122,411	14,095,161	
Transfers to Courthouse Security	224,412	272,117	267,428	270,109	238,127	
Transfer to Debt Service	293,983	264,246	-	-	-	
Transfers to Grants Fund	226,981	137,579	203,548	216,960	293,130	
Transfers to Primary Elec.	1,770	-	-	-	-	
TOTAL INTERFUND TRANSFERS	**1,981,459**	**2,409,644**	**3,475,725**	**3,616,980**	**14,633,918**	**14.64%**
TOTAL GENERAL FUND	**$ 65,315,022**	**$ 70,622,372**	**$ 81,921,554**	**$ 77,576,274**	**$ 99,927,316**	**100.00%**

Expenditure Budget Summary by Classification



BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2012 ACTUAL	FY 13 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2015 PROPOSED BUDGET	Percent Change
GENERAL GOVERNMENT					
COUNTY JUDGE	$ 266,286	$ 247,818	$ 301,615	$ 316,041	5%
BUDGET OFFICE	168,870	183,562	187,041	201,984	8%
COMMISSIONERS' COURT					
Administration	1,488,232	1,584,360	1,615,369	1,831,027	13%
Non-Departmental	1,102,830	2,337,059	3,025,574	3,225,186	7%
Boonville Cementary	-	-	-	-	
Contingency	-	-	2,325,069	2,500,000	8%
Community Support Contracts	2,848,135	2,867,673	2,836,256	3,093,153	9%
COUNTY TREASURER	408,345	425,332	455,886	480,595	5%
RISK MANAGEMENT	140,686	143,044	147,849	160,432	9%
TAX ASSESSOR-COLLECTOR	1,601,090	1,632,340	1,813,394	1,922,032	6%
INFORMATION TECHNOLOGY	2,296,255	2,315,631	2,469,709	2,567,547	4%
HUMAN RESOURCES	271,050	296,711	311,841	352,804	13%
AUDITOR	690,231	721,733	754,197	790,670	5%
PURCHASING	244,706	263,102	334,404	359,000	7%
FACILITIES SERVICES & LANDSCAPING	1,519,238	1,836,873	2,430,217	2,805,408	15%
	13,045,955	**14,855,240**	**19,008,421**	**20,605,879**	8%
JUDICIAL SYSTEM					
PRE-TRIAL BOND SUPERVISION	-	55,693	81,592	76,323	-6%
CHILD REPRESENTATION OFFICE	-	-	-	-	
COLLECTIONS	251,523	268,530	296,908	317,339	7%
COURT SUPPORT COSTS - CRIMINAL	2,091,469	2,800,185	3,112,963	3,112,963	0%
COURT SUPPORT COSTS - CIVIL	1,939,207	1,722,375	1,212,000	1,482,000	22%
COUNTY ATTORNEY	2,508,408	2,606,445	2,770,558	2,938,648	6%
DISTRICT ATTORNEY					
Administration	2,539,050	2,638,410	2,668,649	2,943,013	10%
Child Protective Services	131,326	153,185	228,449	241,864	6%
DISTRICT CLERK					
Administration	855,546	841,952	844,888	947,072	12%
Jury Services	261,079	285,346	315,057	321,088	2%
COUNTY CLERK					
Administration	679,048	636,391	744,344	844,241	13%
Vital Statistics Preservation	4,050	2,938	6,200	7,000	13%
85TH DISTRICT COURT	298,860	301,549	325,622	348,076	7%
272ND DISTRICT COURT	281,813	292,181	309,494	331,019	7%
361ST DISTRICT COURT	302,164	309,584	320,497	341,918	7%
JUVENILE COURT REFEREE	131,533	132,383	144,891	153,906	6%
ASSOCIATE JUDGE # 1	241,384	249,731	268,092	282,785	5%
COUNTY DRUG COURT PROGRAM	14,226	21,405	21,727	50,969	135%
ASSOCIATE JUDGE # 2	221,884	231,851	274,204	288,621	5%
BRAZOS COUNTY FAMILY COURT ANNEX	180,902	185,089	149,134	135,109	-9%
COUNTY COURT AT LAW #1	453,882	466,913	494,523	516,327	4%
COUNTY COURT AT LAW #2	449,938	469,514	495,574	518,528	5%
JUSTICE OF THE PEACE - PRECINCT 1	313,640	328,301	338,085	364,077	8%
JUSTICE OF THE PEACE - PRECINCT 2	-	-	-	221,681	
JUSTICE OF THE PEACE - PRECINCT 2 Pl 1	210,146	212,360	231,466	61,883	-73%
JUSTICE OF THE PEACE - PRECINCT 2 Pl 2	208,344	196,915	230,724	63,530	-72%
JUSTICE OF THE PEACE - PRECINCT 3	282,090	296,752	310,636	327,621	5%

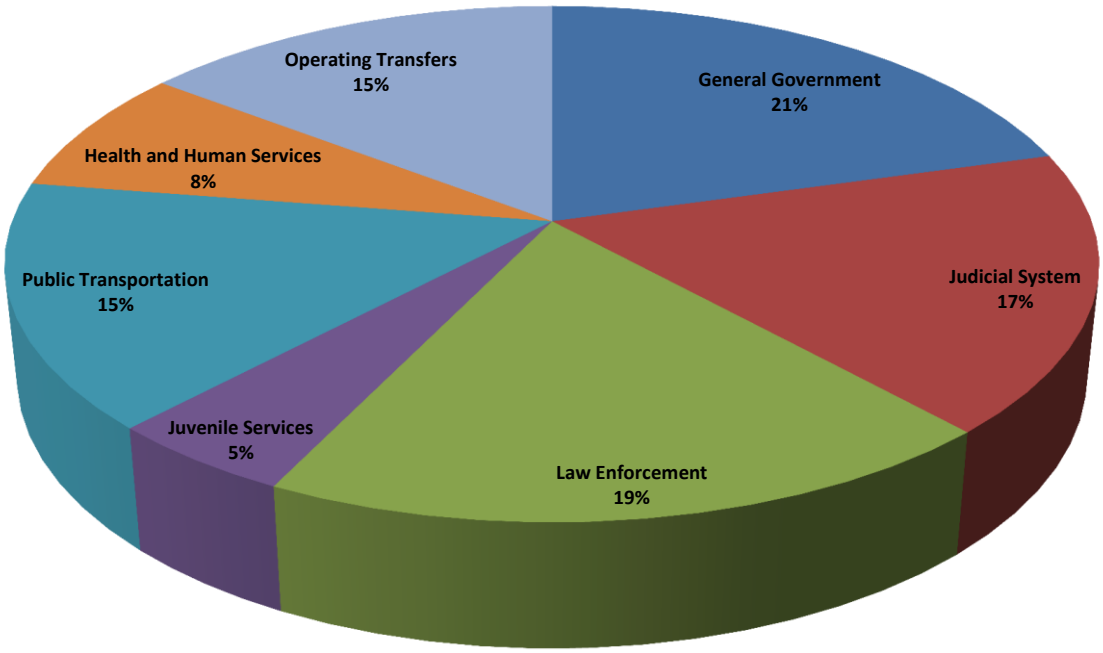
BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2012 ACTUAL	FY 13 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2015 PROPOSED BUDGET	Percent Change
JUDICIAL SYSTEM (cont.)					
JUSTICE OF THE PEACE - PRECINCT 4	223,634	231,939	236,381	250,865	6%
COMMUNITY SUPERVISION SUPPORT	82,641	70,225	85,200	85,200	0%
JUDICIAL COURT SUPPORT	-	-	-	-	
	15,157,786	**16,008,144**	**16,517,858**	**17,573,666**	6%
LAW ENFORCEMENT					
SHERIFF					
Patrol Division	4,584,828	4,815,571	5,016,561	5,351,169	7%
Jail Administration	9,949,254	10,403,152	10,680,185	10,761,592	1%
Jail Medical Services	-	-	-	808,950	
JOINT TERRORISM TASK FORCE	3,500	602	10,000	-	
CONSTABLE PRECINCT 1	313,840	335,891	415,416	438,069	5%
CONSTABLE PRECINCT 2	569,115	615,750	628,273	653,544	4%
CONSTABLE PRECINCT 3	294,277	315,009	329,470	338,359	3%
CONSTABLE PRECINCT 4	516,323	601,231	628,159	654,912	4%
	16,231,136	**17,087,207**	**17,708,064**	**19,006,595**	7%
JUVENILE SERVICES					
JUVENILE DEPARTMENT					
Administration	3,395,704	3,621,514	3,994,500	4,276,712	7%
Texas Youth Commission Parole	162,929	153,875	205,629	223,799	9%
Juvenile Justice Alternative Education Program	180,523	196,257	204,224	215,909	6%
Juvenile (Title IV-E)	145,080	133,658	116,223	120,080	3%
State Commodity Program	1,658	825	3,000	3,000	0%
	3,885,893	**4,106,129**	**4,523,576**	**4,839,500**	7%
PUBLIC TRANSPORTATION					
ROAD AND BRIDGE	9,371,023	11,078,687	13,475,314	15,375,349	21%
	9,371,023	**11,078,687**	**13,475,314**	**15,375,349**	21%
HEALTH and HUMAN SERVICES					
INDIGENT HEALTH CARE	1,818,808	1,493,606	3,172,659	3,604,659	14%
COMMUNITY PUBLIC HEALTH	30,000		-	-	
VETERAN'S SERVICES	35,960	42,617	54,712	59,972	10%
BOONVILLE CEMETARY	-	6,208	2,000	300	-85%
COUNTY EMS & FIRE PROTECTION	459,422	459,422	459,422	459,392	0%
COUNTY CLERK - ELECTIONS	330,757	277,611	341,476	379,039	11%
COUNTY WELFARE	3,970	2,333	5,000	5,000	0%
HEALTH DEPARTMENT - SUPPORT	51,749	55,805	55,025	54,775	0%
EMERGENCY MANAGEMENT	235,814	244,032	290,551	302,345	4%
EXPOSITION CENTER	1,209,123	1,079,446	1,608,833	1,731,861	8%
BRAZOS CENTER	839,025	742,688	486,503	539,023	11%
COUNTY AGRICULTURE EXTENSION	315,946	336,792	399,215	415,968	4%
CHILD PROTECTIVE SERVICES	49,925	46,128	50,000	50,000	0%
ENVIRONMENTAL PROTECTION	261,269	290,633	287,200	290,075	1%
	5,641,769	**5,077,322**	**7,212,596**	**7,892,409**	9%

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2012 ACTUAL	FY 13 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2015 PROPOSED BUDGET	Percent Change
OPERATING TRANSFERS					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	7,500	0%
Capital Improvement Fund	1,226,813	1,728,202	2,997,249	14,095,161	370%
Courthouse Issue 2003	-	-	-	-	
Courthouse Security	224,412	272,117	267,428	238,127	-11%
Debt Service	293,983	264,246	-	-	
Exposition Fund	-	-	-	-	
Grants Fund	226,981	137,579	203,548	293,130	44%
County Management	-		-	-	
HLI Fund	-		-	-	
Voter Registration					
Primary Elect	1,770		-	-	
	1,981,459	**2,409,644**	**3,475,725**	**14,633,918**	321%
TOTAL GENERAL FUND EXPENDITURES	**$ 65,315,022**	**$ 70,622,372**	**$ 81,921,554**	**$ 99,927,316**	22%

Expenditure Budget by Function



BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
COUNTY JUDGE					
Salary and Wages	$ 192,297	$ 176,455	$ 217,037	$ 196,620	$ 224,974
Benefits	62,679	61,317	70,642	75,273	77,767
Departmental Support	5,733	7,004	12,750	8,256	12,900
Repairs and Maintenance	-	-	780	261	400
Minor Acquisitions	904	-	-	-	-
Contracts for Services	4,673	3,043	406	647	-
TOTAL COUNTY JUDGE	**266,286**	**247,818**	**301,615**	**281,058**	**316,041**
PRE-TRIAL BOND SUPERVISION **					
Salary and Wages	-	38,118	57,852	50,933	54,395
Benefits	-	8,092	14,200	14,685	12,388
Departmental Support	-	2,400	2,520	445	2,520
Minor Acquisitions	-	719	-	-	-
Contracts for Services	-	6,364	7,020	4,446	7,020
TOTAL PRE-TRIAL BOND SUPERVISION	**-**	**55,693**	**81,592**	**70,509**	**76,323**
CHILD REPRESENTATION OFFICE****					
Salary and Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Departmental Support	-	-	-	-	-
TOTAL CHILD REPRESENTATION OFFICE	**-**	**-**	**-**	**-**	**-**
BUDGET OFFICE					
Salary and Wages	123,186	134,071	134,072	133,179	143,451
Benefits	41,337	45,255	47,869	53,809	53,433
Departmental Support	4,347	3,934	5,100	3,774	5,100
Repairs and Maintenance	-	302	-	-	-
TOTAL BUDGET OFFICE	**168,870**	**183,562**	**187,041**	**190,761**	**201,984**
COMMISSIONERS' COURT					
ADMINISTRATION					
Salary and Wages	454,530	469,920	472,074	480,000	490,657
Benefits	998,992	1,081,610	1,102,945	1,472,197	1,298,774
Departmental Support	30,830	29,891	39,525	31,445	39,975
Repairs and Maintenance	75	-	520	687	1,316
Minor Acquisitions	865	-	-	-	-
Contracts for Services	2,940	2,940	305	422	305
Professional Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL ADMINISTRATION	**1,488,232**	**1,584,360**	**1,615,369**	**1,984,751**	**1,831,027**
NON-DEPARTMENTAL					
Salary and Wages	-	-	522,464	-	273,331
Benefits	-	1,000,000	-	-	250,000
Departmental Support	970,485	959,871	1,436,005	1,311,223	1,634,750
Repairs and Maintenance	13,082	633	-	-	-
Contracts for Services	30,433	291,501	302,105	150,000	302,105
Professional Services	88,830	85,055	765,000	127,485	765,000
TOTAL NON-DEPARTMENTAL	**1,102,830**	**2,337,059**	**3,025,574**	**1,588,708**	**3,225,186**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
CONTINGENCY					
Departmental Support	-	-	2,325,069	-	2,500,000
TOTAL CONTINGENCY	**-**	**-**	**2,325,069**	**-**	**2,500,000**
COMMUNITY SUPPORT					
Contracts for Community Support	2,848,135	2,867,673	2,836,256	4,006,581	3,093,153
TOTAL COMMUNITY SUPPORT	**2,848,135**	**2,867,673**	**2,836,256**	**4,006,581**	**3,093,153**
COLLECTIONS ***					
Salary and Wages	164,838	179,634	193,341	219,816	204,000
Benefits	73,194	75,048	88,108	97,372	98,230
Departmental Support	11,450	10,214	13,029	14,351	12,679
Minor Acquisitions	-	1,585	-	-	-
Contracts- Services	2,040	2,049	2,430	2,261	2,430
TOTAL COLLECTIONS	**251,522**	**268,530**	**296,908**	**333,801**	**317,339**
COURT SUPPORT COSTS - CRIMINAL					
Departmental Support	111,202	117,538	148,100	145,933	149,000
Professional Services	1,980,266	2,682,648	2,964,863	3,612,921	2,963,963
TOTAL COURT SUPPORT COSTS - CRIMINAL	**2,091,469**	**2,800,185**	**3,112,963**	**3,758,854**	**3,112,963**
COURT SUPPORT COSTS - CIVIL					
Departmental Support	249,528	317,898	262,000	405,160	412,000
Contracts for Services	1,220,759	1,067,923	600,000	1,462,922	600,000
Professional Services	468,921	336,554	350,000	342,649	470,000
TOTAL COURT SUPPORT COSTS - CIVIL	**1,939,207**	**1,722,375**	**1,212,000**	**2,210,731**	**1,482,000**
COURT SUPPORT COST *	-	-	-	-	-
	-	-	-	-	-
TOTAL COMMISSIONERS COURT	**9,721,394**	**11,580,183**	**14,424,139**	**13,883,426**	**15,561,668**
BOONVILE CEMETARY					
Repairs and Maintenance	-	6,208	2,000	-	300
TOTAL BOONVILE CEMETARY	**-**	**6,208**	**2,000**	**-**	**300**
COUNTY TREASURER					
Salary and Wages	279,736	290,591	307,716	285,688	318,878
Benefits	112,297	118,144	131,634	133,019	145,187
Departmental Support	12,827	13,112	14,800	15,072	15,200
Repairs and Maintenance	785	785	1,211	1,639	1,330
Minor Acquisitions	-	-	-	-	-
Contracts for Services	2,700	2,700	525	388	-
TOTAL COUNTY TREASURER	**408,345**	**425,332**	**455,886**	**435,807**	**480,595**
RISK MANAGEMENT					
Salary and Wages	91,371	96,005	96,006	94,596	101,226
Benefits	35,398	37,217	39,463	43,965	43,826
Departmental Support	12,099	7,461	8,380	7,853	11,380
Minor Acquisitions	-	-	-	-	-

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
RISK MANAGEMENT (Con't)					
Professional Services	1,818	2,362	4,000	1,182	4,000
Capital Outlay	-	-	-	-	-
TOTAL RISK MANAGEMENT	**140,686**	**143,044**	**147,849**	**147,595**	**160,432**
TAX ASSESSOR-COLLECTOR					
Salary and Wages	1,067,569	1,090,712	1,173,173	1,153,511	1,219,903
Benefits	475,808	488,354	574,808	582,209	637,964
Departmental Support	43,053	45,981	61,075	44,356	59,125
Repairs and Maintenance	1,215	573	1,660	1,994	2,420
Minor Acquisitions	3,477	819	-	-	-
Contract Services	9,969	5,901	2,678	3,667	2,620
Capital Outlay	-	-	-	-	-
TOTAL TAX ASSESSOR-COLLECTOR	**1,601,090**	**1,632,340**	**1,813,394**	**1,785,737**	**1,922,032**
INFORMATION TECHNOLOGY					
Salary and Wages	1,003,356	1,010,600	1,119,186	1,107,729	1,167,564
Benefits	336,885	343,663	428,488	430,412	472,887
Departmental Support	68,050	80,012	82,260	54,716	71,960
Repairs and Maintenance	41,524	43,101	34,834	3,140	5,314
Minor Acquisitions	219,982	188,730	83,680	100,000	2,825
Contracts for Services	600,904	644,392	685,261	-	-
Professional Services	14,096	2,400	-	443	-
Capital Outlay	11,458	2,732	36,000	-	-
TOTAL INFORMATION TECHNOLOGY	**2,296,255**	**2,315,631**	**2,469,709**	**1,696,440**	**1,720,550**
I.T. SERVICES					
Departmental Support	-	-	9,899	7,224	45,657
Repairs and Maintenance	-	-	34,088	18,270	28,000
Minor Acquisitions	-	-	73,286	95,411	61,875
Contract Services	-	-	693,479	986,022	711,465
Capital Outlay	-	-	25,480	31,320	-
TOTAL I.T. SERVICES	**-**	**-**	**836,233**	**1,138,245**	**846,997**
HUMAN RESOURCES					
Salary and Wages	172,412	190,793	191,036	190,000	199,868
Benefits	71,259	81,791	87,830	82,136	97,461
Departmental Support	14,777	19,393	25,600	22,685	28,000
Repairs and Maintenance	-	-	1,320	1,193	1,420
Minor Acquisitions	-	-	-	-	-
Contracts for Services	12,602	4,735	1,055	9,469	1,055
Professional Services	-	-	5,000	-	25,000
TOTAL HUMAN RESOURCES	**271,050**	**296,711**	**311,841**	**305,483**	**352,804**
AUDITOR					
Salary and Wages	496,186	512,042	524,074	520,000	540,854
Benefits	178,749	191,180	207,023	205,000	227,026
Departmental Support	11,229	14,409	16,360	15,071	18,150
Repairs and Maintenance	-	-	-	-	-

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
AUDITOR (Con't)					
Minor Acquisitions	-	-	2,640	3,576	-
Contracts - Service	4,068	4,102	4,100	4,659	4,640
TOTAL AUDITOR	**690,231**	**721,733**	**754,197**	**748,305**	**790,670**
PURCHASING					
Salary and Wages	164,299	176,699	223,585	220,000	233,659
Benefits	65,219	70,244	94,829	88,738	105,148
Departmental Support	11,454	9,538	12,550	9,864	12,913
Repairs and Maintenance	1,593	3,212	2,696	757	2,896
Minor Acquisitions	-	-	-	-	-
Contracts- Services	2,142	3,410	744	5,063	4,384
Professional Services	-	-	-	-	-
TOTAL PURCHASING	**244,706**	**263,102**	**334,404**	**324,422**	**359,000**
BUILDING/GROUNDS MAINTENANCE					
FACILITIES SERVICES					
Salary and Wages	774,370	848,439	934,589	930,000	1,036,074
Benefits	322,014	347,887	417,398	415,000	567,899
Departmental Support	62,757	69,822	86,550	71,113	83,900
Repairs and Maintenance	283,106	345,939	393,000	380,000	428,682
Minor Acquisitions	6,571	18,015	34,000	10,602	22,000
Contracts for Services	70,420	60,691	131,700	71,495	213,100
Professional Services	-	-	2,600	2,641	2,900
Capital Outlay	-	37,689	-	-	-
TOTAL FACILITIES SERVICES	**1,519,239**	**1,728,483**	**1,999,837**	**1,880,852**	**2,354,555**
* to be allocated November 2010					
LANDSCAPING					
Salary and Wages	-	47,552	186,492	166,506	193,297
Benefits	-	24,834	95,782	93,693	106,431
Departmental Support	-	1,096	3,158	2,261	2,525
Repairs and Maintenance	-	19,080	87,508	34,370	85,100
Minor Acquisitions	-	933	2,208	1,385	2,500
Contracts for Services	-	14,896	55,232	39,176	61,000
TOTAL LANDSCAPING	**-**	**108,390**	**430,380**	**337,391**	**450,853**
TOTAL OF FACILITIES SERVICES & LANDSCAPING	**1,519,239**	**1,836,873**	**2,430,217**	**2,218,243**	**2,805,408**
COUNTY ATTORNEY					
Salary and Wages	1,777,883	1,850,623	1,914,910	1,900,000	2,010,029
Benefits	595,245	613,269	699,491	680,297	780,709
Departmental Support	114,823	120,090	122,889	92,285	124,910
Repairs and Maintenance	11,538	13,356	24,232	10,319	14,000
Minor Acquisitions	-	-	-	-	-

