Brazos County, Texas
Proposed Budget
For Fiscal Year 2016

July 31, 2015

Prepared by the Brazos County Budget Office

Brazos County, Texas

Proposed FY 2016 Budget
Statement Required by Local Government Code
Section 111.003

This budget will raise more total property taxes than last year's budget by $2,582,300 or 4.14%, and of that amount, $2,008,484.21 is tax revenue to be raised from new property added to the tax roll this year.

Members of Commissioner's Court:

County Judge, Duane Peters
County Commissioner Precinct #1, Lloyd Wassermann
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)

	2015	2014
Proposed Property Tax Rate	.485000	.485000
Effective Tax Rate	.470983	.458472
Effective M&O Tax Rate	.529789	.512670
Rollback Tax Rate	.572172	.553683
Debt Service Rate	.060300	.062400
Total Debt Obligations	$9,572,974	$9,217,312

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
For The Fiscal Year Ending September 30, 2016

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BRAZOS COUNTY

BRYAN, TEXAS

July 31, 2015

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Bryan, TX 77803

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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 2016. 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 8, 2015.

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 growth, the FY 16 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 2015 Brazos ARB Approved Freeze Adjusted Taxable Value at $13.6 billion compared to the 2014 of $12.8 billion. This includes $414 million in new taxable value that was not on the appraisal roll in 2014.

The FY 2016 Proposed Budget is balanced at a tax rate of $0.485 per $100 of valuation. The average home value is $198,435. At a tax rate of $0.485 per $100 valuation, taxes paid would be $962.41 per year or $80.20 per month on the average home.

The total proposed budget is $163.4 million for operating, special revenues, grants, debt, capital, and health insurance. Included is an approximately 4% Cost of Living Adjustment for all county employees and elected officials as well as 1% merit pool funds for some staff to be distributed at the discretion of the elected official or department head. Additionally, the workforce is budgeted at 843 positions, a net of twenty two more positions than in FY 2015.

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 to be fully funded by employees. The County's

contribution for health insurance will increase from $10,332 to $10,992 per/employee per year. This is a $549/year increase to Brazos County for each employee.

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 2016 Proposed Budget includes proposed 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 (C.O.) during September 2012. Funding was intended to provide for the IV & V Phase of the Courthouse Remodeling project. However, construction costs have increased substantially locally. To complete phase V, $6 million in certificates of obligation are intended to be issued to finance the construction. General Capital Improvement funds of $3.3 million are also set aside to complete phase V.

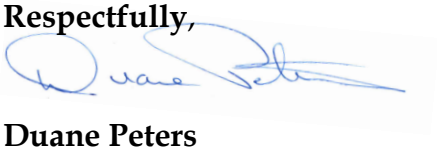
The Exposition Complex will undergo Phase III Expansion with the issuance of $3 million in COs in the fall of FY 2016. The Hotel Occupancy Fund will pay for the added expansion as well as funding an additional $1.6 to assist with the expansion and repairs.

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 2016. Approximately $2.3 million has been set aside to fund the project. $487,667 is set aside for replacement of 170 radios. Additional projects are also funded which make up the additional $283,297 in technology projects.

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 $1.4 million is included to address roof replacements and A/C units and other maintenance projects. This represents a 50% or $358,057 increase in maintenance projects from last year.

The FY 2016 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 2016, it does so by taking an active approach, controlling costs, making careful expenditures and implementing improved efficiencies while also meeting the increasing demand for services in a growing community.

Respectfully,



Duane Peters
Brazos County Judge

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 2016 proposed budget is balanced with a property tax rate of $0.485/$100 valuation.

FINANCIAL OVERVIEW

The FY 2016 proposed budget totals $163 million for all funds, including $101 million in General Fund appropriations, $6.7 million for Special Revenue, $2.5 million in Grant Fund Revenues, $11.2 million for Debt Service, $26.8 million for all Capital Funds, and lastly $14.7 million for the Proprietary Fund. The minimum required fund balance for Debt Service is $2,484,200. Approximately $3.9 million fund reserves are projected for Debt Service at the end of FY 2016. 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 2015 adjusted certified appraised value for Brazos County is $13,604,036,182. This represents a total increase of $6.1% from the 2014 adjusted certified value of $12,825,944. 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 2015-2016 Proposed Budget is balanced at a tax rate of $0.485 per $100 valuation which is $0.014017 more than the effective tax rate of $0.470983 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 2016 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 $60.2 million available for the General Fund. The FY 2016 total outstanding debt is $9.5 million.

EMPLOYEE BENEFITS

COMPENSTION

The FY 2016 Proposed Budget compensation programs reflect 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 2016. Last fiscal year the budget included approximately 3% COLA increase for most employees. The FY 2016 budget includes a 4% COLA increase for most employees as well as a 1% merit pool based on departmental salary total. The merit funds will be distributed to employees at the discretion of the elected official or department head based on guidelines proposed by the County Judge. The workforce is budgeted at 843 positions which is a net increase of twenty two (22) additional positions from FY 2015 to FY 2016.

BENEFITS

In recent years, expenditures in the County's self-insurance health fund have increased. During the past several years 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 6.3% or $660 per employee per year to $10,992 from $10,332.

The Commissioners Court will also be considering medical plan design changes for employees. Individual and family deductibles will increase as well as individual and family out of pocket charges. Coinsurance will drop from 85% to 80%, office visits will be multi-tied based on type of doctor visit. Emergency Copay will increase from 15% to 20%.

Brazos County has reviewed multiple strategies to help manage the increasing cost in health over the past few years. During Fiscal Year 2014 the Commissioners' Court established a Medical Services division creating a position for a medical director for the jail and juvenile services. 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 at the end of fiscal year 2016. The clinic is expected to implement a wellness component to assist employees and their families to live a healthier and happier life style.

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.

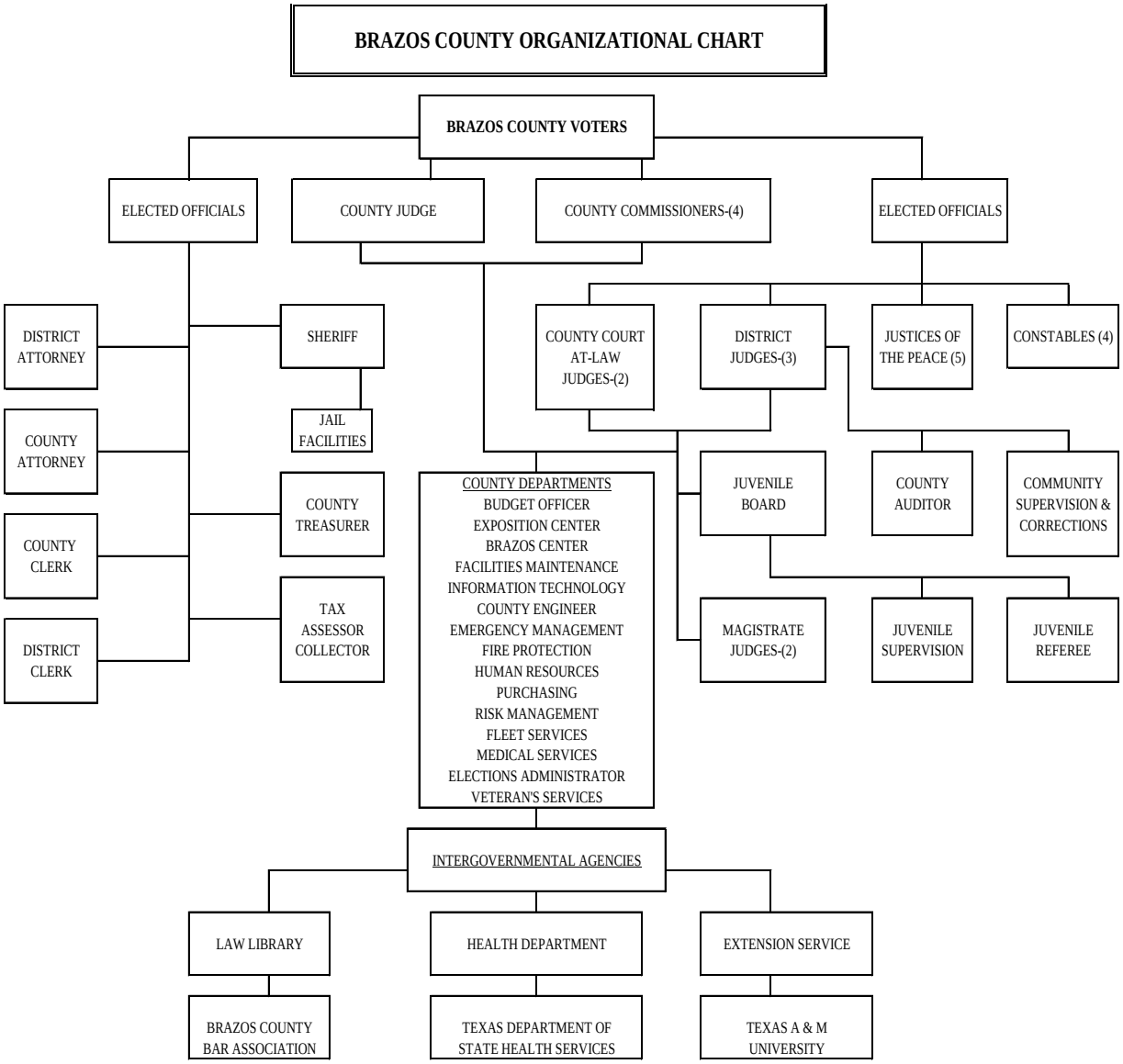
Brazos County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge), and four Commissioners' elected from respective precincts. The County Judge is so named because he has actual 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.

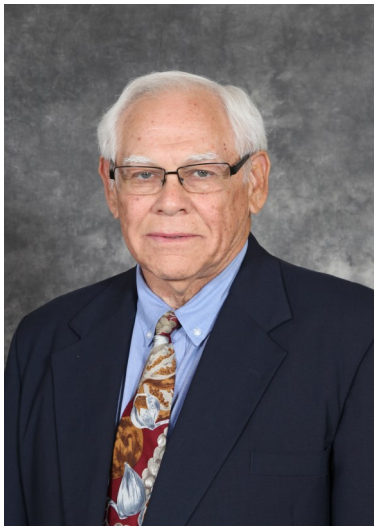
In Texas county government, there is not a hierarchy level for elected county officials, as all elected officials answer directly to the voters. The Commissioners' Court authority over county offices including elected officials is limited to its authority to approve and disapprove the budgeted funds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



Lloyd Wassermann
Commissioner, Precinct 1

Sammy Catalena
Commissioner, Precinct 2

Duane Peters
County Judge

Kenny Mallard
Commissioner, Precinct 3

Irma Cauley
Commissioner, Precinct 4

BRAZOS COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2016

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:

Kyle Hawthorne	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
Jennifer Shaffer *	Chief Adult Probation Officer

Financial Administration:

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

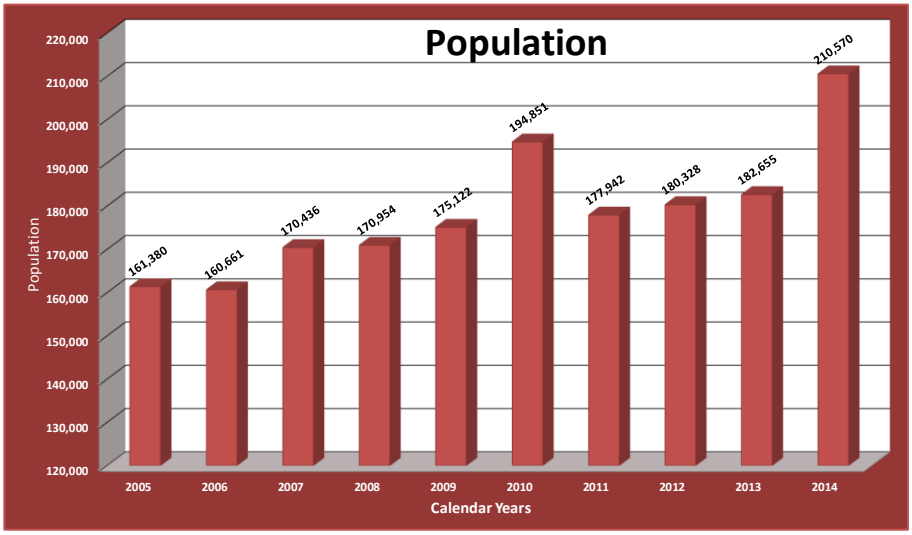
Recording Offices:

Karen McQueen	County Clerk
Marc Hamlin	District Clerk

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

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 2014 county population is projected at 210,570. Brazos County also includes the Cities of Wixon Valley and the towns of Kurten and Millican.



* Projects for 2014 are from the Texas Department of State Health Services

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 2016 Proposed Budget covers a twelve-month period from October 1, 2015 through September 30, 2016. 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 budget 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' 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 an 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 of the budget 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 2015-2016

Date	Calendar of Events
March 20	Capital Improvement Requests Due to Budget Office
April 13 - 20	Departmental Meetings with Capital Improvement Committee
April 14	Budget Instructions and worksheets distributed
May 29	Deadline for departments to return completed budget request forms to the Budget Office.
June 1-12	Budget Office enters data into system.
June 15	Budget Office delivers budget request worksheets to Commissioners'' and Department Heads.
June 22 - July 10	Commissioners' Court meeting with Elected Officials/Department Heads
July 25	Deadline for receiving Certified Values from Chief Appraiser
July 31	FY 2016 Proposed Budget filed with County Clerk, County Auditor and post on County web-site for Public Inspection.
August 4	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 6	Publish Effective and Rollback Tax Rates, Schedules, and Fund Balances
August 10	Publish Notice of Public Hearing on Budget and Elected Official Salaries
August 21	72 hour notice for first public hearing (Open Meetings Notice)
August 25	Public Hearing on Proposed Budget (LGC 111.007) 10:30
August 25	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 28	72 hour notice for second public hearing (Open Meetings Notice)
September 1	2nd Public Hearing on Proposed Tax Rate, schedule and announce meeting to adopt tax rate (LGC 111.007) (if required) 2:00 pm
September 4	72 hour notice to Adopt Budget and Tax Rate (Open Meetings Notice)
September 8	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 approved 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 approved 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 2015-16 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 within 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 Commissioners' 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 Tax, 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 Technology, 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.

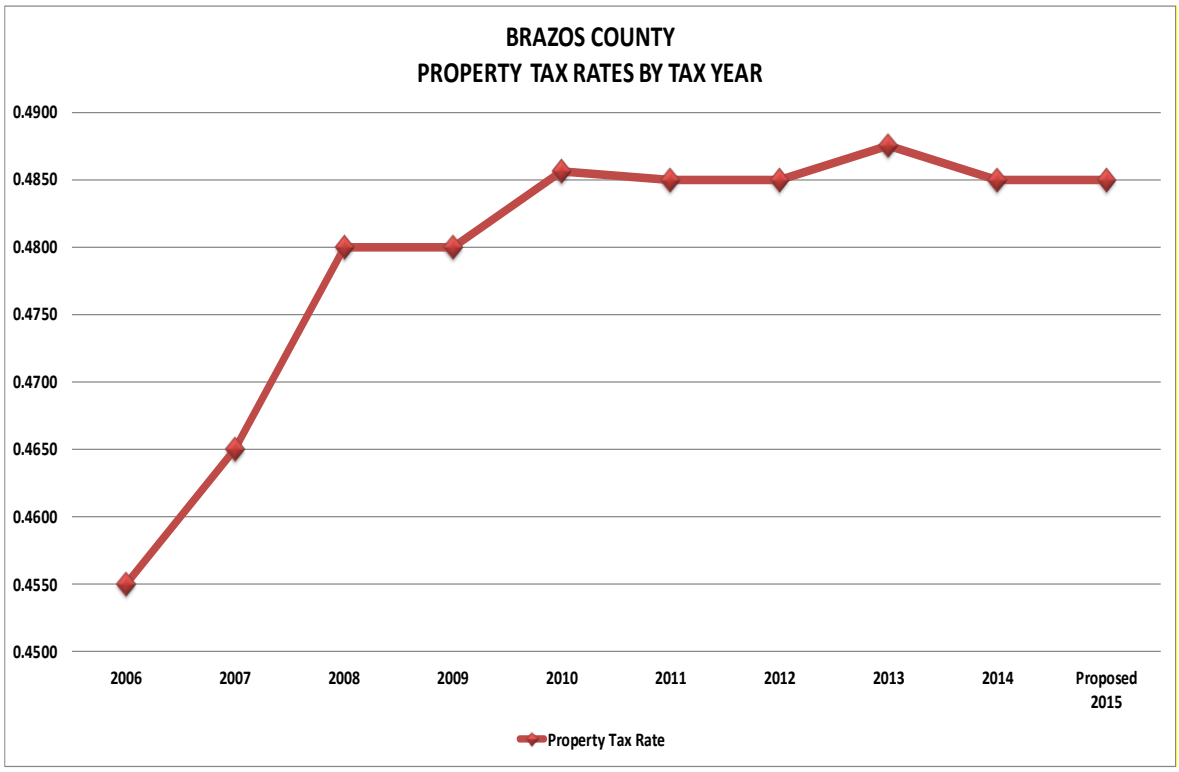
Other Revenue – Includes revenue not classified in another category.

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

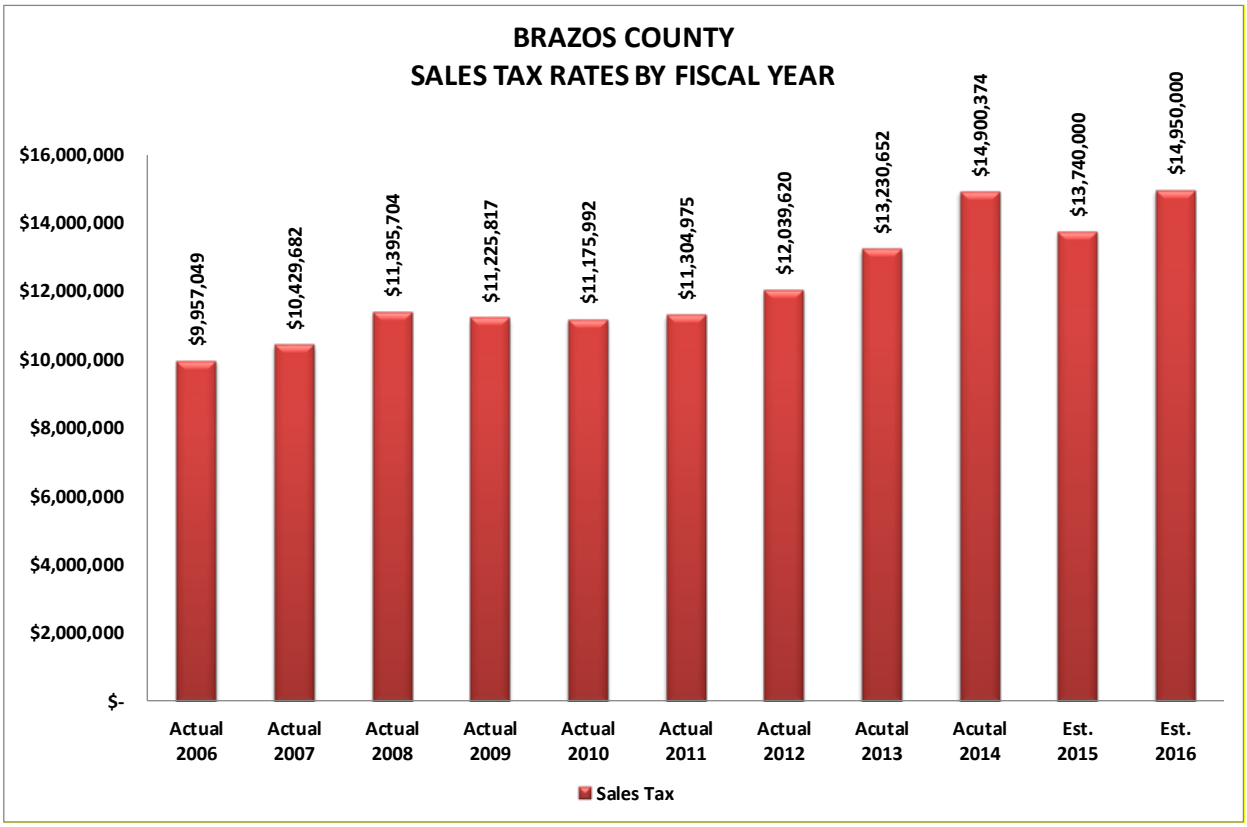
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 16 budget is based on projected receipts of taxes, fees, other revenues and reserves which total $101 million. 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, 2016 approximately 74.6% of the revenues used to resource General Fund activities are raised primarily from ad valorem tax and sales. Use of Reserves makes up the next highest category of resources at approximately 12.6% Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: The County's total property tax receipts comprise approximately 59% of revenues and are estimated at 6% more than the 2015 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 $56.8 million in FY 2015 to $60.7 million in Proposed FY 2016 budget. Below are the historical tax rates for Brazos County. The proposed 2015 total tax rate is $0.485 per $100 appraised valuation.



SALES TAX: Brazos County voters approved a ½% sales tax. It comprises 14.7% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 16 are budgeted at $14.95 million which is estimated higher than for FY 2015 estimated and slightly higher than the FY 2014 actual of $14.9 million.



FEES, FINES & OTHER PAYMENTS: Comprising 10.9% 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 $11.3 million is slightly lower than the FY 2014 actual of $11.5 million. The FY 2016 fees, fines and other payments are projected to be slightly lower than 2015 year estimate.

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 16 budget is proposed 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 53.15% of total expenditures, followed by 10.9% of departmental support, 6.5% for repairs and maintenance, 0.34% for minor acquisition, 2.9% for contracts for services, 6.8% for professional services, contracts for community support make up approximately 7.6%, 3.9% for capital outlay and 7.3% inter-fund 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 54% of the total special revenue funds, Courthouse Security Fund at 6% followed by the County Records Management Fund at 5. 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 26.7%, followed by the Metropolitan Planning Organization (MPO) at 13.4% then TJJD – Mental Health grant represents 7.7%.

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 decreased in this same time period. Although the local economy is showing signs of improvement, funding from the state and federal levels have not increased locally. Most of these grants pay for new or expanded programs and do not replace any current spending; therefore they offer little budgetary relief. The County has replaced funding for some of the programs that were funded wholly or in part by federal and state grants. Looking forward, all indicators consistently predict that this trend is likely to continue.

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 $2,484,200 to meet our commitment to investors, rating agencies and bond covenants. Approximately $3.9 million in restricted fund reserves are projected at the end of FY 2016 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 increased 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 calendar year 2015 the Debt Service tax rate is proposed at $0.0603 per $100 of valuation, a slight decrease of $0.0021 of $0.0624 per $100 valuation in 2014.

The total debt outstanding for FY 2016 is $109,707,640 million, of that $82.9 million in principal and $26.7 in interest on the debt. $9,572,974 represents the total debt service requirement for FY 16 of that $6.1 million in principal and $3.4 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 $1.4 million is set aside for Facilities Services projects to replace building roofs and A/C units, and other maintenance projects. $2.3 million is set aside to fund the replacement of an integrated justice software system.

Approximately $76,990 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 project is in the third year of funding.

The County allocated funds to continue its courthouse renovation project. The project is expected to be completed late in 2016 or early 2017. To complete Phase V of the Courthouse Renovation project, $3.3 million has been appropriated in the general capital improvement fund Funding included in the general capital improvement fund comes from general fund tax revenues and is then transferred to the general capital fund to cover additional costs associated with the renovation project. Funding of $1.3 million for the Fleet Maintenance shop is also included.

Capital Project Fund - Exposition Complex - Expansion:

The County expanded 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 the expansion 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.

The County intends to expand the Expo Complex by issuing debt of $3 million. This third expansion will complete east side the South Arena by making it a full stall barn , build 5 bays of new stall barn, add 125 additional parking spaces and 35 full hook up RV spaces, replace existing outdoor warmup arena and upgrade sound system in the North Arena, East/West Pavilions. Additionally, there are smaller projects within this expansion that will increase the marketability of the facility to bigger out of county shows and events.

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 employees and their dependents carrying county insurance. The fund is balanced at $14.7 million with an estimated fund balance of $2.7 million at the end of FY 2015.

SUMMARY

Brazos County provides services to virtually all of its' approximately 210,570 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 2016 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 2016 budget process.

BRAZOS COUNTY

RESOLUTION LEVING A TAX RATE

FOR THE COUNTY OF BRAZOS

FOR THE TAX YEAR 2015

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 2015 as follows:

$0.4247	for the purpose of maintenance and operations
$0.0603	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 2.40 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $2.10.

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 _____ 2015.