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
COUNTY ATTORNEY (Con't)					
Contract Services	8,919	9,106	9,036	10,751	9,000
Capital Outlay	-		-	-	-
TOTAL COUNTY ATTORNEY	**2,508,409**	**2,606,445**	**2,770,558**	**2,693,652**	**2,938,648**
DISTRICT ATTORNEY					
ADMINISTRATION					
Salary and Wages	1,787,087	1,841,383	1,822,245	1,823,967	1,986,585
Benefits	601,787	637,634	694,248	689,000	791,532
Departmental Support	124,046	139,321	130,000	135,000	141,000
Repairs and Maintenance	9,390	10,407	14,620	13,139	15,960
Minor Acquisitions	7,222	-	-	474	400
Contract Services	9,518	9,665	7,536	5,969	7,536
TOTAL ADMINISTRATION	**2,539,050**	**2,638,410**	**2,668,649**	**2,667,549**	**2,943,013**
CHILD PROTECTIVE SERVICES (Title IV-E)					
Salary and Wages	95,714	112,148	164,205	105,676	173,131
Benefits	30,928	37,948	55,344	38,065	59,833
Departmental Support	4,684	3,090	8,900	1,194	8,900
CHILD PROTECTIVE SERVICES	**131,326**	**153,185**	**228,449**	**144,935**	**241,864**
TOTAL DISTRICT ATTORNEY	**2,670,376**	**2,791,595**	**2,897,098**	**2,812,484**	**3,184,877**
DISTRICT CLERK					
ADMINISTRATION					
Salary and Wages	578,448	578,186	550,391	550,000	595,199
Benefits	223,658	216,697	235,679	230,000	290,138
Departmental Support	41,929	-	43,818	29,151	44,225
Repairs and Maintenance	-	36,417	-	-	2,510
Minor Acquisitions	783	-	-	-	-
Contract Services	10,728	10,652	15,000	10,773	15,000
Capital Outlay	-	-	-	-	-
TOTAL ADMINISTRATION	**855,546**	**841,952**	**844,888**	**819,924**	**947,072**
JURY SERVICES					
Salary and Wages	78,974	77,240	79,251	74,721	81,568
Benefits	31,481	33,397	35,750	36,153	39,354
Departmental Support	140,714	161,514	189,800	185,000	189,800
Repairs and Maintenance	278	316	156	65	266
Minor Acquisitions	-	-	-	-	-
Contract Services	9,634	12,878	10,100	11,221	10,100
TOTAL JURY SERVICES	**261,079**	**285,346**	**315,057**	**307,160**	**321,088**
TOTAL DISTRICT CLERK	**1,116,625**	**1,127,298**	**1,159,945**	**1,127,084**	**1,268,160**
COUNTY CLERK					
Salary and Wages	398,853	414,913	421,455	420,000	469,186
Benefits	170,048	191,259	206,759	205,000	246,643
Departmental Support	106,843	26,437	26,510	50,000	33,175

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
COUNTY CLERK (Con't)					
Repairs and Maintenance	-	-	-	-	842
Minor Acquisitions	-	-	-	1,654	4,775
Contract Services	3,304	3,782	89,620	1,817	89,620
Capital Outlay	-	-	-	-	-
TOTAL COUNTY CLERK - ADMINISTRATION	**679,048**	**636,391**	**744,344**	**678,471**	**844,241**
COUNTY CLERK - ELECTIONS					
Salary and Wages	63,068	64,717	67,151	64,214	69,092
Outside Labor Costs	119,463	73,091	87,580	118,996	125,000
Benefits	34,060	32,566	39,135	36,689	46,047
Departmental Support	19,955	17,336	22,750	14,684	22,800
Repairs and Maintenance	3,105	5,597	14,000	808	10,000
Minor Acquisitions	-	-	8,500	11,508	1,000
Contracts for Services	1,625	1,865	3,000	74,421	55,100
Professional Services	89,481	82,439	99,360	56,112	50,000
TOTAL COUNTY CLERK - ELECTIONS	**330,757**	**277,611**	**341,476**	**377,431**	**379,039**
COUNTY CLERK - VITAL STATISTIC PRESERVATION					
Departmental Support	4,050	2,938	6,200	4,205	7,000
Minor Acquisitions	-	-	-	-	-
Contracts for Services	-	-	-	-	-
TOTAL COUNTY CLERK - VITAL STATISTICS	**4,050**	**2,938**	**6,200**	**4,205**	**7,000**
TOTAL COUNTY CLERK	**1,013,855**	**916,940**	**1,092,020**	**1,060,108**	**1,230,280**
85TH DISTRICT COURT					
Salary and Wages	199,907	207,842	208,711	208,255	220,657
Outside Labor Costs	-	-	-	-	-
Benefits	74,063	77,631	91,202	83,392	101,660
Departmental Support	23,006	14,185	23,825	15,114	23,825
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	1,734	-
Contracts for Services	1,884	1,892	1,884	2,158	1,934
TOTAL 85TH DISTRICT COURT	**298,860**	**301,549**	**325,622**	**310,654**	**348,076**
272ND DISTRICT COURT					
Salary and Wages	197,222	205,757	207,030	205,000	219,029
Outside Labor Costs	-	-	-	-	-
Benefits	73,819	77,281	81,454	82,115	90,666
Departmental Support	8,492	6,849	17,650	10,559	17,650
Repairs and Maintenance	-	-	800	-	1,114
Minor Acquisitions	-	-	-	-	-
Contract Services	2,280	2,294	2,560	2,316	2,560
TOTAL 272ND DISTRICT COURT	**281,813**	**292,181**	**309,494**	**299,990**	**331,019**
361ST DISTRICT COURT					
ADMINISTRATION					
Salary and Wages	194,799	202,283	202,634	200,000	214,477
Outside Labor Costs	-	-	-	-	-

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
361ST DISTRICT COURT (Con't)					
Benefits	81,535	83,966	89,991	90,719	100,382
Departmental Support	4,483	5,045	5,900	5,082	5,700
Repairs and Maintenance	-	-	338	215	626
Minor Acquisitions	-	-	-	-	-
Contract Services	3,281	3,281	1,303	310	-
Professional Services	-	-	-	-	-
TOTAL ADMINISTRATION	**284,098**	**294,575**	**300,166**	**296,326**	**321,185**
JUDICIAL SUPPORT					
Salary and Wages	-	-	351	-	351
Benefits	1	1	30	-	32
Departmental Support	13,783	10,470	12,450	10,646	12,850
TOTAL JUDICIAL SUPPORT	**13,784**	**10,471**	**12,831**	**10,646**	**13,233**
STAFF SUPPORT					
Departmental Support	4,282	4,538	7,500	5,636	7,500
TOTAL STAFF SUPPORT	**4,282**	**4,538**	**7,500**	**5,636**	**7,500**
TOTAL 361ST DISTRICT COURT	**302,164**	**309,584**	**320,497**	**312,608**	**341,918**
JUVENILE COURT REFEREE					
Salary and Wages	95,732	97,393	103,670	100,000	108,870
Benefits	31,716	32,873	36,551	36,521	40,366
Departmental Support	4,085	2,117	4,670	3,470	4,670
Minor Acquisitions	-	-	-	-	-
TOTAL JUVENILE COURT REFEREE	**131,533**	**132,383**	**144,891**	**139,991**	**153,906**
ASSOCIATE JUDGE #1					
Salary and Wages	171,732	176,863	186,857	185,561	194,495
Benefits	59,849	61,943	68,503	68,498	75,442
Departmental Support	5,084	7,041	7,782	2,719	7,782
Repairs and Maintenance	164	-	250	-	366
Minor Acquisitions	-	503	-	-	-
Contracts for Services	4,554	3,381	4,700	2,816	4,700
Professional Services	-	-	-	-	-
TOTAL ASSOCIATE JUDGE #1	**241,383**	**249,731**	**268,092**	**259,594**	**282,785**
COUNTY DRUG COURT PROGRAM					
Salary and Wages	9,210	12,928	12,007	11,025	12,007
Benefits	1,496	2,103	2,620	1,776	2,732
Departmental Support	3,520	6,375	6,330	15,086	36,230
Minor Acquisitions	-	-	770	-	-
TOTAL COUNTY DRUG COURT PROGRAM	**14,226**	**21,405**	**21,727**	**27,887**	**50,969**
ASSOCIATE JUDGE # 2					
Salary and Wages	168,803	175,738	188,879	191,633	195,539
Benefits	46,623	49,040	72,765	54,682	80,208
Departmental Support	4,178	4,249	7,700	5,281	7,700

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
ASSOCIATE JUDGE # 2 (Con't)					
Repairs and Maintenance	-	-	-	-	314
Minor Acquisitions	-	543	-	-	-
Contracts for Services	2,280	2,280	4,860	2,316	4,860
Professional Services	-	-	-	-	-
TOTAL ASSOCIATE JUDGE #2	**221,884**	**231,851**	**274,204**	**253,912**	**288,621**
BRAZOS COUNTY FAMILY COURT ANNEX					
Salary and Wages	5,748	5,977	38,617	5,813	39,682
Benefits	670	599	7,783	468	8,427
Departmental Support	12,452	14,173	13,100	13,492	3,350
Contracts for Services	92,584	96,286	29,634	111,354	25,650
Professional Fees	69,447	68,055	60,000	69,302	58,000
TOTAL BRAZOS COUNTY FAMILY COURT ANNEX	**180,902**	**185,089**	**149,134**	**200,430**	**135,109**
COUNTY COURT AT LAW #1					
ADMINISTRATION					
Salary and Wages	334,578	344,152	350,762	363,871	361,212
Outside Labor	-	-	-	-	-
Benefits	107,681	112,445	122,800	121,589	133,887
Departmental Support	3,493	4,855	5,050	3,986	5,770
Repairs and Maintenance	370	422	526	142	732
Minor Acquisitions	-	-	-	598	-
Contracts for Services	720	720	720	731	-
TOTAL ADMINISTRATION	**446,843**	**462,594**	**479,858**	**490,917**	**501,601**
JUDICIAL SUPPORT					
Salary and Wages	3,285	1,218	7,140	13,590	7,140
Benefits	282	127	565	1,103	626
Departmental Support	1,620	1,036	2,210	2,220	2,210
TOTAL JUDICIAL SUPPORT	**5,187**	**2,381**	**9,915**	**16,914**	**9,976**
COUNTY COURT AT LAW #1 CONT.					
STAFF SUPPORT					
Departmental Support	1,852	1,938	4,750	1,489	4,750
TOTAL STAFF SUPPORT	**1,852**	**1,938**	**4,750**	**1,489**	**4,750**
TOTAL COUNTY COURT AT LAW #1	**453,882**	**466,913**	**494,523**	**509,320**	**516,327**
COUNTY COURT AT LAW #2				-	
Salary and Wages	331,007	342,330	350,723	361,072	362,123
Outside Services	-	-	-	-	-
Benefits	106,761	111,801	122,371	120,823	133,677
Departmental Support	11,551	14,181	21,050	10,870	21,250
Repairs and Maintenance	334	-	-	-	-
Minor Acquisitions	285	-	-	-	-
Contracts for Services	-	1,202	1,430	1,612	1,478
				-	
TOTAL COUNTY COURT AT LAW #2	**449,938**	**469,514**	**495,574**	**494,377**	**518,528**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
JUSTICE OF THE PEACE - PRECINCT 1					
Salary and Wages	191,445	197,147	197,547	200,104	204,997
Benefits	71,641	75,697	80,086	79,895	98,628
Departmental Support	20,586	25,414	27,400	20,501	27,400
Repairs and Maintenance	-	33	75	45	75
Minor Acquisitions	-	-	-	-	-
Contracts for Services	29,968	30,010	32,977	33,815	32,977
TOTAL JUSTICE OF THE PEACE PRECINCT 1	**313,640**	**328,301**	**338,085**	**334,359**	**364,077**
JUSTICE OF THE PEACE - PRECINCT 2					
Salary and Wages	-	-	-	-	137,168
Benefits	-	-	-	-	69,988
Departmental Support	-	-	-	-	12,250
Repairs and Maintenance	-	-	-	-	125
Contracts for Services	-	-	-	-	2,000
Professional Services	-	-	-	-	150
TOTAL JUSTICE OF THE PEACE PRECINCT 2	**-**	**-**	**-**	**-**	**221,681**
JUSTICE OF THE PEACE - PRECINCT 2 Place 1					
Salary and Wages	147,315	149,030	152,737	159,780	41,353
Benefits	55,126	55,640	70,154	61,546	19,920
Departmental Support	6,369	6,395	6,075	5,051	610
Minor Acquisitions	-	-	-	-	-
Contracts for Services	1,336	1,295	2,500	1,450	-
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 1	**210,146**	**212,360**	**231,466**	**227,827**	**61,883**
JUSTICE OF THE PEACE - PRECINCT 2 Place 2					
Salary and Wages	143,796	139,742	150,890	136,314	40,153
Benefits	52,651	49,107	69,659	57,658	19,602
Departmental Support	10,361	6,771	7,900	8,562	2,875
Repairs and Maintenance	241	-	125	-	75
Minor Acquisitions	-	-	-	-	-
Contracts for Services	1,295	1,295	2,000	1,450	750
Professional Services	-	-	150	-	75
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 2	**208,344**	**196,915**	**230,724**	**203,983**	**63,530**
JUSTICE OF THE PEACE - PRECINCT 3					
Salary and Wages	189,615	196,120	196,752	202,422	204,223
Benefits	72,052	80,497	88,939	89,583	98,453
Departmental Support	16,840	16,535	17,945	14,080	17,945
Repairs and Maintenance	-	-	-	-	-
Contract Services	3,583	3,599	7,000	4,221	7,000
TOTAL JUSTICE OF THE PEACE PRECINCT 3	**282,090**	**296,752**	**310,636**	**310,305**	**327,621**
JUSTICE OF THE PEACE - PRECINCT 4					
Salary and Wages	148,528	154,939	155,181	161,758	161,567
Benefits	64,102	66,692	70,620	71,678	78,186
Departmental Support	8,829	5,553	8,830	3,401	9,130

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
JUSTICE OF THE PEACE - PRECINCT 4 (Con't)					
Repairs and Maintenance	-	-	-	-	232
Minor Acquisitions	816	3,398	350	-	350
Contracts Services	1,358	1,358	1,400	1,072	1,400
TOTAL JUSTICE OF THE PEACE PRECINCT 4	**223,634**	**231,939**	**236,381**	**237,909**	**250,865**
COMMUNITY SUPERVISION SUPPORT					
Departmental Support	74,477	63,640	73,100	70,998	73,100
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	1,698	-	2,000	1,622	2,000
Contracts Services	6,466	6,585	10,100	6,662	10,100
TOTAL COMMUNITY SUPERVISION SUPPORT	**82,641**	**70,225**	**85,200**	**79,283**	**85,200**
SHERIFF					
ADMINISTRATION - PATROL					
Salary and Wages	2,969,883	3,126,337	3,249,099	3,400,000	3,412,512
Outside Labor Cost	-	-	-	-	-
Benefits	1,141,750	1,204,003	1,336,529	1,322,522	1,482,544
Departmental Support	153,072	149,768	175,138	159,007	181,818
Repairs and Maintenance	286,663	323,168	236,425	306,530	252,825
Minor Acquisitions	5,782	766	800	35	2,900
Contracts for Services	10,579	8,973	15,520	9,811	15,520
Professional Services	6,897	2,556	3,050	3,340	3,050
Capital Outlay	10,200	-	-	-	-
TOTAL ADMINISTRATION	**4,584,827**	**4,815,571**	**5,016,561**	**5,201,245**	**5,351,169**
JOINT TERRORISM TASK FORCE				-	
Salary and Wages	2,878	495	8,265	452	-
Benefits	622	107	1,735	107	-
Personnel Services	-		-	-	-
TOTAL JOINT TERRORISM TASK FORCE	**3,500**	**602**	**10,000**	**559**	**-**
JAIL ADMINISTRATION					
Salary and Wages	5,949,085	6,242,773	6,247,929	6,658,190	6,152,262
Benefits	2,446,034	2,595,527	2,996,366	3,000,000	3,101,980
Departmental Support	1,357,266	1,377,434	1,258,850	1,400,000	1,391,210
Repairs and Maintenance	98,084	94,744	82,850	100,000	87,850
Contract Services	13,610	16,349	16,940	20,059	16,940
Professional Services	74,163	76,324	77,250	98,988	11,350
Capital Outlay	6,500	-	-	-	-
TOTAL JAIL ADMINISTRATION	**9,949,253**	**10,403,152**	**10,680,185**	**11,278,861**	**10,761,592**
JAIL MEDICAL SERVICES					
Salary and Wages	-	-	-	-	496,096
Benefits	-	-	-	-	237,639
Departmental Support	-	-	-	-	47,840
Repairs and Maintenance	-	-	-	-	-

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
JAIL MEDICAL SERVICES (Con't)					
Contract Services	-	-	-	-	2,000
Professional Services	-	-	-	-	25,375
Capital Outlay		-	-	-	-
TOTAL JAIL ADMINISTRATION	**-**	**-**	**-**	**-**	**808,950**
TOTAL SHERIFF	**14,534,080**	**15,218,723**	**15,696,746**	**16,480,106**	**16,921,711**
CONSTABLE PRECINCT 1					
Salary and Wages	190,421	200,894	247,251	255,250	257,020
Benefits	73,715	78,281	102,790	102,244	113,239
Departmental Support	11,466	16,646	21,050	14,343	22,585
Repairs and Maintenance	16,835	16,153	18,100	17,497	19,000
CONSTABLE PRECINCT 1 (cont.)					
Minor Acquisitions	728	240	500	-	500
Contracts for Services	20,675	23,677	25,725	27,035	25,725
TOTAL CONSTABLE PRECINCT 1	**313,839**	**335,891**	**415,416**	**416,369**	**438,069**
CONSTABLE PRECINCT 2					
Salary and Wages	364,905	391,111	391,115	408,167	406,888
Benefits	142,693	153,728	165,408	165,089	181,506
Departmental Support	13,805	15,527	24,350	20,044	21,700
Repairs and Maintenance	41,899	50,748	41,300	42,394	36,600
Minor Acquisitions	3,732	2,015	2,000	-	2,000
Contract Services	2,081	2,621	4,100	3,141	4,850
TOTAL CONSTABLE PRECINCT 2	**569,114**	**615,750**	**628,273**	**638,835**	**653,544**
CONSTABLE PRECINCT 3					
Salary and Wages	189,046	200,331	200,573	209,221	208,181
Benefits	71,515	78,880	83,485	84,697	91,511
Departmental Support	15,461	14,748	17,375	13,788	17,475
Repairs and Maintenance	15,097	17,607	17,100	8,847	13,282
Minor Acquisitions	-	545	6,227	1,663	3,200
Contract Services	3,159	2,899	4,710	2,927	4,710
TOTAL CONSTABLE PRECINCT 3	**294,278**	**315,009**	**329,470**	**321,142**	**338,359**
CONSTABLE PRECINCT 4					
Salary and Wages	339,065	394,257	397,481	414,670	413,223
Benefits	132,133	153,482	166,633	167,796	182,744
Departmental Support	13,129	15,176	15,965	16,245	17,465
Repairs and Maintenance	26,084	35,455	41,300	45,917	38,500
Minor Acquisitions	3,741	-	3,800	-	-
Contracts - Services	2,170	2,863	2,980	3,103	2,980
TOTAL CONSTABLE PRECINCT 4	**516,324**	**601,231**	**628,159**	**647,730**	**654,912**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
JUVENILE SERVICES					
ADMINISTRATION					
Total Administration	3,395,704	3,621,514	3,994,500	4,249,102	4,276,712
Capital Outlay	-	6,072	-	-	-
TOTAL ADMINISTRATION	**3,395,704**	**3,621,514**	**3,994,500**	**4,249,102**	**4,276,712**
T. Y. C. PAROLE					
Salary and Wages	85,821	89,320	96,728	75,855	102,585
Benefits	32,537	33,056	39,321	29,262	51,884
Departmental Support	1,662	1,331	2,300	1,200	2,300
Repairs and Maintenance	2,185	1,053	2,900	309	2,650
Minor Acquisitions	-	-	-	-	-
Contract Services	40,725	29,115	64,380	23,370	64,380
Capital Outlay	-		-	-	-
TOTAL T. Y. C. PAROLE	**162,930**	**153,875**	**205,629**	**129,995**	**223,799**
JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM					
Salary and Wages	124,411	133,382	136,975	92,010	141,285
Benefits	55,119	62,040	66,249	43,074	73,624
Departmental Support	992	836	1,000	781	1,000
TAL JUVENILE JUSTICE ALTERNATIVE EDUCATION	**180,523**	**196,257**	**204,224**	**135,865**	**215,909**
JUVENILE FEDERAL TITLE IV-E					
Salary and Wages	77,569	67,268	37,042	33,118	38,388
Benefits	32,150	28,158	17,381	14,720	19,132
Departmental Support	20,796	21,237	46,150	22,306	46,150
Repairs and Maintenance	5,085	7,515	5,250	6,106	760
Minor Acquisitions	-	-	-	-	5,250
Contract Services	9,480	9,480	10,400	3,364	10,400
Professional Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL TITLE IV-E	**145,080**	**133,658**	**116,223**	**79,614**	**120,080**
TDHS - COMMODITIES					
Departmental Support	1,658	825	3,000	-	3,000
TOTAL TDHS - COMMODITIES	**1,658**	**825**	**3,000**	**-**	**3,000**
TOTAL JUVENILE SERVICES	**3,885,894**	**4,106,129**	**4,523,576**	**4,594,576**	**4,839,500**
ROAD AND BRIDGE					
ADMINISTRATION					
Salary and Wages	2,412,191	2,617,000	2,620,925	3,000,000	2,832,004
Benefits	1,018,010	1,091,494	1,218,622	1,220,000	1,399,953
Departmental Support	72,093	72,867	1,454,031	82,100	1,351,262
Contingency	-	-	-	-	-
Repairs and Maintenance	3,376,437	3,374,364	4,038,820	4,000,000	5,085,080
Minor Acquisitions	14,270	17,237	5,000	3,952	7,500

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
				-	
ROAD AND BRIDGE (cont.)				-	
Contracts for Services	122,845	108,524	281,391	178,159	202,700
Professional Services	54,507	8,350	90,000	51,281	90,000
Capital Outlay	2,057,187	3,439,764	3,480,000	871,425	3,890,000
Debt Service	-	118,183	-	160,002	222,700
TOTAL ADMINISTRATION	**9,127,541**	**10,847,782**	**13,188,789**	**9,406,917**	**15,081,199**
SHOP					
Departmental Support	-	-	1,300	-	2,100
Repairs and Maintenance	230,702	219,733	274,925	270,000	280,750
Minor Acquisitions	8,999	5,040	5,000	3,884	6,000
Contracts for Services	3,780	6,132	5,300	1,522	5,300
Capital Outlay	-	-	-	-	-
TOTAL SHOP	**243,481**	**230,905**	**286,525**	**275,406**	**294,150**
ENVIRONMENTAL PROTECTION					
Departmental Support	7,006	7,558	8,800	7,514	9,175
Repairs and Maintenance	-	-	500	-	3,000
Minor Acquisitions	-	4,098	8,000	-	8,000
Contracts for Services	254,263	278,977	269,900	255,870	269,900
TOTAL ENVIRONMENTAL PROTECTION	**261,269**	**290,633**	**287,200**	**263,384**	**290,075**
TOTAL ROAD AND BRIDGE	**9,632,292**	**11,369,320**	**13,762,514**	**9,945,707**	**15,665,424**
INDIGENT HEALTH CARE					
Departmental Support	428,328	345,712	585,959	580,000	650,000
Professional Services	493,780	616,194	1,690,000	1,600,000	2,057,959
Contracts for Community Support	896,700	531,700	896,700	890,000	896,700
				-	
TOTAL INDIGENT HEALTH CARE	**1,818,808**	**1,493,606**	**3,172,659**	**3,070,000**	**3,604,659**
COMMUNITY PUBLIC HEALTH					
Contract Services	30,000	-	-	-	-
TOTAL COMMUNITY PUBLIC HEALTH	**30,000**	**-**	**-**	**-**	**-**
VETERAN'S SERVICES					
Salary and Wages	28,747	34,055	35,987	34,546	38,868
Benefits	5,904	7,240	17,069	7,516	19,242
Departmental Support	1,125	1,111	1,500	566	1,500
Repairs and Maintenance	-	-	-	-	156
Repairs and Maintenance	185	211	156	185	206
TOTAL VETERAN'S SERVICES	**35,961**	**42,617**	**54,712**	**42,814**	**59,972**
COUNTY EMS & FIRE PROTECTION					
Fire/EMS City of Bryan	181,774	181,774	181,774	-	181,744
Fire/EMS City of College Station	161,648	161,648	161,648	-	161,648
VFD - Precinct 1	29,000	29,000	29,000	29,000	29,000
VFD - Precinct 2	29,000	29,000	29,000	29,000	29,000

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
COUNTY EMS & FIRE PROTECTION (con't)					
VFD - Precinct 3	29,000	29,000	29,000	29,000	29,000
VFD - Precinct 4	29,000	29,000	29,000	29,000	29,000
TOTAL COUNTY FIRE PROTECTION	**459,422**	**459,422**	**459,422**	**116,000**	**459,392**
COUNTY WELFARE					
Departmental Support	3,970	2,333	5,000	8,825	5,000
TOTAL COUNTY WELFARE	**3,970**	**2,333**	**5,000**	**8,825**	**5,000**
HEALTH DEPARTMENT - SUPPORT					
Departmental Support	44,148	47,954	47,125	27,513	46,525
Minor Acquisitions	-	-	-	-	-
Professional Services	7,601	7,851	7,900	10,160	8,250
TOTAL HEALTH DEPARTMENT - SUPPORT	**51,749**	**55,805**	**55,025**	**37,673**	**54,775**
EMERGENCY MANAGEMENT					
Salary and Wages	105,515	112,156	112,397	120,525	120,269
Benefits	38,500	40,820	43,081	44,498	48,158
Departmental Support	13,845	12,775	18,400	11,345	18,275
Repairs and Maintenance	4,921	3,609	5,405	6,984	3,050
Minor Acquisitions	-	-	-	3,150	-
Contracts for Services	73,033	74,672	86,268	91,029	87,593
Professional Services	-	-	25,000	-	25,000
Capital Outlay	-	-	-	-	-
TOTAL EMERGENCY MANAGEMENT	**235,814**	**244,032**	**290,551**	**277,532**	**302,345**
EXPOSITION CENTER					
Salary and Wages	484,655	541,345	817,214	817,000	670,434
Outside Labor Cost	-	-	-	-	-
Benefits	161,347	180,775	288,113	288,000	242,135
Departmental Support	239,002	280,167	344,600	344,000	399,100
Repairs and Maintenance	37,299	46,223	91,906	78,320	90,400
Minor Acquisitions	6,991	8,345	21,000	6,714	16,000
Contracts for Services	279,830	22,591	46,000	30,013	46,000
Professional Services	-	-	-	-	-
Capital Outlay	-	-	-	2,938	-
TOTAL EXPOSITION CENTER	**1,209,123**	**1,079,446**	**1,608,833**	**1,566,985**	**1,464,069**
FAIR ADMINISTRATION					
Salary and Wages	-	-	167,663	165,929	190,115
Benefits	-	-	62,871	60,875	77,677
TOTAL FAIR ADMINISTRATION	**-**	**-**	**230,534**	**226,804**	**267,792**
BRAZOS CENTER					
Salary and Wages	403,280	380,782	253,291	390,000	262,883
Benefits	176,143	165,312	111,841	175,000	117,540
Departmental Support	95,267	98,328	99,471	1,000,000	132,850

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
BRAZOS CENTER (Con't)					
Repairs and Maintenance	95,406	56,618	18,700	75,000	18,050
Minor Acquisitions	6,192	4,313	300	6,069	4,750
Contracts for Services	62,737	37,335	2,700	3,074	2,950
Professional Services	-	-	200	-	-
Capital Outlay	-	-	-	-	-
TOTAL BRAZOS CENTER	**839,025**	**742,688**	**486,503**	**1,649,143**	**539,023**
COUNTY AGRICULTURE EXTENSION					
Salary and Wages	181,064	193,197	208,404	210,000	217,020
Outside Labor Cost	-	-	-	-	-
Benefits	52,601	58,399	99,953	56,114	111,456
Departmental Support	41,143	44,267	53,443	37,585	46,800
Repairs and Maintenance	-	482	3,020	3,993	4,372
Minor Acquisitions	-	-	-	4,665	-
Contracts for Services	41,139	40,447	34,395	35,391	36,320
TOTAL COUNTY AGRICULTURE EXTENSION	**315,947**	**336,792**	**399,215**	**347,748**	**415,968**
CHILD PROTECTIVE SERVICES					
Departmental Support	49,925	46,128	50,000	30,971	50,000
Repairs and Maintenance	119	-	-	-	-
TOTAL CHILD PROTECTIVE SERVICES	**49,924**	**46,128**	**50,000**	**30,971**	**50,000**
TOTAL DEPARTMENTAL BUDGETS	**63,333,563**	**68,212,728**	**78,445,829**	**74,176,254**	**85,293,398**
OPERATING TRANSFERS OUT					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	7,500	7,500
Capital Improvement Fund	1,226,813	1,728,202	2,997,249	3,122,411	14,095,161
Courthouse Security	224,412	272,117	267,428	270,109	238,127
Debt Service	293,983	264,246		-	
OPERATING TRANSFERS OUT (cont.)					
Transfers to Grants Fund	226,981	137,579	203,548	-	293,130
Voters Registration	-	-	-	-	-
Primary Elect	1,770	-	-	-	-
TOTAL OPERATING TRANSFERS	**1,981,459**	**2,409,644**	**3,475,725**	**3,400,020**	**14,633,918**
TOTAL GENERAL FUND EXPENDITURES	**$ 65,315,022**	**$ 70,622,372**	**$ 81,921,554**	**$ 77,576,274**	**$ 99,927,316**

* Court Support Cost was together until FY 11, then it was split into two categories: Court Support Costs - Criminal and Court Support Costs - Civil

** Pre-Trial Officer was part of the County Judge in FY 12.

**** Child Representation Office was created during FY 13 Budget Process.

ELECTED OFFICIALS
PROPOSED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2015

Elected Officials	Base Salary	County Longevity	Other Supplements*	Annual Salary
County Judge	$ 91,529	$ 960	$ 2,040	$ 94,529
County Commissioner's				
Precinct 1	71,396	240	840	72,476
Precinct 2	71,396	-	840	72,236
Precinct 3	71,396	480	840	72,716
Precinct 4	71,396	240	840	72,476
County Treasurer	71,396	480	480	72,356
Tax Assessor-Collector	71,396	480	-	71,876
County Attorney	85,772	1,200	480	87,452
District Attorney	18,000	480	-	18,480
District Clerk	71,396	720	480	72,596
County Clerk	71,396	1,440	480	73,316
District Judge				
85th District Court	16,800	1,440	1,200	19,440
272nd District Court	13,626	240	1,200	15,066
361st District Court	16,800	720	1,680	19,200
County Court at Law #1	155,800	720	1,200	157,720
County Court at Law #2	155,800	1,200	1,200	158,200
Justice of the Peace				
Precinct 1	66,019	240	840	67,099
Precinct 2	49,369	-	630	49,999
Precinct 2 Place 1	16,651	1,200	210	18,061
Precinct 2 Place 2	16,651	960	210	17,821
Precinct 3	66,019	1,200	840	68,059
Precinct 4	66,019	-	840	66,859
Sheriff	107,043	1,440	480	108,963
Constable				
Precinct 1	66,019	480	480	66,979
Precinct 2	66,019	480	-	66,499
Precinct 3	66,019	-	480	66,499
Precinct 4	66,019	1,200	480	67,699
	$ 1,777,142	$ 18,240	$ 19,290	$ 1,814,672

*Other Supplements include funds received from the State, cell phone allowance, vehicle allowance, and juvenile board supplement

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2015

		Proposed 2015	
GENERAL - COMMISSIONERS' COURT			
Court Appointed Attorneys	$	150,000	
Capital Murder Trial		750,000	
Autopsy		274,000	
Court Support Cost		200,000	
Utilities		122,000	
Insurance		100,000	
Worker's Compensation		100,000	
Juvenile Placement		200,000	
Discretionary Departmental Expenditure Accounts		204,000	
Overtime		100,000	
Gasoline/Diesel		100,000	
Health and Life Fund Support		200,000	
Total Contingency	**$**	**2,500,000**	*

* Contingencies are provided for those elements of the budget which can not be entirely anticipated and properly resourced. All items budgeted as contingency are resourced annually through the use of available fund balances.

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2015

	Proposed 2015
DISTRICT ATTORNEY - CPS	
Allowance For Excess Use	**$ 1,900**

District Attorney has budgeted $1,900 in the Child Protective Services program for costs that can not be anticipated at the time the budget is being prepared. The funding will be provided from available CPS reimbursements.

Drug Court	
Allowance For Excess Use	**$ 20,000**

Drug Court has budgeted $20,000 in the Drug Court Division for costs that cannot be anticipated at the time the budget is being prepared. The funding will be provided from available Drug Court fees.

ROAD AND BRIDGE DEPARTMENT	
Allowance for Road Maintenance and Construction	**$ 1,257,762**

The contingency provided for Road and Bridge expenditures represents residual unexpended budget funds resourced from the previous year. Once all expenditures have been accounted for, the contingency account will typically increase or decrease based on unexpended funds from the year before. However, this year the funds will not be increased as in previous years due lower than expected revenues.

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2015

	Proposed 2015
JUVENILE TITLE IV-E	
Allowance for Unanticipated Expenditures	**$ 7,200**

Juvenile Title IV-E has budgeted $7,200 in the program for costs that can not be anticipated at the time the budget is being prepared. The funding will be provided from available reimbursements.

COUNTY HEALTH ENDOWMENT FUND

Commissioners' Court uses the County Health Endowment Fund to account for all financial resources associated with the establishment of the fund. The corpus of the fund was provided through the State's distribution of a portion of the "Tobacco" settlement in 1999. The earnings of the fund are budgeted for distribution each year in compliance with the purposes established by the Commissioners' Court.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
COUNTY HEALTH ENDOWMENT FUND
ANALYSIS OF FUND BALANCE

For The Year Ending September 30, 2014

Fund Balance at October 1, 2013	**$**	**261,294**
For The Year Ending September 30, 2014		
Estimated Revenues		**75,444**
Estimated Expenditures		**-**
Committed Fund Balance, September 30, 2014	**$**	**336,738**

BRAZOS COUNTY, TEXAS
COUNTY HEALTH ENDOWMENT FUND (0200)
PROPOSED BUDGET

For The Year Ending September 30, 2015

REVENUES (0200)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest	$ 946	$ 700	$ 1,000	$ 791	$ 900
Tobacco Settlement	82,226	-	65,000	74,529	65,000
Committed Fund Balance		39,300			
TOTAL REVENUES	**$ 83,172**	**$ 40,000**	**$ 66,000**	**$ 75,320**	**$ 65,900**

EXPENDITURES (11002200)					
Community Public Health	$ 30,000	$ -	$ 66,000	$ -	$ 65,900
TOTAL CONTRACT SERVICES	**$ 30,000**	**$ -**	**$ 66,000**	**$ -**	**$ 65,900**

The County established an endowment fund with the tobacco distribution received from the State in 1999. The Commissioners' Court placed $2,000,000 in investments. At that time the Court decided that the interest earned from the investments and the amount expected as reimbursement from the State over and above the original $2,000,000 would be available for appropriation. The Commissioners Court approved using $2.5 million to fund the building of a new Tax Office during FY 2011.

The estimated cost for the Tax Office building and the infrastructure associated developing the site for construction of the building is approximately $3 million. The Court has decided to finance the building with Certificate of Obligations anticipated to be sold during the fall of 2012. Approximately $2.3 million is left from the initial transfer of the County Endowment Fund and will be used to fund general capital improvement projects instead of the Tax Office Building. Financing the building and infrastructure cost for the Tax Office follows the County's debt issuance practice.

SPECIAL REVENUE FUNDS

Brazos County uses a special revenue fund to account for financial activity related to revenues and expenditures that are specifically the result of State legislative action. Each fund has established perimeters as to how revenues collected may be used, and the level of authority and control that commissioners' court may or may not have with regards to the funds. Fund accounting, therefore provides current as well as historic accountability. While the County anticipates that the funds available will be expended during the current period, it is not uncommon that funds will remain at the end of the fiscal period (fund balance). All funds remaining at year-end are appropriated to serve the next fiscal year's budget needs.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
ANALYSIS OF FUND BALANCE

For The Year Ending September 30, 2015

	Actual Fund Balance 10/1/2013	Estimated Revenue Year Ending 9/30/2014	Transfers In/ (Out)	Estimated Expenditures Year Ending 9/30/2014	Restricted Fund Balance Year Ending 9/30/2014
SPECIAL REVENUE FUND					
Hotel Occupancy Tax	$ 709,978	$ 2,204,000	$ (484,996)	$ 1,463,912	965,071
State Lateral Road	115,345	31,155	--	-	146,500
Unclaimed Property Fund	55,146	854	--	1,000	55,000
Law Library Fund	231,454	49,193	--	95,647	185,000
Alternative Dispute Resolution Fund	-	41,436	7,500	48,936	--
Law Enforcement Education Fund	9,997	19,000	--	5,997	23,000
County Records Management Fund	202,429	92,523	--	105,952	189,000
County Clerk Records Management Fund	470,827	217,142	--	169,969	518,000
County Clerk Archival Fund	241,221	211,969	--	95,190	358,000
Courthouse Security Fund	40,653	87,970	270,109	343,732	55,000
Justice Court Security Fund	43,759	9,641	--	--	53,400
District Clerk Management Fund	126,946	18,054	--	--	145,000
District Clerk Archival Fund	20,658	8,342	--	--	29,000
Justice of the Peace Technology Fund	111,063	38,195	--	19,258	130,000
County and District Court Tech Fund	26,304	8,563	--	5,000	29,867
Forfeitures Fund	29,262	9,960	--	6,222	33,000
D. A. Hot Check Collection Fund	1,217	483	--	--	1,700
Bail Bond Board Fee Fund	82,131	3,669	--	1,800	84,000
Voter Registration Fund	23,016	61	--	1,077	22,000
Vehicle Inventory Tax Interest Fund	143,305	27,396	--	1,701	169,000
Sheriff - Crime Fund	340,928	775	--	13,703	328,000
District Attorney - Crime Fund	91,328	14,922	--	17,250	89,000
Primary Election Services Fund	31,378	30,276	--	55,854	5,800
Brazos County Housing Finance Corp	155,979	35,252	--	53,594	137,637
TOTAL SPECIAL REVENUE FUNDS	**$ 3,304,324**	**$ 3,160,831**	**$ (207,387)**	**$ 2,505,794**	**$ 3,751,975**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
PROPOSED BUDGET SUMMARY

For The Year Ending September 30, 2015

	Budget 2010-2011	Budget 2011-2012	Budget 2012-2013	Budget 2013-2014	Proposed Budget 2014-2015	Budget 2014 vs 2015	% Incr/(Decr)	% of Budget
SPECIAL REVENUE FUND								
Hotel Occupancy Tax	$ 1,370,200	$ 1,131,500	$ 1,253,500	$ 1,529,449	$ 2,219,150	$ 689,701	45%	43%
State Lateral Road	55,600	84,000	84,800	84,800	176,850	92,050	109%	3%
Unclaimed Property Fund	51,000	51,000	51,000	51,000	45,000	(6,000)	-12%	1%
Law Library Fund	175,000	175,000	175,000	175,000	185,000	10,000	6%	4%
Alternative Dispute Resolution Fund	44,500	52,500	44,500	45,500	53,000	7,500	16%	1%
Law Enforcement Education Fund	36,000	10,000	12,672	9,850	42,000	32,150	326%	1%
County Records Management Fund	240,500	199,000	187,144	242,800	281,500	38,700	16%	5%
County Clerk Records Management Fund	284,185	240,616	204,927	206,092	255,580	49,488	24%	5%
County Clerk Archival Fund	160,000	160,000	160,000	170,700	210,700	40,000	23%	4%
Courthouse Security Fund	329,110	334,468	350,017	351,028	376,127	25,099	7%	7.3%
Justice Court Security Fund	22,700	39,300	26,627	51,475	62,000	10,525	20%	1%
District Clerk Management Fund	105,300	105,300	105,300	117,300	117,300	-	0%	2%
District Clerk Archival Fund	7,800	7,800	14,400	25,825	39,550	13,725	53%	1%
Justice of the Peace Technology Fund	131,700	159,000	152,000	144,900	168,050	23,150	16%	3%
County and District Court Tech Fund	1,300	11,800	14,900	36,000	38,250	2,250	6%	1%
Forfeitures Fund	22,600	23,206	34,000	30,927	27,080	(3,847)	-12%	1%
D. A. Hot Check Collection Fund	3,300	4,000	100	100	1,900	1,800	1800%	0%
Bail Bond Board Fee Fund	77,400	77,400	72,800	72,800	72,900	100	0%	1%
Voter Registration Fund	21,000	21,000	21,000	21,100	22,050	950	5%	0%
Chapter 19 State Fund	1,000	-	-	-	-	-	0%	
Vehicle Inventory Tax Interest Fund	118,000	118,338	118,176	139,789	197,000	57,211	41%	4%
Sheriff - Crime Fund	364,175	352,000	346,000	334,750	328,700	(6,050)	-2%	6.4%
District Attorney - Crime Fund	27,425	27,425	27,429	89,100	87,040	(2,060)	-2%	2%
Primary Election Services Fund	22,000	87,400	9,770	88,000	8,700	(79,300)	-90%	0%
Brazos County Housing Finance Corp	--	--	144,300	150,853	136,119	(14,734)	-10%	3%
TOTAL SPECIAL REVENUE FUNDS	**$ 3,671,795**	**$ 3,472,053**	**$ 3,610,362**	**$ 4,169,138**	**$ 5,151,546**	**$ 982,408**	**24%**	

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
HOTEL OCCUPANCY TAX

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (1100)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Hotel, Motel Tax	$ 1,172,566	$ 1,527,027	$ 1,350,000	$ 1,595,000	$ 1,600,000
Program Income	-	9,000	5,000	5,000	-
Venue Tax	-	55,196	-	600,000	600,000
Interest	3,366	3,797	3,200	4,000	2,200
Reserve Fund Balance	-	-	171,249	-	-
Restricted Fund Balance	-	-	-	-	16,950
TOTAL REVENUES	**$ 1,175,933**	**$ 1,595,020**	**$ 1,529,449**	**$ 2,204,000**	**$ 2,219,150**

EXPENDITURES (11002500)					
Hotel Occupancy Tax (11002500)					
Salary and Wages	$ 82,576	$ 94,413	$ 100,077	$ 85,372	$ 120,016
Benefits	31,447	28,895	40,022	23,806	37,481
Departmental Support	35,609	30,401	64,750	31,664	74,903
Repair and Maintenance	-	1,272	1,300	1,272	1,000
Minor Acquisitions	-	2,577	2,000	1,202	1,500
Contract Services	-	-	7,000	7,000	7,000
Professional Fees	14,100	5,300	5,300	3,600	5,300
Community Contracts	75,000	125,000	125,000	125,000	75,000
Capital Outlay		109,455	104,000	100,000	16,950
	$ 238,732	$ 397,313	$ 449,449	$ 378,916	$ 339,150
Hotel Occupancy Tax - Marketing Reimbursement (11002600)					
Salary and Wages	$ 146,009	$ 127,349	$ -	$ -	$ -
Benefits	50323.4	43,556	-	-	-
Departmental Support	76037.01	71,418	-	-	-
Repairs and Maintenance	11327.18	14,661	-	-	-
Minor Acquisitions	2996.16	-	-	-	-
Contracts for Services	7290.25	7,262	-	-	-
Professional Services	-	-	-	-	-
	$ 293,983	$ 264,246	$ -	$ -	$ -
Venue Tax - Kyle Field					
Community Contracts	$ -	$ 55,196	$ -	$ 600,000	$ 600,000
	$ -	$ 55,196	$ -	$ 600,000	$ 600,000
Expo Complex Improvements					
Repairs and Maintenance	$ -	$ -	$ -	$ -	$ 430,000
	$ -	$ -	$ -	$ -	$ 430,000
Operating Transfers					
Transfer to Debt Service Fund	$ 646,763	$ 916,256	$ 1,080,000	$ 484,996	$ 850,000
	$ 646,763	$ 916,256	$ 1,080,000	$ 484,996	$ 850,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 1,179,478**	**$ 1,633,011**	**$ 1,529,449**	**$ 1,463,912**	**$ 2,219,150**

The Tax Code Section §352.002 (a) allows for the County to adopt a resolution imposing a two percent tax on a person who pays for the use of a room that is is a hotel/motel in Brazos County. The money in the fund is to be used in part on marketing projects that directly promote tourism, hotel, and convention activity. The funds will be also used to fund capital improvements as well as marketing operations at the Brazos County Expo Complex.