_____
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 2015-2016

Valuation:			
Land Market Value	$	5,355,862,229	
Improvements		11,320,921,821	
Personal Property		1,724,570,961	
Minerals		654,958,709	
		19,056,313,721	**100.00%**
Adjustments:			
Homestead Cap Adjustment		(37,069,564)	
Exempt Property		(2,209,604,764)	
AG Use - Loss		41,550,326	
AG - Market Productivity		(1,285,508,323)	
Over 65		(616,397,636)	
Disabled Vet		(51,748,552)	
Less Than $500:			
Mineral and Personal		(854,802)	
Community Housing Dev.		(9,077,634)	
Abatements		(172,839,112)	
Freeport Exemption		(64,967,862)	
Pollution		(7,143,381)	
Charity Exemptions		(582,906)	
Proration		(2,626,307)	
		(4,416,870,517)	**23.18%**
Net Taxable Value	**$**	**14,639,443,204**	**76.82%**

BRAZOS COUNTY, TEXAS
CALCULATION OF EFFECTIVE AD VALOREM TAX RATE
For the Fiscal Year 2015-2016

Effective Tax Rate Calculation

2014 Total Taxable Value	**$**	**13,774,174,448**
2014 Tax Ceilings	**$**	**(934,913,025)**
Preliminary 2014 Adjusted Taxable Value	**$**	**12,839,261,423**
Add: 2014 Value Loss on Appeals of ARB		**362,185**
Less: Absolute Exemptions		**(25,261,465)**
Partial Exemptions		**(47,096,104)**
2014 Market Value due to Ag Appraisal		**(131,690)**
		12,767,134,349
2014 Total Tax Rate/$100 Valuation		**0.4850**
2014 Adjusted Taxes	$	61,920,601
Add: Taxes Refunded during 2014		31,350
Less: Taxes Paid into TIFs during 2014		(891,783)
Adjusted 2014 Taxes	**$**	**61,060,168**
2015 Taxable Value	$	14,614,387,477
Railroad Rolling Stock		8,128,894
Less: Captured Appraised TIF Property		(228,151,019)
Adjusted Taxable Value	**$**	**14,394,365,352**
Add: Total value under protest or not certified	**$**	**19,562,094**
Less: Taxable Value of 2015 "New" Improvements		**(414,120,455)**
2015 Tax Ceilings		**(1,035,407,022)**
	$	**12,964,399,969**

Effective Tax Rate	**0.470983**

BRAZOS COUNTY, TEXAS
PROPOSED 2015 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2016

HISTORICAL DEMOGRAPHICS:

TAX YEAR	NET TAXABLE VALUE	TAX RATE GENERAL FUND	TAX RATE DEBT SERVICE	TAX RATE TOTAL	TAXES LEVIED
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
2014	12,825,944,466	.4226	0.0624	0.4850	62,205,831
Proposed					
2015	13,604,036,182	.4247	0.0603	0.4850	65,979,575

		@ 100%			**@ 98%**
		$ 57,776,342	**M & O**		**$ 56,620,815**
		$ 8,203,234	**I & S**		**$ 8,039,169**
	Over 65 Ceiling	**$ 3,551,306**			**$ 3,480,280**
	Disabled Person Ceiling	**$ 190,743**			**$ 186,928**
		$ 69,721,624			**$ 68,327,192**

BRAZOS COUNTY, TEXAS
PROPOSED 2015 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2016

OVERVIEW OF CERTIFIED 2015 TAX ROLL

Certified Tax Roll	$	17,747,597,856
Exemptions		(3,133,210,379)
Certified Net Taxable		**14,614,387,477**
Less:		
TIF Captured Appraised Value		(228,151,019)
Taxable value of new improvement since 1/1/2013		(414,120,455)
2014 Tax Ceilings		(1,035,407,022)
Add:		
Rolling Stock		8,128,894
Value of properties under protest		32,034,128
Adjusted Taxable Value	**$**	**12,976,872,003**
Net Valuation Increase Over 2014	**$**	**150,927,537**
% Valuation Increase Over 2014		**1.18%**

RECAP OF ROLL BACK CALCULATION

2014 Maintenance & Operations Tax Rate		**0.4226**
2014 Adjusted Taxable Value	**$**	**12,767,134,349**
2014 M & O Taxes		**53,953,909**
Add:		
Criminal Justice Mandate		**204,558**
Enhanced IHC Expenditures		**-**
TIF Payments 2014		**(891,783)**
Taxes Refunded		**26,601**
2014-2015 Sales Tax		**15,390,633**
Adjusted 2014 M & O Taxes	**$**	**68,683,918**
2015 Adjusted Taxable Value	**$**	**12,964,399,969**
2015 Effective M & O Rate		**0.529789**
2015 M&O Roll Back Rate		**0.572172**

BRAZOS COUNTY, TEXAS
PROPOSED 2015 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2016

2015 Debt To Be Paid With Property Taxes	9,572,974
Refunding Savings/ Penalties and Interest Collected	(1,500,000)
	8,072,974
Certified 2015 Anticipated Collection Rate	100%
2015 Debt Adjusted For Collections	8,072,974
2015 Total Net Taxable Value	13,378,520,424
2015 Debt Tax Rate	0.060342
2015 Tax Roll Back Rate	0.632514

RECAP OF ROLLBACK WITHOUT TIF ADJUSTMENTS

Effective Tax Rate	**0.470983**	Per $100 of Appraisal Evaluation
Effective M&O Rate	**0.529789**	Per $100 of Appraisal Evaluation
M&O Roll Back Rate	**0.572172**	Per $100 of Appraisal Evaluation
Debt Service Rate	**0.060342**	Per $100 of Appraisal Evaluation
Overall Roll Back Rate	**0.632514**	Per $100 of Appraisal Evaluation
Sales Tax Adjustment Rate	**0.115040**	Per $100 of Appraisal Evaluation
Adjusted Roll Back Rate	**0.517474**	Per $100 of Appraisal Evaluation

BRAZOS COUNTY, TEXAS
PROPOSED 2015 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2016

2014 & 2015 Certified Roll

	2014 Units	2015 Units	2014 Value	2015 Value	% Change
Number of Properties:	**127,098**	**126,982**			
Valuation:					
Land Market Value	-	-	$ 4,935,874,764	$ 5,355,862,229	9%
Improvements	-	-	10,514,649,831	11,320,921,821	8%
Personal Property	**8,273**	**8,699**	1,472,754,118	1,724,570,961	17%
Minerals	**50,722**	**49,052**	766,621,109	654,958,709	-15%
			17,689,899,822	**19,056,313,721**	**8%**
Less:					
Homestead Cap Adjustment			(30,905,549)	(37,069,564)	20%
Market Productivity Loss			(1,084,587,006)	(1,285,508,323)	19%
Ag Use Loss			43,218,341	41,550,326	-4%
			16,617,625,608	**17,775,286,160**	**7%**
Exemptions:					
Exempt Property	**1,979**	**1,943**	(2,140,942,303)	(2,209,604,764)	3%
Over 65	**8,518**	**8,934**	(585,301,301)	(616,397,636)	5%
Disabled Vet	**1,570**	**1,659**	(44,842,777)	(51,748,552)	15%
House Bill 366	**22,337**	**21,672**	(964,691)	(854,802)	-11%
Abatements	**16**	**15**	(32,026,669)	(172,839,112)	440%
Freeport Exemption	**42**	**47**	(52,426,876)	(64,967,862)	24%
Pollution	**15**	**22**	(4,373,358)	(7,143,381)	63%
Primarily Charity	**7**	**7**	(546,576)	(582,906)	7%
Proration-Exempt Property	**40**	**26**	(1,872,362)	(2,626,307)	40%
Community Housing Dev.	**16**	**15**	(8,797,284)	(9,077,634)	3%
			(2,872,094,197)	**(3,135,842,956)**	**9%**
		Certified Tax Roll For:	**13,745,531,411**	**14,639,443,204**	6.5%
Freeze Taxable	**8,258**	**8,641**	(916,469,098)	(1,031,360,718)	13%
Transfer Adjustment	**81**	**93**	(3,117,847)	(4,046,304)	30%
		Total Freeze and Transfer Adjustment	**(919,586,945)**	**(1,035,407,022)**	13%
		Adjusted Certified Tax Roll:	**12,825,944,466**	**13,604,036,182**	**6.1%**

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

MONTH	Estimated 2015-2016	Actual 2014-2015	Actual 2013-2014	Actual 2012-2013	Actual 2011-2012
October	**$ 1,500,000**	$ 1,561,576	$ 1,271,117	$ 1,201,443	$ 1,040,899
November	**$ 1,110,000**	$ 1,096,780	$ 1,115,349	$ 977,565	912,796
December	**$ 1,200,000**	$ 1,236,772	$ 1,145,894	$ 995,310	939,748
January	**$ 1,600,000**	$ 1,625,029	$ 1,445,219	$ 1,315,986	1,208,155
February	**$ 1,100,000**	$ 1,191,351	$ 1,144,262	$ 1,032,360	912,083
March	**$ 1,140,000**	$ 1,130,468	$ 1,141,383	$ 966,718	904,155
April	**$ 1,300,000**	$ 1,358,943	$ 1,371,311	$ 1,211,285	1,123,739
May	**$ 1,200,000**	$ 1,203,700	$ 1,253,034	$ 1,013,872	929,826
June	**$ 1,100,000**	**$ 1,000,000 ***	$ 1,166,228	$ 1,082,377	933,053
July	**$ 1,300,000**	**$ 1,100,000 ***	$ 1,328,257	$ 1,161,598	$ 1,066,438
August	**$ 1,100,000**	**$ 1,000,000 ***	1,158,672	$ 1,044,458	$ 929,865
September	**$ 1,300,000**	**$ 1,220,000 ***	1,359,648	$ 1,227,679	$ 1,138,858
TOTALS	**$ 14,950,000**	**$ 14,724,618**	**$ 14,900,374**	**$ 13,230,651**	**$ 12,039,615**
INCREASE (DECREASE) FROM PREVIOUS YEAR	$ 225,382	$ (175,756)	$ 1,669,723	$ 1,191,035	$ 734,640
% INCREASE (-) DECREASE	1.53%	-1.18%	12.62%	9.89%	6.50%

*** 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

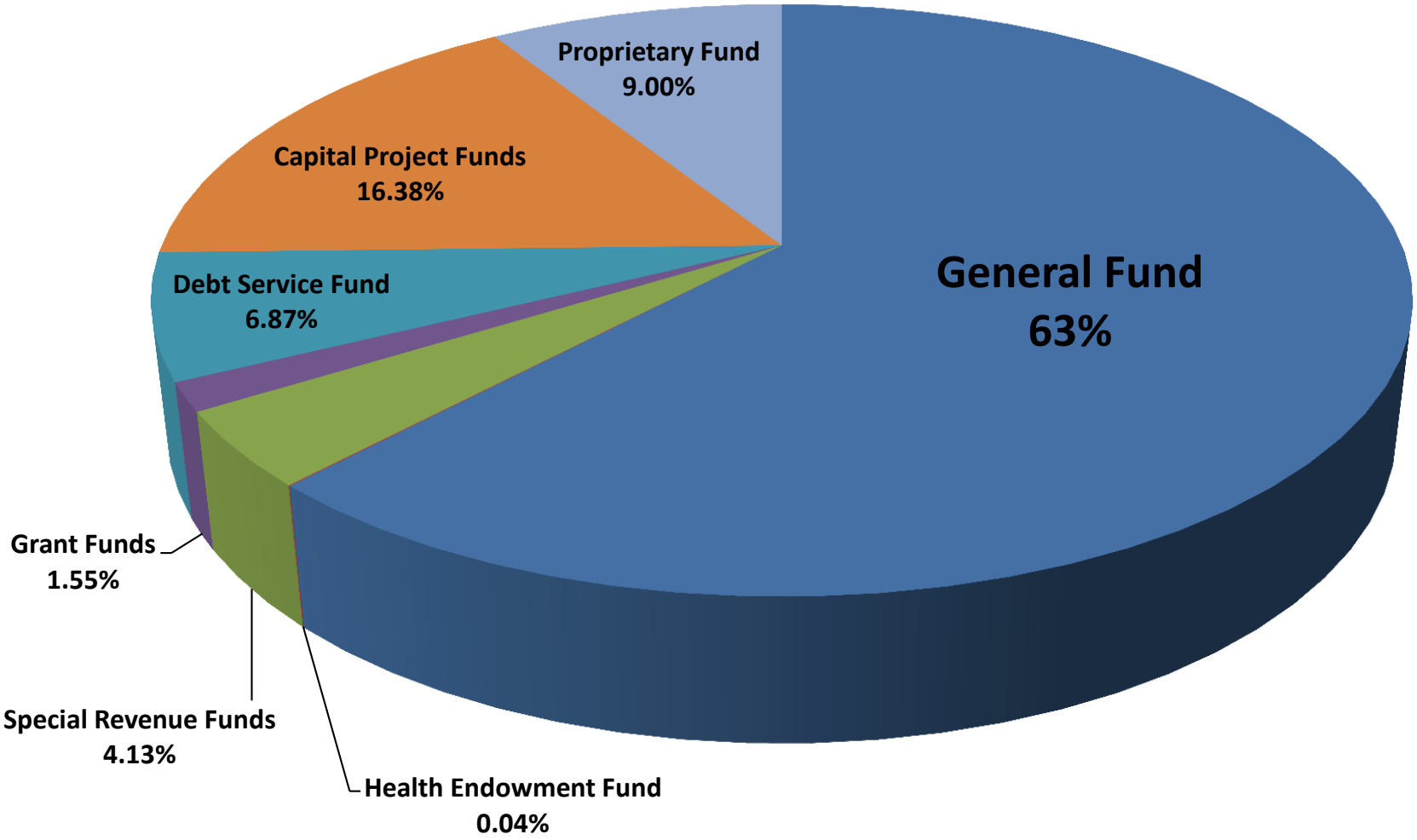
	Actual Cash and Cash Equivalents Balances At July 29, 2015	Actual Cash and Cash Equivalents Balances At September 30, 2014	Actual Cash and Cash Equivalents Balances At September 30, 2013	Actual Cash and Cash Equivalents Balances At September 30, 2012	Actual Cash and Cash Equivalents Balances At October 1, 2011	Actual Cash and Cash Equivalents Balances At October 1, 2010
General Fund	$ 51,095,902	$ 41,408,689	$ 38,703,744	$ 28,310,120	$ 23,606,390	$ 25,967,361
Health Endowment Fund	468,729	400,503	336,669	261,199	260,997	2,694,109
Special Revenue Funds	5,183,498	4,721,442	3,647,273	3,573,370	5,062,123	1,284,206
Grant Funds	1,236,751	2,374,170	2,094,886	-	-	-
Debt Service Fund	12,105,610	6,149,710	5,728,685	5,268,756	4,686,218	3,887,018
Capital Project Funds						
Jail Expansion 2007	248,772	353,641	373,174	2,336,794	2,485,366	6,480,050
Judicial Software Program				-		
General Improvement	15,852,495	6,780,579	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)	648,902	4,983,937	6,788,338			
Proprietary Fund	2,966,037	4,061,748	3,546,060	2,125,162	2,315,822	2,171,694
	$ 89,806,696	**$ 71,236,649**	**$ 67,154,170**	**$ 48,969,873**	**$ 48,209,348**	**$ 56,311,166**
Percentage Increase (Decrease -) Over Prior Period	**26.068%**	**6.079%**	**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 2011-2012	BUDGET 2012-2013	BUDGET 2013-2014	APPROVED BUDGET 2014-2015	PROPOSED BUDGET 2015-2016	2016 VS 2015	% INCR/(DECR)
General Fund	$ 74,304,921	$ 81,529,596	$ 81,921,554	$ 99,927,316	$ 101,399,856	$ 1,472,540	1.47%
Health Endowment Fund	75,500	40,000	66,000	65,900	65,900	$ -	0.0%
Special Revenue Funds	3,472,053	3,620,362	4,169,138	5,354,821	6,746,479	$ 1,391,658	26%
Grant Funds	2,079,757	1,915,091	3,960,375	4,183,365	2,540,446	$ (1,642,919)	-39%
Debt Service Fund	10,661,800	11,221,582	10,380,000	10,356,000	11,233,310	$ 877,310	8%
Capital Project Funds							
General Improvement	9,827,160	7,659,971	7,890,249	20,960,185	17,785,048	(3,175,137)	-15%
Jail Expansion 2007	3,900,000	1,505,000	330,000	310,728	-	(310,728)	-100%
Exposition Center - Expansion	167,000	100,500	-	2,229	3,000,000	2,997,771	134490%
Courthouse Renovations & Other	-	10,000,000	9,500,000	6,112,500	6,000,000	(112,500)	-2%
Proprietary Fund	9,199,850	11,731,500	11,811,820	13,600,000	14,709,000	1,109,000	8%
Totals	**$ 113,688,041**	**$ 129,323,602**	**$ 130,029,136**	**$ 160,873,044**	**$ 163,480,039**	**$ 2,606,995**	**1.62%**

BRAZOS COUNTY, TEXAS
Budget Summary Comparison by Fund Type
FY 2016



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
ANTICIPATED UNRESERVED FUND BALANCE

For The Year Ending September 30, 2015

Fund Balance at October 1, 2014		**$**	**34,512,622**
Reserved Balances:			
Nonspendable Fund Balances:			
For Prepaid Expenditures	431,203		
For Inventories	885,120		
			1,316,323
Restricted Fund Balances:			
For Pre-Trail Bond Program	147,714		
For Drug Court Programs	41,707		
For Vital Statistics	45,411		
For Title IV-E Programs	83,034		
For Family Protection Services	60,407		
			378,273
Assigned Fund Balances			
For Booneville Cemetery	-		
For Incentives for Research Valley	119,000		
For Indigent Health Care	904,141		
Total Reserved Fund Balance			**1,023,141**
Restricted Balances:			
For Operations and Emergency			9,000,000
Total Restricted Balances			**9,000,000**
Unreserved, Unrestricted Fund Balance 10/01/2014		**$**	**24,489,481**
For The Year Ending September 30, 2015:			
Estimated Revenues			**83,649,030**
Estimated Expenditures			**(95,084,831)**
Estimated Unreserved and Unrestricted Fund Balance (September 30, 2015)		**$**	**13,053,680**

Estimated revenues is based on budgeted revenues less budgeted uses of fund balance

Estimated expenditures based on expending 95% of the budgeted expenditures.

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

SOURCE	2013 Actual	2014 Actual	2015 Budget	2015 Year End Estimate	REVENUES September 30, 2016	Percent of Budget
TAXES						
Current Ad Valorem	$ 47,302,507	$ 50,940,029	$ 56,360,000	$ 56,042,207	$ 60,288,000	
Delinquent Ad Valorem	550,911	487,549	500,000	537,641	500,000	
Ad Valorem Tax Refunds	6	-	-	-	-	
TIF Payments	(369,456)	(684,772)	(625,000)	(1,086,839)	(900,000)	
Tax Shortage/Overage	78	193	-	121	-	
Penalties & Interest on Taxes	334,162	370,671	300,000	304,362	325,000	
County Sales Tax	13,230,652	14,900,374	13,740,000	13,872,824	14,950,000	
Mixed Drink Tax	534,150	532,822	490,000	605,290	550,000	
TOTAL TAXES	**61,583,010**	**66,546,866**	**70,765,000**	**70,275,607**	**75,713,000**	**74.67%**
FEES, FINES & OTHER PAYMENTS						
JJAEP	57,123	35,593	37,500	44,673	37,500	
Contracted Jail Services	82,546	85,533	70,000	89,213	75,000	
Jail SSA Incentive	37,200	32,800	35,000	28,267	30,000	
Fees - Administrative	41,778	26,759	35,000	8,713	10,000	
Fees - County Arrest	17,747	19,908	17,000	16,167	17,000	
Fees - Warrant	152,603	153,176	120,000	151,302	150,000	
Fees - Brazos Center	219,318	207,863	200,000	190,308	200,000	
Fees - Expo Center	899,075	1,043,507	935,000	996,428	950,000	
Fees - Bond Services	62,408	52,690	57,000	57,999	60,000	
Fees - Election Service	73,521	54,109	55,000	89,207	60,000	
Fees - County Clerk	1,437,724	1,464,938	1,300,000	1,131,513	1,250,000	
Fees - Vital Stat/Preservation	6,567	6,918	6,000	6,241	6,500	
Fees - Dist Clk E-Filing	4,385	5,885	4,200	18,061	16,000	
Fees - County Attorney	57,623	43,656	50,000	42,882	50,000	
Fees - County Court at Law	-	-	-	5	-	
Fees - Hot Check Collection	6,340	4,815	4,500	3,273	4,000	
Fees - Constable Precinct 1	45,992	53,971	50,000	43,739	48,500	
Fees - Constable Precinct 2	61,359	58,328	60,000	51,553	57,500	
Fees - Constable Precinct 3	31,265	27,521	28,000	33,099	35,000	
Fees - Constable Precinct 4	47,486	55,128	43,000	43,221	45,000	
Fees - County Courts - Court Reporter	5,865	6,885	5,500	7,300	8,000	
Fees - District Courts - Court Reporter	32,214	30,983	30,000	31,005	30,000	
Fees - Magistrate	56,003	21,096	30,000	10,560	10,000	
Fees - District Clerk	423,811	366,340	400,000	371,943	380,000	
Fees - Time Payment DCLK	5,392	5,225	5,000	5,104	5,000	
Fees - District Clerk Redirected	-	-	-	5	-	
Fees - District Clerk Registry	823	5,515	750	411	500	
Fees - District Attorney	5,948	5,578	6,000	3,645	4,000	
Fees - Family Protection	8,700	8,595	8,000	8,700	8,000	
Fees - Child Abuse Prevention	287	575	500	1,097	1,000	
Fees - Motor Carrier Weight	48,245	36,234	10,000	78,460	60,000	
Fees - Inmate Medical	15,262	14,915	16,000	11,522	15,000	
Fees - Time Payment JP 1	575	467	500	313	350	
Fees - Time Payment JP 2	-	-	-	-	1,000	
Fees - Time Payment JP 2.1	600	658	600	514	-	
Fees - Time Payment JP 2.2	717	323	150	12	-	
Fees - Time Payment JP 3	603	580	500	466	500	
Fees - Time Payment JP 4	434	546	400	483	400	
Fees - Justice of the Peace Precinct 1	475,610	503,859	450,000	441,460	475,000	
Fees - Justice of the Peace Precinct 2	-	-	-	282,369	500,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

SOURCE	2013 Actual	2014 Actual	2015 Budget	2015 Year End Estimate	REVENUES September 30, 2016	Percent of Budget
FEES, FINES & OTHER PAYMENTS (con't.)						
Fees - Justice of the Peace Precinct 2 Pl 1	295,502	340,748	125,000	48,046	-	
Fees - Justice of the Peace Precinct 2 Pl 2	229,245	151,054	375,000	80,206	-	
Fees - Justice of the Peace Precinct 3	331,648	339,935	300,000	342,100	350,000	
Fees - Justice of the Peace Precinct 4	166,884	205,245	165,000	194,142	175,000	
Fees - Admin - Justice of the Peace Precinct 1	8,352	8,547	7,500	7,212	7,500	
Fees - Admin - Justice of the Peace Precinct 2	-	-	-	-	8,000	
Fees - Admin - Justice of the Peace Precinct 2 Pl 1	4,521	5,665	2,100	447	-	
Fees - Admin - Justice of the Peace Precinct 2 Pl 2	5,620	2,715	6,400	1,198	-	
Fees - Admin - Justice of the Peace Precinct 3	4,357	4,804	4,000	5,036	4,000	
Fees - Admin - Justice of the Peace Precinct 4	3,462	4,671	3,250	3,962	4,000	
Fees - Juvenile Probation	9,044	12,042	10,000	13,112	10,000	
Fees - License & Weight	19,300	22,265	15,000	16,240	15,000	
Fees - County Drug Court	30,031	27,903	30,000	28,702	31,000	
Fees - Omnibus Crime Control	93,178	90,589	85,000	84,733	90,000	
Judicial Support Fee	2,526	2,052	2,000	2,005	2,000	
Fees - Optional License	1,295,340	1,389,880	1,200,000	1,325,535	1,300,000	
Fees - Probate/Judicial	3,168	3,448	3,000	3,394	3,000	
Fees - R&B Road Maintenance	11,446	2,225	-	-	1,000	
Fees - R&B Culvert Installation	9,108	6,290	6,500	2,653	2,000	
Fees - R & B Floodplain Fee	3,000	57,000	55,000	28,000	30,000	
Fees - School Crossing	25,660	26,540	22,000	25,253	25,000	
Fees - Sheriff	81,152	67,600	75,000	62,533	65,000	
Fees - Junkyard License		100	-	25	-	
Fees - Solid Waste	39,852	37,200	34,000	34,328	35,000	
Fees - TAC Postage	34,259	37,137	30,000	32,694	35,000	
Fees - Tax Assessor/Collector	651,805	647,113	625,000	607,804	650,000	
Fees - Vehicle Registration	554,536	458,090	675,000	459,933	450,000	
Motor Vehicle Sales Tax	855,204	1,061,486	1,000,000	1,732,373	1,200,000	
Forfeitures - County Courts	75,749	112,990	75,000	180,143	100,000	
Forfeitures - District Courts	20,134	16,552	40,000	963	-	
Forfeitures - District Attorney	16,717	13,541	10,000	5,738	5,000	
License - Liquor and Beer	83,892	71,494	70,000	42,586	70,000	
Fees - Pretrial Intervention	-	98,720	100,000	71,372	50,000	
Fees - Bond Supervision	108,347	-	-	-	-	
CSCD Bond Fees	3,711	9,600	3,000	3,432	3,000	
Fines - County Court At Law Number 1	885,380	723,202	880,000	599,448	675,000	
Fines - County Court At Law Number 2	771,471	717,252	750,000	690,837	750,000	
Fines - 85th District Court	158,484	124,185	150,000	103,590	110,000	
Fines - 272nd District Court	114,425	77,715	105,000	91,869	100,000	
Fines - 361st District Court	125,233	127,653	120,000	104,948	110,000	
TOTAL FEES, FINES & OTHER PAYMENTS	**11,554,893**	**11,546,721**	**11,229,850**	**11,337,825**	**11,066,250**	**10.91%**
INTEREST						
Interest - Accounts	186,401	141,099	150,000	144,653	150,000	
Interest - Administration	768	759	1,000	(3,662)	1,000	
Interest - Investments	2,228	791	-	-	-	
Interest - Miscellaneous	-	922	-	-	-	
TOTAL INTEREST	**189,397**	**143,571**	**151,000**	**140,991**	**151,000**	**0.15%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

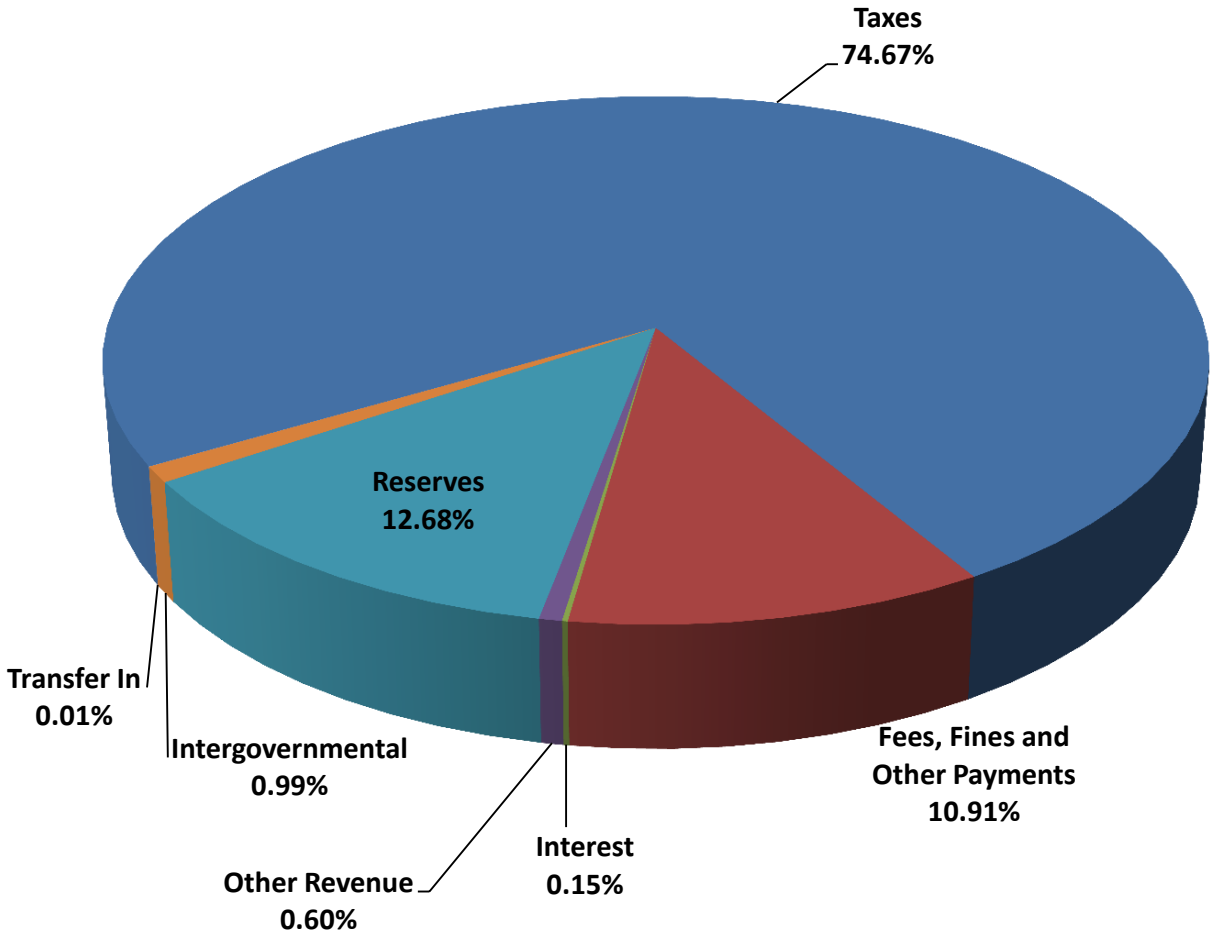
SOURCE	2013 Actual	2014 Actual	2015 Budget	2015 Year End Estimate	REVENUES September 30, 2016	Percent of Budget
OTHER REVENUE						
Donations - Hot/Mix Road Repair	-	14,080	-	-	-	
Donations - Other	20	105,079	-	76,205	-	
Donations - Capital Asset	-	-	-	139,781	-	
Donations - Juror/Child Welfare	25,687	31,775	20,000	22,380	20,000	
Estray Animal Sales	1,323	1,264	500	-	-	
Fingerprint Sales	1,070	1,110	1,500	41	-	
NACo Rx Reimb Fee	7,331	8,851	5,000	4,907	5,000	
Informal Adjudication/Probate Fees	8,026	6,814	7,000	10,653	7,000	
Jail - Inmate Phones	239,258	206,438	170,000	182,981	200,000	
Leases - Oil and Gas	804	779	1,500	368	500	
Leases - County Property	10,183	10,248	10,000	19,040	12,500	
Shared Employee - MPO	3,333	10,000	5,000	10,000	-	
Fees - ATM Machine	2,108	1,888	1,500	1,671	500	
Miscellaneous - Other	99,755	15,978	10,000	27,632	10,000	
Open Records Requests	84	283	100	254	100	
FEMA - Program Income	(61,045)	-	-	-	-	
Tax Office Software Reimbursement	25,497	26,321	26,000	35,192	26,000	
JP Court Appointed Attorneys	800	-	-	-	-	
Refunds - Court Appointed Attorneys	201,240	339,550	200,000	337,387	300,000	
Road Crossings	10,500	22,000	5,000	12,701	5,000	
Sale of Capital Assets	104,757	-	-	-	-	
Sale of Other Assets	8,637	14,884	5,000	10,248	5,000	
Sale of Scrap	15,583	20,082	10,000	9,499	5,000	
State Traffic Fees	8,014	9,444	8,500	9,126	9,000	
TOTAL OTHER REVENUE	**712,964**	**846,868**	**486,600**	**910,066**	**605,600**	**0.60%**
RESERVES						
Reserve Fund Balance	-	-	11,355,653	-	7,758,953	
Reserve Contingency	-	-	3,786,862	-	3,786,862	
Reserve Boonville Cemetery	-	-	300	-	-	
Reserve Family Protection	-	-	51,000	-	60,000	
Reserve Title IVE FC	-	-	32,000	-	-	
Reserve Juvenile Title IV-E	-	-	108,000	-	-	
Reserve Research Valley Partnership	-	-	119,000	-	119,000	
Reserve Indigent Health Care	-	-	904,141	-	904,141	
Reserve Vital Statistics	-	-	41,599	-	45,000	
Reserve Drug Court	-	-	41,711	-	40,000	
Reserve Pretiral Bond	-	-	-	-	140,000	
TOTAL RESERVES	**-**	**-**	**16,440,266**	**-**	**12,853,956**	**12.68%**
INTERGOVERNMENTAL						
MHMR	-	-	-		-	
County Attorney State Salary Supplement	62,500	70,000	70,000	70,000	70,000	
County Court At Law State Salary Supplement	150,000	168,000	150,000	150,000	150,000	
District Attorney Salary Supplement Temporary	-	-	-	-	4,450	
S.O. Sexual Assault Kit Reimbursement	1,924	2,052	-	924	100	
District Attorney Salary Supplement	22,500	22,500	22,500	22,500	22,500	
District Attorney - Longevity	56,340	54,490	52,100	52,100	54,000	
Indigent Defense TF	197,834	367,499	100,000	273,679	200,000	
Title IV-E DFPS Foster Care	12,812	5,765	3,000	1,524	2,500	
Title IV-E Juvenile Maintenance	133,558	234,682	80,000	118,432	80,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