Funding and expenditures are restricted by both State statute and Commissioner's Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
STATE LATERAL ROAD

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (1200)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest - Accounts	$ 343	$ 463	$ 450	$ 200	$ 350
State of Texas - Lateral Road Fund	28,057	29,929	29,000	30,955	30,000
Restricted Fund Balance	-	-	55,350	-	146,500
TOTAL REVENUES	**$ 28,400**	**$ 30,392**	**$ 84,800**	**$ 31,155**	**$ 176,850**

EXPENDITURES (56006000)					
Road & Bridge Projects	$ -	$ -	$ 84,800	$ -	$ 176,850
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 84,800**	**$ -**	**$ 176,850**

Each year the County receives funds from the State to be expended on County road projects that intersect State highways and Farm-to-Market roadways.

The County Engineer has oversight responsibility for the operations of the State Lateral Road Fund.

Funding is restricted by both State statute and Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
UNCLAIMED PROPERTY FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (1300)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest - Accounts	$ 1,358	$ 1,452	$ 1,500	$ 854	$ 800
Restricted Fund Balance	-	-	49,500	-	44,200
TOTAL REVENUES	**$ 1,358**	**$ 1,452**	**$ 51,000**	**$ 854**	**$ 45,000**

EXPENDITURES (12005000)					
Departmental Support	$ 249	$ -	$ 51,000	$ 1,000	$ 45,000
TOTAL EXPENDITURES	**$ 249**	**$ -**	**$ 51,000**	**$ 1,000**	**$ 45,000**

The Property Code §76.601 allows for the County Treasurer to establish a Fund into which the "unclaimed funds" of the County are deposited. The money in the fund is to be used to pay the claims of the persons who establish ownership.

All income derived from the investment of the funds may be used to pay for the expenses of administrating the fund - e.g. forms, notices, examinations, travel, court costs, supplies, equipment and employment of necessary personnel.

All income not required to support the fund is to be transferred to the General Fund.

Commissioners' Court has oversight responsibility for the fund.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
LAW LIBRARY

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (1500)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees - County Clerk	$ 7,682	$ 8,226	$ 7,500	$ 7,604	$ 9,000
Fees - District Clerk	43,713	42,770	42,000	40,639	40,000
Interest - Accounts	1,186	1,010	1,000	950	500
Restricted Fund Balance	32,337	-	124,500	-	135,500
TOTAL REVENUES	**$ 84,918**	**$ 52,006**	**$ 175,000**	**$ 49,193**	**$ 185,000**

EXPENDITURES (52000100)					
Departmental Support - Subscriptions	$ 77,518	$ 88,540	$ 100,000	$ 87,267	$ 100,000
Repairs and Maitenance	-	-	2,000	-	2,000
Minor Acquisitions	-	-	53,000	-	63,000
Contracts	7,400	4,800	20,000	8,380	20,000
Buildings	-	-		-	
TOTAL EXPENDITURES	**$ 84,918**	**$ 93,340**	**$ 175,000**	**$ 95,647**	**$ 185,000**

The County and District Courts assess a $20.00 Law Library fee for each civil case filed in the County and District Courts. The fee is collected by the County and District Clerks. Funds are deposited into the County Law Library Fund to maintain and furnish a law library for the County. The funds collected are restricted for the use of the law library.

Funding is restricted by both State statute and Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
ALTERNATIVE DISPUTE RESOLUTION

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (1700)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 38,385	$ 38,190	$ 38,000	$ 41,436	$ 45,500
Transfer From General Fund	7,500	7,500	7,500	7,500	7,500
TOTAL REVENUES	**$ 45,885**	**$ 45,690**	**$ 45,500**	**$ 48,936**	**$ 53,000**

EXPENDITURES (11070000)					
Contracts for Community Support	$ 45,885	$ 45,690	$ 45,500	$ 48,936	$ 53,000
TOTAL EXPENDITURES	**$ 45,885**	**$ 45,690**	**$ 45,500**	**$ 48,936**	**$ 53,000**

The County Clerk and the District Clerk collect a $15.00 fee assessed on all civil and probate cases filed in the County. The fees collected are used to both establish and maintain an Alternative Dispute Resolution Center in Brazos County. The funds are transferred to the Resolution Center the month following collection. The General Fund does not retain any portion of the fee for administration costs.

Funding is restricted by Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
LAW ENFORCEMENT EDUCATION

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (1800)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
State LEOSE - Training	$ -	$ 22,800	$ -	$ -	$ 19,000
Restricted Fund Balance	-	-	9,850	19,000	23,000
TOTAL REVENUES	**$ -**	**$ 22,800**	**$ 9,850**	**$ 19,000**	**$ 42,000**

EXPENDITURES (30000100)					
LEOSE Training - Constable Precinct 1	$ -	$ -	$ -	$ -	$ 2,438
LEOSE Training - Constable Precinct 2	-	-	-	500	4,935
LEOSE Training - Constable Precinct 3	2,134	-	-	-	3,691
LEOSE Training - Constable Precinct 4		-	-	-	2,936
LEOSE Training - County Attorney	-	510	-	-	3,400
LEOSE Training - District Attorney	-	-	-	1,300	1,500
LEOSE Training - Sheriff	2,250	2,250	9,850	4,197	23,100
TOTAL EXPENDITURES	**$ 4,384**	**$ 2,760**	**$ 9,850**	**$ 5,997**	**$ 42,000**

All County, District and Justice of the Peace Courts collect a $2.00 fee assessed on all criminal offense convictions. All monies collected are transmitted to the State of Texas each quarter. Not later than March 1 the Comptroller shall allocate to the counties based on the number of law enforcement personnel in a department (Occupations Code §1701.157).

The money received from the State may be used by the department to pay for continuing education for law enforcement personnel and any direct and indirect costs associated with obtaining the education.

Funding is restricted by State statute.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY RECORDS MANAGEMENT FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (1900)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service - Co Records Mgt	$ 73,648	$ 78,708	$ 80,000	$ 68,519	$ 65,000
Fees for Service - Ct Records Preservation	$ 27,212	$ 27,148	$ 27,000	$ 23,150	$ 27,000
Interest - Accounts	762	820	800	854	500
Transfer from General Fund	-	-	-	-	-
Restricted Fund Balance	-	-	135,000	-	189,000
TOTAL REVENUES	**$ 101,622**	**$ 106,677**	**$ 242,800**	**$ 92,523**	**$ 281,500**

EXPENDITURES (50000100)					
County Records Management and Preservation					
Salary and Wages	$ 54,669	$ 57,410	$ 69,608	$ 69,608	$ 73,924
Benefits	22,344	23,193	28,150	28,150	28,998
Departmental Support	1,157	503	2,667	4,694	2,678
Minor Acquisitions	8,637	14,627	5,000	900	29,500
Contracts for Services	1,642	1,816	4,775	2,600	4,900
Professional Services	-	-		-	-
Capital Outlay	-	-	40,000	-	20,000
	$ 88,449	**$ 97,550**	**$ 150,200**	**$ 105,952**	**$ 160,000**

EXPENDITURES (50000200)					
County Record Preservation (Government Code: Section 51.708)					
Minor Acquisitions	$ -	$ -	$ 92,600	$ -	$ 121,500
	$ -	**$ -**	**$ 92,600**	**$ -**	**$ 121,500**
TOTAL EXPENDITURES	**$ 88,449**	**$ 97,550**	**$ 242,800**	**$ 105,952**	**$ 281,500**

The County collects a $5.00 fee for each civil case filed in a County, District, or Probate Court to provide funding for the County's records management and preservation efforts.

The County collects a $10.00 fee for each criminal conviction made in each County or District Court case. The fee is used to provide resources to assist in the County's efforts at record management and preservation.

The County collects a $10.00 fee to digitize and preserve court records from natural disasters.

Funding is restricted by Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY CLERK RECORDS
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2000)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 164,848	$ 203,613	$ 185,000	$ 215,295	$ 210,000
Interest - Accounts	1,871	1,815	1,750	1,847	1,100
Restricted Fund Balance	30,579	-	19,342	-	44,480
TOTAL REVENUES	**$ 197,298**	**$ 205,428**	**$ 206,092**	**$ 217,142**	**$ 255,580**

EXPENDITURES (21005000)					
Salary and Wages	$ 69,857	$ 73,241	$ 71,130	$ 71,130	$ 75,017
Benefits	35,003	36,409	39,462	39,462	43,063
Departmental Support	3,003	1,565	14,500	1,565	56,000
Repairs and Maintenance	-	-	500	450	-
Minor Acquisitions	-	3,173	2,000	3,172	3,500
Contracts for Services	57,379	60,309	78,500	54,190	78,000
Professional Services	-	-	-		-
Capital Outlay	32,056	-	-		-
TOTAL EXPENDITURES	**$ 197,298**	**$ 174,696**	**$ 206,092**	**$ 169,969**	**$ 255,580**

The County Clerk collects a $5.00 fee on all cases and records filed in the County Clerk's office for the specific purpose of providing funding for the maintenance and preservation, including automation of records in the County Clerk's office.

These funds are under the specific control of the County Clerk, but the Commissioners' Court retains oversight responsibility.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY CLERK ARCHIVAL FUND
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2001)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 160,168	$ 198,981	$ 170,000	$ 211,269	$ 210,000
Interest - Accounts	542	792	700	700	700
Restricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	**$ 160,710**	**$ 199,773**	**$ 170,700**	**$ 211,969**	**$ 210,700**

EXPENDITURES (21006000)					
Departmental Support	-	-	-	-	40,000
Professional Fees	$ 114,180	$ 117,999	$ 170,700	$ 95,190	$ 170,700
TOTAL EXPENDITURES	**$ 114,180**	**$ 117,999**	**$ 170,700**	**$ 95,190**	**$ 210,700**

This fund is used to account for the collection of an archival fee of $5 for the restoration, automation and preservation of records in the County Clerk's as provided by Section 118.025 of the Local Government Code.

The funds generated from the collection of fee under this section may be expended only for the preservation and restoration of the County Clerk's record archive.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COURTHOUSE SECURITY FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2200)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 84,300	$ 92,603	$ 83,000	$ 87,370	$ 82,500
Interest - Accounts	418	655	600	600	500
Reserve Fund Balance	16,726	-	-	-	55,000
Transfer from General Fund	224,412	272,117	267,428	270,109	238,127
TOTAL REVENUES	**$ 325,856**	**$ 365,376**	**$ 351,028**	**$ 358,079**	**$ 376,127**

EXPENDITURES					
Sheriff Support (51000100):					
Salary and Wages	$ 227,577	$ 241,749	$ 238,906	$ 238,906	$ 248,251
Benefits	91,648	98,325	102,029	102,029	112,083
Departmental Support	2,231	4,643	4,793	2,497	4,793
Repairs and Maintenance	4,400	5,300	5,300	300	11,000
Minor Acquisitions	-	-	-		-
TOTAL EXPENDITURES	**$ 325,856**	**$ 350,017**	**$ 351,028**	**$ 343,732**	**$ 376,127**

The County collects a $3.00 fee for each civil or misdemeanor case filed in a County Court At Law for the purpose of funding the operational cost of providing adequate court security (Code of Criminal Procedure §102.107)

An additional $5.00 fee is charged on the conviction of a felon in District Court criminal cases. The fee collected is used to provide funding for the operational cost of providing adequate courthouse security.

Funding is restricted by both State statute and Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE COURT SECURITY FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2201)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 9,623	$ 8,750	$ 8,350	$ 9,491	$ 9,125
Interest - Accounts	130	159	125	150	100
Restricted Fund Balance	-	0	43,000		52,775
TOTAL REVENUES	**$ 9,753**	**$ 8,909**	**$ 51,475**	**$ 9,641**	**$ 62,000**

EXPENDITURES (51000300)					
Repair and Maintenance	$ -	$ -		$ -	
Contracts for Services	1,980	-	2,475	-	-
Capital Outlay	-	-	49,000	-	62,000
TOTAL EXPENDITURES	**$ 1,980**	**$ -**	**$ 51,475**	**$ -**	**$ 62,000**

The County collects a $3.00 fee for each misdemeanor case filed in a Justice of the Peace for the purpose of funding the operational cost of providing adequate court security (Code of Criminal Procedure §102.107) for justice courts located outside of the county courthouse.

Funding is restricted by both State statute and Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT CLERK MANAGEMENT FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2300)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 18,470	$ 18,607	$ 17,000	$ 17,924	$ 16,500
Interest - Accounts	459	503	400	130	250
Restricted Fund Balance	-	-	99,900	-	100,550
TOTAL REVENUES	**$ 18,929**	**$ 19,110**	**$ 117,300**	**$ 18,054**	**$ 117,300**

EXPENDITURES (20005000)					
Departmental Support	$ 362	$ 2,918	$ 43,000	$ -	$ 43,000
Minor Acquisitions	9,536	5,263	10,000	-	10,000
Contracts for Services	-	-	23,000	-	23,000
Professional Fees	-	-	29,300	-	29,300
Capital Outlay	-	-	12,000	-	12,000
TOTAL EXPENDITURES	**$ 9,898**	**$ 8,180**	**$ 117,300**	**$ -**	**$ 117,300**

The District Clerk collects a $5.00 fee on all cases and records filed in the Districk Clerk's office for the specific purpose of providing funding for the maintenance and preservation, including automation of records in the District Clerks' office.

These funds are under the specific control of the District Clerk, but the Commissioners' Court retains oversight responsibility.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT CLERK ARCHIVAL FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2301)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 5,944	$ 5,705	$ 5,250	$ 8,317	$ 10,500
Interest - Accounts	50	72	75	25	50
Restricted Fund Balance	-	-	20,500		29,000
TOTAL REVENUES	**$ 5,994**	**$ 5,777**	**$ 25,825**	**$ 8,342**	**$ 39,550**

EXPENDITURES (20006000)					
Professional Fees	$ -	$ -	$ 25,825	$ -	$ 39,550
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 25,825**	**$ -**	**$ 39,550**

This fund is used to account for the collection of an archival fee of $5 for the restoration and preservation, digital capture, storage and retention and management of archive records in the District Clerk's office provided by Section 51.317 (b) (5) of the Government Code.

The funds generated from the collection of fee under this section may be expended only for the preservation and restoration of the District Clerk's record archive.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2400)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 50,122	$ 35,145	$ 33,500	$ 37,795	$ 37,800
Interest	613	474	400	400	250
Bryan ISD AIM Contribution	6,720	-	-	-	-
CIRA	-	-	-	-	-
Restricted Fund Balance	-	-	111,000	-	130,000
TOTAL REVENUES	**$ 57,455**	**$ 35,620**	**$ 144,900**	**$ 38,195**	**$ 168,050**

EXPENDITURES					
JP's (24005000)					
Departmental Support	$ 1,080	$ 1,080	$ 27,974	$ 1,200	$ 1,300
Minor Acquisitions	926	-	30,000	-	30,000
Contract Services	-	-	-	-	-
Capital Outlay	-	-	-	-	63,656
	$ 2,006	$ 1,080	$ 57,974	$ 1,200	$ 94,956
JP #1 (24005100)					
Salary & Wages	$ 460	$ 480	$ 840	$ 840	$ 840
Benefits	93	98	176	121	186
Departmental Support	7,156	7,232	14,575	1,200	11,575
Repair & Maintenance		-	-	-	-
Minor Acquisitions	5,304	5,423	4,237	1,200	5,050
Contract Services					375
Capital Outlay	10,000	-	-	-	-
	$ 23,013	$ 13,233	$ 19,828	$ 3,361	$ 18,026
JP #2 (24005200)					
Salary & Wages	$ -	$ -	$ -	$ -	$ 630
Benefits	-	-	-	-	139
Departmental Support	-	-	-	-	6,000
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	2,000
Contract Services	-	-	-	-	393
Capital Outlay	-	-	-	-	393
	$ -	$ -	$ -	$ -	$ 9,555

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2400)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
JP #2-1 (24005210)					
Salary & Wages	$ 805	$ 840	$ 840	$ 747	$ 210
Benefits	161	172	176	152	46
Departmental Support	-	-	8,000	-	-
Repair & Maintenance	-	6,905	-	-	-
Minor Acquisitions	3,337	-	2,000	4,198	4,755
Contract Services	-	-	-	-	525
Capital Outlay	10,000	-	-	-	-
	$ 14,303	$ 7,917	$ 11,016	$ 5,097	$ 5,536
JP #2-2 (24005220)					
Salary & Wages	$ 715	$ 840	$ 840	$ 747	$ 210
Benefits	143	172	176	152	46
Departmental Support	2,206	-	7,335	-	3,850
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	2,425	2,649	865	912	3,075
Contract Services	-	-	13,440	-	132
Capital Outlay	10,000	2,035	-	-	132
	$ 15,489	$ 5,696	$ 22,656	$ 1,811	$ 7,445
JP #3 (24005300)					
Salary & Wages	$ 805	$ 840	$ 840	$ 747	$ 840
Benefits	161	172	176	152	186
Departmental Support	-	633	9,000	-	9,000
Repair & Maintenance	-	-	600	-	600
Minor Acquisitions	-	2,180	4,990	2,407	6,470
Contract Services	5,558	-	-	-	600
Capital Outlay	10,000	-	-	-	-
	$ 16,524	$ 3,825	$ 15,606	$ 3,306	$ 17,696

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2400)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
JP #4 (24005400)					
Salary & Wages	$ 460	$ 480	$ 840	$ 427	$ 840
Benefits	92	98	176	87	186
Departmental Support	200	447	6,200	595	6,000
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	5,763	2,532	6,025	3,374	6,910
Contract Services	-	-	-	-	375
Capital Outlay	10,000	-	-	-	525
	$ 16,515	$ 3,557	$ 13,241	$ 4,483	$ 14,836
TOTAL EXPENDITURES	**$ 87,850**	**$ 35,308**	**$ 140,321**	**$ 19,258**	**$ 168,050**

The Justices of the Peace collect a $4.00 fee on all misdemeanor convictions. The fee is to be used by the Justices of the Peace to upgrade existing technology within their respective offices.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY AND DISTRICT COURT TECHNOLOGY FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2401)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 8,243	$ 10,207	$ 10,000	$ 8,538	$ 8,400
Interest	48	86	50	25	50
Restricted Fund Balance	-	-	25,950	-	29,800
TOTAL REVENUES	**$ 8,291**	**$ 10,293**	**$ 36,000**	**$ 8,563**	**$ 38,250**

EXPENDITURES (25005000)					
Minor Acquisitions	$ -	-	$ 36,000	$ 5,000	$ 38,250
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 36,000**	**$ 5,000**	**$ 38,250**

A defendant convicted of a criminal offense in a county court, statutory county court, or district court shall pay a $4.00 county and district court technology fee as a cost of court. (Code of Criminal Procedure §102.0169)

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
FORFEITURE FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2500)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 6,811	$ 6,354	$ -	$ 9,827	$ -
Interest	166	136	100	133	-
Restricted Fund Balance	-	-	30,827	-	27,080
TOTAL REVENUES	**$ 6,977**	**$ 6,490**	**$ 30,927**	**$ 9,960**	**$ 27,080**

EXPENDITURES (28010000/30110000/30210000/30310000)

County Attorney	$ -	$ -	$ 732	$ -	$ -
Sheriff Forfeitures	2,144	14,863	23,138	2,758	21,564
Constable Pct. 1 Forfeitures	204	-	3,107	-	3,114
Constable Pct. 2 Forfeitures	-	-	2,605	3,464	1,055
Constable Pct. 3 Forfeitures	2,385	880	1,345	-	1,347
TOTAL EXPENDITURES	**$ 4,733**	**$ 15,743**	**$ 30,927**	**$ 6,222**	**$ 27,080**

At various times during the year forfeitures of property occur from law enforcement activity with regards to the Sheriff's office. Such property may be cash and/or property. Property is required to be sold at auction. The County is required to maintain separate accountability of these funds and the funds are available to support the department awarded the forfeiture.