SOURCE	2013 Actual	2014 Actual	2015 Budget	2015 Year End Estimate	REVENUES September 30, 2016	Percent of Budget
INTERGOVERNMENTAL (con't.)						
Juror Reimbursement	77,640	78,812	50,000	50,773	50,000	
TJPC - JJAEP	17,301	3,526	17,000	19,979	17,000	
TJJD - Title IV-D Admin		1,935		-	-	
Grant - T. J. P. C. Title IV-E	1,010	-	-	-	-	
Title IV-D - Constable PCT 1	46.20	277	-	185	-	
Title IV-D - Constable PCT 2	92.40	185	-	246	-	
Title IV-D - Constable PCT 4	92.40	323	-	123	-	
Title IV-D - District Clerk	39,539	33,824	30,000	26,716	30,000	
Title IV-D Sheriff	130,891	105,538	120,000	90,715	120,000	
Title IV-E CPS	58,090	60,439	30,000	37,475	50,000	
TCJD - Inmate Transport	10,898	11,864	10,000	11,617	10,000	
Federal Emergency Management Agency	63,123	56,751	40,000	-	50,000	
T. D. H. S. - Commodities	825	1,806	-	3,425	1,000	
T. D. H. S. - Special Nutrition - Lunch	28,361	24,664	17,000	28,379	20,000	
T. D. H. S. - Special Nutrition - Breakfast	15,203	15,899	9,000	18,489	15,000	
Texas Youth Commission	12,050	11,275	14,000	7,261	12,500	
USDJ-Criminal Alien Assistance	57,547	44,532	30,000	-	40,000	
FBI - Task Forces	602	413	10,000	-	1,000	
Tobacco Settlement	-	62,926	-	-	-	
TOTAL INTERGOVERNMENTAL	**1,150,780**	**1,439,978**	**854,600**	**984,542**	**1,000,050**	**0.99%**
OTHER FINANCING SOURCES						
Transfer from Capital Projects	6,210	-	-	-	-	
Transfer from Primary Elections	1,770	-	-	-	-	**0.00%**
Proceeds from Capital Leases	666,650	-	-	-	-	
Sales of Capital Assets	-	167,452	-	-	**10,000**	
TOTAL TRANSFER IN	**674,630**	**167,452**	**-**	**-**	**10,000**	
TOTAL GENERAL FUND	**$ 75,865,673**	**$ 80,691,456**	**$ 99,927,316**	**83,649,030**	**$ 101,399,856**	**100.00%**

Brazos County, Texas
Revenues
FY 2016



BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET	% Of BUDGET
SALARY AND WAGES						
Salary - Elected Officials	$ 1,723,392	$ 1,767,530	$ 1,777,142	$ 1,777,142	$ 1,849,797	
Salary - Appointed Official	297,556	317,847	371,645	371,645	396,522	
Salary - Department Heads	769,624	845,655	876,188	876,188	947,304	
Salary - Staff	4,919,852	5,031,319	6,076,541	6,076,541	6,729,565	
Salary - Agriculture Extension	53,134	57,247	60,824	60,824	63,593	
Salary - Juvenile Board	7,827	7,827	7,800	7,800	7,800	
Salary - Law Enforcement	736,272	714,262	835,051	835,051	963,367	
Hourly - Staff	9,579,230	9,862,290	12,493,063	12,493,063	13,737,156	
Hourly - Law Enforcement	7,018,121	7,272,355	8,949,741	8,949,741	9,419,641	
Hourly - Overtime	746,972	768,002	108,220	108,220	150,819	
Hourly - Part Time	475,042	524,512	412,667	412,667	429,662	
Hourly - Three Quarter Time	66,199	101,322	96,482	96,482	102,198	
Hourly - Temporary	456,813	303,839	430,020	430,020	476,579	
Paid Benefits	2,512,574	2,697,428	-	-	-	
Visiting Judges	5,441	11,604	16,931	6,059	16,931	
Visiting Bailiffs	18,492	15,153	14,100	8,706	14,100	
Certified Interpreter	2,510	2,510	3,500	2,510	3,500	
MPO Supplement	700	2,008	2,000	-	-	
Vehicle Fringe Benefits	-	-	5,999	-	5,999	
Uniform Fringe Benefits	-	-	5,746	9	5,746	
Assignment Pay for Jailers	6,490	7,311	12,000	9,812	12,000	
Cell Phone Allowance	81,583	86,567	94,759	94,759	100,639	
County Attorney State Supplement	67,179	70,000	70,000	70,000	70,000	
St. Supplement - DA Temp	-	-	-	-	3,640	
St. Supplement - TJPC - JPO	72,020	69,651	-	2,572	-	
St. Supplement - TJPC - Det	16,235	18,203	-	643	-	
Longevity Pay - County	167,942	171,926	173,561	199,031	186,444	
Longevity Pay - Law Enforcement	39,744	46,836	50,820	50,820	46,140	
Longevity Pay - State Prosecutor	56,340	53,650	60,201	60,201	60,933	
Merit Pay	-	-	273,331	-	-	
SALARY AND WAGES	**29,897,283**	**30,826,853**	**33,278,332**	**33,000,506**	**35,800,075**	**35.31%**
OUTSIDE LABOR COSTS						
Election Workers	72,641	95,709	125,000	97,580	125,000	
Equipment Tabulators	450	975	-	683	-	
OUTSIDE LABOR COSTS	**73,091**	**96,684**	**125,000**	**98,263**	**125,000**	**0.12%**
BENEFITS						
Social Security	2,155,719	2,219,002	2,534,472	2,229,394	2,744,471	
Flex Administration Fee	18,877	19,363	24,986	24,986	27,988	
Retirement	4,802,015	4,198,049	4,806,348	4,806,348	5,184,799	
Employee Health Insurance	5,122,838	5,530,236	7,335,973	7,335,973	8,036,833	
Retiree Health Insurance	923,445	1,038,462	1,100,000	1,100,000	1,480,000	
Retiree Dental Insurance	11,030	11,580	-	-	-	
Employee Dental Insurance	69,967	70,517	-	3,896	-	
Survivor Spouse Medical	6,300	8,940	18,081	10,332	10,995	
Survivor Spouse Dental	90	120	-	-	-	
Worker's Compensation	320,495	362,187	426,569	426,569	482,778	
Unemployment Insurance	91,828	-	194,438	259,347	-	
BENEFITS	**13,522,604**	**13,458,457**	**16,440,867**	**16,196,845**	**17,967,864**	**17.72%**
TOTAL SALARY AND BENEFITS	**43,492,977**	**44,381,994**	**49,844,199**	**49,295,614**	**53,892,939**	**53.15%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET	% Of BUDGET
DEPARTMENTAL SUPPORT						
Donated Property - No Tag	-	4,324	-	9,519	-	
Clothing/Uniforms	65,050	66,445	65,765	48,544	66,975	
Concession Supplies	-	-	1,550	-	-	
Copier/Printer Supplies	116,374	111,496	122,075	105,081	125,275	
Crime Prevention	1,097	1,096	1,200	-	1,200	
Counseling Supplies	-	696	700	1,422	1,100	
Detention Supplies	6,463	26,459	38,000	24,112	40,000	
Education Supplies	3,418	3,114	4,000	2,323	4,200	
Election Supplies	6,162	-	-	-	-	
Event Supplies/Services	46,168	87,349	97,255	68,295	103,255	
Firearms Readiness	16,961	21,973	22,500	21,858	26,300	
Food and Food Supplements	608,223	619,278	674,760	622,568	689,717	
Furniture	12,987	13,516	18,898	28,583	20,723	
Health Program Supplies	3,333	217	975	1,983	2,475	
Investigation Supplies	19,315	13,633	19,500	12,251	18,750	
Jail Supplies	23,596	-	-	-	-	
Janitorial Supplies	136,107	144,794	164,750	150,568	172,650	
Equipment	-	31,936	48,309	33,287	-	
Juvenile Supplies	162	-	-	50	100	
Equipment & I.T. Enhancements	-	-	-	-	37,180	
Office Equipment	32,395	-	-	-	-	
Office Supplies	98,990	103,041	138,835	110,024	140,435	
Postage	227,005	250,604	426,990	214,265	431,940	
Safety Recognition	2,775	-	-	-	-	
Tax Rolls	9,215	10,860	15,000	20,732	20,000	
Advertising - Legal Notices	19,998	20,205	29,220	14,406	27,720	
Autopsy	314,375	377,475	400,000	350,270	300,000	
Awards	8,733	12,574	10,800	13,978	12,550	
Bonds	17,675	10,798	19,570	19,888	19,979	
Community Relations	2,903	1,704	3,300	1,897	3,300	
Conference and Seminar Fees	105,491	95,777	170,495	100,427	200,375	
Confidential Funds	-	50	2,500	1,505	2,500	
Contingency	-	-	3,440,378	-	3,786,862	
Court Costs	178,741	152,515	224,400	133,444	209,400	
Court Costs - Mental Case	59,170	47,853	55,000	39,030	55,000	
2nd Administrative Judicial Region	7,439	7,811	8,000	12,000	9,000	
Donations Expendable	-	-	-	887	-	
Drug Testing	8,241	9,507	15,620	4,718	13,400	
Dues	31,738	31,256	43,780	34,465	38,780	
Employment Investigations	748	-	1,300	-	1,050	
Estray Animal Expense	377	790	800	-	800	
Foster Care - County	18,974	15,288	25,000	13,116	25,000	
Grand Jury Expense	927	545	1,000	721	1,000	
Inmate - Clothing	13,391	11,298	13,300	11,276	15,400	
Inmate - Health Care	45,444	23,751	49,300	23,938	51,300	
Insurance	346,307	420,319	409,775	553,117	409,775	
Jurors - Petit/Grand Jury/Commissioners	138,480	146,024	166,100	122,306	156,100	
Miscellaneous Expenditures	11,690	18,406	-	38,844	-	
Pagers	118	86	70	106	-	
Polygraph Tests	-	-	2,100	-	2,100	
Prescriptions	60,590	57,779	306,800	56,627	521,300	
Prescriptions - Jail	294,502	427,974	350,000	340,664	350,000	
Petit Jury Expense	10,617	9,156	13,150	6,426	13,250	
Printing	59,932	58,662	69,700	51,467	82,126	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET	% Of BUDGET
DEPARTMENTAL SUPPORT (con't)						
Recording & Scanning	2,845	-	-	-		
Recruiting	1,047	916	1,000	-	1,250	
Psychological Test Supply	2,638	3,066	3,900	2,892	5,400	
Subscriptions and Publications	61,128	77,767	88,429	81,764	95,292	
Training	6,171	4,538	22,110	7,669	22,110	
Telephone - Long Distance	5,596	5,429	10,690	5,241	10,400	
Telephone	136,058	108,469	190,875	98,558	190,930	
Telephone - Cellular	16,669	15,680	44,953	22,742	48,225	
Travel	209,191	207,148	250,300	241,838	256,285	
Travel - Inmate Transport	21,573	22,023	22,500	10,220	22,500	
Utilities	1,592,554	1,790,216	2,059,700	2,032,354	2,213,700	
Victim Assistance	1,673	699	1,500	894	1,500	
Visiting Court Reporters	11,547	11,800	21,600	11,616	22,100	
Visiting Judges - CPS	-	-	-	200	-	
Visiting Judges	2,459	3,237	8,610	1,901	9,610	
Welfare Contribution	2,333	9,570	5,000	2,672	5,000	
Witness Reimbursement	4,964	6,278	8,500	2,396	8,500	
TOTAL DEPARTMENTAL SUPPORT	**5,270,844**	**5,735,268**	**10,432,187**	**5,943,945**	**11,123,144**	**10.97%**
REPAIRS AND MAINTENANCE						
Building Maintenance	317,804	111,032	170,200	251,314	162,000	
Air Conditioning/Heating Maintenance	-	67,089	65,000	57,499	50,000	
Carpentry & Building Maintenance	-	23,161	30,000	23,085	30,000	
Electrical System Maintenance	-	32,800	35,000	31,600	40,000	
Fire & Safety System Maintenance	-	28,352	15,000	22,071	20,000	
Surveillance & Security Maintenance	-	19,121	19,500	35,849	44,500	
Plumbing Maintenance	-	40,228	50,000	57,370	50,000	
Remodel Projects	822	12,084	10,000	1,070	10,000	
Appliance Maintenance	-	3,635	7,500	5,242	5,000	
Cleaning Solvents	1,065	983	2,250	812	3,250	
Computer Maintenance	20,748	17,256	19,900	16,368	17,100	
Copier Maintenance	2,002	-	-	-	-	
Diesel	288,038	278,198	257,300	255,248	253,800	
Elevator Maintenance	27,778	29,003	40,000	33,970	50,000	
Equipment - Repairs/Maintenance	51,159	271,067	261,407	219,189	231,716	
Gasoline	574,565	562,683	521,750	543,040	513,050	
Grounds Maintenance	50,850	43,576	98,300	45,673	93,300	
Network Maintenance	15,869	4,503	9,850	5,706	9,850	
Office Equipment Maintenance	3,401	-	-	-	-	
Oil and Lubricants	(4,026)	(411)	15,500	18,824	25,500	
Pest Control	10,800	10,800	18,000	10,088	25,000	
Copier/Printer/Fax Maintenance	6,018	19,185	30,169	35,634	50,685	
Radio Maintenance	14,489	15,130	23,300	18,073	52,750	
Road & Bridge - Blades	3,253	6,763	7,000	6,902	7,000	
Road & Bridge - Equipment Maintenance	165,600	(1,343)	-	-	-	
Road & Bridge - Field Supplies	18,838	20,951	27,000	17,136	27,000	
Road & Bridge - Maintenance - General	2,792,900	3,124,374	4,514,080	4,497,446	4,514,080	
Bridge Maintenance	29,535	-	35,000	-	35,000	
Road & Bridge - Road Signs	57,338	58,476	75,050	58,884	75,050	
Shop Supplies	14,431	14,400	18,000	16,056	33,000	
Small Tools	12,232	2,175	3,000	1,155	3,000	
Tires	37,835	45,418	48,000	42,533	73,000	
Vehicle Maintenance	201,197	198,779	136,450	191,792	115,000	
TOTAL REPAIRS AND MAINTENANCE	**4,714,542**	**5,059,469**	**6,563,506**	**6,519,629**	**6,619,631**	**6.53%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET	% Of BUDGET
MINOR ACQUISITIONS						
Donated Minor Property	-	100,700	-	125,747	-	
Appliances	2,011	9,621	11,350	6,846	7,500	
Minor Buildings	6,638	4,288	8,000	-	8,000	
Minor Structure Improvements	172,118	9,000	3,500	-	3,500	
Minor Computer Hardware	-	71,081	59,385	59,465	221,620	
Network Costs	1,813	8,783	6,540	7,329	-	
Software	1,083	9,233	5,900	8,541	6,000	
Copier	4,694	-	-	-	-	
Equipment - Electronic	6,721	6,044	3,350	3,155	4,050	
Equipment - Surveillance	-	1,480	-	-	-	
Equipment - Other	45,967	23,780	41,150	16,937	39,550	
Equipment - Radios	-	-	4,000	1,711	5,000	
Equipment - Telephone	-	-	-	-	258	
Furniture	8,201	12,991	5,750	3,066	9,244	
Printers	25,532	5,705	7,500	7,554	35,520	
TOTAL MINOR ACQUISITIONS	**274,779**	**262,705**	**156,425**	**240,351**	**340,242**	**0.34%**
CONTRACTS FOR SERVICES						
Citizens Collections Sites	238,448	212,005	227,000	217,868	239,565	
Computer Contracts	663,601	755,251	800,815	974,165	898,816	
Contract Services	62,277	66,163	79,980	67,780	84,330	
Employment Services	381	7,042	8,500	6,657	8,500	
Contract Placement	1,067,923	1,463,232	600,000	1,292,926	600,000	
Contract Utility Construction	255,105	252,105	252,105	26,915	250,305	
GIS Support	9,557	6,344	12,000	11,221	9,000	
Grounds Maintenance	48,888	43,475	60,000	23,610	65,000	
Janitorial Services	19,282	19,327	20,685	11,023	13,535	
Maintenance	46,431	75,188	20,000	16,860	30,000	
Boiler Licensing	-	-	1,000	-	1,500	
Carpet Cleaning	-	-	15,000	11,015	20,000	
Chiller Annual Services	-	-	15,000	-	18,000	
Fire Ex. And Panel	-	-	37,000	21,398	40,000	
Generator Annual Services	-	-	6,500	-	7,500	
Grease Trap Services	-	-	7,500	6,771	10,000	
HVAC Control Contract	-	-	75,000	-	50,000	
Jail Security Systems	-	-	4,000	-	4,500	
Water Treatment Services	-	-	9,500	9,441	10,500	
Microfilming	-	3,835	85,000	33,353	85,000	
Rental - Equipment	275,920	267,428	383,609	343,491	306,762	
Rental - Facility	32,112	32,155	38,320	31,291	37,310	
Rental - Land	2,400	1,200	2,400	5,144	2,400	
Rental - Office Space	196,414	198,490	131,218	146,295	107,975	
Rental - Uniforms	22,153	21,830	40,200	20,475	43,400	
Rental - Vehicles	-	169	800	237	1,050	
Solid Waste Hauling	54,390	62,582	66,800	63,264	72,950	
TOTAL CONTRACTS FOR SERVICES	**2,995,280**	**3,487,820**	**2,999,932**	**3,341,200**	**3,017,898**	**2.98%**
PROFESSIONAL SERVICES						
Attorneys - Civil	520	9,807	100,000	18,423	100,000	
Auditor - External	80,090	84,099	86,250	121,368	90,200	
Clinic Services	2,121	2,570	2,000	1,759	2,000	
Computer Consulting	2,400	-	-	-	-	

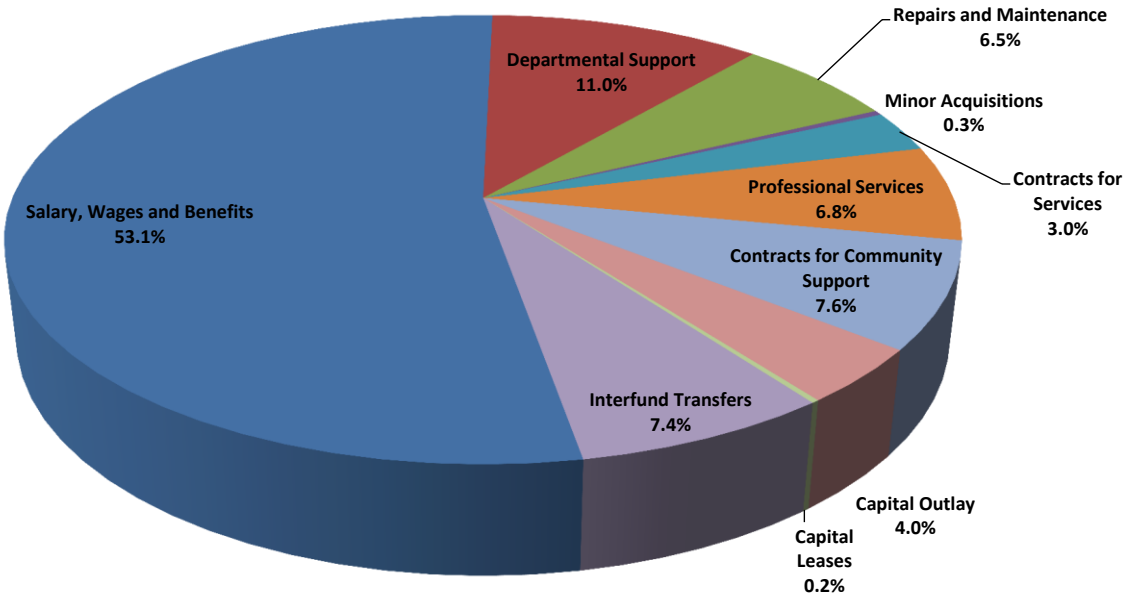
BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET	% Of BUDGET
PROFESSIONAL SERVICES (Con't)						
Counseling Services	4,700	2,960	7,000	3,458	6,800	
Court Appointed Attorneys - CPS Mediation	3,250	1,750	6,000	1,573	6,000	
Cluster Court Support	24,805	23,544	12,000	62,870	42,000	
Guardian Ad-Litem	40,000	40,000	40,000	55,133	40,000	
Court Appointed Attorneys	1,953,586	2,163,919	2,268,963	2,229,886	2,335,000	
Court Appointed Attorneys - Juvenile	171,000	180,000	180,000	185,600	180,000	
Court Appointed Interpreter	54,596	76,905	86,050	60,054	89,000	
Court Appointed Attorney - Capital	753,803	387,165	800,000	763,586	1,000,000	
Regional Public Defense	47,897	-	60,000	-	-	
Dental Services	1,595	29,740	26,875	35,544	31,840	
Hospital Services	-	-	1,000	-	1,000	
Hospital Services - Jail	173,802	107,622	350,000	87,531	350,000	
In-Patient Services	18,599	17,398	300,000	16,119	300,000	
Out-Patient Services	29,408	30,085	357,959	22,988	360,000	
Out-Patient Services - Jail	48,733	120,915	350,000	85,170	350,000	
Laboratory and X-Ray Services	10,876	18,775	302,975	25,312	302,975	
Laboratory and X-Ray - Jail	201,772	203,712	200,000	74,189	312,201	
Physician Services	164,229	90,498	118,250	82,259	105,500	
Physician Services - Jail	46,107	99,886	100,000	44,057	100,000	
Professional Fees - Other	125,143	157,947	796,525	700,392	771,450	
Psychiatric Services	42,040	43,435	47,000	49,950	57,000	
Psychological Services	-	-	500	-	1,500	
Security Services	-	2,933	2,900	3,310	4,220	
TOTAL PROFESSIONAL SERVICES	**4,001,071**	**3,895,666**	**6,602,247**	**4,730,531**	**6,938,686**	**6.84%**
CONTRACTS FOR COMMUNITY SUPPORT						
Boys and Girls Club	45,000	45,000	45,000	45,000	46,500	
Brazos Beautiful, Inc.	15,000	15,000	15,000	15,000	15,000	
B / CS Chamber of Commerce	10,000	10,000	10,000	10,000	10,000	
Read by Third	-	2,500	2,500	2,500	2,500	
Brazos Animal Shelter	83,671	95,000	100,000	100,000	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	5,056	4,900	5,500	5,500	12,000	
B.V. Veterans Memorial	25,000	-	10,000	10,000	25,000	
Bryan EMS Protection	181,774	181,774	181,744	181,744	214,240	
College Station EMS Protection	161,648	161,648	161,648	161,648	214,240	
BV Online Bidding System	-	-	10,250	10,250	10,250	
Central Appraisal District	412,678	559,045	608,477	608,477	616,728	
Easterwood Airport	65,400	65,400	69,600	69,600	69,600	
Research Valley Partnership	350,000	350,000	350,000	350,000	350,000	
Economic Development Incentives	231,000	211,000	164,000	164,000	164,000	
Federal Soil Conservation District	4,000	4,000	4,500	4,500	4,500	
Health & Human Serv IGT	435,000	283,909	800,000	800,000	800,000	
Health Department - County Support	326,500	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	50,000	50,000	
M.H.M.R. of Brazos Valley	90,000	90,000	40,000	40,000	50,000	
Economic Development Foundation	178,429	189,760	189,761	189,761	3,309,718	
911 Emergency System	754,702	805,199	825,852	825,852	856,444	
Prenatal Care	67,500	65,771	67,500	67,500	67,500	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET	% Of BUDGET
CONTRACTS FOR COMMUNITY SUPPORT (Con't)						
NAMI	-	-	-	-	15,000	
Regional Radio System	85,397	91,955	122,766	122,766	107,058	
Retired Senior Volunteer Program	2,000	-	-	-	-	
Rape Crisis Center	17,500	17,500	18,000	18,000	20,000	
Scotty's House	-	-	5,000	5,000	5,000	
High Speed Rail Program	25,000	-	-	-	-	
10th Court of Appeals	1,641	1,942	2,400	2,400	2,700	
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	**3,858,795**	**3,862,702**	**4,470,898**	**4,470,898**	**7,749,378**	**7.64%**
CAPITAL OUTLAY	**3,486,256**	**1,919,533**	**4,112,700**	**-**	**4,020,353**	**3.96%**
CAPITAL LEASES	**118,183**	**118,183**	**-**	**-**	**222,700**	**0.22%**
INTERFUND TRANSFERS						
Transfers to Alternative Dispute Resolution	7,500	7,500	7,500	7,500	7,500	
Transfers to Capital Improvement Fund	1,728,202	3,122,411	14,198,265	19,910,805	5,685,048	
Transfers to Courthouse Security	272,117	270,109	238,127	327,028	289,565	
Transfer to Debt Service	264,246	-	-	-	-	
Transfers to Grants Fund	137,579	71,185	301,330	297,330	413,014	
Transfers to HLI Fund	-	-	-	-	1,000,000	
Transer to CC Records Management	-	-	-	-	79,758	
TOTAL INTERFUND TRANSFERS	**2,409,644**	**3,471,205**	**14,745,222**	**20,542,663**	**7,474,885**	**7.37%**
TOTAL GENERAL FUND	**$ 70,622,372**	**$ 72,194,546**	**$ 99,927,316**	**$ 95,084,831**	**$ 101,399,856**	**100.00%**

Expenditure Budget Summary by Classification



BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2016 PROPOSED BUDGET	Percent Change
GENERAL GOVERNMENT					
COUNTY JUDGE	$ 247,818	$ 266,322	$ 311,998	$ 339,787	9%
BUDGET OFFICE	183,562	191,370	201,984	217,307	8%
COMMISSIONERS' COURT					
Administration	1,584,360	1,727,128	1,831,027	2,245,289	23%
Non-Departmental	2,337,059	1,485,719	3,225,186	3,008,335	-7%
Boonville Cemetery	-	775	-	-	0%
Contingency	-	-	2,153,516	2,500,000	16%
Community Support Contracts	2,867,673	3,022,672	3,104,556	6,297,948	103%
FLEET SERVICES	-	-	-	404,277	100%
COUNTY TREASURER	425,332	439,533	480,595	541,482	13%
RISK MANAGEMENT	143,044	146,044	160,432	171,049	7%
TAX ASSESSOR/COLLECTOR	1,632,340	1,679,745	1,923,812	2,004,132	4%
INFORMATION TECHNOLOGY	2,315,631	2,320,988	2,567,547	3,226,652	26%
HUMAN RESOURCES	296,711	296,922	352,804	369,547	5%
AUDITOR	721,733	735,211	790,670	833,088	5%
PURCHASING	263,102	318,276	369,250	468,195	27%
FACILITIES SERVICES & LANDSCAPING	1,836,873	2,258,586	2,805,408	3,158,610	13%
	14,855,240	**14,889,291**	**20,278,785**	**25,785,698**	27%
JUDICIAL SYSTEM					
PRE-TRIAL BOND SUPERVISION	55,693	72,010	76,323	79,127	4%
COLLECTIONS	268,530	295,908	317,339	361,871	14%
COURT SUPPORT COSTS - CRIMINAL	2,800,185	2,585,681	3,112,963	3,265,000	5%
COURT SUPPORT COSTS - CIVIL	1,722,375	2,219,373	1,482,000	1,525,315	3%
COUNTY ATTORNEY	2,606,445	2,717,340	2,938,648	3,084,571	5%
DISTRICT ATTORNEY					
Administration	2,638,410	2,592,967	2,943,013	3,308,830	12%
Child Protective Services	153,185	170,546	241,864	220,053	-9%
DISTRICT CLERK					
Administration	841,952	792,241	947,072	1,013,000	7%
Jury Services	285,346	295,482	321,088	322,616	0%
COUNTY CLERK					
Administration	636,391	664,283	844,241	881,133	4%
Vital Statistics Preservation	2,938	3,106	7,000	7,000	0%
85TH DISTRICT COURT	301,549	310,115	348,076	367,635	6%
272ND DISTRICT COURT	292,181	303,444	331,019	345,046	4%
361ST DISTRICT COURT	309,584	316,886	341,918	362,045	6%
JUVENILE COURT REFEREE	132,383	143,037	153,906	162,289	5%
ASSOCIATE JUDGE # 1	249,731	264,287	282,785	294,583	4%
COUNTY DRUG COURT PROGRAM	21,405	28,046	50,969	50,910	0%
ASSOCIATE JUDGE # 2	231,851	245,704	288,621	298,918	4%
BRAZOS COUNTY FAMILY COURT ANNEX	185,089	187,263	135,309	-	-100%
COUNTY COURT AT LAW #1	466,913	489,371	516,327	541,570	5%
COUNTY COURT AT LAW #2	469,514	481,114	518,528	544,688	5%
JUSTICE OF THE PEACE - PRECINCT 1	328,301	322,100	364,077	381,626	5%
JUSTICE OF THE PEACE - PRECINCT 2	-	-	221,681	307,493	39%
JUSTICE OF THE PEACE - PRECINCT 2 Pl 1	212,360	214,661	51,125	-	-100%
JUSTICE OF THE PEACE - PRECINCT 2 Pl 2	196,915	210,551	74,917	-	-100%
JUSTICE OF THE PEACE - PRECINCT 3	296,752	304,995	327,621	339,344	4%

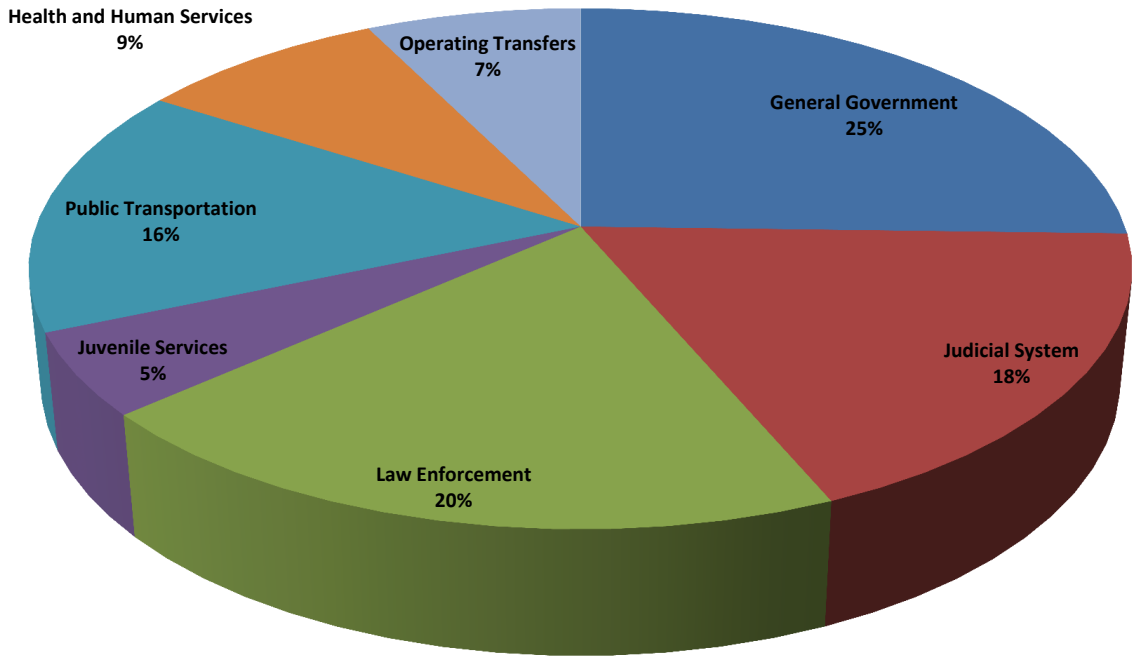
BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2016 PROPOSED BUDGET	Percent Change
JUDICIAL SYSTEM (con't)					
JUSTICE OF THE PEACE - PRECINCT 4	231,939	230,736	257,827	277,887	8%
COMMUNITY SUPERVISION SUPPORT	70,225	77,887	101,200	84,200	-17%
	16,008,144	**16,539,133**	**17,597,457**	**18,426,750**	5%
LAW ENFORCEMENT					
SHERIFF					
Patrol Division	4,815,571	5,026,748	5,416,177	5,589,551	3%
Jail Administration	10,403,152	10,866,592	10,836,897	11,438,045	6%
Jail Medical Services	-	-	808,950	888,448	
JOINT TERRORISM TASK FORCE	602	413	10,000	1,000	
CONSTABLE PRECINCT 1	335,891	406,020	438,069	453,715	4%
CONSTABLE PRECINCT 2	615,750	617,229	653,544	670,640	3%
CONSTABLE PRECINCT 3	315,009	311,979	338,359	350,375	4%
CONSTABLE PRECINCT 4	601,231	633,281	686,452	746,327	9%
	17,087,207	**17,862,262**	**19,188,448**	**20,138,101**	5%
JUVENILE SERVICES					
JUVENILE DEPARTMENT					
Administration	3,621,514	3,821,605	4,272,739	4,630,398	8%
Texas Youth Commission Parole	153,875	127,375	223,799	231,653	4%
Juvenile Justice Alternative Education Program	196,257	145,367	215,909	225,877	5%
Juvenile (Title IV-E)	133,658	69,433	120,080	113,359	-6%
State Commodity Program	825	1,806	3,000	-	-100%
	4,106,129	**4,165,585**	**4,835,527**	**5,201,287**	8%
PUBLIC TRANSPORTATION					
ROAD AND BRIDGE	11,078,687	10,045,731	15,369,263	15,718,775	24%
	11,078,687	**10,045,731**	**15,369,263**	**15,718,775**	24%
HEALTH and HUMAN SERVICES					
INDIGENT HEALTH CARE	1,493,606	1,477,038	3,604,659	3,918,901	9%
VETERAN'S SERVICES	42,617	45,611	62,355	64,965	4%
BOONVILLE CEMETARY	6,208	-	300	300	0%
COUNTY EMS & FIRE PROTECTION	459,422	459,422	459,392	544,480	19%
COUNTY CLERK - ELECTIONS	277,611	321,955	379,039	139,296	-63%
COUNTY WELFARE	2,333	9,570	5,000	5,000	0%
ELECTIONS ADMINISTRATOR	-	-	-	413,455	#DIV/0!
HEALTH DEPARTMENT - SUPPORT	55,805	57,916	54,775	62,125	13%
EMERGENCY MANAGEMENT	244,032	257,833	302,345	289,563	-4%
EXPOSITION CENTER	1,079,446	1,474,928	1,749,683	1,847,240	6%
BRAZOS CENTER	742,688	467,290	539,023	574,912	7%
COUNTY AGRICULTURE EXTENSION	336,792	345,757	415,968	442,338	6%
CHILD PROTECTIVE SERVICES	46,128	41,535	50,000	50,000	0%
ENVIRONMENTAL PROTECTION	290,633	262,484	290,075	301,785	4%
	5,077,322	**5,221,339**	**7,912,614**	**8,654,360**	9%

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 13 ACTUAL	FY 14 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2016 PROPOSED BUDGET	Percent Change
OPERATING TRANSFERS					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	7,500	0%
Capital Improvement Fund	1,728,202	3,122,411	14,198,265	5,685,048	-60%
Courthouse Security	272,117	270,109	238,127	289,565	22%
Debt Service	264,246	-	-	-	
Grants Fund	137,579	71,185	301,330	413,014	37%
HLI Fund	-	-	-	1,000,000	
CC Records Management	-	-	-	79,758	
	2,409,644	**3,471,205**	**14,745,222**	**7,474,885**	-49%
TOTAL GENERAL FUND EXPENDITURES	**$ 70,622,372**	**$ 72,194,545**	**$ 99,927,316**	**$ 101,399,856**	1%

Expenditure Budget by Function



BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
COUNTY JUDGE					
Salary and Wages	$ 176,455	$ 191,194	$ 221,680	$ 221,680	$ 247,187
Benefits	61,317	67,609	77,018	$ 77,018	79,380
Departmental Support	7,004	6,815	12,900	$ 6,518	12,900
Repairs and Maintenance	-	267	400	$ 390	320
Contracts for Services	3,043	437	-	$ -	-
TOTAL COUNTY JUDGE	**247,818**	**266,322**	**311,998**	**305,606**	**339,787**
PRE-TRIAL BOND SUPERVISION **					
Salary and Wages	38,118	52,802	54,395	54,395	56,921
Benefits	8,092	12,640	12,388	12,388	12,666
Departmental Support	2,400	1,050	2,520	2,135	1,800
Minor Acquisitions	719	-	-	-	-
Contracts for Services	6,364	5,518	7,020	5,984	7,740
TOTAL PRE-TRIAL BOND SUPERVISION	**55,693**	**72,010**	**76,323**	**74,902**	**79,127**
BUDGET OFFICE					
Salary and Wages	134,071	139,146	143,451	143,451	155,283
Benefits	45,255	48,174	53,433	53,433	56,674
Departmental Support	3,934	4,050	5,100	4,585	5,350
Repairs and Maintenance	302	-	-	-	-
TOTAL BUDGET OFFICE	**183,562**	**191,370**	**201,984**	**201,469**	**217,307**
COMMISSIONERS' COURT					
ADMINISTRATION					
Salary and Wages	469,920	477,470	490,657	490,657	520,198
Benefits	1,081,610	1,223,252	1,298,774	1,298,774	1,691,220
Departmental Support	29,891	25,481	39,975	34,531	33,075
Repairs and Maintenance	-	638	1,316	843	796
Contracts for Services	2,940	285	305	285	-
TOTAL ADMINISTRATION	**1,584,360**	**1,727,128**	**1,831,027**	**1,825,090**	**2,245,289**
NON-DEPARTMENTAL					
Salary and Wages	-	-	273,331	-	50,000
Benefits	1,000,000	-	250,000	-	250,000
Departmental Support	959,871	1,092,507	1,634,750	1,435,811	1,641,680
Repairs and Maintenance	633	(3,476)	-	434	-
Contracts for Services	291,501	289,633	302,105	268,435	301,655
Professional Services	85,055	107,055	765,000	186,288	765,000
TOTAL NON-DEPARTMENTAL	**2,337,059**	**1,485,719**	**3,225,186**	**1,890,968**	**3,008,335**
CONTINGENCY					
Departmental Support	-	-	2,153,516	-	2,500,000
TOTAL CONTINGENCY	**-**	**-**	**2,153,516**	**-**	**2,500,000**
COMMUNITY SUPPORT					
Contracts for Community Support	2,867,673	3,022,672	3,104,556	3,104,556	6,297,948
TOTAL COMMUNITY SUPPORT	**2,867,673**	**3,022,672**	**3,104,556**	**3,104,556**	**6,297,948**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
				-	
COLLECTIONS ***					
Salary and Wages	179,634	195,151	204,000	204,000	228,838
Benefits	75,048	86,500	98,230	98,230	117,049
Departmental Support	10,214	11,722	12,679	12,168	13,179
Repairs and Maintenance	-	-	-	-	375
Minor Acquisitions	1,585	494	-	-	-
Contracts- Services	2,049	2,040	2,430	2,340	2,430
TOTAL COLLECTIONS	**268,530**	**295,908**	**317,339**	**316,738**	**361,871**
COURT SUPPORT COSTS - CRIMINAL					
Departmental Support	117,538	111,509	149,000	115,876	135,000
Professional Services	2,682,648	2,474,172	2,963,963	2,921,873	3,130,000
TOTAL COURT SUPPORT COSTS - CRIMINAL	**2,800,185**	**2,585,681**	**3,112,963**	**3,037,749**	**3,265,000**
COURT SUPPORT COSTS - CIVIL					
Salary and Wages	-	-	-	-	4,300
Benefits	-	-	-	-	355
Departmental Support	317,898	386,434	412,000	396,109	312,660
Contracts for Services	1,067,923	1,463,232	600,000	1,040,043	600,000
Professional Services	336,554	369,707	470,000	420,787	608,000
TOTAL COURT SUPPORT COSTS - CIVIL	**1,722,375**	**2,219,373**	**1,482,000**	**1,856,939**	**1,525,315**
FLEET MAINTENANCE SERVICES					
Salary and Wages	-	-	-	-	131,454
Benefits	-	-	-	-	62,433
Departmental Support	-	-	-	-	36,450
Repairs and Maintenance	-	-	-	-	169,240
Minor Acquisitions	-	-	-	-	4,000
Contracts for Services	-	-	-	-	700
TOTAL FLEET MAINTENANCE SERVICES	-	-	-	-	404,277
ELECTIONS ADMINISTRATOR					
Salary and Wages	-	-	-	-	86,200
Outside Labor	-	-	-	-	125,000
Benefits	-	-	-	-	51,114
Departmental Support	-	-	-	-	32,251
Repairs and Maintenance	-	-	-	-	7,590
Minor Acquisitions	-	-	-	-	6,000
Contracts for Services	-	-	-	-	55,300
Professional Services	-	-	-	-	50,000
TOTAL ELECTIONS ADMINISTRATOR	-	-	-	-	413,455
TOTAL COMMISSIONERS COURT	**11,580,183**	**11,336,480**	**15,226,587**	**12,032,040**	**20,021,490**
BOONVILLE CEMETARY					
Repairs and Maintenance	6,208	775	300	760	300
TOTAL BOONVILLE CEMETARY	**6,208**	**775**	**300**	**760**	**300**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
COUNTY TREASURER					
Salary and Wages	290,591	298,778	318,878	318,878	361,416
Benefits	118,144	119,178	145,187	145,187	163,765
Departmental Support	13,112	20,118	15,200	16,851	15,400
Repairs and Maintenance	785	1,197	1,330	953	901
Contracts for Services	2,700	263	-	-	-
TOTAL COUNTY TREASURER	**425,332**	**439,533**	**480,595**	**481,869**	**541,482**
RISK MANAGEMENT					
Salary and Wages	96,005	98,263	101,226	101,226	107,194
Benefits	37,217	39,280	43,826	43,826	45,975
Departmental Support	7,461	5,767	11,380	7,917	11,380
Repairs and Maintenance	-	-	-	-	2,500
Professional Services	2,362	2,734	4,000	2,681	4,000
TOTAL RISK MANAGEMENT	**143,044**	**146,044**	**160,432**	**155,650**	**171,049**
TAX ASSESSOR/COLLECTOR					
Salary and Wages	1,090,712	1,114,126	1,219,903	1,219,903	1,261,350
Benefits	488,354	518,147	637,964	637,964	656,851
Departmental Support	45,981	43,105	59,825	48,435	77,325
Repairs and Maintenance	573	1,515	2,420	1,852	5,416
Minor Acquisitions	819	-	-	-	-
Contract Services	5,901	2,852	3,700	2,985	2,770
Professional Services	-	-	-	-	420
TOTAL TAX ASSESSOR-COLLECTOR	**1,632,340**	**1,679,745**	**1,923,812**	**1,911,139**	**2,004,132**
INFORMATION TECHNOLOGY					
Salary and Wages	1,010,600	1,075,065	1,167,564	1,167,564	1,433,895
Benefits	343,663	385,755	472,887	472,887	583,614
Departmental Support	80,012	50,575	71,960	69,831	87,165
Repairs and Maintenance	43,101	2,837	5,314	4,153	3,062
Minor Acquisitions	188,730	4,822	2,825	4,187	9,950
Contracts for Services	644,392	-	-	-	-
Professional Services	2,400	300	-	400	300
Capital Outlay	2,732	-	-	-	-
TOTAL INFORMATION TECHNOLOGY	**2,315,631**	**1,519,354**	**1,720,550**	**1,719,022**	**2,117,986**
I.T. SERVICES					
Departmental Support	-	7,572	45,657	40,060	36,460
Repairs and Maintenance	-	15,664	28,000	31,655	27,000
Minor Acquisitions	-	75,686	61,875	62,556	234,470
Contract Services	-	679,356	711,465	683,135	810,736
Capital Outlay	-	23,356	-	-	-
TOTAL I.T. SERVICES	**-**	**801,634**	**846,997**	**817,406**	**1,108,666**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
HUMAN RESOURCES					
Salary and Wages	190,793	185,748	199,868	199,868	212,914
Benefits	81,791	81,075	97,461	97,461	102,679
Departmental Support	19,393	19,730	28,000	19,583	28,000
Repairs and Maintenance	-	1,210	1,420	1,420	954
Contracts for Services	4,735	6,993	1,055	1,055	-
Professional Services	-	2,166	25,000	-	25,000
TOTAL HUMAN RESOURCES	**296,711**	**296,922**	**352,804**	**319,387**	**369,547**
AUDITOR					
Salary and Wages	512,042	517,827	540,854	540,854	576,343
Benefits	191,180	198,689	227,026	227,026	238,849
Departmental Support	14,409	11,937	18,150	14,924	15,300
Repairs and Maintenance	-	-	-	-	600
Minor Acquisitions	-	2,640	-	-	-
Contracts - Service	4,102	4,118	4,640	4,997	1,996
TOTAL AUDITOR	**721,733**	**735,211**	**790,670**	**787,801**	**833,088**
PURCHASING					
Salary and Wages	176,699	216,336	233,659	233,659	306,935
Benefits	70,244	88,323	105,148	105,148	134,660
Departmental Support	9,538	9,270	12,913	9,192	12,750
Repairs and Maintenance	3,212	609	2,896	3,103	2,700
Minor Acquisitions	-	-	-	1,703	-
Contracts- Services	3,410	3,739	4,384	2,061	900
Community Contracts	-	-	10,250	10,250	10,250
TOTAL PURCHASING	**263,102**	**318,276**	**369,250**	**365,116**	**468,195**
BUILDING/GROUNDS MAINTENANCE					
FACILITIES SERVICES					
Salary and Wages	848,439	934,772	1,036,074	1,036,074	1,203,554
Benefits	347,887	398,714	567,899	567,899	650,470
Departmental Support	69,822	66,228	83,900	70,443	103,275
Repairs and Maintenance	345,939	364,969	428,682	353,541	434,200
Minor Acquisitions	18,015	19,342	22,000	8,678	18,000
Contracts for Services	60,691	93,800	213,100	119,229	219,300
Professional Services	-	2,633	2,900	2,730	3,500
Capital Outlay	37,689	-	-	-	7,500
TOTAL FACILITIES SERVICES	**1,728,483**	**1,880,457**	**2,354,555**	**2,158,594**	**2,639,799**
LANDSCAPING					
Salary and Wages	47,552	179,660	193,297	193,297	232,558
Benefits	24,834	93,506	106,431	106,431	134,178
Departmental Support	1,096	1,995	2,525	1,743	2,475
Repairs and Maintenance	19,080	55,996	85,100	53,398	81,100
Minor Acquisitions	933	3,498	2,500	3,781	3,000
Contracts for Services	14,896	43,475	61,000	5,823	65,500
TOTAL LANDSCAPING	**108,390**	**378,130**	**450,853**	**364,473**	**518,811**

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TOTAL OF FACILITIES SERVICES & LANDSCAPING	**1,836,873**	**2,258,587**	**2,805,408**	**2,523,067**	**3,158,610**
COUNTY ATTORNEY					
Salary and Wages	1,850,623	1,922,262	2,010,029	2,010,029	2,120,977
Benefits	613,269	663,988	780,709	780,709	813,220
Departmental Support	120,090	105,745	124,910	104,513	130,098
Repairs and Maintenance	13,356	15,525	14,000	12,951	11,924
Minor Acquisitions	-	-	-	-	1,900
Contract Services	9,106	9,820	9,000	9,001	6,452
TOTAL COUNTY ATTORNEY	**2,606,445**	**2,717,340**	**2,938,648**	**2,917,203**	**3,084,571**
DISTRICT ATTORNEY					
ADMINISTRATION					
Salary and Wages	1,841,383	1,811,230	1,986,585	1,986,585	2,267,829
Benefits	637,634	656,032	791,532	791,532	879,523
Departmental Support	139,321	103,215	141,000	101,962	148,000
Repairs and Maintenance	10,407	16,953	15,960	13,690	11,620
Minor Acquisitions	-	349	400	823	1,858
Contract Services	9,665	5,188	7,536	3,120	-
TOTAL ADMINISTRATION	**2,638,410**	**2,592,967**	**2,943,013**	**2,897,712**	**3,308,830**
CHILD PROTECTIVE SERVICES (Title IV-E)					
Salary and Wages	112,148	125,170	173,131	173,131	155,400
Benefits	37,948	43,491	59,833	59,833	55,753
Departmental Support	3,090	1,885	8,900	2,667	8,900
CHILD PROTECTIVE SERVICES	**153,185**	**170,546**	**241,864**	**235,631**	**220,053**
TOTAL DISTRICT ATTORNEY	**2,791,595**	**2,763,513**	**3,184,877**	**3,133,343**	**3,528,883**
DISTRICT CLERK					
ADMINISTRATION					
Salary and Wages	578,186	536,767	595,199	595,199	640,932
Benefits	216,697	210,778	290,138	290,138	314,343
Departmental Support	36,417	34,972	44,225	22,664	50,225
Repairs and Maintenance	-	-	2,510	6,489	7,500
Contract Services	10,652	9,724	15,000	5,812	-
TOTAL ADMINISTRATION	**841,952**	**792,241**	**947,072**	**920,302**	**1,013,000**
JURY SERVICES					
Salary and Wages	77,240	79,251	81,568	81,568	84,029
Benefits	33,397	35,292	39,354	39,354	40,821
Departmental Support	161,514	169,526	189,800	113,423	184,800
Repairs and Maintenance	316	80	266	76	266
Contract Services	12,878	11,332	10,100	12,905	12,700
TOTAL JURY SERVICES	**285,346**	**295,482**	**321,088**	**247,326**	**322,616**
TOTAL DISTRICT CLERK	**1,127,298**	**1,087,723**	**1,268,160**	**1,167,628**	**1,335,616**

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COUNTY CLERK					
Salary and Wages	414,913	421,869	469,186	469,186	496,181
Benefits	191,259	202,978	246,643	246,643	259,295
Departmental Support	26,437	28,823	33,175	21,068	31,175
Repairs and Maintenance	-	1,581	842	794	842
Minor Acquisitions	-	1,222	4,775	3,570	4,020
Contract Services	3,782	7,810	89,620	82,780	89,620
TOTAL COUNTY CLERK - ADMINISTRATION	**636,391**	**664,283**	**844,241**	**824,041**	**881,133**
COUNTY CLERK - ELECTIONS					
Salary and Wages	64,717	68,049	69,092	69,092	95,846
Outside Labor Costs	73,091	96,684	125,000	67,822	-
Benefits	32,566	35,031	46,047	46,047	43,450
Departmental Support	17,336	16,681	22,800	12,689	-
Repairs and Maintenance	5,597	596	10,000	483	-
Minor Acquisitions	-	8,500	1,000	-	-
Contracts for Services	1,865	54,969	55,100	54,815	-
Professional Services	82,439	41,445	50,000	35,000	-
TOTAL COUNTY CLERK - ELECTIONS	**277,611**	**321,955**	**379,039**	**285,948**	**139,296**
COUNTY CLERK - VITAL STATISTIC PRESERVATION					
Departmental Support	2,938	3,106	7,000	3,602	7,000
TOTAL COUNTY CLERK - VITAL STATISTICS	**2,938**	**3,106**	**7,000**	**3,602**	**7,000**
TOTAL COUNTY CLERK	**916,940**	**989,344**	**1,230,280**	**1,113,591**	**1,027,429**
85TH DISTRICT COURT					
Salary and Wages	207,842	210,577	220,657	220,657	231,995
Benefits	77,631	81,404	101,660	101,660	106,395
Departmental Support	14,185	14,945	23,825	13,179	26,825
Repairs and Maintenance	-	-	-	-	1,000
Minor Acquisitions	-	1,281	-	-	-
Contracts for Services	1,892	1,908	1,934	2,049	1,420
TOTAL 85TH DISTRICT COURT	**301,549**	**310,115**	**348,076**	**337,545**	**367,635**
272ND DISTRICT COURT					
Salary and Wages	205,757	209,543	219,029	219,029	231,242
Benefits	77,281	81,400	90,666	90,666	94,940
Departmental Support	6,849	10,220	17,650	6,843	17,750
Repairs and Maintenance	-	-	1,114	324	1,114
Contract Services	2,294	2,280	2,560	850	-
TOTAL 272ND DISTRICT COURT	**292,181**	**303,444**	**331,019**	**317,712**	**345,046**