These funds are under the specific control of the Commissioners Court and the department awarded the forfeiture. Use of the funds must follow existing State and County purchasing requirements.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
D.A. HOT CHECK COLLECTIONS

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2600)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest - Accounts	$ 11	$ 4	$ -	$ -	$ -
Other Revenue	231	546	-	483	200
Restricted Fund Balance	-	-	100	-	1,700
TOTAL REVENUES	**$ 242**	**$ 550**	**$ 100**	**$ 483**	**$ 1,900**

EXPENDITURES (19006000)					
Departmental Support	$ 3,252	$ -	$ 100	$ -	$ 1,900
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	**$ 3,252**	**$ -**	**$ 100**	**$ -**	**$ 1,900**

This fund was established to account for hot check funds fees received by the District Attorney's Office.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
BAIL BOND BOARD FEE FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2700)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest - Accounts	$ 326	$ 328	$ 200	$ 308	$ 200
Other Revenue	2,000	1,000	1,000	3,361	3,500
Restricted Fund Balance	-	-	71,600	-	69,200
TOTAL REVENUES	**$ 2,326**	**$ 1,328**	**$ 72,800**	**$ 3,669**	**$ 72,900**

EXPENDITURES (12006000)					
Salary and Wages	$ 477	$ 320	$ 4,000	$ 1,300	$ 4,000
Benefits	-	121	893	500	900
Departmental Support	-	-	67,907	-	68,000
TOTAL EXPENDITURES	**$ 477**	**$ 442**	**$ 72,800**	**$ 1,800**	**$ 72,900**

This fund was established to account for the licensing fee received from bail bondsmen and for the expenditures for monitoring local bail bondsmen.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
VOTER REGISTRATION

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2800)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest - Accounts	$ 115	$ 66	$ 300	$ 61	$ 50
Secretary of State	33,576	23,269	20,000	-	-
Transfer from General Fund	-	-	-	-	-
Restricted Fund Balance	-	-	800	-	22,000
TOTAL REVENUES	**$ 33,691**	**$ 23,335**	**$ 21,100**	**$ 61**	**$ 22,050**

EXPENDITURES (13005000)					
Departmental Support	$ 1,536	$ 1,560	$ 19,400	$ 400	$ 20,350
Minor Acquisitions	32,040	21,409	800	600	800
Professional Services	-	-	900	77	900
Capital Outlay	-	-	-		-
TOTAL EXPENDITURES	**$ 33,576**	**$ 22,969**	**$ 21,100**	**$ 1,077**	**$ 22,050**

The County received funding from the State to provide resources to pay for voter registration costs. For funds received prior to August 31, 1991, the County was not required to return the balance to the State. After September 1, 1991, all funds received and not spent were returned to the State to be reallocated.

These funds are under the specific control of the Voter Registrar (the Tax Assessor-Collector) who is responsible for determining fund use. The funds are restricted in their use. The Commissioners' Court retains oversight responsibility.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
VEHICLE INVENTORY TAX INTEREST FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (2900)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
P & I Taxes	$ 2,167	$ 29,186	$ 25,000	$ 27,000	$ 27,000
Interest	1,943	2,376	1,050	396	1,000
Restricted Fund Balance	-	-	113,739	-	169,000
TOTAL REVENUES	**$ 4,110**	**$ 31,563**	**$ 139,789**	**$ 27,396**	**$ 197,000**

EXPENDITURES (13006000)					
Salary and Wages	$ -	$ -	$ 11,100		$ 11,100
Employee benefits	-	-	2,419		2,419
Departmental Support	5,015	933	100,270	1,605	156,981
Repair & Maintenance		-	-	96	500
Minor Acquisitions	-	3,421	10,000		16,000
Contracts	-	2,894	-		-
Professional Fees	-	-	16,000		10,000
TOTAL EXPENDITURES	**$ 5,015**	**$ 7,248**	**$ 139,789**	**$ 1,701**	**$ 197,000**

The County collects ad valorem taxes on vehicles as they are sold each year. As the tax is collected, it accumulates

This earned interest is specifically restricted by State statute. It may be used only by the Tax Assessor-Collector to

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
SHERIFF - CRIME FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3300)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest	$ 1,385	$ 1,385	$ 750	$ 775	$ 700
Other Revenue	1,210	3,480	-		-
Sheriff Crime Fund	-	-	-	-	-
Restricted Fund Balance	-	-	334,000	-	328,000
TOTAL REVENUES	**$ 2,594**	**$ 4,865**	**$ 334,750**	**$ 775**	**$ 328,700**

EXPENDITURES (28050000)					
Salary and Wages	$ -	$ -	$ -	$ -	$ -
Employee benefits	-	-	-	-	-
Departmental Support	7,014	8,443	229,950	12,064	238,900
Repairs and Maintenance	-	154	4,000	1,080	4,000
Minor Acquisitions	-	-	60,800	559	85,800
Contract Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Capital Outlay	-	10,194	40,000	-	-
TOTAL EXPENDITURES	**$ 7,014**	**$ 18,791**	**$ 334,750**	**$ 13,703**	**$ 328,700**

The County Sheriff's Crime Fund receives an equal cash contribution from the City of Bryan, City of College Station, and the Brazos County Sheriff's department. Prior to June 1, 2000, these funds were a responsibility of the District Attorney. The oversight of the Narcotic Task Force was changed to the Sheriff in 1999, and because of the relationship of these funds and the law enforcement activities the fiscal oversight responsibilities were moved to the Sheriff.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT ATTORNEY - CRIME FUND
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3400)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest	$ 263	$ 302	$ 100	$ 170	$ 100
District Attorney - Crime Fund	33,264	43,541	-	14,752	-
Restricted Fund Balance	-	-	89,000	-	86,940
TOTAL REVENUES	**$ 33,527**	**$ 43,843**	**$ 89,100**	**$ 14,922**	**$ 87,040**

EXPENDITURES (19200100)					
Salary and Wages	$ 10,240	$ 14,525	$ 16,000	$ 7,500	$ 16,000
Benefits	865	1,859	3,459	4,700	1,399
Departmental Support	3,040	7,548	69,641	5,050	69,641
Contract Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ 14,145**	**$ 23,931**	**$ 89,100**	**$ 17,250**	**$ 87,040**

The District Attorney's Crime Fund receives an equal cash contribution from the City of Bryan, City of College Station, and the Brazos County Sheriff's department.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
PRIMARY ELECTION SERVICES FUND
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3500)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 62,161	$ 9,459	$ 55,000	$ 125	$ -
Interest	58	132	-	30,151	50
Restricted Fund Balance	-	-	33,000	-	8,650
TOTAL REVENUES	**$ 62,219**	**$ 9,591**	**$ 88,000**	**$ 30,276**	**$ 8,700**
EXPENDITURES (21120000)					
Outside Labor Costs	$ -	$ -	$ -	$ -	$ -
Departmental Support	74	-	400	145	-
Repair & Maintenance	-	-		-	-
Minor Acquisitions	-	-	-	-	-
Contract Services	2,820	-	2,000	1,555	-
Professional Fees	50,150	-	57,000	49,430	-
	$ 53,044	**$ -**	**$ 59,400**	**$ 51,130**	**$ -**
EXPENDITURES (21130000)					
Departmental Support	$ 4,131	$ 6,547	$ 27,600	$ 933	$ 6,700
Repairs and Maintenance	1,565	83	1,000	756	1,000
Minor Acquisitions	-	-	-	3,035	1,000
	$ 5,696	$ 6,629	$ 28,600	$ 4,724	$ 8,700
Operating Transfers					
Transfer to General Fund	$ 5,800	$ 1,770	$ -	$ -	$ -
	$ 5,800	$ 1,770	$ -	$ -	$ -
Total Co Clk Election SVCS (21130000)	**$ 11,496**	**$ 8,399**	**$ 28,600**	**$ 4,724**	**$ 8,700**
TOTAL EXPENDITURES	**$ 64,540**	**$ 8,399**	**$ 88,000**	**$ 55,854**	**$ 8,700**

This fund is used to account for the costs and reimbursement related to election service contracts as provided by Section 31.100 of the Election Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
BRAZOS COUNTY HOUSING FINANCE CORPORATION
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3901)	FY 2012* ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Fees for Service	$ 45,000	$ 80,671	$ 52,000	$ 34,968	$ 30,000
Interest	$ 400	422	425	284	259
Restricted Fund Balance	$ -	-	98,428		105,860
TOTAL REVENUES	**$ 45,400**	**$ 81,093**	**$ 150,853**	**$ 35,252**	**$ 136,119**

EXPENDITURES (39010000)					
Departmental Support	$ 2,630	$ 3,026	$ 4,375	$ 3,026	$ 4,375
Professional Fees	23,524	123,516	146,478	50,568	131,744
TOTAL EXPENDITURES	**$ 26,154**	**$ 126,541**	**$ 150,853**	**$ 53,594**	**$ 136,119**

Brazos County, partnered with six neighboring counties incorporated the Brazos County Housing Finance Corporation o March 18, 1980.The Finance Corporation is public nonprofit corporation in accordance with the Texas Housing Finance Corportations Act, Texas LGC Chapter 394, as amended. It was created to provide decent, safe, and sanitary housing at affordable prices for residents of Brazos County and its neighboring counties.

*** During fiscal year 2012 the County determined the Housing Finance Corporation should be presented as a blended component unit of the county.

FEDERAL & STATE GRANT FUNDS

Brazos County receives funding each year from the Federal government and from various State offices to assist in the funding of various elements of County activity. Funds are created to provide internal accountability of the grants awarded due to grant applications made by the County. Normally the funds are provided for a specific period for a specific purpose. While the County may budget that all the funds will be consumed during the current accounting period, it is not uncommon that funds will go unexpended and will be returned to the distributing agency. The majority of the grants currently in place require the County to provide financial participation at some level.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET - SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2014

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2013	Budgeted Revenue Year Ending Sept. 30, 2014	Transfers In		Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2014	Fund Balance Reserved For Special Purpose
TxDOT - Comprehensive Underage	--	--	--		--	--	--
Vine Program	--	27,715	--		--	27,715	--
TJJD - State Aid	--	806,796	254,643	(2)	--	1,061,439	--
TJJD - Z - Salary Adjustment	--	--	--		--	--	--
TJJD - F- Progressive Sanctions JPO	--	--	--		--	--	--
TJJD - G -Progressive Sanctions 1-2-3	--	--	--		--	--	--
TJJD - O -Progressive Sanctions ISJPO	--	--	--		--	--	--
TJJD - Community Corrections	--	--	--		--	--	--
TJJD - X -ICBF	--	--	--		--	--	--
TJJD - C - Commitmt Reduction	--	136,257	34,193		--	170,450	--
TJJD - N - Mental Health	--	180,399	7,907		--	188,306	--
HAVA - General Compliance	--	21,875	--		--	21,875	--
Edward Byrne Justice Assistance Grant	--	19,198	--		--	19,198	--
State Homeland Security	--	27,395	--		--	27,395	--
Metropolitan Planning Organization	--	402,400	--		--	402,400	--
COPS Technology	--	--	--		--	--	--
JP Truancy	--	--	--		--	--	--
BCS Mobility Initiative	--	10,000	--		--	10,000	--
Texas Capital Fund	--	2,250,000	--		--	2,250,000	--
TOTAL GRANT PROGRAMS	$ --	$ 3,882,035	$ 296,743	(1)	$ --	$ 4,178,778	$ --

(1) Represents matching funds that are provided for support of the Grant
(2) Revenues for all TJPC grants combined due to TJPC/TYC combination at State level. Accounting for Expenditures will remain split.

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2015

GRANT FUNDS	Budget 2010-2011	Budget 2011-2012	Budget 2012-2013	Budget 2013-2014	Proposed Budget 2014-2015	Budget 2014 vs 2015	% Incr/(Decr)	% of Budget
TxDOT - Comprehensive Underage	115,465	123,890	130,816	--	--	--	0%	
Vine Program	30,710	30,710	29,174	29,174	27,715	(1,459)	-5%	0.66%
TJJD - State Aid	158,700	159,902	944,851	1,000,843	1,061,439	60,596	6%	25%
TJJD - Z - Salary Adjustment	149,112	149,701	--	--	--	--	0%	--
TJJD - F- Progressive Sanctions JPO	222,143	224,878	--	--	--	--	0%	--
TJJD - G -Progressive Sanctions 1-2-3	51,398	52,114	--	--	--	--	0%	--
TJJD - O -Progressive Sanctions ISJPO	52,474	53,148	--	--	--	--	0%	--
TJJD - Community Corrections	311,612	315,655	--	--	--	--	0%	--
TJJD - X -ICBF	63,540	64,237	--	--	--	--	0%	--
TJJD - C - Commitmt Reduction	153,300	147,906	158,138	158,045	170,450	12,405	8%	4.08%
TJJD - N - Mental Health	--	--	--	180,399	188,306	7,907	4%	4.51%
HAVA - General Compliance	244,964	26,875	5,474	8,002	21,875	13,873	173%	0.52%
Edward Byrne Justice Assistance Grant	62,675	43,249	13,825	7,898	19,198	11,300	143%	0.46%
State Homeland Security	341,350	24,485	39,826	23,509	27,395	3,886	17%	0.66%
Metropolitan Planning Organization	495,125	480,125	388,881	401,233	402,400	1,167	0%	10.13%
COPS Technology	--	167,882	42,355	17,972	--	(17,972)	-100%	0.00%
JP Truancy	--	15,000	--	--	--	--	0%	--
BCS Mobility Initiative	--	--	161,751	33,300	10,000	(23,300)	-70%	0.24%
Texas Capital Fund	--	--	--	2,100,000	2,250,000	150,000	7%	53.84%
TOTAL GRANT PROGRAMS	$ 2,452,568	$ 2,079,757	$ 1,915,091	$ 3,960,375	$ 4,178,778	$ 218,403	184%	

(1) Represents matching funds that are provided for support of the Grant
(2) Revenues for all TJPC grants combined due to TJPC/TYC combination at State level. Accounting for Expenditures will remain split.

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
COMPREHENSIVE UNDERAGE DRINKING ENFORCEMENT PROGRAM

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END BUDGET	FY 2015 PROPOSED BUDGET
Grant Funding	$ 39,597	$ 60,893	$ -	$ -	$ -
General Fund - Matching Funds	64,537	69,923	-	-	-
TOTAL REVENUES	**$ 104,135**	**$ 130,816**	**$ -**	**$ -**	**$ -**

EXPENDITURES (183100)					
Salary & Wages	$ 73,884	$ 88,419	$ -	$ -	$ -
Benefits	21,040	30,947	-	-	-
Departmental Support	9,211	11,450	-	-	-
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	**$ 104,135**	**$ 130,816**	**$ -**	**$ -**	**$ -**

The County has entered into a year to year program with the Texas Department of Transportation to provide assistance in interdiction for Kids under 21 purchasing alcohol. The Grant calls for a $50,000 support from the State. If the State does not provide funding, there is no requirement on the part of the County to support the activity. The Grant is monitored through the County Attorney's office. The County is responsible for 50% matching funds. Any unfunded requirements will be provided through the funds available in the "County Attorney Hot Check Administration Funds". BCS Mobility Initiative

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
VINE PROGRAM

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - Funding *	$ 30,710	$ 29,174	$ 29,174	$ 17,504	$ 27,715
TOTAL REVENUES	**$ 30,710**	**$ 29,174**	**$ 29,174**	**$ 17,504**	**$ 27,715**

EXPENDITURES (286000)					
Contract Services	$ 30,710	$ 29,174	$ 29,174	$ 26,257	$ 27,715
TOTAL EXPENDITURES	**$ 30,710**	**$ 29,174**	**$ 29,174**	**$ 26,257**	**$ 27,715**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - STATE AID

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. J. D. - State Aid	$ 743,073	$ 809,562	$ 819,083	$ 913,449	$ 806,796
General Fund - Matching Funds	-	135,289	181,760	-	254,643
TOTAL REVENUES	**$ 743,073**	**$ 944,851**	**$ 1,000,843**	**$ 913,449**	**$ 1,061,439**

EXPENDITURES (312100)					
Salary and Wages	$ 155,520	$ 675,806	$ 701,211	$ 590,971	$ 729,640
Benefits	55,564	269,045	298,654	238,345	331,799
Departmental Support	1,908	-	978	-	
Minor Acquisitions	4,277	-	-	-	-
Contract Services	10,000	-	-	-	-
Capital Outlay	5,164	-	-	-	-
TOTAL EXPENDITURES	**$ 232,433**	**$ 944,851**	**$ 1,000,843**	**$ 829,316**	**$ 1,061,439**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - Z - SALARY ADJUSTMENT

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. J. D. - Salary Adjustment	$ 152,636	$ -	$ -	$ -	$ -
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	**$ 152,636**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (311100)					
Salary and Wages	$ 112,449	$ -	$ -	$ -	$ -
Benefits	40,187	-	-	-	-
TOTAL EXPENDITURES	**$ 152,636**	**$ -**	**$ -**	**$ -**	**$ -**

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - F- PROGRESSIVE SANCTIONS JPO
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. J. D. - F-Progressive Sanctions	$ 204,659	$ -	$ -	$ -	$ -
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	**$ 204,659**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (318300)					
Salary and Wages	$ 146,359	$ -	$ -	$ -	$ -
Benefits	58,299	-	-	-	-
TOTAL EXPENDITURES	**$ 204,659**	**$ -**	**$ -**	**$ -**	**$ -**

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - G - PROG SANCTIONS 1-2-3
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. J. D. - Progressive Sanctions 1-2-3	$ 47,323	$ -	$ -	$ -	$ -
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	**$ 47,323**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (318400)					
Salary and Wages	$ 33,396	$ -	$ -	$ -	$ -
Benefits	13,927	-	-	-	-
Departmental Support	-	-	-	-	-
Professional Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ 47,323**	**$ -**	**$ -**	**$ -**	**$ -**

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - O - PROGRESSIVE SANCTIONS ISJPO
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. J. D. - O - Progressive Sanctions ISJPO	$ 33,863	$ -	$ -	$ -	$ -
General Fund - Matching Funds		-	-	-	-
TOTAL REVENUES	**$ 33,863**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (318500)					
Salary and Wages	$ 23,546	$ -	$ -	$ -	$ -
Benefits	10,317	-	-	-	-
TOTAL EXPENDITURES	**$ 33,863**	**$ -**	**$ -**	**$ -**	**$ -**

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
COMMITMENT REDUCTION

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. J. D. - C - Committ Reduction	$ 133,681	$ 136,257	$ 129,444	$ 150,691	$ 136,257
General Fund - Matching Funds	406	21,881	28,601	-	34,193
TOTAL REVENUES	**$ 134,088**	**$ 158,138**	**$ 158,045**	**$ 150,691**	**$ 170,450**

EXPENDITURES (318700)					
Salary and Wages	$ 92,474	$ 109,644	$ 107,389	$ 100,991	$ 113,525
Benefits	41,614	48,494	50,656	44,036	56,925
Departmental Support	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract for Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ 134,088**	**$ 158,138**	**$ 158,045**	**$ 145,027**	**$ 170,450**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - N - MENTAL HEALTH

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. J. D. -N - MENTAL HEALTH	$ -	$ -	$ 180,399	$ 189,893	$ 180,399
General Fund - Matching Funds	-	-	-	-	7,907
TOTAL REVENUES	**$ -**	**$ -**	**$ 180,399**	**$ 189,893**	**$ 188,306**

EXPENDITURES (318800)					
Salary and Wages	$ -	$ -	$ 113,922	$ 30,569	$ 117,388
Benefits	-	-	43,062	10,927	47,503
Departmental Support	-	-	23,415	-	23,415
Minor Acquisitions	-	-	-	-	-
Contract for Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 180,399**	**$ 41,497**	**$ 188,306**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
JUVENILE COMMUNITY CORRECTIONS BLOCK GRANT

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. P. C. - Community Corrections	$ 255,003	$ -	$ -	$ -	$ -
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	**$ 255,003**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (316100)					
Salary and Wages	$ 179,985	$ -	$ -	$ -	$ -
Benefits	75,018	-	-	-	-
TOTAL EXPENDITURES	**$ 255,003**	**$ -**	**$ -**	**$ -**	**$ -**

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
INTENSIVE COMMUNITY BASED FUNDING

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - T. J. P. C. - X - ICBF	$ 55,461	$ -	$ -	$ -	$ -
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	**$ 55,461**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (318600)					
Salary and Wages	$ 40,780	$ -	$ -	$ -	$ -
Benefits	14,681	-	-	-	-
TOTAL EXPENDITURES	**$ 55,461**	**$ -**	**$ -**	**$ -**	**$ -**

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
HELP AMERICA VOTE ACT - GENERAL COMPLIANCE

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Reserve Fund Balance	$ 26,875	$ 5,474	$ 8,002	$ 8,002	$ 13,875
Fees - Election Services	-	-	-	-	8,000
TOTAL REVENUES	**$ 26,875**	**$ 5,474**	**$ 8,002**	**$ 8,002**	**$ 21,875**