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361ST DISTRICT COURT					
ADMINISTRATION					
Salary and Wages	202,283	204,559	214,477	214,477	226,941
Benefits	83,966	89,337	100,382	100,382	105,398
Departmental Support	5,045	4,958	5,700	4,705	6,250
Repairs and Maintenance	-	217	626	317	525
Contract Services	3,281	228	-	-	-
TOTAL ADMINISTRATION	**294,575**	**299,300**	**321,185**	**319,881**	**339,114**
JUDICIAL SUPPORT					
Salary and Wages	-	-	351	351	351
Benefits	1	-	32	32	30
Departmental Support	10,470	11,757	12,850	13,922	14,950
TOTAL JUDICIAL SUPPORT	**10,471**	**11,757**	**13,233**	**14,305**	**15,331**
STAFF SUPPORT					
Departmental Support	4,538	5,829	7,500	5,664	7,600
TOTAL STAFF SUPPORT	**4,538**	**5,829**	**7,500**	**5,664**	**7,600**
TOTAL 361ST DISTRICT COURT	**309,584**	**316,886**	**341,918**	**339,850**	**362,045**
JUVENILE COURT REFEREE					
Salary and Wages	97,393	103,007	108,870	108,870	115,358
Benefits	32,873	35,407	40,366	40,366	42,261
Departmental Support	2,117	4,622	4,670	3,889	4,670
TOTAL JUVENILE COURT REFEREE	**132,383**	**143,037**	**153,906**	**153,125**	**162,289**
ASSOCIATE JUDGE #1					
Salary and Wages	176,863	188,119	194,495	194,495	205,358
Benefits	61,943	66,848	75,442	75,442	78,877
Departmental Support	7,041	6,756	7,782	4,257	7,782
Repairs and Maintenance	-	-	366	97	366
Contracts for Services	3,381	2,564	4,700	3,458	2,200
TOTAL ASSOCIATE JUDGE #1	**249,731**	**264,287**	**282,785**	**277,749**	**294,583**
COUNTY DRUG COURT PROGRAM					
Salary and Wages	12,928	13,203	12,007	12,007	12,007
Benefits	2,103	2,117	2,732	2,732	2,673
Departmental Support	6,375	12,727	36,230	10,205	36,230
TOTAL COUNTY DRUG COURT PROGRAM	**21,405**	**28,046**	**50,969**	**24,944**	**50,910**
ASSOCIATE JUDGE # 2					
Salary and Wages	175,738	184,835	195,539	195,539	206,838
Benefits	49,040	53,052	80,208	80,208	84,066
Departmental Support	4,249	5,537	7,700	4,621	7,700
Repairs and Maintenance	-	-	314	220	314
Minor Acquisitions	543	-	-	-	-
Contracts for Services	2,280	2,280	4,860	1,750	-
TOTAL ASSOCIATE JUDGE #2	**231,851**	**245,704**	**288,621**	**282,338**	**298,918**

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BRAZOS COUNTY FAMILY COURT ANNEX					
Salary and Wages	5,977	7,087	39,682	39,682	-
Benefits	599	570	8,427	8,427	-
Departmental Support	14,173	15,559	3,550	8,933	-
Contracts for Services	96,286	98,753	25,650	32,748	-
Professional Fees	68,055	65,294	58,000	92,634	-
TOTAL BRAZOS COUNTY FAMILY COURT ANNEX	**185,089**	**187,263**	**135,309**	**182,424**	**-**
COUNTY COURT AT LAW #1					
ADMINISTRATION					
Salary and Wages	344,152	351,694	361,212	361,212	381,005
Benefits	112,445	119,100	133,887	133,887	139,800
Departmental Support	4,855	3,691	5,770	4,277	5,650
Repairs and Maintenance	422	143	732	243	425
Minor Acquisitions	-	442	-	-	-
Contracts for Services	720	600	-	-	-
TOTAL ADMINISTRATION	**462,594**	**475,670**	**501,601**	**499,619**	**526,880**
JUDICIAL SUPPORT					
Salary and Wages	1,218	10,038	7,140	7,140	7,140
Benefits	127	814	626	626	590
Departmental Support	1,036	1,640	2,210	1,253	2,210
TOTAL JUDICIAL SUPPORT	**2,381**	**12,491**	**9,976**	**9,019**	**9,940**
COUNTY COURT AT LAW #1 CONT.					
STAFF SUPPORT					
Departmental Support	1,938	1,210	4,750	1,853	4,750
TOTAL STAFF SUPPORT	**1,938**	**1,210**	**4,750**	**1,853**	**4,750**
TOTAL COUNTY COURT AT LAW #1	**466,913**	**489,371**	**516,327**	**510,491**	**541,570**
COUNTY COURT AT LAW #2					
Salary and Wages	342,330	349,328	362,123	362,123	382,325
Benefits	111,801	118,368	133,677	133,677	139,835
Departmental Support	14,181	11,990	21,250	9,779	21,050
Minor Acquisitions	-	-	-	-	1,478
Contracts for Services	1,202	1,428	1,478	1,428	-
TOTAL COUNTY COURT AT LAW #2	**469,514**	**481,114**	**518,528**	**507,007**	**544,688**
JUSTICE OF THE PEACE - PRECINCT 1					
Salary and Wages	197,147	192,955	204,997	204,997	216,620
Benefits	75,697	77,925	98,628	98,628	103,504
Departmental Support	25,414	21,188	27,400	17,489	28,450
Repairs and Maintenance	33	33	75	45	75
Contracts for Services	30,010	29,999	32,977	30,596	32,977
TOTAL JUSTICE OF THE PEACE PRECINCT 1	**328,301**	**322,100**	**364,077**	**351,755**	**381,626**

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JUSTICE OF THE PEACE - PRECINCT 2					
Salary and Wages	-	-	137,168	137,168	194,815
Benefits	-	-	69,988	69,988	98,653
Departmental Support	-	-	12,250	7,835	12,250
Repairs and Maintenance	-	-	125	-	125
Contracts for Services	-	-	2,000	1,237	1,500
Professional Services	-	-	150	-	150
TOTAL JUSTICE OF THE PEACE PRECINCT 2	**-**	**-**	**221,681**	**216,228**	**307,493**
JUSTICE OF THE PEACE - PRECINCT 2 Place 1					
Salary and Wages	149,030	151,564	34,689	37,785	-
Benefits	55,640	57,695	15,826	12,732	-
Departmental Support	6,395	4,118	610	575	-
Contracts for Services	1,295	1,284	-	321	-
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 1	**212,360**	**214,661**	**51,125**	**51,413**	**-**
JUSTICE OF THE PEACE - PRECINCT 2 Place 2					
Salary and Wages	139,742	140,406	47,329	47,329	-
Benefits	49,107	58,928	23,813	23,813	-
Departmental Support	6,771	9,934	2,875	1,575	-
Repairs and Maintenance	-	-	75	-	-
Contracts for Services	1,295	1,284	750	421	-
Professional Services	-	-	75	75	-
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 2	**196,915**	**210,551**	**74,917**	**73,213**	**-**
JUSTICE OF THE PEACE - PRECINCT 3					
Salary and Wages	196,120	199,163	204,223	204,223	214,340
Benefits	80,497	87,374	98,453	98,453	102,998
Departmental Support	16,535	14,875	17,945	15,947	17,400
Repairs and Maintenance	-	-	-	-	362
Contract Services	3,599	3,583	7,000	3,687	4,244
TOTAL JUSTICE OF THE PEACE PRECINCT 3	**296,752**	**304,995**	**327,621**	**322,310**	**339,344**
JUSTICE OF THE PEACE - PRECINCT 4					
Salary and Wages	154,939	156,612	167,969	167,969	183,173
Benefits	66,692	70,112	78,746	78,746	85,002
Departmental Support	5,553	3,087	9,130	4,855	9,130
Repairs and Maintenance	-	-	232	153	232
Minor Acquisitions	3,398	-	350	288	350
Contracts Services	1,358	925	1,400	1,254	-
TOTAL JUSTICE OF THE PEACE PRECINCT 4	**231,939**	**230,736**	**257,827**	**253,265**	**277,887**
COMMUNITY SUPERVISION SUPPORT					
Departmental Support	63,640	70,140	89,100	76,981	75,750
Repairs and Maintenance	-	-	-	-	2,956
Minor Acquisitions	-	1,198	2,000	-	5,494
Contracts Services	6,585	6,549	10,100	3,578	-
TOTAL COMMUNITY SUPERVISION SUPPORT	**70,225**	**77,887**	**101,200**	**80,559**	**84,200**

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SHERIFF					
ADMINISTRATION - PATROL					
Salary and Wages	3,126,337	3,235,039	3,457,237	3,457,237	3,645,955
Benefits	1,204,003	1,291,532	1,502,827	1,502,827	1,579,246
Departmental Support	149,768	166,920	181,818	1,183,543	172,300
Repairs and Maintenance	323,168	319,784	252,825	48,550	175,800
Minor Acquisitions	766	1,971	2,900	2,700	2,000
Contracts for Services	8,973	8,517	15,520	15,520	11,200
Professional Services	2,556	2,985	3,050	10,196	3,050
TOTAL ADMINISTRATION	**4,815,571**	**5,026,748**	**5,416,177**	**6,220,573**	**5,589,551**
JOINT TERRORISM TASK FORCE					
Salary and Wages	495	334	8,220	8,220	819
Benefits	107	79	1,780	1,780	181
TOTAL JOINT TERRORISM TASK FORCE	**602**	**413**	**10,000**	**10,000**	**1,000**
JAIL ADMINISTRATION					
Salary and Wages	6,242,773	6,411,630	6,205,410	6,205,410	6,581,454
Benefits	2,595,527	2,734,821	3,124,137	3,124,137	3,271,501
Departmental Support	1,377,434	1,420,053	1,391,210	1,391,210	1,470,210
Repairs and Maintenance	94,744	94,726	87,850	87,850	90,850
Minor Acquisitions	-	96,200	-	-	-
Contract Services	16,349	17,921	16,940	16,940	12,680
Professional Services	76,324	91,241	11,350	11,350	11,350
TOTAL JAIL ADMINISTRATION	**10,403,152**	**10,866,592**	**10,836,897**	**10,836,897**	**11,438,045**
JAIL MEDICAL SERVICES					
Salary and Wages	-	-	496,096	496,096	544,286
Benefits	-	-	237,639	237,639	261,087
Departmental Support	-	-	47,840	27,398	48,840
Contract Services	-	-	2,000	3,500	3,860
Professional Services	-	-	25,375	25,375	30,375
TOTAL JAIL ADMINISTRATION	**-**	**-**	**808,950**	**790,008**	**888,448**
TOTAL SHERIFF	**15,218,723**	**15,893,340**	**17,062,024**	**17,847,478**	**17,916,044**
CONSTABLE PRECINCT 1					
Salary and Wages	200,894	247,704	257,020	257,020	271,856
Benefits	78,281	100,388	113,239	113,239	119,659
Departmental Support	16,646	15,997	22,585	16,846	24,835
Repairs and Maintenance	16,153	18,117	19,000	18,212	13,000
Minor Acquisitions	240	-	500	12,462	-
Contracts for Services	23,677	23,813	25,725	25,725	24,365
TOTAL CONSTABLE PRECINCT 1	**335,891**	**406,020**	**438,069**	**443,504**	**453,715**

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CONSTABLE PRECINCT 2					
Salary and Wages	391,111	394,559	406,888	406,888	428,148
Benefits	153,728	161,159	181,506	181,506	189,736
Departmental Support	15,527	17,441	21,700	21,700	22,850
Repairs and Maintenance	50,748	41,323	36,600	31,700	22,806
Minor Acquisitions	2,015	85	2,000	11,000	2,000
Contract Services	2,621	2,662	4,850	3,228	5,100
TOTAL CONSTABLE PRECINCT 2	**615,750**	**617,229**	**653,544**	**656,022**	**670,640**
CONSTABLE PRECINCT 3					
Salary and Wages	200,331	202,204	208,181	208,181	220,144
Benefits	78,880	82,698	91,511	91,511	96,264
Departmental Support	14,748	13,607	17,475	13,542	17,775
Repairs and Maintenance	17,607	9,339	13,282	7,257	10,282
Minor Acquisitions	545	1,228	3,200	5,400	2,500
Contract Services	2,899	2,904	4,710	1,907	3,410
TOTAL CONSTABLE PRECINCT 3	**315,009**	**311,979**	**338,359**	**327,798**	**350,375**
CONSTABLE PRECINCT 4					
Salary and Wages	394,257	403,731	438,123	438,123	487,259
Benefits	153,482	164,492	188,284	188,284	214,271
Departmental Support	15,176	15,447	18,565	15,361	18,865
Repairs and Maintenance	35,455	47,187	38,500	20,778	24,182
Minor Acquisitions	-	-	-	10,800	-
Contracts - Services	2,863	2,425	2,980	2,622	1,750
TOTAL CONSTABLE PRECINCT 4	**601,231**	**633,281**	**686,452**	**675,968**	**746,327**
JUVENILE SERVICES					
ADMINISTRATION					
Total Administration	3,621,514	3,809,212	4,272,739	4,272,739	4,630,398
Capital Outlay	6,072	12,393	-	-	-
TOTAL ADMINISTRATION	**3,621,514**	**3,821,606**	**4,272,739**	**4,272,739**	**4,630,398**
T. Y. C. PAROLE					
Salary and Wages	89,320	73,493	102,585	102,585	108,907
Benefits	33,056	28,046	51,884	51,884	57,416
Departmental Support	1,331	886	2,300	1,231	2,100
Repairs and Maintenance	1,053	699	2,650	782	1,850
Minor Acquisitions	-	-	-	-	1,000
Contract Services	29,115	24,251	64,380	26,115	60,380
TOTAL T. Y. C. PAROLE	**153,875**	**127,375**	**223,799**	**182,597**	**231,653**
JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM					
Salary and Wages	133,382	98,454	141,285	141,285	147,674
Benefits	62,040	45,922	73,624	73,624	77,103
Departmental Support	836	991	1,000	898	1,100
TOTAL JUVENILE JUSTICE ALTERNATIVE EDUCATION	**196,257**	**145,367**	**215,909**	**215,807**	**225,877**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
JUVENILE FEDERAL TITLE IV-E					
Salary and Wages	67,268	27,519	38,388	38,388	39,866
Benefits	28,158	12,282	19,132	19,132	19,933
Departmental Support	21,237	21,803	46,150	22,803	50,250
Repairs and Maintenance	7,515	4,999	760	760	710
Minor Acquisitions	-	-	5,250	-	1,000
Contract Services	9,480	2,830	10,400	3,848	1,600
TOTAL TITLE IV-E	**133,658**	**69,433**	**120,080**	**84,931**	**113,359**
TDHS - COMMODITIES					
Departmental Support	825	1,806	3,000	1,586	-
TOTAL TDHS - COMMODITIES	**825**	**1,806**	**3,000**	**1,586**	**-**
TOTAL JUVENILE SERVICES	**4,106,129**	**4,165,587**	**4,835,527**	**4,757,660**	**5,201,287**
ROAD AND BRIDGE					
ADMINISTRATION					
Salary and Wages	2,617,000	2,646,749	2,827,026	2,827,026	2,992,269
Benefits	1,091,494	1,149,740	1,398,845	1,398,845	1,462,411
Departmental Support	72,867	86,343	1,351,262	79,867	1,351,112
Repairs and Maintenance	3,374,364	3,667,981	5,085,080	3,186,875	5,085,080
Minor Acquisitions	17,237	3,369	7,500	7,500	7,500
Contracts for Services	108,524	145,030	202,700	135,524	202,700
Professional Services	8,350	68,445	90,000	62,545	90,000
Capital Outlay	3,439,764	1,881,614	3,890,000	2,167,641	4,012,853
Debt Service	118,183	118,183	222,700	118,183	222,700
TOTAL ADMINISTRATION	**10,847,782**	**9,767,454**	**15,075,113**	**9,865,823**	**15,426,625**
SHOP					
Departmental Support	-	-	2,100	-	2,100
Repairs and Maintenance	219,733	270,825	280,750	280,750	280,750
Minor Acquisitions	5,040	3,628	6,000	5,043	4,000
Contracts for Services	6,132	3,824	5,300	5,300	5,300
TOTAL SHOP	**230,905**	**278,277**	**294,150**	**291,093**	**292,150**
ENVIRONMENTAL PROTECTION					
Departmental Support	7,558	7,892	9,175	7,945	8,720
Repairs and Maintenance	-	-	3,000	120	3,000
Minor Acquisitions	4,098	4,288	8,000	4,119	8,000
Contracts for Services	278,977	250,304	269,900	269,900	282,065
TOTAL ENVIRONMENTAL PROTECTION	**290,633**	**262,484**	**290,075**	**282,084**	**301,785**
TOTAL ROAD AND BRIDGE	**11,369,320**	**10,308,215**	**15,659,338**	**10,439,000**	**16,020,560**
INDIGENT HEALTH CARE					
Departmental Support	345,712	473,384	650,000	523,384	850,000
Professional Services	616,194	623,045	2,057,959	983,248	2,172,201
Contracts for Community Support	531,700	380,609	896,700	501,609	896,700
TOTAL INDIGENT HEALTH CARE	**1,493,606**	**1,477,038**	**3,604,659**	**2,008,241**	**3,918,901**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
VETERANS SERVICES					
Salary and Wages	34,055	36,775	40,810	40,810	42,620
Benefits	7,240	8,027	19,683	19,683	20,545
Departmental Support	1,111	666	1,500	864	1,500
Repairs and Maintenance	211	143	362	183	300
TOTAL VETERAN'S SERVICES	**42,618**	**45,611**	**62,355**	**61,540**	**64,965**
COUNTY EMS & FIRE PROTECTION					
Fire/EMS City of Bryan	181,774	181,774	181,744	181,744	214,240
Fire/EMS City of College Station	161,648	161,648	161,648	161,648	214,240
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
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**	**459,392**	**459,392**	**544,480**
COUNTY WELFARE					
Departmental Support	2,333	9,570	5,000	5,000	5,000
TOTAL COUNTY WELFARE	**2,333**	**9,570**	**5,000**	**5,000**	**5,000**
HEALTH DEPARTMENT - SUPPORT					
Departmental Support	47,954	49,662	46,525	46,525	51,125
Professional Services	7,851	8,254	8,250	8,250	11,000
TOTAL HEALTH DEPARTMENT - SUPPORT	**55,805**	**57,916**	**54,775**	**54,775**	**62,125**
EMERGENCY MANAGEMENT					
Salary and Wages	112,156	116,609	120,269	120,269	127,497
Benefits	40,820	43,452	48,158	48,158	50,491
Departmental Support	12,775	9,470	18,275	12,470	18,675
Repairs and Maintenance	3,609	5,158	3,050	3,050	4,550
Minor Acquisitions	-	2,327	-	-	-
Contracts for Services	74,672	80,815	87,593	79,815	88,350
Professional Services	-	-	25,000	-	-
TOTAL EMERGENCY MANAGEMENT	**244,032**	**257,832**	**302,345**	**263,762**	**289,563**
EXPOSITION CENTER					
Salary and Wages	541,345	569,590	686,898	686,898	725,019
Benefits	180,775	207,478	243,493	243,493	255,884
Departmental Support	280,167	385,482	399,100	279,482	431,950
Repairs and Maintenance	46,223	73,887	90,400	52,353	83,700
Minor Acquisitions	8,345	6,685	16,000	7,685	17,200
Contracts for Services	22,591	36,400	46,000	30,491	52,000
Capital Outlay	-	2,170	-	-	-
TOTAL EXPOSITION CENTER	**1,079,446**	**1,281,693**	**1,481,891**	**1,300,402**	**1,565,753**
FAIR ADMINISTRATION					
Salary and Wages	-	141,047	190,115	190,115	200,494
Benefits	-	52,189	77,677	77,677	80,993
TOTAL FAIR ADMINISTRATION	**-**	**193,236**	**267,792**	**267,792**	**281,487**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
BRAZOS CENTER					
Salary and Wages	380,782	243,397	262,883	262,883	278,201
Benefits	165,312	100,476	117,540	117,540	123,221
Departmental Support	98,328	109,262	132,850	99,262	151,300
Repairs and Maintenance	56,618	6,128	18,050	9,192	18,290
Minor Acquisitions	4,313	4,930	4,750	4,750	3,400
Contracts for Services	37,335	3,097	2,950	2,950	500
TOTAL BRAZOS CENTER	**742,688**	**467,290**	**539,023**	**496,577**	**574,912**
COUNTY AGRICULTURE EXTENSION					
Salary and Wages	193,197	201,889	217,020	217,020	233,524
Benefits	58,399	60,940	111,456	111,456	118,051
Departmental Support	44,267	43,422	46,800	42,267	47,200
Repairs and Maintenance	482	4,391	4,372	3,472	8,253
Minor Acquisitions	-	3,790	-	-	-
Contracts for Services	40,447	31,325	36,320	36,320	35,310
TOTAL COUNTY AGRICULTURE EXTENSION	**336,792**	**345,757**	**415,968**	**410,535**	**442,338**
CHILD PROTECTIVE SERVICES					
Departmental Support	46,128	41,535	50,000	45,125	50,000
TOTAL CHILD PROTECTIVE SERVICES	**46,128**	**41,535**	**50,000**	**45,125**	**50,000**
TOTAL DEPARTMENTAL BUDGETS	**68,212,728**	**68,723,344**	**85,182,094**	**74,839,498**	**93,924,971**
OPERATING TRANSFERS OUT					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	7,500	7,500
Capital Improvement Fund	1,728,202	3,122,411	14,198,265	19,910,805	5,685,048
Courthouse Security	272,117	270,109	238,127	327,028	289,565
Debt Service	264,246	-	-	-	-
Grants Fund	137,579	71,185	301,330	-	413,014
HLI Fund	-	-	-	-	1,000,000
CC Records Management	-	-	-	-	79,758
TOTAL OPERATING TRANSFERS	**2,409,644**	**3,471,205**	**14,745,222**	**20,245,333**	**7,474,885**
TOTAL GENERAL FUND EXPENDITURES	**$ 70,622,372**	**$ 72,194,546**	**$ 99,927,316**	**$ 95,084,831**	**$ 101,399,856**

* 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.

ELECTED OFFICIALS
PROPOSED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2016

Elected Officials	Base Salary	County Longevity	Other Supplements*	Annual Salary
County Judge	$ 96,351	$ 960	$ 2,040	$ 99,351
County Commissioner's				
Precinct 1	75,157	480	840	76,477
Precinct 2	75,157	-	840	75,997
Precinct 3	75,157	480	840	76,477
Precinct 4	75,157	240	840	76,237
County Treasurer	75,157	720	480	76,357
Tax Assessor/Collector	75,157	480	-	75,637
County Attorney	90,290	1,200	480	91,970
District Attorney	18,000	480	3,640	22,120
District Clerk	75,157	960	480	76,597
County Clerk	75,157	1,440	480	77,077
District Judge				
85th District Court	16,800	-	1,200	18,000
272nd District Court	13,626	240	1,200	15,066
361st District Court	16,800	960	1,680	19,440
County Court at Law #1	164,008	720	1,200	165,928
County Court at Law #2	164,008	1,200	1,200	166,408
Justice of the Peace				
Precinct 1	69,497	240	840	70,577
Precinct 2	69,497	960	840	71,297
Precinct 3	69,497	-	840	70,337
Precinct 4	69,497	-	840	70,337
Sheriff	112,682	1,440	480	114,602
Constable				
Precinct 1	69,497	480	480	70,457
Precinct 2	69,497	480	-	69,977
Precinct 3	69,497	-	480	69,977
Precinct 4	69,497	1,200	480	71,177
	$ 1,849,797	$ 15,360	$ 22,720	$ 1,887,877

*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, 2016

		Proposed 2016
GENERAL - COMMISSIONERS' COURT		
Court Appointed Attorneys	$	100,000
Capital Murder Trial		1,000,000
Autopsy		224,000
Court Support Cost		200,000
Utilities		122,000
Insurance		75,000
Worker's Compensation		75,000
Juvenile Placement		200,000
Discretionary Departmental Expenditure Accounts		204,000
Overtime		100,000
Gasoline/Diesel		100,000
Health and Life Fund Support		100,000
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, 2016

	Proposed 2016

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 to lower than expected revenues.

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2016

	Proposed 2016
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.

THE STATE OF TEXAS

COUNTY OF BRAZOS

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, 2015

Fund Balance at October 1, 2014	**$**	**400,587**
For The Year Ending September 30, 2015		
Estimated Revenues		**68,366**
Estimated Expenditures		**-**
Committed Fund Balance, September 30, 2015	**$**	**468,952**

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

For The Year Ending September 30, 2016

REVENUES (0200)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest	$ 700	$ 922	$ 900	$ 420	$ 900
Tobacco Settlement	-	62,926	65,000	67,946	65,000
Committed Fund Balance	39,300	-	-		
TOTAL REVENUES	**$ 40,000**	**$ 63,848**	**$ 65,900**	**$ 68,366**	**$ 65,900**

EXPENDITURES (11002200)					
Community Public Health	$ -	$ -	$ 65,900	$ -	$ 65,900
TOTAL CONTRACT SERVICES	**$ -**	**$ -**	**$ 65,900**	**$ -**	**$ 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, 2016

	Actual Fund Balance 10/1/2014	Estimated Revenue Year Ending 9/30/2015	Transfers In/ (Out)	Estimated Expenditures Year Ending 9/30/2015	Restricted Fund Balance Year Ending 9/30/2015
SPECIAL REVENUE FUND					
Hotel Occupancy Tax	$ 1,603,854	$ 2,476,866	$ (545,174)	$ 918,964	2,616,580
State Lateral Road	146,542	30,573	--	150,000	27,115
Unclaimed Property Fund	55,372	653	--	-	56,026
Law Library Fund	194,187	52,399	--	128,935	117,651
Alternative Dispute Resolution Fund	-	45,595	7,500	45,595	7,500
Law Enforcement Education Fund	22,872	19,323	--	19,323	22,872
County Records Management Fund	191,014	99,468	79,758	134,093	236,148
County Clerk Records Management Fund	539,214	259,522	--	349,095	449,641
County Clerk Archival Fund	380,740	257,643	--	114,198	524,184
Courthouse Security Fund	57,395	90,537	238,127	367,017	19,042
Justice Court Security Fund	53,280	9,088	--	--	62,368
District Clerk Management Fund	144,487	18,106	--	--	162,593
District Clerk Archival Fund	33,265	14,374	--	--	47,639
Justice of the Peace Technology Fund	117,936	43,266	--	37,554	123,648
County and District Court Tech Fund	33,707	9,788	--	5,021	38,474
Forfeitures Fund	27,375	5,395	--	2,815	29,955
D. A. Hot Check Collection Fund	1,928	405	--	--	2,333
Bail Bond Board Fee Fund	85,844	1,722	--	356	87,210
Voter Registration Fund	22,822	842	--	--	23,664
Vehicle Inventory Tax Interest Fund	169,330	33,898	--	1,631	201,597
Sheriff - Crime Fund	306,264	818	--	73,794	233,287
District Attorney - Crime Fund	91,746	4,951	--	5,436	91,260
Primary Election Services Fund	49,882	7,454	--	8,117	49,219
Brazos County Housing Finance Corp	113,026	29,144	--	29,568	112,602
TOTAL SPECIAL REVENUE FUNDS	**$ 4,442,081**	**$ 3,511,830**	**$ (219,789)**	**$ 2,391,511**	**$ 5,342,607**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
PROPOSED BUDGET SUMMARY

For The Year Ending September 30, 2016

	Budget 2011-2012	Budget 2012-2013	Budget 2013-2014	Budget 2014-2015	Proposed Budget 2015-2016	Budget 2015 vs 2016	% Incr/(Decr)	% of Budget
SPECIAL REVENUE FUND								
Hotel Occupancy Tax	$ 1,131,500	$ 1,253,500	$ 1,529,449	$ 2,244,150	$ 3,648,718	$ 2,119,269	139%	54%
State Lateral Road	84,000	84,800	84,800	176,850	57,100	(27,700)	-33%	1%
Unclaimed Property Fund	51,000	51,000	51,000	45,000	56,500	5,500	11%	1%
Law Library Fund	175,000	175,000	175,000	185,000	167,300	(7,700)	-4%	2%
Alternative Dispute Resolution Fund	52,500	44,500	45,500	53,000	42,500	(3,000)	-7%	1%
Law Enforcement Education Fund	10,000	12,672	9,850	37,500	52,000	42,150	428%	1%
County Records Management Fund	199,000	187,144	242,800	281,500	331,108	88,308	36%	5%
County Clerk Records Management Fund	240,616	204,927	206,092	405,580	265,941	59,849	29%	4%
County Clerk Archival Fund	160,000	160,000	170,700	210,700	251,000	80,300	47%	4%
Courthouse Security Fund	334,468	350,017	351,028	376,127	395,065	44,037	13%	6%
Justice Court Security Fund	39,300	26,627	51,475	62,000	70,450	18,975	37%	1%
District Clerk Management Fund	105,300	105,300	117,300	117,300	178,800	61,500	52%	3%
District Clerk Archival Fund	7,800	14,400	25,825	39,550	59,050	33,225	129%	1%
Justice of the Peace Technology Fund	159,000	152,000	144,900	161,550	162,200	17,300	12%	2%
County and District Court Tech Fund	11,800	14,900	36,000	38,250	57,550	21,550	60%	1%
Forfeitures Fund	23,206	34,000	30,927	26,055	29,942	(985)	-3%	0%
D. A. Hot Check Collection Fund	4,000	100	100	1,900	2,300	2,200	2200%	0%
Bail Bond Board Fee Fund	77,400	72,800	72,800	72,900	88,600	15,800	22%	1%
Voter Registration Fund	21,000	21,000	21,100	22,050	23,650	2,550	12%	0%
Chapter 19 State Fund	-	-	-	-	-	-	0%	
Vehicle Inventory Tax Interest Fund	118,338	118,176	139,789	197,000	231,000	91,211	65%	3%
Sheriff - Crime Fund	352,000	346,000	334,750	328,700	234,200	(100,550)	-30%	3%
District Attorney - Crime Fund	27,425	27,429	89,100	87,040	88,800	(300)	0%	1%
Primary Election Services Fund	87,400	9,770	88,000	49,000	104,050	16,050	18%	2%
Brazos County Housing Finance Corp	--	144,300	150,853	136,119	148,655	(2,198)	-1%	2%
TOTAL SPECIAL REVENUE FUNDS	**$ 3,472,053**	**$ 3,610,362**	**$ 4,169,138**	**$ 5,354,821**	**$ 6,746,479**	**$ 2,577,341**	**62%**	

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
PROPOSED BUDGET
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (1100)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Hotel, Motel Tax	$ 1,527,027	$ 1,778,665	$ 1,600,000	$ 1,797,967	$ 1,800,000
Program Income	9,000	662,720	-	-	-
Venue Tax	-	-	600,000	674,062	650,000
Interest	3,797	2,723	2,200	4,837	3,500
Reserve Fund Balance	-	-	-	-	1,000,000
Restricted Fund Balance	-	-	41,950	-	195,218
TOTAL REVENUES	**$ 1,539,824**	**$ 2,444,108**	**$ 2,244,150**	**$ 2,476,866**	**$ 3,648,718**

EXPENDITURES (11002500)					
Hotel Occupancy Tax (11002500)					
Salary and Wages	$ 94,413	$ 91,000	$ 120,016	$ 90,331	$ 117,613
Benefits	28,895	35,389	37,481	39,860	48,292
Departmental Support	30,401	42,118	74,903	29,350	51,445
Repair and Maintenance	1,272	-	1,000	328	500
Minor Acquisitions	2,577	7,873	1,500	36,436	8,250
Contract Services	-	3,600	7,000	3,600	3,600
Professional Fees	5,300	5,300	5,300	5,300	5,300
Community Contracts	125,000	125,000	75,000	75,000	125,000
Capital Outlay	109,455	42,664	41,950	38,759	195,218
	$ 397,313	$ 352,944	$ 364,150	$ 318,964	$ 555,218
Hotel Occupancy Tax - Marketing Reimbursement (11002600)					
Salary and Wages	$ 127,349	$ -	$ -	$ -	$ -
Benefits	43,556	-	-	-	-
Departmental Support	71,418	-	-	-	-
Repairs and Maintenance	14,661	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contracts for Services	7,262	-	-	-	-
Professional Services	-	-	-	-	-
	$ 264,246	$ -	$ -	$ -	$ -
Venue Tax - Kyle Field					
Community Contracts	$ 55,196	$ 662,720	$ 600,000	$ 600,000	$ 650,000
	$ 55,196	$ 662,720	$ 600,000	$ 600,000	$ 650,000
Expo Complex Improvements (11002900)					
Repairs and Maintenance	$ -	$ 49,573	$ 430,000	$ -	$ 1,611,190
	$ -	$ 49,573	$ 430,000	$ -	$ 1,611,190

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
PROPOSED BUDGET
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

EXPENDITURES (11002500) Cont.	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Operating Transfers					
Transfer to Debt Service Fund	$ 916,256	$ 484,996	$ 850,000	$ 545,174	$ 832,310
	$ 916,256	$ 484,996	$ 850,000	$ 545,174	$ 832,310
TOTAL EXPENDITURES AND TRANSFERS	**$ 1,633,011**	**$ 1,550,232**	**$ 2,244,150**	**$ 1,464,138**	**$ 3,648,718**
Excess of Revenues Over Expenditures and transfers	$ (93,187)	$ 1,378,871	$ 850,000	$ 1,557,902	$ 832,310
Net Changes in Fund Balance	$ (93,187)	$ 893,876	$ -	$ 1,012,728	$ -
FUND BALANCE, OCTOBER 1	$ 803,165	$ 709,978	$ 1,603,854	$ 1,603,852	$ 2,616,580
FUND BALANCE, SEPTEMBER 30	$ 709,978	$ 1,603,854	$ 1,603,853	$ 2,616,580	$ 2,616,580

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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 also be 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 Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
STATE LATERAL ROAD
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (1200)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest - Accounts	$ 463	$ 365	$ 350	$ 180	$ 100
State of Texas - Lateral Road Fund	29,929	30,831	30,000	30,393	30,000
Restricted Fund Balance	-	-	146,500	-	27,000
TOTAL REVENUES	**$ 30,392**	**$ 31,196**	**$ 176,850**	**$ 30,573**	**$ 57,100**
EXPENDITURES (56006000)					
Road & Bridge Projects	$ -	$ -	$ 176,850	$ 150,000	$ 57,100
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 176,850**	**$ 150,000**	**$ 57,100**
Excess of Revenues Over Expenditures	$ 30,392	$ 31,196	$ -	$ (119,427)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 84,953	$ 115,345	$ 146,541	$ 146,541	$ 27,115
FUND BALANCE, SEPTEMBER 30	$ 115,345	$ 146,541	$ 146,541	$ 27,115	$ 27,115

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 under Section 256.002, Texa Transportation Code.

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
PROPSED BUDGET
UNCLAIMED PROPERTY FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (1300)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest - Accounts	$ 1,452	$ 824	$ 800	$ 653	$ 500
Restricted Fund Balance	-	-	44,200	-	56,000
TOTAL REVENUES	**$ 1,452**	**$ 824**	**$ 45,000**	**$ 653**	**$ 56,500**
EXPENDITURES (12005000)					
Departmental Support	$ -	$ 597	$ 45,000	$ -	$ 56,500
TOTAL EXPENDITURES	**$ -**	**$ 597**	**$ 45,000**	**$ -**	**$ 56,500**
Excess of Revenues Over Expenditures	$ 1,452	$ 227	$ -	$ 653	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 53,694	$ 55,146	$ 55,373	$ 55,373	$ 56,026
FUND BALANCE, SEPTEMBER 30	$ 55,146	$ 55,373	$ 55,373	$ 56,026	$ 56,026

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (1500)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees - County Clerk	$ 8,226	$ 9,684	$ 9,000	$ 9,976	$ 10,000
Fees - District Clerk	42,770	41,277	40,000	42,034	40,000
Interest - Accounts	1,010	542	500	389	300
Restricted Fund Balance	-	-	135,500		117,000
TOTAL REVENUES	**$ 52,006**	**$ 51,503**	**$ 185,000**	**$ 52,399**	**$ 167,300**
EXPENDITURES (52000100)					
Departmental Support - Subscriptions	$ 88,540	$ 85,970	$ 100,000	$ 128,711	$ 153,700
Repairs and Maintenance	-	-	2,000	224	600
Minor Acquisitions	-	-	63,000	-	10,000
Contracts	4,800	2,800	20,000	-	3,000
Buildings	-	-	-	-	-
TOTAL EXPENDITURES	**$ 93,340**	**$ 88,770**	**$ 185,000**	**$ 128,935**	**$ 167,300**
Deficiency of Revenues Under Expenditures	$ (41,334)	$ (37,267)	$ -	$ (76,536)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 272,788	$ 231,454	$ 194,187	$ 194,187	$ 117,651
FUND BALANCE, SEPTEMBER 30	$ 231,454	$ 194,187	$ 194,187	$ 117,651	$ 117,651

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 under Section 323.023, Texas Local Government Code.

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (1700)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 38,190	$ 37,866	$ 45,500	$ 45,595	$ 35,000
Transfer From General Fund	7,500	7,500	7,500	-	7,500
TOTAL REVENUES	**$ 45,690**	**$ 45,366**	**$ 53,000**	**$ 45,595**	**$ 42,500**
EXPENDITURES (11070000)					
Contracts for Community Support	$ 45,690	$ 45,366	$ 53,000	$ 45,595	$ 42,500
TOTAL EXPENDITURES	**$ 45,690**	**$ 45,366**	**$ 53,000**	**$ 45,595**	**$ 42,500**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ -	$ -	$ -	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ -	$ -	$ -	$ -	$ -

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.

The purpose of the Center is to resolve disputes that do not require formal court action under Chapter 152, Texas Civil Practice and Remedies Code.

Funding is restricted by Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
LAW ENFORCEMENT EDUCATION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (1800)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
State LEOSE - Training	$ 22,800	$ 19,027	$ 19,000	$ 19,323	$ 19,000
Restricted Fund Balance	-	-	18,500	-	33,000
TOTAL REVENUES	**$ 22,800**	**$ 19,027**	**$ 37,500**	**$ 19,323**	**$ 52,000**
EXPENDITURES (30000100)					
LEOSE Training - Constable Precinct 1	$ -	$ -	$ 2,438	$ 849	$ 3,000
LEOSE Training - Constable Precinct 2	-	-	4,935	1,038	5,175
LEOSE Training - Constable Precinct 3	-	-	3,691	785	4,475
LEOSE Training - Constable Precinct 4	-	-	2,936	1,038	3,950
LEOSE Training - County Attorney	510	1,300	3,400	912	3,250
LEOSE Training - District Attorney	-	779	775	785	1,570
LEOSE Training - Sheriff	2,250	4,073	19,325	13,916	30,580
TOTAL EXPENDITURES	**$ 2,760**	**$ 6,152**	**$ 37,500**	**$ 19,323**	**$ 52,000**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 20,040	$ 12,875	$ -	$ -	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 12,757	$ 32,797	$ 45,672	$ 45,672	$ 45,672
FUND BALANCE, SEPTEMBER 30	$ 32,797	$ 45,672	$ 45,672	$ 45,672	$ 45,672

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (1900)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service - Co Records Mgt	$ 78,708	$ 66,253	$ 65,000	$ 71,580	$ 70,000
Fees for Service - Ct Records Preservation	27,148	27,242	27,000	27,504	27,000
Interest - Accounts	820	502	500	384	350
Transfer from General Fund	-	-	-	-	79,758
Restricted Fund Balance	-	-	189,000	-	154,000
TOTAL REVENUES	**$ 106,677**	**$ 93,997**	**$ 281,500**	**$ 99,468**	**$ 331,108**

EXPENDITURES (50000100)					
County Records Management and Preservation					
Salary and Wages	$ 57,410	$ 71,384	$ 73,924	$ 73,924	$ 132,471
Benefits	23,193	25,551	28,998	28,998	34,937
Departmental Support	503	177	2,678	267	200
Minor Acquisitions	14,627	5,220	29,500	24,520	4,500
Contracts for Services	1,816	3,080	4,900	6,384	5,000
Professional Services	-	-	-	-	-
Capital Outlay	-	-	20,000	-	-
	$ 97,549	**$ 105,411**	**$ 160,000**	**$ 134,093**	**$ 177,108**

EXPENDITURES (50000200)					
County Record Preservation (Government Code: Section 51.708)					
Minor Acquisitions	$ -	$ -	$ 121,500	$ -	$ 154,000
	$ -	**$ -**	**$ 121,500**	**$ -**	**$ 154,000**
TOTAL EXPENDITURES	**$ 97,549**	**$ 105,411**	**$ 281,500**	**$ 134,093**	**$ 331,108**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY RECORDS MANAGEMENT FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 9,128	$ (11,414)	$ -	$ (34,625)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 193,301	$ 202,429	$ 191,015	$ 191,015	$ 156,390
FUND BALANCE, SEPTEMBER 30	$ 202,429	$ 191,015	$ 191,015	$ 156,390	$ 156,390

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 under Section 203.003, Texas Local Government Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY CLERK RECORDS
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2000)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 203,613	$ 257,487	$ 210,000	$ 258,163	$ 250,000
Interest - Accounts	1,815	1,238	1,100	1,359	1,200
Restricted Fund Balance	-	-	194,480	-	14,741
TOTAL REVENUES	**$ 205,428**	**$ 258,725**	**$ 405,580**	**$ 259,522**	**$ 265,941**
EXPENDITURES (21005000)					
Salary and Wages	$ 73,241	$ 72,495	$ 75,017	$ 75,017	$ 80,398
Benefits	36,409	37,960	43,063	43,063	45,543
Departmental Support	1,565	3,415	206,000	3,731	55,500
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	3,173	-	3,500	-	3,500
Contracts for Services	60,309	76,468	78,000	227,284	81,000
Professional Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 174,696**	**$ 190,338**	**$ 405,580**	**$ 349,095**	**$ 265,941**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 30,732	$ 68,387	$ -	$ (89,573)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 440,095	$ 470,827	$ 539,214	$ 539,214	$ 449,641
FUND BALANCE, SEPTEMBER 30	$ 470,827	$ 539,214	$ 539,214	$ 449,641	$ 449,641

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 under Article 102.005 (f), Texas Code of Criminal Procedure and Section 118.0216, Texas Local Government Code..

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY CLERK ARCHIVAL FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2001)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 198,981	$ 252,919	$ 210,000	$ 256,544	$ 250,000
Interest - Accounts	792	779	700	1,099	1,000
Restricted Fund Balance	-	-	-		-
TOTAL REVENUES	**$ 199,773**	**$ 253,698**	**$ 210,700**	**$ 257,643**	**$ 251,000**
EXPENDITURES (21006000)					
Departmental Support	$ -	$ -	$ 40,000	$ -	$ 81,000
Contracts for Services	-	114,180	-	$ 114,198	$ 170,000
Professional Fees	117,999	-	170,700	-	-
TOTAL EXPENDITURES	**$ 117,999**	**$ 114,180**	**$ 210,700**	**$ 114,198**	**$ 251,000**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 81,774	$ 139,518	$ -	$ 143,445	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 159,447	$ 241,221	$ 380,739	$ 380,739	$ 524,184
FUND BALANCE, SEPTEMBER 30	$ 241,221	$ 380,739	$ 380,739	$ 524,184	$ 524,184

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 Officeas 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 Office record archive.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COURTHOUSE SECURITY FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2200)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 92,603	$ 91,093	$ 82,500	$ 90,036	$ 86,000
Interest - Accounts	655	450	500	501	500
Reserve Fund Balance	-	-	55,000	-	19,000
Transfer from General Fund	272,117	270,109	238,127	238,127	289,565
TOTAL REVENUES	**$ 365,375**	**$ 361,652**	**$ 376,127**	**$ 328,664**	**$ 395,065**
EXPENDITURES					
Sheriff Support (51000100):					
Salary and Wages	$ 224,406	$ 237,001	$ 248,251	$ 243,251	$ 261,734
Benefits	91,122	100,134	112,083	110,698	117,281
Departmental Support	4,494	2,876	4,793	3,268	4,050
Repairs and Maintenance	4,700	4,900	11,000	9,800	12,000
Minor Acquisitions	-	-	-		-
Operating Transfers					
Transfer to Debt Service Fund	$ 646,763	$ 916,256	$ 484,996	$ 850,000	$ 545,174
	$ 646,763	$ 916,256	$ 484,996	$ 850,000	$ 545,174
TOTAL EXPENDITURES	**$ 324,722**	**$ 344,911**	**$ 376,127**	**$ 367,017**	**$ 395,065**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (231,464)	$ (253,367)	$ -	$ (38,353)	$ -
Net Changes in Fund Balance	$ 40,653	$ 16,742	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ -	$ 40,653	$ 57,395	$ 57,395	$ 19,042
FUND BALANCE, SEPTEMBER 30	$ 40,653	$ 57,395	$ 57,395	$ 19,042	$ 19,042

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2201)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 8,750	$ 9,400	$ 9,125	$ 8,957	$ 8,350
Interest - Accounts	159	122	100	131	100
Restricted Fund Balance	-		52,775	-	62,000
TOTAL REVENUES	**$ 8,909**	**$ 9,522**	**$ 62,000**	**$ 9,088**	**$ 70,450**
EXPENDITURES (51000300)					
Repair and Maintenance	$ -	$ -	$ -	$ -	$ 5,450
Contracts for Services	-	-	-	-	3,000
Professional Services	-	-	-	-	30,000
Capital Outlay	-	-	62,000	-	32,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 62,000**	**$ -**	**$ 70,450**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 8,909	$ 9,522	$ -	$ 9,088	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 34,850	$ 43,759	$ 53,281	$ 53,281	$ 62,369
FUND BALANCE, SEPTEMBER 30	$ 43,759	$ 53,281	$ 53,281	$ 62,369	$ 62,369

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2300)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 18,607	$ 17,202	$ 16,500	$ 17,740	$ 16,500
Interest - Accounts	503	340	250	366	300
Restricted Fund Balance	-	-	100,550		162,000
TOTAL REVENUES	**$ 19,110**	**$ 17,542**	**$ 117,300**	**$ 18,106**	**$ 178,800**
EXPENDITURES (20005000)					
Departmental Support	$ 2,918	$ -	$ 43,000	$ -	$ 104,500
Minor Acquisitions	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	**$ 8,180**	**$ -**	**$ 117,300**	**$ -**	**$ 178,800**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 10,930	$ 17,542	$ -	$ 18,106	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 116,016	$ 126,946	$ 144,488	$ 144,488	$ 162,594
FUND BALANCE, SEPTEMBER 30	$ 126,946	$ 144,488	$ 144,488	$ 162,594	$ 162,594

The District Clerk collects a $5.00 fee on all cases and records filed in the District 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 under Article 102.005 (f), Texas Code of Criminal Procedure and Section 51.317, Texas Government Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT CLERK ARCHIVAL FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2301)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 5,705	$ 12,541	$ 10,500	$ 14,285	$ 12,000
Interest - Accounts	72	66	50	89	50
Restricted Fund Balance	-	-	29,000	-	47,000
TOTAL REVENUES	**$ 5,777**	**$ 12,607**	**$ 39,550**	**$ 14,374**	**$ 59,050**
EXPENDITURES (20006000)					
Professional Fees	$ -	$ -	$ 39,550	$ -	$ 59,050
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 39,550**	**$ -**	**$ 59,050**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 5,777	$ 12,607	$ -	$ 14,374	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 14,881	$ 20,658	$ 33,265	$ 33,265	$ 47,639
FUND BALANCE, SEPTEMBER 30	$ 20,658	$ 33,265	$ 33,265	$ 47,639	$ 47,639

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2400)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 35,146	$ 37,843	$ 37,800	$ 42,986	$ 39,000
Interest	474	304	250	280	200
Bryan ISD AIM Contribution	-	-	-	-	-
CIRA	-	-	-	-	-
Restricted Fund Balance	-	-	123,500	-	123,000
TOTAL REVENUES	**$ 35,620**	**$ 38,147**	**$ 161,550**	**$ 43,266**	**$ 162,200**
EXPENDITURES					
JP's (24005000)					
Departmental Support	$ 1,080	$ 1,080	$ 1,300	$ 8,071	$ 16,889
Minor Acquisitions	-	-	30,000	-	25,000
Contract Services	-	-	-	-	-
Capital Outlay	-	-	57,156	-	60,000
	$ 1,080	$ 1,080	$ 88,456	$ 8,071	$ 101,889
JP #1 (24005100)					
Salary & Wages	$ 480	$ 480	$ 840	$ 293	$ 840
Benefits	98	103	186	64	189
Departmental Support	7,232	9,768	11,575	7,468	11,575
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	5,423	4,930	5,050	533	6,650
Contract Services		-	375	-	375
Capital Outlay	-	-	-	-	375
	$ 13,233	$ 15,281	$ 18,026	$ 8,358	$ 20,004
JP #2 (24005200)					
Salary & Wages	$ -	$ -	$ 630	$ 293	$ 840
Benefits	-	-	139	64	189
Departmental Support	-	-	6,000	923	8,000
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	2,000	1,742	5,200
Contract Services	-	-	393	-	525
Capital Outlay	-	-	393	-	525
	$ -	$ -	$ 9,555	$ 3,022	$ 15,279

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
JP #2-1 (24005210)					
Salary & Wages	$ 840	$ 840	$ 210	$ 210	$ -
Benefits	172	180	46	45	-
Departmental Support	-	-	-	-	-
Repair & Maintenance	6,905	-	-	-	-
Minor Acquisitions	-	7,369	4,755	-	-
Contract Services	-	-	525	-	-
Capital Outlay	-	-	-	-	-
	$ 7,917	$ 8,389	$ 5,536	$ 255	$ -
JP #2-2 (24005220)					
Salary & Wages	$ 840	$ 840	$ 210	$ 175	$ -
Benefits	172	180	46	38	-
Departmental Support	-	1,264	3,850	172	-
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	2,649	1,287	3,075	-	-
Contract Services	-	-	132	-	-
Capital Outlay	2,035	-	132	-	-
	$ 5,696	$ 3,571	$ 7,445	$ 385	$ -
JP #3 (24005300)					
Salary & Wages	$ 840	$ 840	$ 840	$ 513	$ 840
Benefits	172	180	186	111	189
Departmental Support	633	695	9,000	1,920	9,000
Repair & Maintenance	-	-	600	-	600
Minor Acquisitions	2,180	654	6,470	12,392	6,470
Contract Services	-	-	600	-	600
Capital Outlay	-	-	-	-	-
	$ 3,825	$ 2,369	$ 17,696	$ 14,936	$ 17,699

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
JP #4 (24005400)					
Salary & Wages	$ 480	$ 480	$ 840	$ 413	$ 840
Benefits	98	103	186	89	189
Departmental Support	447	-	6,000	-	5,000
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	2,532	-	6,910	5,047	1,300
Contract Services	-	-	375		-
Capital Outlay	-	-	525		-
	$ 3,557	$ 583	$ 14,836	$ 5,549	$ 7,329
TOTAL EXPENDITURES	**$ 35,307**	**$ 31,273**	**$ 161,550**	**$ 37,554**	**$ 162,200**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 314	$ 6,874	$ -	$ 5,712	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 110,750	$ 111,064	$ 117,937	$ 117,937	$ 123,649
FUND BALANCE, SEPTEMBER 30	$ 111,064	$ 117,937	$ 117,937	$ 123,649	$ 123,649

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. (Article 102.0173, Texas Code of Criminal Procedure)

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2401)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 10,207	$ 8,549	$ 8,400	$ 9,700	$ 9,500
Interest	86	75	50	88	50
Donations - Other	-	3,800	-	-	-
Restricted Fund Balance	-	-	29,800	-	48,000
TOTAL REVENUES	**$ 10,293**	**$ 12,424**	**$ 38,250**	**$ 9,788**	**$ 57,550**
EXPENDITURES (25005000)					
Departmental Support	$ -	$ 113	$ -	$ -	$ 5,000
Minor Acquisitions	-	4,908	38,250	5,021	52,550
TOTAL EXPENDITURES	**$ -**	**$ 5,021**	**$ 38,250**	**$ 5,021**	**$ 57,550**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 10,293	$ 7,403	$ -	$ 4,767	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 16,011	$ 26,304	$ 33,707	$ 33,707	$ 38,474
FUND BALANCE, SEPTEMBER 30	$ 26,304	$ 33,707	$ 33,707	$ 38,474	$ 38,474

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2500)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 6,354	$ 10,037	$ -	$ -	$ -
Interest	136	79	-	0	-
Restricted Fund Balance	-	-	26,055	5,395	29,942
TOTAL REVENUES	**$ 6,490**	**$ 10,116**	**$ 26,055**	**$ 5,395**	**$ 29,942**
EXPENDITURES (18010000/28010000/30110000/30210000/30310000)					
County Attorney	$ 729	$ -	$ -	$ -	$ 1,973
Sheriff Forfeitures	14,863	2,757	21,564	1,190	20,849
Constable Pct. 1 Forfeitures	-	-	3,114	-	3,122
Constable Pct. 2 Forfeitures	-	9,247	30	1,625	2,647
Constable Pct. 3 Forfeitures	880	-	1,347	-	1,351
TOTAL EXPENDITURES	**$ 16,472**	**$ 12,004**	**$ 26,055**	**$ 2,815**	**$ 29,942**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (9,982)	$ (1,888)	$ -	$ 2,580	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 39,244	$ 29,262	$ 27,374	$ 27,374	$ 29,954
FUND BALANCE, SEPTEMBER 30	$ 29,262	$ 27,374	$ 27,374	$ 29,954	$ 29,954

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 prescribed by Article 59 of the Code of Criminal Procedure..