EXPENDITURES (212100)					
Departmental Support	$ 26,875	$ 5,474	$ 8,002	$ 3,391	$ 21,875
Minor Acquisitions	-	-	-	-	-
Contract for Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 26,875**	**$ 5,474**	**$ 8,002**	**$ 3,391**	**$ 21,875**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Criminal Justice Division Governor's Office	$ 29,505	$ 13,825	$ 7,898	$ -	$ 19,198
TOTAL REVENUES	**$ 29,505**	**$ 13,825**	**$ 7,898**	**$ -**	**$ 19,198**

NDITURES (288000 & 288300 & 288400 & 288600 & 288700)

Departmental Support	$ -	$ -	$ -	$ -	$ -
Repairs and Maintenance	3,254	-	-	-	-
Minor Acquisitions	26,348	13,825	7,898	-	19,198
Capital Outlay		-	-	-	-
TOTAL EXPENDITURES	**$ 29,602**	**$ 13,825**	**$ 7,898**	**$ -**	**$ 19,198**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
STATE HOMELAND SECURITY GRANT

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2014 APPROVED BUDGET
GDEM - Domestic Preparedness	$ 130,597	$ 39,826	$ 23,509	$ 4,192	$ 27,395
TOTAL REVENUES	**$ 130,597**	**$ 39,826**	**$ 23,509**	**$ 4,192**	**$ 27,395**

EXPENDITURES (355400)					
Departmental Support	$ 18,446	$ 23,322	$ 3,509	$ -	$ -
Repairs and Maintenance	684	-	-	-	-
Minor Acquisitions	7,387	-	-	-	-
Contract Services	36,068	16,504	-	16,445	27,395
Capital Outlay	68,012	-	20,000	-	-
TOTAL EXPENDITURES	**$ 130,597**	**$ 39,826**	**$ 23,509**	**$ 16,445**	**$ 27,395**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
METROPOLITAN PLANNING ORGANIZATION

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Grant - M. P. O.	$ 226,913	$ 388,881	$ 401,233	$ 401,233	$ 402,400
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	**$ 226,913**	**$ 388,881**	**$ 401,233**	**$ 401,233**	**$ 402,400**

EXPENDITURES (424100)					
Salary and Wages	$ 132,645	$ 185,362	$ 149,203	$ 142,725	$ 180,190
Benefits	45,723	63,688	58,758	55,319	72,120
Departmental Support	16,338	37,330	97,033	11,774	62,990
Repairs and Maintenance	11,098	5,000	8,000	184	1,500
Minor Acquisitions	3,217	10,000	10,000	10,444	4,500
Contracts for Services	17,891	26,500	41,982	72,821	51,100
Professional Services		61,001	36,257		30,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 226,913**	**$ 388,881**	**$ 401,233**	**$ 293,267**	**$ 402,400**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
COPS TECHNOLOGY GRANT

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
U.S. Department of Justice	$ 125,527	$ 42,355	$ 17,972	$ -	$ -
TOTAL REVENUES	**$ 125,527**	**$ 42,355**	**$ 17,972**	**$ -**	**$ -**

EXPENDITURES (284000)					
Repairs and Mainteance	$ 1,042	$ 708	$ -	$ -	$ -
Minor Acquisitions	2,744	13,541	17,972	-	-
Capital Outlay	121,741	28,106	-	-	-
TOTAL EXPENDITURES	**$ 125,527**	**$ 42,355**	**$ 17,972**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
JP TRUANCY GRANT

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 20123 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
JP Truancy Monitoring	$ 13,440	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 13,440**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (241000)					
Contract - Services	$ 13,440	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 13,440**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
METROPOLITAN PLANNING ORGANIZATION - MOBILITY GRANT
For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
BCS Mobility Initiative	$ -	$ 161,751	$ 33,300	$ 32,873	$ 10,000
TOTAL REVENUES	**$ -**	**$ 161,751**	**$ 33,300**	**$ 32,873**	**$ 10,000**

EXPENDITURES (424200)					
Contracts for Services	$ -	$ 161,751	$ 33,300	$ 16,361	$ 10,000
TOTAL EXPENDITURES	**$ -**	**$ 161,751**	**$ 33,300**	**$ 16,361**	**$ 10,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
TEXAS CAPITAL FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Texas Capital Fund	$ -	$ -	$ 2,100,000	$ -	$ 2,250,000
TOTAL REVENUES	**$ -**	**$ -**	**$ 2,100,000**	**$ -**	**$ 2,250,000**

EXPENDITURES (561000)					
Contracts for Services	$ -	$ -	$ 50,000	$ 58,797	$ 200,000
Capital	-	-	2,050,000.00	-	2,050,000.00
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 2,100,000**	**$ 58,797**	**$ 2,250,000**

THE STATE OF TEXAS

COUNTY OF BRAZOS

DEBT SERVICE FUND

The **Debt Service Fund** is used to account for the accumulation of resources for the payment of general long-term debt principal and interest related to general obligation bonds and certificates of obligation.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
DEBT SERVICE FUND
ANALYSIS OF FUND BALANCE

September 30, 2014

Fund Balance at October 1, 2013	**$**	**6,075,352**
Projected Revenues - 2014		**8,623,350**
Projeted Expenditures - 2014		
General Obligation Principal		**4,230,000**
C. O. Principal		**1,129,750**
General Obligation Interest		**3,064,465**
C. O. Interest		**792,846**
Fiscal Agent Fees		**2,450**
		9,219,511
Projected Restricted Fund Balance At September 30, 2014	**$**	**5,479,190**

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
DEBT SERVICE FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

REVENUES (4100)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Taxes	$ 9,223,399	$ 9,154,969	$ 8,215,000	$ 7,463,192	$ 7,928,000
Penalty and Interest	55,931	62,529	55,000	63,000	55,000
Interest - Accounts	33,183	152,330	30,000	16,000	23,000
Reserved Fund Balance	-	-	1,000,000	596,163	1,500,000
Transfer from General Fund	293,983	264,246	-	-	-
Transfer from HOT Fund	646,763	916,256	1,080,000	484,996	850,000
Proceeds Fm Refunding Bonds	-	14,640,000	-	-	-
Bond Premium	-	1,796,980	-	-	-
TOTAL REVENUES	**$ 10,253,259**	**$ 26,987,311**	**$ 10,380,000**	**$ 8,623,350**	**$ 10,356,000**

EXPENDITURES (60000100/60002000)					
Refunded Debt	$ -	$ 15,808,088	$ -	$ -	$ -
Debt Service - G. O. Interest	3,014,504	3,237,293	3,064,466	3,064,465	3,388,479
Debt Service - C. O. Interest	967,646	902,919	792,846	792,846	755,908
Debt Service - G.O. Principal	4,145,000	4,565,000	5,387,688	4,230,000	5,286,613
Debt Service - C.O. Principal	1,530,000	1,755,000	1,130,000	1,129,750	920,000
Bond Issuance Costs	-	155,586	-	-	-
Fiscal Agent Fees	2,548	2,450	5,000	2,450	5,000
TOTAL EXPENDITURES	**$ 9,659,698**	**$ 26,426,336**	**$ 10,380,000**	**$ 9,219,511**	**$ 10,356,000**

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL LONG TERM DEBT
SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE

September 30, 2015

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
2005 Series, Issued For:		9/1/2005	9/1/2015	2,750,000
Buildings, Building Renovations, Capital Roads, Equipment, and Right-of-Way Acquisition	3.25/3.75/3.5/3.625 3/1 and 9/1			
2009 Series, Issues For:				
Expansion of Exposition Center and Equipment	5.0	9/29/2009	9/1/2034	12,000,000
General Obligation Bond 2012 Series, Issued For:				
Courthouse Renovation & Building New Tax Office	2.0/3.0/5.0/3.125 3.25/3.375	9/1/2012	9/1/2032	9,700,000
General Obligation Bond 2005 Series, Issued For:	4.25/4.375			
Exposition Center	3/1 and 9/1	Est. 8/31/2005	3/30/2022	10,500,000
Limited Tax Refunding Bonds		12/1/2005	9/1/2016	6,005,000
Series 2005, Issued For: R&B New Construction and Right-Of-Way Acquisition	4.0 3/1 and 9/1			
Limited Tax Refunding Bonds	3.0/4.0	10/15/2009	9/1/2021	7,365,000
Series 2009, Issued For: Exposition Center Expansion and Cost of issuance of Certificates	3/1 and 9/1			
Limited Tax Refunding Bonds	2.0/2.0/3.0/3.0/4.0/4.0/4.0/	9/1/2012	9/1/2025	14,640,000
Series 2012 Issued For: Refund portions of the outstanding debt payable from ad valorem taxes and certain costs of issuance of the bond	5.0/5.0/5.0/3.0/2.8/3.0 3/1 and 9/1			
General Obligation Bond 2008 Series, Issued For:	3.25/3.375/3.5/3.625 3.75/4.0/4.125/5.0/4.5	5/1/2008	9/1/2028	55,000,000
Jail Expansion	3/1 and 9/1			
Total Long Term Debt				$ 117,960,000

Note:

(1) All debt obligations of Brazos County are payable both as to principal and interest solely from and secured by ad valorem taxes levied against all taxable property within the County.

Debt Outstanding			Debt Service Requirements For Fiscal Year 2014-2015		
Principal	**Interest**	**Totals**	**Principal**	**Interest**	**Totals**
320,000	12,000	332,000	320,000	12,000	332,000
10,165,000	4,866,434	15,031,434	425,000	424,310	849,310
9,350,000	3,304,796	12,654,796	175,000	319,598	494,598
1,695,000	137,200	1,832,200	545,000	67,800	612,800
1,475,000	59,700	1,534,700	720,000.00	44,600	764,600
3,990,000	586,000	4,576,000	505,000.00	149,500	654,500
14,230,000	3,617,000	17,847,000	530,000.00	565,360	1,095,360
47,495,000	17,802,290	65,297,290	2,510,000	2,084,606	4,594,606
$ 88,720,000	$ 30,385,420	$ 119,105,420	$ 5,730,000	$ 3,667,774	$ 9,397,774

BRAZOS COUNTY, TEXAS
GENERAL OBLIGATION DEBT
SCHEDULED DEBT RETIREMENT BY YEARS

At October 1, 2014

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2014 - 15	5,730,000	3,667,774	9,397,774
2015 - 16	6,115,000	3,457,974	9,572,974
2016 - 17	5,575,000	3,250,199	8,825,199
2017- 18	5,795,000	3,033,549	8,828,549
2018 - 19	6,040,000	2,805,549	8,845,549
2019 - 20	6,295,000	2,563,349	8,858,349
2020 - 21	6,565,000	2,294,799	8,859,799
2021 - 22	6,170,000	2,019,368	8,189,368
2022 - 34	40,435,000	7,292,859	47,727,859
	$ 88,720,000	$ 30,385,419	$ 119,105,419

BRAZOS COUNTY, TEXAS
DEBT SERVICE FUND
SCHEDULE OF ACTUAL REVENUES, EXPENDITURES,
AND RESERVED FUND BALANCE
AND RESPECTIVE DEBT SERVICE TAX RATES

By Years

Year Ended September 30,	Revenues	Expenditures	Reserved Fund Balance	Tax Rates**
2005	4,435,858	4,177,895	1,881,705	0.0632
2006	5,613,092	5,107,768	2,387,029	0.0701
2007	5,351,133	4,829,535	2,908,627	0.0620
2008	6,060,450	6,137,699	2,831,378	0.0620
2009	8,237,284	7,639,774	3,428,888	0.0813
2010	10,035,432	9,389,134	4,075,186	0.0834
2011	10,048,631	9,203,000	4,920,817	0.0844
2012	10,253,259	9,659,699	5,514,377	0.0813
2013	26,987,310	26,426,336	6,075,351	0.0779
2014*	8,623,350	9,219,511	5,479,190	0.0624

* Anticipated for fiscal year ending September 30, 2014

** Tax Rates are presented as cents per $100 of assessed value.

BRAZOS COUNTY, TEXAS
PROJECTED FUTURE DEBT SERVICE REQUIREMENTS & FUND BALANCE
For The Fiscal Years Shown

Description		Est. Debt Requirements 09/30/15	Est. Debt Requirements 09/30/16	Est. Debt Requirements 09/30/17	Est. Debt Requirements 09/30/18	Est. Debt Requirements 09/30/19
2004 CO's (8/15/04)	P	-	-	-		
(Issued $5,000,000)	I	-	-	-		
2005 GO's (9/1/05)	P	545,000	565,000	585,000		
(Issued $10,500,000)	I	67,800	46,000	23,400		
2005 CO's (9/1/05)	P	320,000	-	-		
(Issued $2,750,000)	I	12,000	-	-		
2005 Refunding Bonds (12/1//05)	P	720,000	755,000	-		
(Issued $12,00,000)	I	44,600	15,100	-		
2008 GO's (5/1/08)	P	2,510,000	2,620,000	2,740,000	2,865,000	2,990,000
Issued ($55,000,000)	I	2,084,606	1,996,756	1,901,781	1,799,031	1,684,431
2009 CO's (10/15/09)	P	425,000	425,000	445,000	445,000	465,000
Issued ($12,000,000)	I	424,310	407,310	390,310	372,510	354,710
2009 Refunding (10/15/09)	P	505,000	520,000	540,000	565,000	590,000
(Issued $7,365,000)	I	149,500	129,000	107,800	85,700	62,600
2012 CO's (9/1/12)	P	175,000	400,000	415,000	430,000	440,000
(Issued $9,700,000)	I	319,598	314,348	302,348	285,748	272,848
2012 Refunding Bonds (12/1/12)	P	530,000	830,000	850,000	1,490,000	1,555,000
(Issued $14,640,00)	I	565,360	549,460	524,560	490,560	430,960
Certified O/S Debt		**9,397,774**	**9,572,974**	**8,825,199**	**8,828,549**	**8,845,549**
Tax Rate		**$ 0.0624**	**$ 0.0700**	**$ 0.0700**	**$ 0.0700**	**$ 0.0700**
Less:						
Amount to be paid from Fund Balance		(1,500,000)				
Total Qualified Debt for FYE 9/30/15 To Be Paid with Property Tax Revenues		7,897,774				
Beginning Fund Balance		5,479,190	4,774,738	4,176,333	4,505,196	5,013,789
Tax Revenue @ 98%		7,843,322	8,974,570	9,154,061	9,337,142	9,523,885
Transfer From HOT Fund		850,000				
Use of Funds		(9,397,774)	(9,572,974)	(8,825,199)	(8,828,549)	(8,845,549)
Fund Balance At End of Year		4,774,738	4,176,333	4,505,196	5,013,789	5,692,125
Available Taxable Value		**12,825,944,466.00**	**13,082,463,355.32**	**13,344,112,622.43**	**13,610,994,874.87**	**13,883,214,772.37**
Estimated Appraised Value Increase (Decrease) as a %		2%	2%	2%	2%	2%

CAPITAL PROJECT FUNDS

Brazos County at various times establishes Capital Improvement funds to tract the costs associated with programs that have been authorized by the Commissioners' Court. The budget appropriations and related resources have been provided for the following:

Capital Project Fund – Jail Expansion 2007:

The County received voter approval for a general obligation bond issue in November 2007. The issue is to expand the current jail and increasing the number of beds to approximately 684 beds.

Capital Project Fund - Exposition Complex - Expansion:

The County is expanding the facilities at the Brazos County Exposition Complex. In October 2009, certificates of obligation were sold to fund the expansion. Debt service for the expansion will be funded through Brazos County's share of the Hotel Occupancy Tax revenues.

The expansion will add an additional stall barn, covered arena, covered connection, modifications to existing covered arena, rv parking, expansion of exhibit hall, additional parking, fair ground site, and purchase of infrastructure and equipment.

Capital Project Fund – General Capital Improvements:

The Commissioners' Court in 1994 established a separate fund to provide accountability for the purchase of specific equipment to support departmental needs, and to replace existing equipment as it wears down.

.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
PROPOSED BUDGET
For the Year Ending September 30, 2015

Revenues:	**General Capital Reserve Fund Balance**	**Jail Expansion 2007**	**Expo Expansion 2009**	**Courthouse Renovations & Other 2012**	**Totals**
Interest	$ -	$ -	$ -	$ 15,000	$ 15,000
Transfer From General Fund	$ 14,095,161	-	-	-	14,095,161
Fund Balance:			-		
Restricted		43,000	2,229	4,014,000	4,059,229
Assigned	6,461,000	-	-		6,461,000
Total Revenues & Reserves	$ 20,556,161	$ 43,000	$ 2,229	$ 4,029,000	$ 24,630,390
Expenditures:					
Equipment & I. T. Enhancements	$ 1,491	$ -	$ -	$ -	$ 1,491
Building Maintenance Supplies	208,800	-	-	-	208,800
Air Conditioning/Heating Maintenance	156,700	-	-	-	156,700
Carpentry and Building Repairs	316,901	-	-	-	316,901
Electrical System Maintenance	150,000	-	-	-	150,000
Fire and Safety System Maintenance	8,000	-	-	-	8,000
Surveillance and Security Maintenance	18,051	-	-	-	18,051
Plumbing Maintenance	36,000	-	-	-	36,000
Computer Maintenance	8,000	-	-	-	8,000
Network Maintenance	122,649	-	-	-	122,649
Vehicle Maintenance	318,488	-	-	-	318,488
Appliances	4,566	-	-	-	4,566
Minor Computer Hardware	1,050	-	-	-	1,050
Network Costs	-	43,000			43,000
Copiers	33,310	-	-	-	33,310
Equipment - Electronic	202,681	-	-	-	202,681
Equipment - Other	36,016	-	2,229	-	38,245
Equipment - Radios	740,000	-	-	-	740,000
Furniture	88,360	-	-	-	88,360
Printers	39,490	-	-	-	39,490
Computer Consulting	2,000	-	-	-	2,000
Regional Radio System	52,500	-	-	-	52,500
Software - Judicial	3,500,000	-	-	-	3,500,000
Copiers	38,250	-	-	-	38,250
Equipment - Electronic	15,161	-	-	-	15,161
Equipment - Other	403,445	-	-	-	403,445
Land	1,315,309	-	-	-	1,315,309
Roads - Capital	4,000,000	-	-	-	4,000,000
Security & Surveillance System	12,963	-	-	-	12,963
Vehicles	1,255,980	-	-	-	1,255,980
Fleet Maintenance	750,000	-	-	-	750,000
Building Renovations - Courthouse	5,000,000	-	-	-	5,000,000
Building Renovations - Courthouse	-	-	-	1,731,822	1,731,822
Building- Tax Office	1,720,000	-	-	1,651,587	3,371,587
Building- Tax Office	-	-	-	100,500	100,500
Building - Sheriff Jail	-	-	-	-	-
Building - Expo Center	-	-	-	-	-
	$ 20,556,161	$ 43,000	$ 2,229	$ 3,483,908	$ 24,085,298

BRAZOS COUNTY, TEXAS
JAIL EXPANSION 2007
PROPOSED BUDGET
For the Year Ending September 30, 2015

REVENUES (4308)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest	$ 13,263	$ 3,585	$ -	$ 771	$ -
Restricted Fund Balance	3,900,000	1,500,000	330,000	-	43,000
TOTAL REVENUES	**$ 3,913,263**	**$ 1,503,585**	**$ 330,000**	**$ 771**	**$ 43,000**

EXPENDITURES (63430800/63431000)					
Building Sheriff Jail	$ 1,580	$ 7,500	$ -	$ 1,163	$ 43,000
Courthouse Jail Holding	2,468,494	1,163,473	330,000	227,368	-
TOTAL EXPENDITURES	**$ 2,470,074**	**$ 1,170,973**	**$ 330,000**	**$ 228,531**	**$ 43,000**

BRAZOS COUNTY, TEXAS
EXPO EXPANSION 2009
PROPOSED BUDGET
For the Year Ending September 30, 2015

REVENUES (4309)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ORGINAL BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest	$ 664	$ 358	$ -	$ -	$ -
Restricted Fund Balance	167,000	100,000	-	-	2,229
TOTAL REVENUES	**$ 167,664**	**$ 100,358**	**$ -**	**$ -**	**$ 2,229**
EXPENDITURES (63430900)					
Bond Issuance Cost	$ -	$ -	$ -	$ -	$ -
Equipment - Other	-	-	-	-	2,229
Building - Expo Expansion	141,948	100,500	-	-	-
TOTAL EXPENDITURES	**$ 141,948**	**$ 100,500**	**$ -**	**$ -**	**$ 2,229**
OTHER FINANCING SOURCES					
Proceeds from Bond Issue	$ -	$ -	$ -	$ -	$ -
Bond Issue Premium	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

The Commissioners Court sold $12,000,000 certificates of obligation for the expansion of the Brazos County Exposition Complex during fiscal year 2010. The expansion project will include a covered arena, stall barn, covered connection, modifications to existing covered arena and stall barn, rv parking spaces, as well as expansion of the exhibit hall, the purchase of related equipment, road extension and a site for fairground.

BRAZOS COUNTY, TEXAS
COURTHOUSE RENOVATIONS & OTHER 2012
PROPOSED BUDGET
For the Year Ending September 30, 2015

REVENUES (4312)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest	$ -	$ 39,195	$ -	$ 17,997	$ 15,000
Bond Issue Premium	-	-	-	-	-
Proceeds from Bond	-	-	-	-	-
Restricted Fund Balance	-	-	9,500,000	-	4,014,000
TOTAL REVENUES	**$ -**	**$ 39,195**	**$ 9,500,000**	$ 17,997	**$ 4,029,000**

EXPENDITURES (63000710/63000910)					
Courthouse Renovation	$ -	$ 264,250	$ 6,936,400	$ 1,731,822	$ 3,928,500
Bond Issuance Costs	-	116,859	-		-
Tax Office	-	311,187	2,563,600	1,651,587	100,500
TOTAL EXPENDITURES	**$ -**	**$ 692,296**	**$ 9,500,000**	**$ 3,383,408**	**$ 4,029,000**

OTHER FINANCING SOURCES					
Premium on Debt Issuance	$ -	$ 417,547	$ -	$ -	$ -
Debt Issuance	-	9,700,000	-	-	-
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ 10,117,547**	**$ -**	**$ -**	**$ -**

The Commissioners Court plans to issue $10 million dollars in Certificates of Obligation during the fall of 2012. The

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2015

REVENUES (4500)		BUDGET
Transfer From General Fund	$	14,095,161
Reserve Fund Balance		6,461,000
TOTAL REVENUES	**$**	**20,556,161**

EXPENDITURES (4500)		BUDGET
Vacuums (3) - (Jail)	$	1,491
Gymnasium Paint (Juvenile Justice Center)	$	28,700
LED Light Replacement - Brazos Center Sign		2,600
Patented Secure Key and Hardware		130,000
Administration Building Parking Lot Light Poles (13)		36,000
Administration Building Mechanical Room Doors (3)		4,000
Administration Building Window Wet Seal		7,500
Replace Shop Heaters (10) - R&B	$	5,000
40 Ton AC Package Unit - Health Department		151,700
Roof Replacement (Lilly Building - JP 4)	$	64,157
Auditorium Roof (Admin Building)		166,392
Clean, Pain and Seal Exterior Walls - Health Department		10,000
Foundation Repair - Juvenile Center		20,000
Gymnasium Roof (Juvenile Justice Center)		56,352
Replace Emergency Power Backups with Stand Alone Generators (3)	$	150,000
Fire Alarm System - Brazos Valley Museum of Natural History	$	8,000
Surveillance System Replacement for SO Admin. Building	$	18,051
Toilets (6) - Juvenile Center	$	16,000
119 Gallon Hot Water Tanks (2) - Jail		20,000
Advanced Authentication for CJIS Compliance (IT)	$	8,000

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2015

Firewall Replacement (IT)	$	5,861
Power Distribution Replacements		29,863
Continuity Server Replacements (IT)		18,600
System Center Configuration Manager Upgrade		40,000
Wireless Expansion		6,405
Wider Bandwidth to Brazos Center		6,000
Network Switch Replacement		9,000
Replacement of Copier Hard Drives		6,920
LTE Radios (required by FBI CJIS 5 Policy) (49) (IT)	$	313,738
Mobile Radio for Unit #205 (1) - (Jail Transport Unit)		4,750
Refrigerator	$	1,000
Refrigerator for Medical Division (1) - (Jail)		837
Microwave (1) - (Jail Food Services)		2,729
Fijitsu FI-7160 Color Workgroup Scanner (R & B)	$	1,050
Scanners (13) - (Records Management) **(moved to 50000100-672030000)**		
Copier - CSCD 2	$	4,590
Copier - Facilities Services		2,810
Copier - Constable Pct. #3		3,400
Copier - District Clerk 2		4,990
Copier - 272nd District Court		3,370
Copier - Associate Judge #1		1,380
Copier - Associate Judge #2		3,370
Copier - Constable Pct. #4		3,400
Copier - Law Library		1,300
Copier - County Clerk Elections		1,300
Copier - JP. Pct. #4		3,400
Video Transport and Conferencing	$	202,681
Tile & Grout Cleaning Machine (1) - Facilities Maintenance	$	2,347
Commercial Carpet Cleaner (1) - Facilities Maintenance		4,895
Propane Buffer (1) - Facilities Maintenance		2,800
Tasers (14) - (Jail)		13,387
Backpack Blowers (2) - (Jail Work Crew)		800
Floor Buffer (1) - (Jail)		1,048
Ballistic Vest (11) - (Jail)		6,688
Heated Food Transport (1) - (Juvenile)		1,200

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2015

Bullet Proof Vest (2) - (Juvenile)		1,100
Food Rotation Shelves - (Juvenile)		1,751
BVWACS - Replacement of 203 Radios per year (406 Radios total)	$	740,000
Furniture	$	61,011
Furniture Replacement - (Juvenile)		27,349
Printers	$	32,490
Replacement Printer for ID Cards (Courthouse Security)		3,500
HP M750 Color Printer (1) - (R & B)		3,500
Advanced Authentication for CJIS Compliance (IT) - Computer Consulting	$	2,000
BVWACS Capital Replacement Program	$	52,500
Replacement of Judicial Software (IT)	$	3,500,000
Copier - CSCD 1	$	5,340
Copier - County Clerk		8,270
Copier - District Clerk 1		8,320
Copier - Juvenile		5,340
Copier - District Attorney		5,750
Copier - 85th District Court (extra area)		5,230
Replacement of the Interview Fixed Digital Video System (SO)	$	15,161
Worklift and Trailer	$	20,000
BCDC Freezer (Jail)		27,500
Riding Mowers (2) - (Jail Work Crew)		15,110
Intake/Release Divison Property Sealer (1) - (Jail)		8,835
Video Distrubution System for Complex **(moved to 11002500-80286000)**		0
Automated Flagging System		32,000
Equipment - Other (Comm. Court)		300,000
Land (R&B)	$	1,315,309
Roads - Capital	$	4,000,000
Enhanced Security	$	12,963

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2015

AIM2 Units (24)	$	6,312
2500 High Roof Service Cargo Van (1)- Facilities Maintenance		
Replacement Vehicle with a V6 Charger (1) - County Attorney		
Replacement Vehicle with a V6 Charger (1) - District Attorney		
Replacement Vehicle with a V6 Charger (1) - District Attorney		
Stalker - Dual SL Radar Units (4) - (SO)		10,060
Replacement Vehicle: Unit #132 with a V6 Charger (SO)		
Replacement Vehicle: Unit #133 with a V6 Charger (SO)		
Replacement Vehicle: Unit #154 with a F150 Single-cab (SO)		
Replacement Vehicle: Unit #158 with a V8 Charger (SO)		
Replacement Vehicle: Unit #159 with a V8 Charger (SO)		
Replacement Vehicle: Unit #166 with a V8 Charger (SO)		
Replacement Vehicle: Unit #167 with a V8 Charger (SO)		
Replacement Vehicle: Unit #183 with a V8 Charger (SO)		
Replacement Vehicle: Unit #185 with a V8 Charger (SO)		
Prisoner Transport Insert (1) - (Jail)		
Crisis Intervention Vehicle Equipement (2)		24,750
Replacement Vehicle: Unit #172 Transport Van (Jail)		
Replacement Vehicle: Unit #202 with a Dodge Durango (Jail)		
Replacement Radar: Unit #501 (1) - (Constable Pct. #1)		2,265
Replacement Radar: Unit #505 (1) - (Constable Pct. #1)		2,265
Replacement Vehicle: Unit #501 with V8 Charger - (Constable Pct. #1)		
Replacement Vehicle: Unit #505 with V8 Charger - (Constable Pct. #1)		
Replacement Radars in Units #702, #703, #705 (3) - (Constable Pct. #2)		7,500
Replacement Vehicle: Unit #702 with V8 Charger - (Constable Pct. #2)		
Replacement Vehicle: Unit #703 with V8 Charger - (Constable Pct. #2)		
Replacement Vehicle: Unit #705 with V8 Charger - (Constable Pct. #2)		
Replacement Vehicle: Unit #903 with V8 Charger - (Constable Pct. #3)		
Replacement Vehicle: Unit #904 with V8 Charger - (Constable Pct. #3)		
Stalker Radars (2) for New Replacements - (Constable Pct. #4)		4,530
Replacement Vehicle: Unit# 802 with V8 Charger - (Constable Pct. #4)		
Replacement Vehicle: Unit #803 with V8 Charger - (Constable Pct. #4)		
Replacement Vehicle: Durango - (Juvenile)		
6 Yard Dump Trucks (2) - (R & B)		179,992
Road Broom Sweeper (1) - (R & B)		55,672
Vehicle Replacement: 3/4 Ton Pick Up (2) - (R & B)		
Pneumatic Roller (1) - (R & B) LEASE PROGRAM		
4x4 Back Hoe (1) - (R & B) LEASE PROGRAM		
Pad Foot Roller (1) - (R & B) LEASE PROGRAM		
Smooth Drum Roller (1) - (R & B) LEASE PROGRAM		

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2015

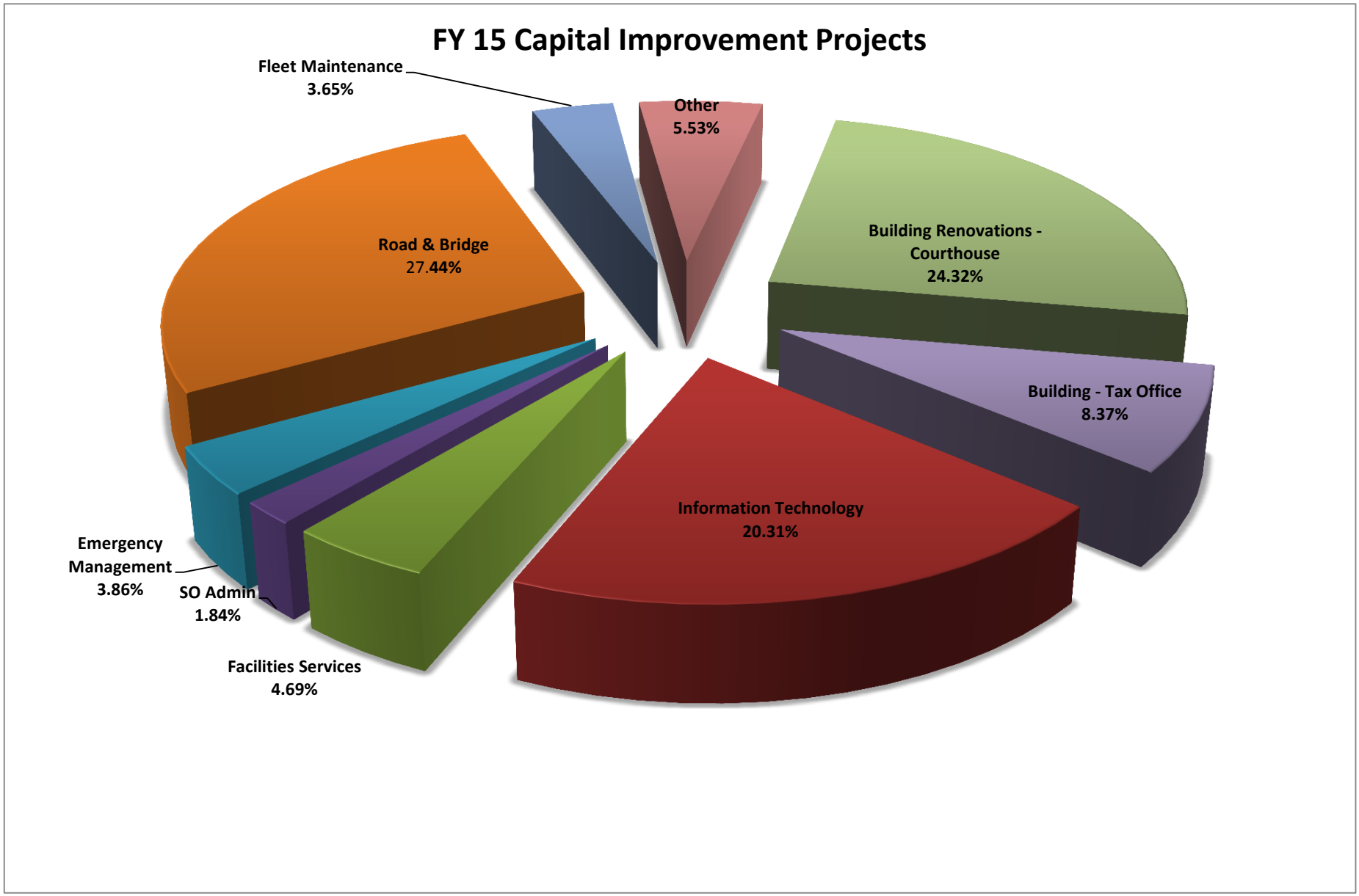
Fleet Maintenance Building	$	750,000
Courthouse Remodeling	$	5,000,000
Tax Office Building	$	1,720,000
TOTAL EXPENDITURES	**$**	**20,556,161**

ALL UNEXPENDED FUNDS FROM THE CURRENT YEAR WILL AUTOMATICALLY ROLL FORWARD INTO THE NEW BUDGET YEAR AND WILL BE APPROPIATED AT THE DISCRETION OF COMMISSIONERS COURT.

BRAZOS COUNTY, TEXAS

REQUESTED FY 2015 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY DEPARTMENT

Department	FY 14 Approved	FY 145 Requested	FY 15 Proposed	2015-16	2016-17	2017-18	2018-19
Tax Office - 13000100	$ 84,011	$ -	$ 62,011	$ -	$ -	$ -	$ -
Information Technology - 14000100	$ 1,548,607	$ 2,044,501	$ 4,174,638	$ 213,200	$ 1,155,400	$ 150,000	$ 239,905
Purchasing - 16500100	$ 101,783	$ 131,734	$ 84,792	$ 96,193	$ 76,288	$ 75,300	$ 24,000
Facilities Services - 17000100	$ 751,651	$ 632,390	$ 963,943	$ 447,975	$ 1,738,500	$ 123,000	$ 228,000
County Attorney - 18000100	$ 35,000	$ -	$ 25,400	$ -	$ -	$ -	$ -
District Attorney - 19000100	$ -	$ 12,963	$ 63,763	$ -	$ -	$ -	$ -
County Clerk - 21000100	$ 170,000	$ -	$ -	$ -	$ -	$ -	$ -
85th District Court - 22000100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
361st District Court - 22200100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sheriff's Office -Administration - 28000100	$ 211,136	$ 554,472	$ 378,822	$ -	$ -	$ -	$ -
Sheriff's Office - Jail Division - 28002000	$ 72,636	$ 97,515	$ 195,425	$ -	$ -	$ -	$ -
Constable Pct. #1 - 30101100	$ 55,223	$ 13,220	$ 77,530	$ -	$ -	$ -	$ -
Constable Pct. #2 - 30201100	$ 40,200	$ 7,500	$ 117,000	$ 5,000	$ -	$ -	$ -
Constable Pct. #3 - 30301100	$ 34,000	$ -	$ 73,000	$ -	$ -	$ -	$ -
Constable Pct. #4 - 30401100	$ 42,000	$ 4,530	$ 77,530	$ -	$ -	$ -	$ -
Juvenile Services - 31000100	$ 112,020	$ 206,257	$ 59,400	$ -	$ -	$ -	$ 500,000
Emergency Management - 35500100	$ 34,059	$ 1,334,167	$ 792,500	$ 1,206,667	$ 451,666	$ 35,000	$ 35,000
Expo Center - 36000100	$ 38,675	$ 114,904	$ -	$ 26,000	$ 93,000	$ -	$ -
Brazos Center - 36500100	$ 58,335	$ -	$ -	$ -	$ -	$ -	$ -
Recods Management - 50000100	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -
Road & Bridge Equipment - 56001000	$ 755,913	$ 2,101,468	$ 5,640,407	$ 194,512	$ 104,512	$ 189,810	$ -
Fleet Maintenance - 63000300	$ 750,000	$ 750,000	$ 750,000	$ -	$ -	$ -	$ -
Building Renovations - Courthouse - 63000700 and 63000710	$ 9,436,400	$ 4,164,000	$ 5,000,000	$ -	$ -	$ -	$ -
Builidng - Tax Office - 63000900 and 63000910	$ 2,763,600	$ 1,770,500	$ 1,720,000	$ -	$ -	$ -	$ -
Building - Sheriff Jail - 63431000	$ 330,000	$ -	$ -	$ -	$ -	$ -	$ -
Equipment - Other (Commissioner's Court)	$ 295,000	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -
Total	$ 17,720,249	$ 14,260,121	$ 20,556,161	$ 2,189,547	$ 3,619,366	$ 573,110	$ 1,026,905


FY 15 Capital Improvement Projects
Fleet Maintenance
3.65%
Other
5.53%
Road & Bridge
27.44%
Building Renovations - Courthouse
24.32%
Building - Tax Office
8.37%
Information Technology
20.31%
Emergency Management
3.86%
SO Admin
1.84%
Facilities Services
4.69%

THE STATE OF TEXAS

COUNTY OF BRAZOS

PROPRIETARY FUND

A **Proprietary Fund** is established to provide a service or a product to the public or to other governmental units.

An **Internal Service Fund** is a proprietary Fund created to provide goods and services to other governmental units.

> The **Health and Life Insurance Fund** has been created by Commissioners' Court to account for the activity within Brazos County's self-insured health insurance program and its group life insurance plan.

THE STATE OF TEXAS

COUNTY OF BRAZOS

HEALTH AND LIFE INSURANCE FUND
ANALYSIS OF FUND BALANCE

September 30, 2014

Beginning Fund Balance, October 1, 2012	**1,784,706**
Revenues - 2013	9,942,937
Expenditures - 2013	9,112,272
Fund Balance At September 30, 2013	**2,615,371**
Estimated Revenues - 2014	11,791,822
Estimated Expenditures - 2014	11,256,260
Projected Fund Balance At September 30, 2014	**$ 3,150,933**

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Interest - Accounts	$ 7,377	$ 11,809	$ 7,500	$ 8,829	$ 7,500
Employee Dental - County	331,115	338,437	325,000	365,015	325,000
Employer Dental - County	72,745	73,315	82,839	78,193	-
Employer Payments - County	5,122,004	5,352,856	6,438,290	6,128,722	6,558,000
Employer - Medical - Health Dept.	190,778	213,380	286,080	4,548	247,800
Employer - Dental - Health Dept.	2,810	2,960	3,840	2,993	-
Employee - Medical - Health Dept.	42,187	48,085	42,000	54,325	58,100
Employee - Dental - Health Dept.	12,035	12,667	11,000	13,969	13,000
Employer - Medical - MPO	22,398	20,642	26,820	18,809	20,100
Employer - Dental - MPO	330	295	360	253	-
Employee - Medical - MPO	14,493	14,194	17,880	12,971	13,800
Employee - Dental - MPO	2,982	2,802	3,000	2,635	2,500
Employer - Medical - Rape Crisis	29,761	19,500	37,100	17,920	19,100
Medical - Employee Deductions	1,235,905	1,323,688	1,281,000	1,463,351	1,565,800
Medical - Retirees - County Pay	919,227	992,732	914,000	1,040,837	1,327,700
Dental - Retiress - County Pay	11,475	12,145	15,000	14,200	-
Medical - Retiress - Self Pay	180,886	199,932	204,000	243,873	234,000
Dental - Retirees - Self Pay	46,968	49,116	54,000	59,725	57,000
Excess Risk Benefit	39,309	841,267	-	1,657,762	-
Cobra	6,205	17,481	4,800	3,084	4,000
Employer - Dental - 911 District	20,432	19,965	25,000	23,009	25,000
Employer - Dental - Rape Crisis	1,379	884	1,500	408	1,500
Employer - Medical - 911 District	375,336	374,788	357,600	455,405	487,300
Miscellaneous - Other	2,196	-	-	-	-
Refunds-Misc, Sundry, Prescriptions	18,277	-	20,000	20,473	-
Reserve Fund Balance	-		1,653,211	100,512	2,632,800
Transfer From General Fund	-			-	-
TOTAL REVENUES	**$ 8,708,610**	**$ 9,942,939**	**$ 11,811,820**	**$ 11,791,822**	**$ 13,600,000**
			-		-

Commissioners' Court has approved a contract with a third party administrator to assist with monitoring and paying health insurance claims by employees and their dependents. In addition, employees are provided with a standard life insurance policy. The County is self insured.

To provide funding for this program, operational divisions are charged a monthly premium for each participating employee. Ad valorem taxes are used to fund this premium levy. Employees are required to pay for dependent coverage. There are participants additional to County staff who have elected affiliation with the program. These include retired employees, employees who have elected COBRA status, and employees of other governmental sub-divisions.

In addition, the General Fund provides funding for all retiree health costs.

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2015
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 APPROVED BUDGET	FY 2014 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
Administrative Fees	$ 339,300	$ 461,955	$ 449,900	$ 514,522	$ 520,000
Claims - Prescriptions	1,200,467	2,407,254	1,700,000	2,698,465	3,073,012
Claims - Medical	4,727,451	4,636,508	7,182,920	5,767,241	7,000,000
Claims - Dental	313,561	407,040	400,000	420,501	375,400
Life Insurance	26,038	26,381	30,000	23,379	30,000
Stop Loss Premium	877,265	1,133,634	1,010,000	1,771,829	2,155,000
Contract Services	13,751	-	-	-	15,000
Professional Services	18,168	39,501	1,039,000	37,192	30,000.00
	$ 7,516,001	$ 9,112,272	$ 11,811,820	$ 11,233,128	$ 13,198,412
Medical Services (64005100)					
Salary & Wages	$ -	$ -	$ -	$ 18,520	$ 293,275
Benefits	-	-	-	4,912	108,313
	$ -	$ -	$ -	$ 23,432	$ 401,588
TOTAL EXPENDITURES	**$ 7,516,001**	**$ 9,112,272**	**$ 11,811,820**	**$ 11,256,560**	**$ 13,600,000**

Commissioners' Court has approved a contract with a third party administrator to assist with monitoring and paying health insurance claims by employees and their dependents. In addition, employees are provided with a standard life insurance policy. The County is self insured.