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
D.A. HOT CHECK COLLECTIONS
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2600)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest - Accounts	$ 4	$ 4	$ -	$ 4	$ -
Other Revenue	546	707	200	401	-
Restricted Fund Balance	-	-	1,700	-	2,300
TOTAL REVENUES	**$ 550**	**$ 711**	**$ 1,900**	**$ 405**	**$ 2,300**
EXPENDITURES (19006000)					
Departmental Support	$ -	$ -	$ 1,900	$ -	$ 2,300
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 1,900**	**$ -**	**$ 2,300**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 550	$ 711	$ -	$ 405	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 667	$ 1,217	$ 1,928	$ 1,928	$ 2,333
FUND BALANCE, SEPTEMBER 30	$ 1,217	$ 1,928	$ 1,928	$ 2,333	$ 2,333

This fund was established to account for hot check funds fees received by the District Attorney's Office under section 118.142, Texas Local Governmnet Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
BAIL BOND BOARD FEE FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2700)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest - Accounts	$ 328	$ 210	$ 200	$ 100	$ 100
Other Revenue	1,000	6,000	3,500	1,622	1,500
Restricted Fund Balance	-	-	69,200		87,000
TOTAL REVENUES	**$ 1,328**	**$ 6,210**	**$ 72,900**	**$ 1,722**	**$ 88,600**
EXPENDITURES (12006000)					
Salary and Wages	$ 320	$ 1,833	$ 4,000	$ 356	$ -
Benefits	121	658	900	-	-
Departmental Support	-	6	68,000	-	88,600
TOTAL EXPENDITURES	**$ 442**	**$ 2,497**	**$ 72,900**	**$ 356**	**$ 88,600**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 886	$ 3,713	$ -	$ 1,366	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 81,245	$ 82,131	$ 85,844	$ 85,844	$ 87,210
FUND BALANCE, SEPTEMBER 30	$ 82,131	$ 85,844	$ 85,844	$ 87,210	$ 87,210

This fund was established to account for the licensing fee received from bail bondsmen and for the expenditures for monitoring local bail bondsmen under Section 1704.160, Texas Occupations Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
VOTER REGISTRATION
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2800)	FY 2013 ACTUAL	FY 2013 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest - Accounts	$ 66	$ 56	$ 50	$ 10	$ 50
Secretary of State	23,269	2,713	-	832	-
Transfer from General Fund	-	-	-	-	-
Restricted Fund Balance	-	-	22,000	-	23,600
TOTAL REVENUES	**$ 23,335**	**$ 2,769**	**$ 22,050**	**$ 842**	**$ 23,650**
EXPENDITURES (13005000)					
Departmental Support	$ 1,560	$ 1,834	$ 20,350	$ -	$ 21,950
Minor Acquisitions	21,409	1,029	800	-	800
Contracts - Serv ices	-	101	-	-	-
Professional Services	-	-	900	-	900
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 22,969**	**$ 2,963**	**$ 22,050**	**$ -**	**$ 23,650**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 366	$ (194)	$ -	$ 842	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 22,650	$ 23,016	$ 22,822	$ 22,822	$ 23,664
FUND BALANCE, SEPTEMBER 30	$ 23,016	$ 22,822	$ 22,822	$ 23,664	$ 23,664

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (2900)	FY 2013 ACTUAL	FY 2013 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
P & I Taxes	$ 29,186	$ 27,112	$ 27,000	$ 33,098	$ 30,000
Interest	2,376	1,432	1,000	800	1,000
Restricted Fund Balance	-	-	169,000		200,000
TOTAL REVENUES	**$ 31,563**	**$ 28,544**	**$ 197,000**	**$ 33,898**	**$ 231,000**
EXPENDITURES (13006000)					
Salary and Wages	$ -	$ -	$ 11,100	$ -	$ 11,100
Employee benefits	-	-	2,419	-	2,419
Departmental Support	933	1,606	156,981	590	169,981
Repair & Maintenance	-	98	500	-	500
Minor Acquisitions	3,421	-	16,000	-	16,000
Contracts	2,894	815	-	-	1,000
Professional Fees	-	-	10,000	-	10,000
Capital Outlay	-	-	-	1,041	20,000
TOTAL EXPENDITURES	**$ 7,248**	**$ 2,519**	**$ 197,000**	**$ 1,631**	**$ 231,000**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 24,315	$ 26,025	$ -	$ 32,267	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 118,990	$ 143,305	$ 169,330	$ 169,330	$ 201,597
FUND BALANCE, SEPTEMBER 30	$ 143,305	$ 169,330	$ 169,330	$ 201,597	$ 201,597

The County collects ad valorem taxes on vehicles as they are sold each year. As the tax is collected, it accumulates in a separate account maintained by the Tax Assessor/Collector. At year end this accumulation is distributed to the various taxing agencies within the County. This depository account earns interest while the funds are on deposit; interest earned is retained by the County Tax Assessor/Collector.

This earned interest is specifically restricted by State statute. It may be used only by the Tax Assessor/Collector to provide funding for the efforts of the office in direct support of the collection and distribution of the Vehicle Inventory Tax under Section 23.122 (c), Texas Tax Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
SHERIFF - CRIME FUND
For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3300)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest	$ 1,385	$ 820	$ 700	$ 818	$ 700
Other Revenue	3,480	1	-	-	-
Sheriff Crime Fund	-	-	-	-	-
Restricted Fund Balance	-	-	328,000	-	233,500
TOTAL REVENUES	**$ 4,865**	**$ 821**	**$ 328,700**	**$ 818**	**$ 234,200**
EXPENDITURES (28050000)					
Salary and Wages	$ -	$ -	$ -		$ -
Employee benefits	-	-	-		-
Departmental Support	8,443	17,275	238,900	17,507	115,140
Repairs and Maintenance	153	1,126	4,000	-	4,000
Minor Acquisitions	-	17,085	85,800	18,310	85,800
Contract Services	-	-	-		-
Professional Services	-	-	-		-
Capital Outlay	10,194	-	-	37,977	29,260
TOTAL EXPENDITURES	**$ 18,790**	**$ 35,486**	**$ 328,700**	**$ 73,794**	**$ 234,200**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (13,925)	$ (34,665)	$ -	$ (72,976)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 354,853	$ 340,928	$ 306,263	$ 306,263	$ 233,287
FUND BALANCE, SEPTEMBER 30	$ 340,928	$ 306,263	$ 306,263	$ 233,287	$ 233,287

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3400)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest	$ 302	$ 237	$ 100	$ 100	$ 100
District Attorney - Crime Fund	43,541	17,103	-	4,851	-
Sale of Other Assets	-	338	-		-
Restricted Fund Balance	-	-	86,940		88,700
TOTAL REVENUES	**$ 43,843**	**$ 17,677**	**$ 87,040**	**$ 4,951**	**$ 88,800**
EXPENDITURES (19200100)					
Salary and Wages	$ 14,525	$ 6,925	$ 16,000	$ 1,248	$ 16,000
Benefits	1,859	6,803	1,399	101	2,968
Departmental Support	7,548	3,532	69,641	4,087	69,832
Contract Services	-	-	-		-
TOTAL EXPENDITURES	**$ 23,931**	**$ 17,259**	**$ 87,040**	**$ 5,436**	**$ 88,800**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 19,912	$ 418	$ -	$ (485)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 71,416	$ 91,328	$ 91,746	$ 91,746	$ 91,260
FUND BALANCE, SEPTEMBER 30	$ 91,328	$ 91,746	$ 91,746	$ 91,260	$ 91,260

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3500)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 9,459	$ 74,319	$ -	$ 7,414	$ 55,000
Interest	132	40	50	40	50
Restricted Fund Balance	-	-	48,950		49,000
TOTAL REVENUES	**$ 9,591**	**$ 74,358**	**$ 49,000**	**$ 7,454**	**$ 104,050**
EXPENDITURES (21120000)					
Outside Labor Costs	$ -	$ -	$ -	$ -	$ -
Departmental Support	-	145	-	-	400
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	
Contract Services	-	1,555	-	-	2,000
Professional Fees	-	49,430	-	-	55,000
	$ -	**$ 51,130**	**$ -**	**$ -**	**$ 57,400**
EXPENDITURES (21130000)					
Departmental Support	$ 6,547	$ 933	$ 47,000	$ 2,034	$ 44,650
Repairs and Maintenance	83	756	1,000	-	1,000
Minor Acquisitions	-	3,035	1,000	6,083	1,000
	$ 6,629	$ 4,724	$ 49,000	$ 8,117	$ 46,650
Operating Transfers					
Transfer to General Fund	$ 1,770		$ -	$ -	$ -
	$ 1,770	$ -	$ -	$ -	$ -
Total Co Clk Election SVCS (21130000)	**$ 8,399**	**$ 4,724**	**$ 49,000**	**$ 8,117**	**$ 46,650**
TOTAL EXPENDITURES	**$ 8,399**	**$ 55,854**	**$ 49,000**	**$ 8,117**	**$ 104,050**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 1,192	$ 18,504	$ -	$ (663)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 30,186	$ 31,378	$ 49,882	$ 49,882	$ 49,219
FUND BALANCE, SEPTEMBER 30	$ 31,378	$ 49,882	$ 49,882	$ 49,219	$ 49,219

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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3901)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Fees for Service	$ 80,671	$ 44,147	$ 30,000	$ 28,961	$ 41,000
Interest	422	279	259	183	275
Restricted Fund Balance	-	-	105,860		107,380
TOTAL REVENUES	**$ 81,093**	**$ 44,425**	**$ 136,119**	**$ 29,144**	**$ 148,655**
EXPENDITURES (39010000)					
Departmental Support	$ 3,026	$ 250	$ 4,375	$ 250	$ 4,375
Professional Fees	123,516	42,430	131,744	29,318	144,280
TOTAL EXPENDITURES	**$ 126,541**	**$ 42,680**	**$ 136,119**	**$ 29,568**	**$ 148,655**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (45,448)	$ 1,745	$ -	$ (424)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 156,729	$ 111,281	$ 113,026	$ 113,026	$ 112,602
FUND BALANCE, SEPTEMBER 30	$ 111,281	$ 113,026	$ 113,026	$ 112,602	$ 112,602

Brazos County, partnered with six neighboring counties incorporated the Brazos County Housing Finance Corporation on March 18, 1980.The Finance Corporation is public nonprofit corporation in accordance with the Texas Housing Finance Corporations 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, 2015

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2014	Budgeted Revenue Year Ending Sept. 30, 2015	Transfers In		Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2015	Fund Balance Reserved For Special Purpose
Vine Program	--	27,715	--		--	27,715	--
TJJD - State Aid	--	718,462	352,701	(2)	--	1,071,163	--
TJJD - C - Commitment Reduction	--	136,257	43,559		--	179,816	--
TJJD - N - Mental Health	--	180,399	16,754		--	197,153	--
HAVA - General Compliance	--	14,815	--		--	14,815	--
Edward Byrne Justice Assistance Grant	--	8,419	--		--	8,419	--
State Homeland Security	--	20,000	--		--	20,000	--
Metropolitan Planning Organization	--	342,000	--		--	342,000	--
Texas Capital Fund	--	679,365	--		--	679,365	--
TOTAL GRANT PROGRAMS	$ --	$ 2,127,432	$ 413,014	(1)	$ --	$ 2,540,446	$ --

(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, 2016

GRANT FUNDS	Budget 2011-2012	Budget 2012-2013	Budget 2013-2014	Budget 2014-2015	Proposed Budget 2015-2016	Budget 2015 vs 2016	% Incr/(Decr)	% of Budget
TxDOT - Comprehensive Underage	123,890	130,816	--	--	--	--	0%	
Vine Program	30,710	29,174	29,174	27,715	27,715	--	0%	1.09%
TJJD - State Aid	159,902	944,851	1,000,843	1,066,026	1,071,163	5,137	1%	42%
TJJD - Z - Salary Adjustment	149,701	--	--	--	--	--	0%	--
TJJD - F- Progressive Sanctions JPO	224,878	--	--	--	--	--	0%	--
TJJD - G -Progressive Sanctions 1-2-3	52,114	--	--	--	--	--	0%	--
TJJD - O -Progressive Sanctions ISJPO	53,148	--	--	--	--	--	0%	--
TJJD - Community Corrections	315,655	--	--	--	--	--	0%	--
TJJD - X -ICBF	64,237	--	--	--	--	--	0%	--
TJJD - C - Commitment Reduction	147,906	158,138	158,045	170,450	179,816	9,366	6%	7.08%
TJJD - N - Mental Health	--	--	180,399	188,306	197,153	8,847	5%	7.76%
HAVA - General Compliance	26,875	5,474	8,002	21,875	14,815	(7,060)	-88%	0.58%
Edward Byrne Justice Assistance Grant	43,249	13,825	7,898	19,198	8,419	(10,779)	-136%	0.33%
State Homeland Security	24,485	39,826	23,509	27,395	20,000	(7,395)	-31%	0.79%
Metropolitan Planning Organization	480,125	388,881	401,233	402,400	342,000	(60,400)	-15%	13.46%
COPS Technology	167,882	42,355	17,972	--	--	--	0%	0.00%
JP Truancy	15,000	--	--	--	--	--	0%	--
BCS Mobility Initiative	--	161,751	33,300	10,000	--	(10,000)	-30%	0.00%
Texas Capital Fund	--	--	2,100,000	2,250,000	679,365	(1,570,635)	-75%	26.74%
TOTAL GRANT PROGRAMS	$ 2,079,757	$ 1,915,091	$ 3,960,375	$ 4,183,365	$ 2,540,446	$ (1,642,919)	-365%	

(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, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END BUDGET	FY 2016 APPROVED BUDGET
Grant Funding	$ 38,676	$ -	$ -	$ -	$ -
General Fund - Matching Funds	69,673	-	-	-	-
TOTAL REVENUES	**$ 108,349**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (183100)					
Salary & Wages	$ 77,733	$ -	$ -	$ -	$ -
Benefits	21,858	-	-	-	-
Departmental Support	8,758	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	**$ 108,349**	**$ -**	**$ -**	**$ -**	**$ -**

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".

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
VINE PROGRAM

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Grant - Funding *	$ 29,174	$ 29,174	$ 27,715	$ 27,715	$ 27,715
TOTAL REVENUES	**$ 29,174**	**$ 29,174**	**$ 27,715**	**$ 27,715**	**$ 27,715**

EXPENDITURES (286000)					
Contract Services	$ 29,174	$ 29,174	$ 27,715	$ 20,787	$ 27,715
TOTAL EXPENDITURES	**$ 29,174**	**$ 29,174**	**$ 27,715**	**$ 20,787**	**$ 27,715**

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

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Grant - T. J. J. D. - State Aid	$ 825,037	$ 819,083	$ 806,796	$ 885,486	$ 718,462
General Fund Transfer	63,610	181,760	259,230	43,577	352,701
TOTAL REVENUES	**$ 888,647**	**$ 1,000,843**	**$ 1,066,026**	**$ 929,063**	**$ 1,071,163**

EXPENDITURES (312100)					
Salary and Wages	$ 623,014	$ 701,211	$ 733,377	$ 653,510	$ 740,356
Benefits	265,633	298,654	332,649	275,553	330,807
Departmental Support	-	978	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 888,647**	**$ 1,000,843**	**$ 1,066,026**	**$ 929,063**	**$ 1,071,163**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
COMMITMENT REDUCTION

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Grant - T. J. J. D. - C - Commitment Reduction	$ 137,574	$ 129,444	$ 136,257	$ 158,183	$ 136,257
General Fund - Matching Funds	4,248	28,601	34,193	-	43,559
TOTAL REVENUES	**$ 141,822**	**$ 158,045**	**$ 170,450**	**$ 158,183**	**$ 179,816**

EXPENDITURES (318700)					
Salary and Wages	$ 87,469	$ 107,389	$ 113,525	$ 102,020	$ 119,944
Benefits	35,353	50,656	56,925	50,583	59,872
Departmental Support	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract for Services	19,000	-	-	-	-
TOTAL EXPENDITURES	**$ 141,822**	**$ 158,045**	**$ 170,450**	**$ 152,603**	**$ 179,816**

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

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Grant - T. J. J. D. -N - MENTAL HEALTH	$ -	$ 180,399	$ 180,399	$ 203,391	$ 180,399
General Fund - Matching Funds	-	-	7,907	-	16,754
TOTAL REVENUES	**$ -**	**$ 180,399**	**$ 188,306**	**$ 203,391**	**$ 197,153**

EXPENDITURES (318800)					
Salary and Wages	$ -	$ 113,922	$ 117,388	$ 112,599	$ 124,021
Benefits	-	43,062	47,503	44,955	49,717
Departmental Support	-	23,415	23,415	6,769	23,415
Minor Acquisitions	-	-	-	-	-
Contract for Services	-	-	-	-	
TOTAL EXPENDITURES	**$ -**	**$ 180,399**	**$ 188,306**	**$ 164,323**	**$ 197,153**

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

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Reserve Fund Balance	$ 5,474	$ 8,002	$ 13,875	$ 4,704	$ 14,815
Fees - Election Services	-	-	8,000	8,000	-
TOTAL REVENUES	**$ 5,474**	**$ 8,002**	**$ 21,875**	**$ 12,704**	**$ 14,815**

EXPENDITURES (212100)					
Departmental Support	$ -	$ 8,002	$ 21,875	$ -	$ 14,815
Minor Acquisitions	-	-	-	-	-
Contract for Services	2,235	-	-	4,704	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 2,235**	**$ 8,002**	**$ 21,875**	**$ 4,704**	**$ 14,815**

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

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Criminal Justice Division Governor's Office	$ 19,646	$ 7,898	$ 19,198	$ 11,835	$ 8,419
TOTAL REVENUES	**$ 19,646**	**$ 7,898**	**$ 19,198**	**$ 11,835**	**$ 8,419**

EXPENDITURES (288800, 288700, 288500)					
Departmental Support	$ -	$ -	$ -	$ -	$ -
Repairs and Maintenance	-	-	-	1,035	-
Minor Acquisitions	19,785	7,898	19,198	8,876	8,419
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 19,785**	**$ 7,898**	**$ 19,198**	**$ 9,911**	**$ 8,419**

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

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
GDEM - Domestic Preparedness	$ 36,318	$ 23,509	$ 27,395	$ 24,277	$ 20,000
TOTAL REVENUES	**$ 36,318**	**$ 23,509**	**$ 27,395**	**$ 24,277**	**$ 20,000**

EXPENDITURES (355400)					
Departmental Support	$ 23,321	$ 3,509	$ -	$ -	$ -
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract Services	12,996	-	27,395	24,277	20,000
Capital Outlay	-	20,000	-	-	-
TOTAL EXPENDITURES	**$ 36,318**	**$ 23,509**	**$ 27,395**	**$ 24,277**	**$ 20,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
METROPOLITAN PLANNING ORGANIZATION

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Grant - M. P. O.	$ 346,079	$ 401,233	$ 402,400	$ 258,780	$ 342,000
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	**$ 346,079**	**$ 401,233**	**$ 402,400**	**$ 258,780**	**$ 342,000**

EXPENDITURES (424100)					
Salary and Wages	$ 159,077	$ 149,203	$ 180,190	$ 170,476	$ 178,629
Benefits	55,777	58,758	72,120	67,454	72,864
Departmental Support	11,664	97,033	62,990	15,235	44,907
Repairs and Maintenance	3,559	8,000	1,500	-	700
Minor Acquisitions	1,805	10,000	4,500	4,682	3,000
Contracts for Services	31,760	41,982	51,100	37,777	41,900
Professional Services	82,436	36,257	30,000	-	-
Capital Outlay	-	-	-		-
TOTAL EXPENDITURES	**$ 346,079**	**$ 401,233**	**$ 402,400**	**$ 295,624**	**$ 342,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
COPS TECHNOLOGY GRANT

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2015 PROPOSED BUDGET
U.S. Department of Justice	$ 24,383	$ 17,972	$ -	$ -	$ -
TOTAL REVENUES	**$ 24,383**	**$ 17,972**	**$ -**	**$ -**	**$ -**

EXPENDITURES (284000)					
Repairs and Mainteance	$ 708	$ -	$ -	$ -	$ -
Minor Acquisitions	23,675	17,972	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 24,383**	**$ 17,972**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
METROPOLITAN PLANNING ORGANIZATION - MOBILITY GRANT

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPSED BUDGET
BCS Mobility Initiative	$ 34,633	$ 33,300	$ 10,000	$ 8,497	$ -
TOTAL REVENUES	**$ 34,633**	**$ 33,300**	**$ 10,000**	**$ 8,497**	**$ -**

EXPENDITURES (424200)					
Contracts for Services	$ 34,633	$ 33,300	$ 10,000	$ 7,588	$ -
TOTAL EXPENDITURES	**$ 34,633**	**$ 33,300**	**$ 10,000**	**$ 7,588**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
TEXAS CAPITAL FUND

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2013 ACTUAL	FY 2014 ORIGINAL BUDGET	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Texas Capital Fund	$ 2,000	$ 2,100,000	$ 2,250,000	$ 2,094,170	$ 679,365
TOTAL REVENUES	**$ 2,000**	**$ 2,100,000**	**$ 2,250,000**	**$ 2,094,170**	**$ 679,365**

EXPENDITURES (561000/561100)					
Contracts for Services	$ 2,000	$ 50,000	$ 200,000	$ 648,886	$ 9,000
Capital	-	2,050,000.00	2,050,000.00	1,239,723	670,365.00
TOTAL EXPENDITURES	**$ 2,000**	**$ 2,100,000**	**$ 2,250,000**	**$ 1,888,609**	**$ 679,365**

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, 2015

Fund Balance at October 1, 2014	**$**	**6,160,188**
Projected Revenues - 2015		**8,524,140**
Projected Expenditures - 2015		
General Obligation Principal		**4,810,000**
C. O. Principal		**920,000**
General Obligation Interest		**2,911,566**
C. O. Interest		**755,908**
Fiscal Agent Fees		**1,800**
		9,399,274
Projected Restricted Fund Balance At September 30, 2015	**$**	**5,285,055**

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
DEBT SERVICE FUND

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

REVENUES (4100)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Taxes	$ 9,154,969	$ 8,730,818	$ 7,928,000	$ 7,918,603	$ 8,124,000
Penalty and Interest	62,529	64,386	55,000	42,793	55,000
Interest - Accounts	152,330	23,948	23,000	17,571	22,000
Reserved Fund Balance	-		1,500,000	-	2,200,000
Transfer from General Fund	264,246		-	-	-
Transfer from HOT Fund	916,256	484,996	850,000	545,174	832,310
Proceeds Fm Refunding Bonds	14,640,000		-	-	-
Bond Premium	1,796,980		-	-	-
TOTAL REVENUES	**$ 26,987,311**	**$ 9,304,148**	**$ 10,356,000**	**$ 8,524,140**	**$ 11,233,310**

EXPENDITURES (60000100/60002000)					
Refunded Debt	$ 15,808,088	$ -	$ -	$ -	$ -
Debt Service - G. O. Interest	3,237,293	3,064,466	3,388,479	2,911,566	2,918,316
Debt Service - C. O. Interest	902,919	792,845	755,908	755,908	1,735,658
Debt Service - G.O. Principal	4,565,000	4,230,000	5,286,613	4,810,000	5,290,000
Debt Service - C.O. Principal	1,755,000	1,130,000	920,000	920,000	1,284,336
Bond Issuance Costs	155,586		-	-	-
Fiscal Agent Fees	2,450	2,000	5,000	1,800	5,000
TOTAL EXPENDITURES	**$ 26,426,336**	**$ 9,219,311**	**$ 10,356,000**	**$ 9,399,274**	**$ 11,233,310**

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, 2016

	Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
5	**2009 Series, Issues For:** Expansion of Exposition Center and Equipment	5.0	9/29/2009	9/1/2034	12,000,000
6	**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
7	**General Obligation Bond 2005 Series, Issued For:** Exposition Center	4.25/4.375 3/1 and 9/1	Est. 8/31/2005	3/30/2022	10,500,000
8	**Limited Tax Refunding Bonds** Series 2005, Issued For: R&B New Construction and Right-Of-Way Acquisition	4.0 3/1 and 9/1	12/1/2005	9/1/2016	6,005,000
9	**Limited Tax Refunding Bonds** Series 2009, Issued For: Exposition Center Expansion and Cost of issuance of Certificates	3.0/4.0 3/1 and 9/1	10/15/2009	9/1/2021	7,365,000
10	**Limited Tax Refunding Bonds** Series 2012 Issued For: Refund portions of the outstanding debt payable from ad valorem taxes and certain costs of issuance of the bond	2.0/2.0/3.0/3.0/4.0/4.0/4.0/ 5.0/5.0/5.0/3.0/2.8/3.0 3/1 and 9/1	9/1/2012	9/1/2025	14,640,000
11	**General Obligation Bond 2008 Series, Issued For:** Jail Expansion	3.25/3.375/3.5/3.625 3.75/4.0/4.125/5.0/4.5 3/1 and 9/1	5/1/2008	9/1/2028	55,000,000
	Total Long Term Debt				$ 115,210,000

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 2015-2016		
Principal	Interest	Totals	Principal	Interest	Totals
9,740,000	4,442,124	14,182,124	425,000	407,310	832,310
9,175,000	2,985,198	12,160,198	400,000	314,348	714,348
1,150,000	69,400	1,219,400	565,000	46,000	611,000
755,000	15,100	770,100	755,000.00	15,100	770,100
3,485,000	436,500	3,921,500	520,000.00	129,000	649,000
13,700,000	3,051,640	16,751,640	830,000.00	549,460	1,379,460
44,985,000	15,717,678	60,702,678	2,620,000	1,996,756	4,616,756
$ 82,990,000	$ 26,717,640	$ 109,707,640	$ 6,115,000	$ 3,457,974	$ 9,572,974

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

At October 1, 2015

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
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 - 23	6,445,000	1,715,568	8,160,568
2023 - 24	5,945,000	1,446,068	7,391,068
2024 - 25	5,705,000	1,191,848	6,896,848
2025 - 34	22,340,000	2,939,370	25,279,370
	$ 82,990,000	$ 26,717,640	$ 109,707,640

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 **
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	9,304,148	9,219,311	6,160,188	0.0624
2015*	8,524,141	9,399,274	5,285,055	0.0602

* Anticipated for fiscal year ending September 30, 2015

** 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 09/30/16	Est. Debt Requirements 09/30/17	Est. Debt Requirements 09/30/18	Est. Debt Requirements 09/30/19	Est. Debt Requirements 09/30/20
2004 CO's (8/15/04)	P	-	-			
(Issued $5,000,000)	I	-	-			
2005 GO's (9/1/05)	P	565,000	585,000			
(Issued $10,500,000)	I	46,000	23,400			
2005 CO's (9/1/05)	P	-	-			
(Issued $2,750,000)	I	-	-			
2005 Refunding Bonds (12/1//05)	P	755,000	-			
(Issued $12,00,000)	I	15,100	-			
2008 GO's (5/1/08)	P	2,620,000	2,740,000	2,865,000	2,990,000	3,125,000
Issued ($55,000,000)	I	1,996,756	1,901,781	1,799,031	1,684,431	1,564,832
2009 CO's (10/15/09)	P	425,000	445,000	445,000	465,000	475,000
Issued ($12,000,000)	I	407,310	390,310	372,510	354,710	336,110
2009 Refunding (10/15/09)	P	520,000	540,000	565,000	590,000	620,000
(Issued $7,365,000)	I	129,000	107,800	85,700	62,600	38,400
2012 CO's (9/1/12)	P	400,000	415,000	430,000	440,000	460,000
(Issued $9,700,000)	I	314,348	302,348	285,748	272,848	255,248
2012 Refunding Bonds (12/1/12)	P	830,000	850,000	1,490,000	1,555,000	1,615,000
(Issued $14,640,00)	I	549,460	524,560	490,560	430,960	368,760
Certified O/S Debt		**9,572,974**	**8,825,199**	**8,828,549**	**8,845,549**	**8,858,349**
Tax Rate		**$ 0.0602**	**$ 0.0609**	**$ 0.0609**	**$ 0.0609**	**$ 0.0609**
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						
Beginning Fund Balance		6,160,188	3,945,361	4,237,016	4,673,152	5,263,432
Tax Revenue @ 98%		8,025,837	8,281,544	8,447,175	8,616,118	8,788,441
Transfer From HOT Fund		832,310	835,310	817,510	819,710	811,100
Use of Funds		(9,572,974)	(8,825,199)	(8,828,549)	(8,845,549)	(8,858,349)
Fund Balance At End of Year		3,945,361	4,237,016	4,673,152	5,263,432	6,004,624
Available Taxable Value		**13,604,036,182.24**	**13,876,116,905.88**	**14,153,639,244.00**	**14,436,712,028.88**	**14,725,446,269.46**
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 – Courthouse Remodel:
The project will have at least six phases and is expected to be completed in 2016.

Capita Project Fund - Fleet Maintenance
The County has created a Fleet Maintenance Department to handle all vehicles repairs. A shop will be constructed and completed in FY 2016.

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.

Phase III Expansion will add half of stall barn to the east side of the South Arena, build 5 (five) bays of a new stall barn, add approximately 125 additional parking spaces, add 35 hook up RV spaces, replace existing outdoor warm up arena, upgrade sound system as well as other improvements to add additional facilities and equipment to improve marketing of the event facility.

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.