To provide funding for this program, operational divisions are charged a monthly premium for each participating employee. Ad valorem taxes are used to fund this premium levy. Employees are required to pay for dependent coverage. There are participants additional to County staff who have elected affiliation with the program. These include retired employees, employees who have elected COBRA status, and employees of other governmental sub-divisions.

In addition, the General Fund provides funding for all retiree health costs.

During FY 2014 Commissioners Court created a Medical Services Division to hire a medical doctor to direct and manage the prisoners in the county Jail and Juvenile. The doctor will also coordinate and direct the establishment of an employee clinic to open during Fy 2015 for all county employees.

THE STATE OF TEXAS

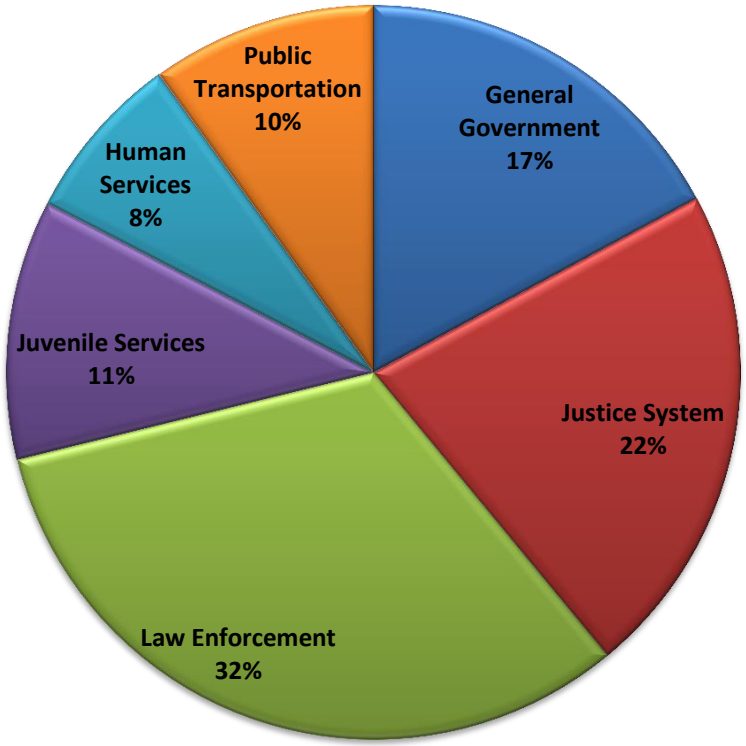
COUNTY OF BRAZOS

PERSONNEL

THE STATE OF TEXAS

COUNTY OF BRAZOS

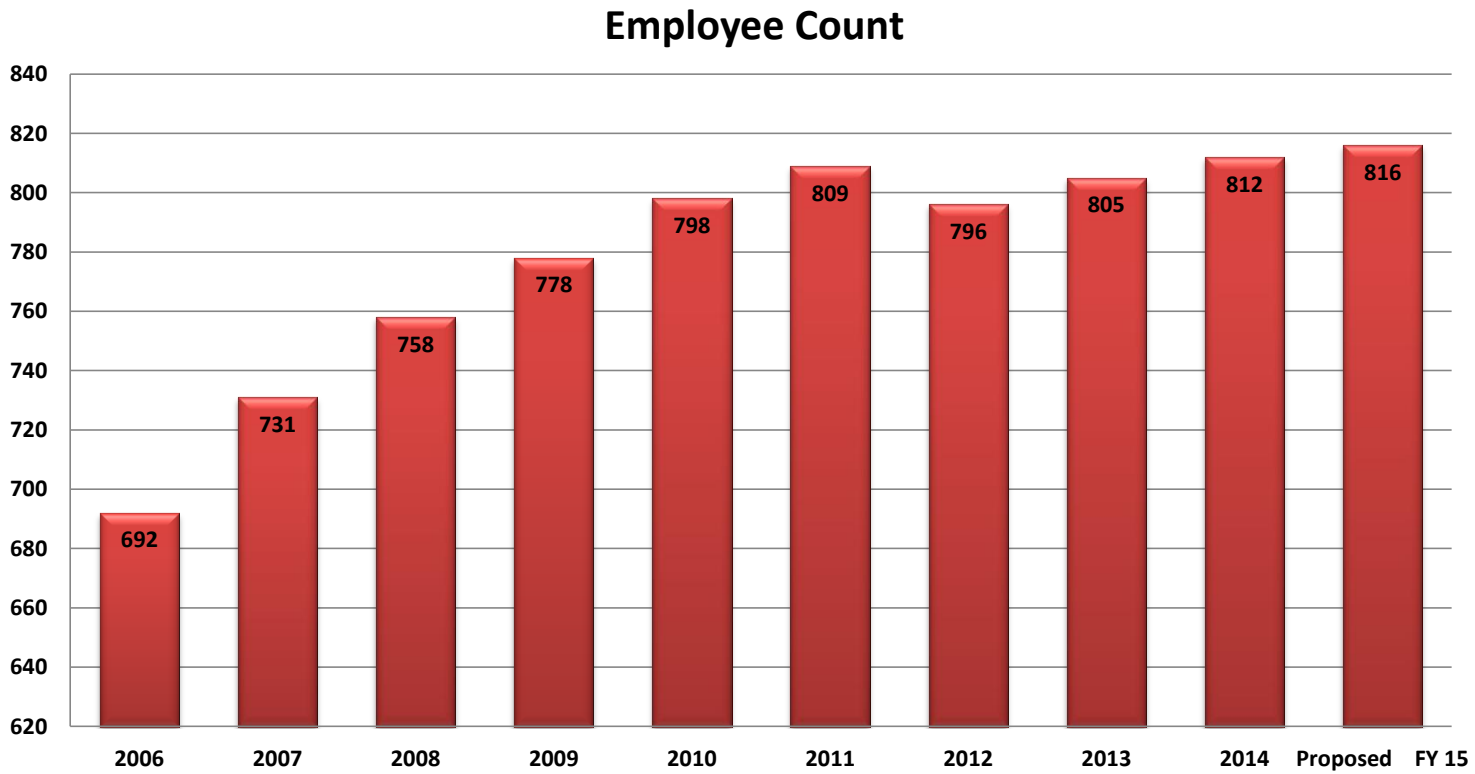
FY 2014 -2015 PROPOSED BUDGET
EMPLOYEE SUMMARY BY FUNCTION
816 POSITIONS



Brazos County, Texas

Brazos County, Texas
Ten Year Trend

Function	2006	2007	2008	2009	2010	2011	2012	2013	2014	Proposed FY 15
General Government	126	133	134	135	138	138	138	138	148	146
Justice System	158	164	171	168	172	175	171	176	175	180
Law Enforcement	223	234	249	257	265	264	256	259	262	263
Juvenile Services	89	91	91	97	98	93	92	92	94	93
Human Services	26	39	42	46	50	58	59	60	58	58
Public Transportation	70	70	71	75	75	81	80	80	75	76
Total	692	731	758	778	798	809	796	805	812	816



BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	PROPOSED FY 15
County Judge - 10000100						
Full-Time	2	2	3	3	3	3
Part-Time	0	0	1	0	1	1
Temporary	2	2	2	2	2	2
Veterans Adminstration - 10002000						
Full-Time	0	0	1	1	1	1
Part-Time	1	1	0	0	0	0
Pre-Trial Officer - 10003000						
Full-Time	0	0	0	0	1	0
Part-Time	0	0	0	2	3	3
Child Representation Office - 10004000						
Full-Time	0	0	0	2	0	0
Budget Officer Aministration - 10500000						
Full-Time	2	2	2	2	2	2
Commissioner's Court - 11000100						
Full-Time *	6.66	6.66	6.66	6.66	6.66	6.66
Three-Quarter Time	0	0	0	0	1	1
Temporary	1	1	1	1	0	0
Hotel Occupancy Tax Fund - 11002500						
Full-Time	2	2	2	2	2	2
HOT - Marketing Reimbursement - 11002600						
Full-Time *	2.35	2.85	2.85	2.85	0	0
Collections - 11200200						
Full-Time	5	5	5	5	5	5
Part-Time	0	0	0	0	1	1
County Treasurer - 12000100						
Full-Time	7	7	7	7	7	7
Temporary	0	0	0	0	0	0
Risk Management - 12500100						
Full-Time	2	2	2	2	2	2
Tax Office - 13000100						
Full-Time	35	35	35	35	35	35
Part-Time	3	3	3	3	2	2
Temporary	3	3	1	1	2	2

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	PROPOSED FY 15
Information Technology - 14000100						
Full-Time	18	18	19	20	20	20
Part-Time	1	1	1	1	1	1
Human Resources - 15000100						
Full-Time	5	5	5	5	5	5
County Auditor ** - 16000100						
Full-Time	10	10	10	10	10	10
Part-Time	1	0	0	0	0	0
Purchasing - 16500100						
Full-Time	4	4	4	4	5	5
Facilities Services - 17000100						
Full-Time	19	20	19	19	20	29
Part-Time	15	15	15	15	15	0
Landscaping - 17000200						
Full-Time	0	0	0	0	6	6
County Attorney - 18000100						
Full-Time	29	30	30	30	30	31
Part-Time	4	4	2	3	4	3
Temporary	1	1	1	1	0	0
CUDEP - 183100						
Full-Time	1	1	1	1	0	0
District Attorney - 19000100						
Full-Time *	30.90	30.90	30.90	30.90	29.90	31.90
Part-Time	2	1	1	1	1	0
Temporary	1	1	1	1	1	1
D. A. Child Protective Services - 19010000						
Full-Time *	1.10	1.10	1.10	1.10	2.10	2.10
D. A. Crime Fund - 19200100						
Temporary	4	4	4	4	4	4

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	PROPOSED FY 15
District Clerk - 20000100						
Full-Time	17	15	14	14	13	14
Three-Quarter Time	2	2	2	2	2	2
Temporary	3	3	3	3	3	2
D. C. Jury Services - 20010000						
Full-Time	2	2	2	2	2	2
County Clerk - 21000100						
Full-Time *	12.50	12.50	11.50	12.50	12.50	13.50
Three-Quarter Time	0	1	1	0	0	0
County Clerk Elections -21002000						
Full-Time	2	2	2	2	2	2
Temporary	1	0	0	0	0	0
C. C. Records Management Fund - 21005000						
Full-Time *	2.50	2.50	2.50	2.50	2.50	2.50
85th District Court - 22000100						
Full-Time	5	5	5	5	5	5
272nd District Court - 22100100						
Full-Time	5	4	4	4	4	4
Part-Time	0	2	2	2	2	2
361st District Court - 22200100						
Full-Time	5	5	5	5	5	5
Juvenile Court Referee - 22500100						
Full-Time *	2	1.50	1.50	1.50	1.50	1.50
Associate Judge #1 - 22600100						
Full-Time	3	3	3	3	3	3
Associate Judge #2 - 22800100						
Full-Time *	3	3.50	3.50	3.50	3.50	3.50

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	PROPOSED FY 15
Court Annex - 22900100						
Part-Time	0	0	1	1	1	1
Temporary	0	1	0	0	0	0
County Court At Law #1 - 23000100						
Full-Time	5	5	5	5	5	5
Temporary	0	0	0	0	0	0
County Court At Law #2 - 23100100						
Full-Time	5	5	5	5	5	5
Justice Of The Peace, PCT 1 - 24101100						
Full-Time	5	5	4	4	4	5
Part-Time	0	0	2	2	2	0
Justice Of The Peace, PCT 2- 24200100						
Full-Time	0	0	0	0	0	5

* Employees from Justice of the Peace, PCT 2.2 will be transferred to Justice of the Peace, PCT 2 as of January 1, 2015 with one additional position.

Justice Of The Peace, PCT 2.1 - 24201100						
Full-Time	4	4	4	4	4	4
Part-Time	0	0	0	0	0	0
Justice Of The Peace, PCT 2.2 - 24201200						
Full-Time	3	3	4	4	4	4
Part-Time	1	1	0	0	0	0

* Employees from Justice of the Peace, PCT 2.2 will be transferred to Justice of the Peace, PCT 2 as of January 1, 2015

Justice Of The Peace, PCT 3 - 24301100						
Full-Time	6	6	5	5	5	5
Justice Of The Peace, PCT 4 - 24401100						
Full-Time	3	3	4	4	4	4
Part-Time	0	1	0	0	0	0
Sheriff's Administration - 28000100						
Full-Time	55	63	61	62	63	64
S. O. Jail Adminsitration - 28002000						
Full-Time	173	166	162	163	163	153
Part-Time	2	2	2	2	3	0
Temporary	3	3	3	3	3	3

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	PROPOSED FY 15
S. O. Jail Medical Services - 28003000						
Full-Time	0	0	0	0	0	10
Part-Time	0	0	0	0	0	3
S. O. Inmate Commissary - 28006000						
Full-Time	1	1	1	1	1	1
Temporary	1	1	2	2	2	2
S. O. Crime Fund - 28050000						
Full-Time	0	1	0	0	0	0
Special Investigative Unit - 282300						
Full-Time	1	0	0	0	0	0
Constable, PCT 1 - 30101100						
Full-Time	5	4	4	4	5	5
Constable, PCT 2 - 30201100						
Full-Time	7	9	8	8	8	8
Constable, PCT 3 - 30301100						
Full-Time	4	4	4	4	4	4
Constable, PCT 4 - 30401100						
Full-Time	7	7	7	8	8	8
Part-Time	0	0	0	0	0	0
Juvenile Administration - 31000100						
Full-Time	21	22	22	22	23	23
Juvenile Detention - 31000200						
Full-Time	27	28	28	28	31	34
Three-Quarter Time	1	0	0	0	0	0
Part-Time	4	5	5	5	5	3
Temporary	0	5	5	5	1	0
Juvenile Academy - 31000300						
Full-Time	3	3	4	4	4	4
Three-Quarter Time	1	1	1	1	1	0
Part-Time	2	2	0	0	0	0

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	PROPOSED FY 15
Juvenile TYC - 31010000						
Full-Time	2	2	2	2	2	2
Three-Quarter Time	1	1	1	1	1	1
Juvenile JJAEP - 31040000						
Full-Time	4	4	4	4	4	4
Juvenile Title IV-E - 31050000						
Full-Time	8	2	2	2	1	1
TJJD - State Aid - 312100						
Full-Time	2	2	2	15	16	16
TJJD - N - Mental Health - 318800						
Full-Time	0	0	0	0	2	2
TJJD - Community Corrections - 316100						
Full-Time	6	6	6	0	0	0
TJJD - F - 318300						
Full-Time	4	4	4	0	0	0
TJJD-G-Prog Sanc - 318400						
Full-Time	1	1	1	0	0	0
TJJD - O - 318500						
Full-Time	1	1	1	0	0	0
TJJD-X - 318600						
Full-Time	1	1	1	0	0	0
TJJD-C - 318700						
Full-Time	0	3	3	3	3	3
Emergency Management - 35500100						
Full-Time	2	2	2	2	2	2
Exposition Complex - 36000100						
Full-Time *	9.65	9.15	9.15	9.15	14	10.66
Part-Time	0	0	0	0	0	0
Temporary	8	12	12	13	15	15

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	PROPOSED FY 15
Fair Administration - 36100100						
Full-Time *	0	0	0	0	0	3.34
Brazos Center - 36500100						
Full-Time	12	12	12	12	6	6
Temporary	4	4	4	4	4	4
Extension Agency - 37000100						
Full-Time	7	7	6	6	6	6
Part-Time	2	2	3	3	3	3
MPO - 424100						
Full-Time	4	4	3	3	2	2
Part-Time	0	0	0	0	0	1
Temporary	2	2	2	2	1	1
Records Management - 50000100						
Full-Time *	1.34	1.34	1.34	1.34	1.34	1.34
Temporary	0	0	0	0	1	1
Courthouse Security Fund - 51000100						
Full-Time	5	5	5	5	5	5
Road & Bridge - 56001000						
Full-Time	62	62	62	62	65	68
Part-Time	1	1	1	1	1	1
Temporary	12	12	12	12	6	3
Medical Services - 64005100						
Full-Time	0	0	0	0	0	4
Total						
Full Time	708	708	700	707	718	748
Three-Quarter Time	5	5	5	4	5	4
Part-Time	39	41	38	40	44	24
Temporary	46	55	53	54	45	40
	798	809	796	805	812	816

Notes:

* Employees are split funded in other departments

** See Court Order

THE STATE OF TEXAS

COUNTY OF BRAZOS

GLOSSARY

THE STATE OF TEXAS

COUNTY OF BRAZOS

A

Accounting Procedures – All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Tax – A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as property tax).

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Attrition – A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoff.

B

Base Budget – Budget allocations that will provide the resources needed to maintain current service levels in a Department. Also called a Target Budget.

Benefits – (Employee) Benefits refer to the programs or special services of monetary value provided to Employees (whether legally required or proved at the County's option) for which the County pays the cost.

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified date. The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Rating – A rating that is received from Standard & Poor's and Moody's Investor Service, Inc., which indicates the financial and economic strengths of the County.

Bonded Indebtedness – The portion of a government's debt represented by outstanding bonds.

Budget – A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Amendment – A change in the level of funding that increases or decreases the total, or bottom line, of the budget.

Budgetary Basis – The basis of accounting used to estimate financing sources and uses in the budget. Generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar – The schedule of key dates from which a government follows in the preparation and adopting of the budget.

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of

keeping expenditures within the limitations of available appropriations and resources.

C

Capital Improvement Plan/Program – A multi-year program of projects that addresses repair and replacement of existing infrastructure, as well as development of new facilities to accommodate future growth.

Capital Outlay – Fixed assets with a value of $5,000 or more and have a useful life of more than two years. .

Capital Project – Major constructions, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Certificate of Obligation (C.O.) – Long-term debt that is authorized by the City Council and does not require prior voter approval.

Certified Annual Financial Report CAFR) – The published results of the County's annual audit.

Charter of Accounts – A chart detailing the system of general ledger accounts.

Community Contracts – The County is required by statute to provide some of these service(s). For such service(s) the County has entered into an inter-local agreement or contract with the entity.

Competitive Bidding Process – The process following State law requiring that for purchases of $15,000 or more, a county must advertise , solicit, and publicly open sealed bids from prospective vendors. After a review period, The Commissioners then awards the bid to the successful bidder.

Contingency – An appropriation of funds to cover unforeseen events that occur during the budget year.

Contractual Services – Dividing line between who is "employed" and someone who is "self-employed."

Contract Obligation Bonds – Long-term debt that places the assets purchased or constructed as a part of the security for the issue.

D

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Defeasance – A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.

Department – The organization unit which is functioning uniquely in its delivery of service.

Departmental Support – Supplies are any article or material that meets all of the following conditions: (1) It is consumed-in-use or loses its original shape or appearance with use. (2) It loses its identity through incorporation into a different or more complex unit. (3) It is expandable and inexpensive item.

Depreciation – The process of estimating and recording the expired useful life or diminution of service of a fixed asset than cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

E

Effective Tax Rate (ETR) – A calculated tax rate that would generate the same amount of revenue as in the preceding year.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – 12 month budget period, generally extending from October 1st through the following September 30th.

Full-time Equivalent Position (FTE) – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time clerk working 20 hours per week would be equivalent to .50 if a full-time position.

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryover.

G

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB 34 – The Governmental Accounting Standards Board (GASB) Statement #34 on the standards for basic financial statements and management's discussion and analysis for the state and local government.

General Obligation Bond – A bond backed by the full faith, credit and taxing power of the government.

GFOA – Government Finance Officers Association is a professional association of state/provincial and local finance officers dedicated to sound management of governmental financial resources in the United States and Canada, and has served the public finance profession since 1906.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

I

Infrastructure – Public domain fixed assets such as roads, bridges, curbs and gutters and similar assets that are immovable and are of value to the governmental unit.

Inter-fund Transfers – The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

L

Levy – To impose taxes, special assessments or services charges.

Line-item Budget – A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Minor Acquisitions – Items are assets that the department will be accountable for but which not have an assigned value in the fixed asset records. The unit price of the minor acquisitions is usually between $500.00 and $5,000.00.

Modified – Accrual – Basis of accounting in which revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which is recognized when due.

O

Objective – Something to be accomplished in specific, well-defied, and measurable terms and that is achievable within a specific time frame.

OEM – Office of Emergency Management

Operating Budget – The annual budget and process that provided a financial plan for the operation of government and the provision of services for the year.

Operating Revenue – Funds that the county receives as income to pay for the ongoing operations. Includes taxes, fees, and interest earnings. Operating revenues are used to pay for day-to-day services.

Operating Expenses – The cost of materials and equipment required for a department to function.

Output Indicators – A unit of work accomplished, without reference to the resources required to do the work. Output indicators do not reflect the effectiveness or efficiency of the wok performed.

P

Performance Indicators – Specific quantitative and qualitative measures of work performance as an objective of specific departments or programs.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Policy – A course of action designed to set parameters for decision and actions.

Professional Services – An industry of infrequent, technical, or unique functions performed by independent contractors or by consultants whose occupation is the rendering of such services.

Purchase Order – A document which authorizes the delivery of specified merchandise or the

rendering of certain services and the making of a charge for them.

R

Repairs and Maintenance - Involves fixing any sort of item should it become out of order or broken.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution – A special or temporary order or a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statue.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Sources of income financing the operations of government.

S

Salary and Wages – The cost of all labor related expenses required of a department to function, including but not limited to salaries, merit, cost of living adjustments (COLA), etc.

T

Tax Rate – The amount of tax stated in terms of a unit of the tax base.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

U

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. IT is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

THE STATE OF TEXAS

COUNTY OF BRAZOS

THE STATE OF TEXAS

COUNTY OF BRAZOS

Brazos County Administration Building
Budget Office
200 South Texas Avenue
Brazos County, Texas 77803