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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, 2016

Revenues:	**General Capital**	**Courthouse Renovations & Other 2015**	**Totals**
Interest	$ -	$ -	$ -
Transfer From General Fund	5,685,048	-	5,685,048
Transfer From Capital Project Fund	-	-	-
Fund Balance:			
Restricted	-	9,000,000	9,000,000
Assigned	12,100,000	-	12,100,000
Total Revenues & Reserves	$ 17,785,048	$ 9,000,000	$ 26,785,048
Expenditures:			
Software - No Tag	$ 3,690	$ -	$ 3,690
Furniture	2,170	-	$ 2,170
Equipment & I. T. Enhancements	3,300	-	$ 3,300
Building Maintenance Supplies	111,500	-	$ 111,500
Air Conditioning/Heating Maintenance	742,000	-	$ 742,000
Carpentry and Building Repairs	328,284	-	$ 328,284
Fire and Safety System Maintenance	22,000	-	$ 22,000
Surveillance and Security Maintenance	20,228	-	$ 20,228
Plumbing Maintenance	363,000	-	$ 363,000
Remodel Projects	4,577	-	$ 4,577
Network Maintenance	19,125	-	$ 19,125
Copier/Printer/Fax Maintenance	3,850	-	$ 3,850
Appliances	4,450	-	$ 4,450
Minor Computer Hardware	159,706	-	$ 159,706
Network Costs	9,450		$ 9,450
Equipment - Electronic	43,923	-	$ 43,923
Equipment - Other	82,017	-	$ 82,017
Equipment - Radios	509,612	-	$ 509,612
Printers	32,500	-	$ 32,500
MicroFilming, Recording & Scan	34,020	-	$ 34,020
Architectural Services	15,000	-	$ 15,000
Computer Consulting	5,000	-	$ 5,000
Regional Radio System	50,830	-	$ 50,830
Compute - Hardware	172,133	-	$ 172,133

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
PROPOSED BUDGET
For the Year Ending September 30, 2016

Expenditures Cont. :

Computer - Network Cost	21,000	-	$ 21,000
Computer Software	8,166	-	$ 8,166
Software - Judicial	2,346,289	-	$ 2,346,289
Copiers	71,940	-	$ 71,940
Equipment - Other	520,518	-	$ 520,518
Equipment - Radios	8,123	-	$ 8,123
Equipment - R&B	201,150	-	$ 201,150
Land	81,000	-	$ 81,000
Roads - Capital	5,000,000	-	$ 5,000,000
Vehicles	1,156,324	-	$ 1,156,324
JP & Constable Pct. #1 Building	951,845	-	$ 951,845
Fleet Maintenance	1,367,700	-	$ 1,367,700
Building Renovations - Courthouse	3,308,628	-	$ 3,308,628
Building Renovations - Courthouse	-	6,000,000	$ 6,000,000
Building - Expo Center		3,000,000	$ 3,000,000
	$ 17,785,048	$ 9,000,000	$ 26,785,048

BRAZOS COUNTY, TEXAS
JAIL EXPANSION 2007
PROPOSED BUDGET
For the Year Ending September 30, 2016

REVENUES (4308)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest	$ 3,585	$ 933	$ -	$ 806	$ -
Restricted Fund Balance	1,500,000	18,713	108,047	-	-
Transfer From Capital Project	-	229,684	202,681	270,241	-
TOTAL REVENUES	**$ 1,503,585**	**$ 249,330**	**$ 310,728**	**$ 271,047**	**$ -**

EXPENDITURES (63430800/63431000)					
Building Sheriff Jail	$ 7,500	$ 1,163	$ -	$ -	$ -
Courthouse Jail Holding	1,163,473	248,168	310,728	310,728	-
TOTAL EXPENDITURES	**$ 1,170,973**	**$ 249,330**	**$ 310,728**	**$ 310,728**	**$ -**

BRAZOS COUNTY, TEXAS
EXPO EXPANSION 2009
PROPOSED BUDGET
For the Year Ending September 30, 2016

REVENUES (4309)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ORGINAL BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest	$ 358	$ 5	$ -	$ 1	$ -
Restricted Fund Balance	100,000	-	2,229	-	-
TOTAL REVENUES	**$ 100,358**	**$ 5**	**$ 2,229**	**$ 1**	**$ -**
EXPENDITURES (63430900)					
Bond Issuance Cost	$ -	$ -	$ -	$ -	$ -
Equipment - Other	-	-	2,229	1,428	-
Building - Expo Expansion	100,500	-	-	-	-
TOTAL EXPENDITURES	**$ 100,500**	**$ -**	**$ 2,229**	**$ 1,428**	**$ -**
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, 2016

REVENUES (4312)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest	$ 39,195	$ 19,456	$ 15,000	$ 5,889	$ -
Bond Issue Premium	-	-	-	-	-
Proceeds from Bond	-	-	-	-	-
Restricted Fund Balance	-	5,389,958	6,097,500	-	-
TOTAL REVENUES	**$ 39,195**	**$ 5,409,414**	**$ 6,112,500**	**$ 5,889**	**$ -**

EXPENDITURES (63000710/63000910)					
Courthouse Renovation	$ 264,250	$ 3,486,619	$ 5,624,500	$ 3,913,178	$ -
Bond Issuance Costs	116,859	-	-	-	-
Tax Office	311,187	1,922,795	488,000	920,148	-
TOTAL EXPENDITURES	**$ 692,296**	**$ 5,409,414**	**$ 6,112,500**	**$ 4,833,326**	**$ -**

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 bond proceeds will be used for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of County-owned public property, specifically (1) the Courthouse: (2) Tax Office Building, (3) the Brazos Center, (4) Juvenile Detention Center, and (5) a Fleet Maintenance Building.

BRAZOS COUNTY, TEXAS
COURTHOUSE RENOVATIONS & OTHER 2015
PROPOSED BUDGET
For the Year Ending September 30, 2016

REVENUES (4312)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest	$ -	$ -	$ -	$ -	$ -
Bond Issue Premium	-	-	-	-	-
Proceeds from Bond	-	-	-	-	-
Restricted Fund Balance	-	-	-	-	9,000,000
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,000,000**

EXPENDITURES (63000720/63431500)					
Courthouse Renovation	$ -	$ -	$ -	$ -	$ 6,000,000
Bond Issuance Costs	-	-	-	-	-
Expo Expansion	-	-	-	-	3,000,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,000,000**

The Commissioners Court plans to issue $9 million dollars to issue debt during the fall of 2015. The proceeds will be used for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of County-owned public property, specifically (1) the Courthouse: (2) Expansion of the Exposition Complex.

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2016

REVENUES (4500)		BUDGET
Transfer From General Fund	$	5,685,048
Reserve Fund Balance		12,100,000
TOTAL REVENUES	**$**	**17,785,048**

EXPENDITURES (4500)		BUDGET
Check Capture/Deposit Software & License (Tax Office)	$	3,690
Concourse Seating - Brazos Center	$	2,170
Pallet Jack (Purchasing)	$	400
Phones Purchasing)		800
Dual Monitors (3) - (R & B)		2,100
Replace Rain Gutters - Brazos Center	$	8,500
Administration Building Window Wet Seal		18,000
Brazos Center Area Drain		35,000
Brazos Center Park's Restroom Upgrade		50,000
Reinsulate Courthouse Chillers	$	15,000
HVAC Control Replacement - Juvenile Center		32,000
AC Control Upgrade - Jail		55,000
Air Handler Replacement - Jail		315,000
AC Replacement - Juvenile Center		325,000
Office Floor Replacement - Brazos Center	$	5,255
Clean, Paint and Seal Exterior Walls - Health Department		30,000
Foundation Repair - Juvenile Center		78,000
Ceiling Tile Replacement - Brazos Center		90,029
Roof Repair - Administration Building		125,000
Fire Panel Replacement - Juvenile Center	$	22,000
Cameras (32) - (Juvenile)	$	20,228

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2016

Toilets (6) - Juvenile Center	$	8,000
Water Heater Replacement - Juvenile Center (2)		10,000
Boiler Replacement - Health Department		40,000
Replace Boiler and Pumps - Brazos Center		120,000
Boiler Replacement - Jail		185,000
Security Glass for Reception Counter (District Attorney)	$	4,577
Wireless Expansion - County Locations	$	4,200
Wider Bandwidth to Brazos Center		6,000
Tax Office Redundant Connection		8,925
Copier Hard Drive Removal (Purchasing)	$	3,850
Intake/Release Wahser (1) and Dyer (1)	$	4,450
Computer Tablet with WiFi (1) - (R & B)	$	1,600
Scanner (additional) (District Attorney)		6,200
Capable Computers with Dual Monitors (4) - (R & B)		12,000
Election Equipment Replacement (55)		139,906
Network Switch Replacement (IT)	$	9,450
Portable PA System - Administration Building	$	3,203
GHC Timeclock Upgrade (IT)		12,720
AED Units (14) (Risk Management)		28,000
Ballistic Vest (2) - (Constable Pct. #3)	$	1,522
Replacement Radar (1) - (Constable Pct. #2)		2,500
Replacement Radar (1) - (Constable Pct. #3)		2,500
Food Delivery Carts (4) - (Jail)		2,534
Vest (6) (SO)		3,875
Body Camera (3) - (Constable Pct. #3)		4,500
Self Contained Breathing Apparatus (2) - (Jail)		5,877
Body Camera (4) - (Constable Pct. #1)		6,000
Body Camera (4) - (Jail - Transportation Division)		6,300
Ballistic Vest (11) - (Jail)		7,022
Tasers (9) (SO)		9,151
Body Camera (8) - (Constable Pct. #4)		13,000
Tasers (15) - (Jail)		17,236

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2016

Replacement of Two-Way Radios (Juvenile)	$	21,945
BVWACS - Replacement of 170Radios per year (400 Radios total)		487,667
Printers (IT)	$	32,500
Microfiche Converstion (SO)	$	34,020
Architech Feasibility Study (Juvenile)	$	15,000
Rufus Migration (IT)	$	5,000
BVWACS Capital Replacement Program	$	50,830
Direct-to-Disk Backup Storage Expansion (IT)	$	26,277
Tape/Offsite Backup System Revamp (IT)		32,673
Case Media Storage and Backup (IT)		113,183
Tape/Offsite Backup System Revamp (IT)	$	21,000
Patch Management Automation (IT)	$	8,166
Replacement of Judicial Software (IT)	$	2,346,289
Copier - Constable Pct. #2	$	5,378
Copier - Fleet Maintenance		5,378
Copier - JP. Pct. #3		5,378
Copier - Auditors		5,506
Copier - Jail Records		6,930
Copier - Jail Booking		6,930
Copier - Brazos Center		6,930
Copier - Collections		6,930
Copier - County Attorney		7,210
Copier - Jail Administration		7,210
Copier - 85th District Court		8,160
6 Well Steam Table (1) - (Jail)	$	10,018
Replace Zero-Turn Mower (1)		10,500
Equipment - Other (Comm. Court)		500,000
Replacement of Two-Way Radios (Juvenile)	$	8,123
Vertical Tanks for Asphalt Emulsion Storage - (R & B)	$	201,150

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2016

Land (R&B)	$	81,000
Green Paririe Trail - (R & B)	$	1,000,000
Roads		4,000,000
Stalker - Dual SL Radar Units (8) - (SO)	$	18,120
Replacement Vehicle: 7 Passenger Van- (Juvenile)		-
Replacement Vehicle: 12 Passenger Van - (Juvenile)		-
Replacement 18 Yard End Dump Trailer - (R & B)		37,450
Replacement Vehicle: Unit #154 with F150 Crew Cab Long Bed (SO - Aminal Control)		-
Replacement Vehicle: Unit #155 with F150 Crew Cab Long Bed (SO - Aminal Control)		-
Replacement Vehicle: Unit #166 with F150 Crew Cab (SO - Criminal Investigator)		-
Replacement Vehicle: Unit #137 with F250 Crew Cab Long Bed (SO - Aminal Control)		-
Replacement Vehicle: Unit #142 with a V6 Charger (SO - Special Services)		-
Replacement Vehicle: Unit #149 with a V6 Charger (SO - Special Services)		-
Replacement Vehicle: Unit #183 with a V8 Charger (SO - Patrol)		-
Replacement Vehicle: Unit #191 with a V8 Charger (SO - Patrol)		-
Replacement Vehicle: Unit #192 with a V8 Charger (SO - Patrol)		-
Replacement Vehicle: Unit #133 with a V6 Charger (Jail - Transportation Division)		-
Replacement Vehicle: Unit #805 with V8 Charger - (Constable Pct. #4)		-
Replacement Work Crew Van: Unit #112 (Jail - Work Crew Division)		-
6 Yard Dump Trucks (1) - (R & B)		85,132
Asphalt Distributor Truck - (R & B)		199,472
Replacement Chip Spreader - (R & B)		262,150
JP & Constable Pct. #1 Building	$	951,845
Fleet Maintenance Building	$	1,367,700
Courthouse Remodeling	$	3,308,628

TOTAL EXPENDITURES FOR GENERAL CAPITAL	**$**	**17,785,048**

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

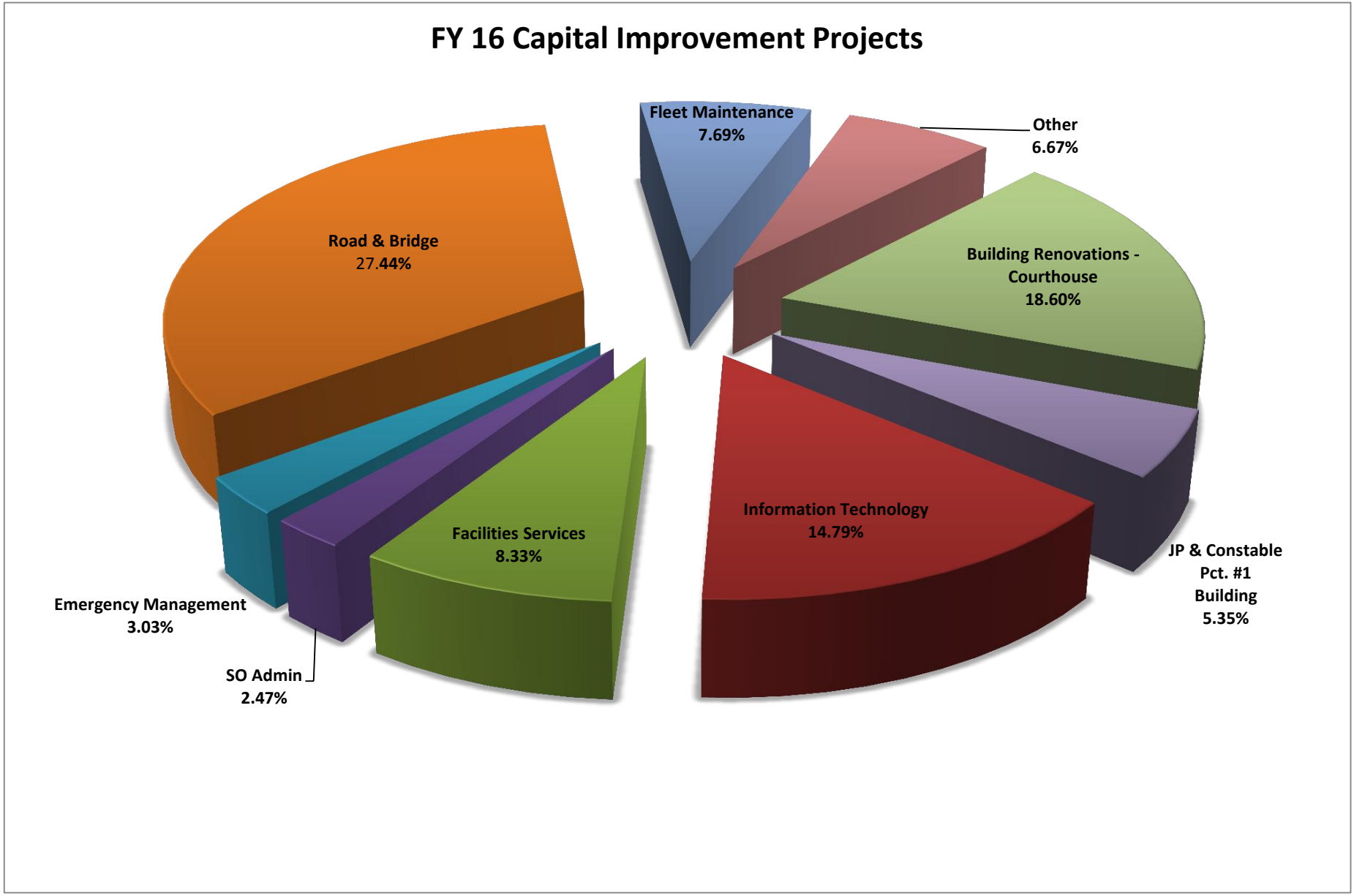
PROPOSED FY 2016 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY DEPARTMENT

Department	FY 15 Approved	FY 16 Requested	FY 16 Proposed	2016-17	2017-18	2018-19	2019-20
Risk Management - 12500100	$ -	$ 32,000	$ 28,000	$ -	$ -	$ -	$ -
Tax Office - 13000100	$ 63,011	$ 3,690	$ 3,690	$ -	$ -	$ -	$ -
Information Technology - 14000100	$ 4,001,377	$ 674,749	$ 2,629,586	$ 778,775	$ 209,197	$ 247,705	$ 224,320
Purchasing - 16500100	$ 84,792	$ 76,990	$ 76,990	$ -	$ -	$ -	$ -
Facilities Services - 17000100	$ 1,123,943	$ 1,589,500	$ 1,482,000	$ 1,317,000	$ 286,000	$ 335,000	$ 225,000
County Attorney - 18000100	$ 25,400	$ -	$ -	$ -	$ -	$ -	$ -
District Attorney - 19000100	$ 63,763	$ 58,424	$ 6,200	$ -	$ -	$ -	$ -
County Clerk - 21000100	$ -	$ 279,810	$ 139,906	$ 127,187	$ -	$ -	$ -
Associate Judge # 1 - 22600100	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -
Justice of the Peace, Pct. #3 - 24301100	$ -	$ 14,057	$ -	$ -	$ -	$ -	$ -
Sheriff's Office -Administration - 28000100	$ 384,172	$ 804,856	$ 438,743	$ 850,000	$ -	$ -	$ -
Sheriff's Office - Jail Division - 28002000	$ 235,425	$ 314,416	$ 141,437	$ -	$ -	$ -	$ -
Constable Pct. #1 - 30101100	$ 77,530	$ 62,201	$ 6,000	$ -	$ -	$ -	$ -
Constable Pct. #2 - 30201100	$ 117,000	$ 50,436	$ 2,500	$ -	$ -	$ -	$ -
Constable Pct. #3 - 30301100	$ 73,000	$ 70,176	$ 8,522	$ -	$ -	$ -	$ -
Constable Pct. #4 - 30401100	$ 86,484	$ 89,530	$ 56,000	$ -	$ -	$ -	$ -
Juvenile Services - 31000100	$ 58,200	$ 233,037	$ 119,296	$ -	$ -	$ -	$ -
Emergency Management - 35500100	$ 792,500	$ 547,667	$ 538,497	$ 1,287,667	$ 1,147,666	$ 35,000	$ 35,000
Expo Center - 36000100	$ -	$ 109,450	$ -	$ 55,000	$ 158,500	$ -	$ -
Brazos Center - 36500100	$ -	$ 97,454	$ 97,454	$ -	$ -	$ -	$ -
Records Management - 50000100	$ 20,000	$ 20,000		$ -	$ -	$ -	$ -
Road & Bridge Equipment - 56001000	$ 5,640,407	$ 1,517,295	$ 5,882,054	$ -	$ -	$ -	$ -
JP & Constable Pct. #1 Building 63000200	$ -	$ -	$ 951,845	$ -	$ -	$ -	$ -
Fleet Maintenance - 63000300	$ 741,000	$ -	$ 1,367,700	$ -	$ -	$ -	$ -
Building Renovations - Courthouse - 63000700	$ 5,000,000	$ -	$ 3,308,628	$ -	$ -	$ -	$ -

BRAZOS COUNTY, TEXAS

PROPOSED FY 2016 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY DEPARTMENT

Department	FY 15 Approved	FY 16 Requested	FY 16 Proposed	2016-17	2017-18	2018-19	2019-20
Equipment - Other (Commissioner's Court)	$ 300,000	$ -	$ 500,000	$ -	$ -	$ -	$ -
Transfer to Jail Expansion	$ 202,681	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 27,598,592	$ 7,010,406	$ 17,785,048	$ 4,415,629	$ 1,801,363	$ 617,705	$ 484,320


FY 16 Capital Improvement Projects
Fleet Maintenance
7.69%
Other
6.67%
Building Renovations - Courthouse
18.60%
Road & Bridge
27.44%
Information Technology
14.79%
JP & Constable Pct. #1 Building
5.35%
Facilities Services
8.33%
Emergency Management
3.03%
SO Admin
2.47%

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, 2015

Beginning Fund Balance, October 1, 2013	**2,615,371**
Revenues - 2014	11,845,949
Expenditures - 2014	11,238,335
Fund Balance At September 30, 2014	**3,222,986**
Estimated Revenues - 2015	12,108,833
Estimated Expenditures - 2015	12,539,368
Estimated Fund Balance At September 30, 2015	**$ 2,792,451**

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2016
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (5000)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Interest - Accounts	$ 11,809	$ 9,967	$ 7,500	$ 8,430	$ 9,000
Employee Dental - County	338,437	345,304	325,000	387,800	385,000
Employer Dental - County	73,315	73,920	-	8,186	-
Employer Payments - County	5,352,856	5,794,498	6,558,000	6,735,000	6,733,500
Employer - Medical - Health Dept.	213,380	218,445	247,800	235,900	235,800
Employer - Dental - Health Dept.	2,960	2,820	-	310	-
Employee - Medical - Health Dept.	48,085	51,624	58,100	48,300	48,300
Employee - Dental - Health Dept.	12,667	13,235	13,000	13,200	13,200
Employer - Medical - MPO	20,642	17,832	20,100	20,400	20,400
Employer - Dental - MPO	295	240	-	27	-
Employee - Medical - MPO	14,194	12,288	13,800	11,520	11,500
Employee - Dental - MPO	2,802	2,496	2,500	2,330	2,300
Employer - Medical - Rape Crisis	19,500	17,544	19,100	42,000	38,500
Medical - Employee Deductions	1,323,688	1,390,286	1,565,800	1,498,300	1,498,000
Medical - Retirees - County Pay	992,732	1,125,437	1,327,700	1,401,350	1,400,000
Dental - Retiress - County Pay	12,145	12,780	-	0	-
Medical - Retiress - Self Pay	199,932	215,806	234,000	269,900	230,000
Dental - Retirees - Self Pay	49,116	52,278	57,000	72,200	57,000
Excess Risk Benefit	841,267	2,056,030	-	830,500	-
Cobra	17,481	2,469	4,000	13,700	5,000
Employer - Dental - 911 District	19,965	20,605	25,000	21,400	19,000
Employer - Dental - Rape Crisis	884	374	1,500	780	500
Employer - Medical - 911 District	374,788	409,673	487,300	487,300	502,000
Miscellaneous - Other	-	-	-		-
Refunds-Misc, Sundry, Prescriptions	-	-	-		-
Reserve Fund Balance	-	-	2,632,800		2,500,000
Transfer From General Fund	-	-	-		1,000,000
TOTAL REVENUES	**$ 9,942,939**	**$ 11,845,950**	**$ 13,600,000**	**$ 12,108,833**	**$ 14,709,000**

- -

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, 2016
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 APPROVED BUDGET	FY 2015 YEAR-END ESTIMATE	FY 2016 PROPOSED BUDGET
Administrative Fees	$ 461,955	$ 489,269	$ 520,000	$ 296,100	$ 537,875
Transitional Reinsurance,Pcor Institue Fee	$ -	$ -	$ -	$ 3,012	$ 93,300
Claims - Prescriptions	2,407,254	2,797,304	3,073,012	3,313,000	3,405,400
Claims - Medical	4,636,508	5,667,640	7,000,000	6,816,548	6,114,856
Claims - Dental	407,040	396,606	375,400	377,400	384,100
Life Insurance	26,381	26,654	30,000	24,100	28,000
Stop Loss Premium	1,133,634	1,818,485	2,155,000	1,457,100	1,700,000
Contract Services	-	-	15,000	14,500.00	15,000
Professional Services	39,501	42,376	30,000	16,500	10,360
	$ 9,112,272	$ 11,238,335	$ 13,198,412	$ 12,318,260	$ 12,288,891
Medical Services (64005100)					
Salary & Wages	$ -	$ -	$ 293,275	$ 124,400	$ 307,456
Benefits	-	-	108,313	26,100	112,653
	$ -	$ -	$ 401,588	$ 150,500	$ 420,109
Medical Clinic (64005200)					
Building Improvements				$ 2,000	$ 2,000,000
	$ -	$ -	$ -	$ 2,000	$ 2,000,000
TOTAL EXPENDITURES	**$ 9,112,272**	**$ 11,238,335**	**$ 13,600,000**	**$ 12,470,760**	**$ 14,709,000**

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

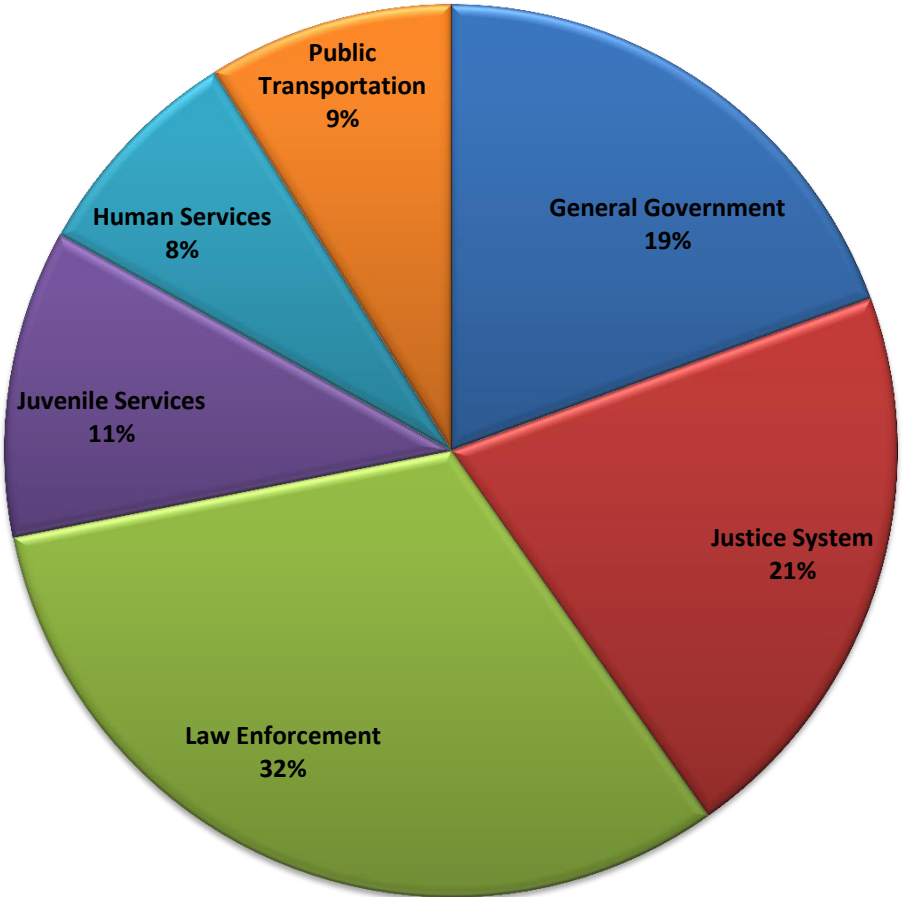
COUNTY OF BRAZOS

PERSONNEL

THE STATE OF TEXAS

COUNTY OF BRAZOS

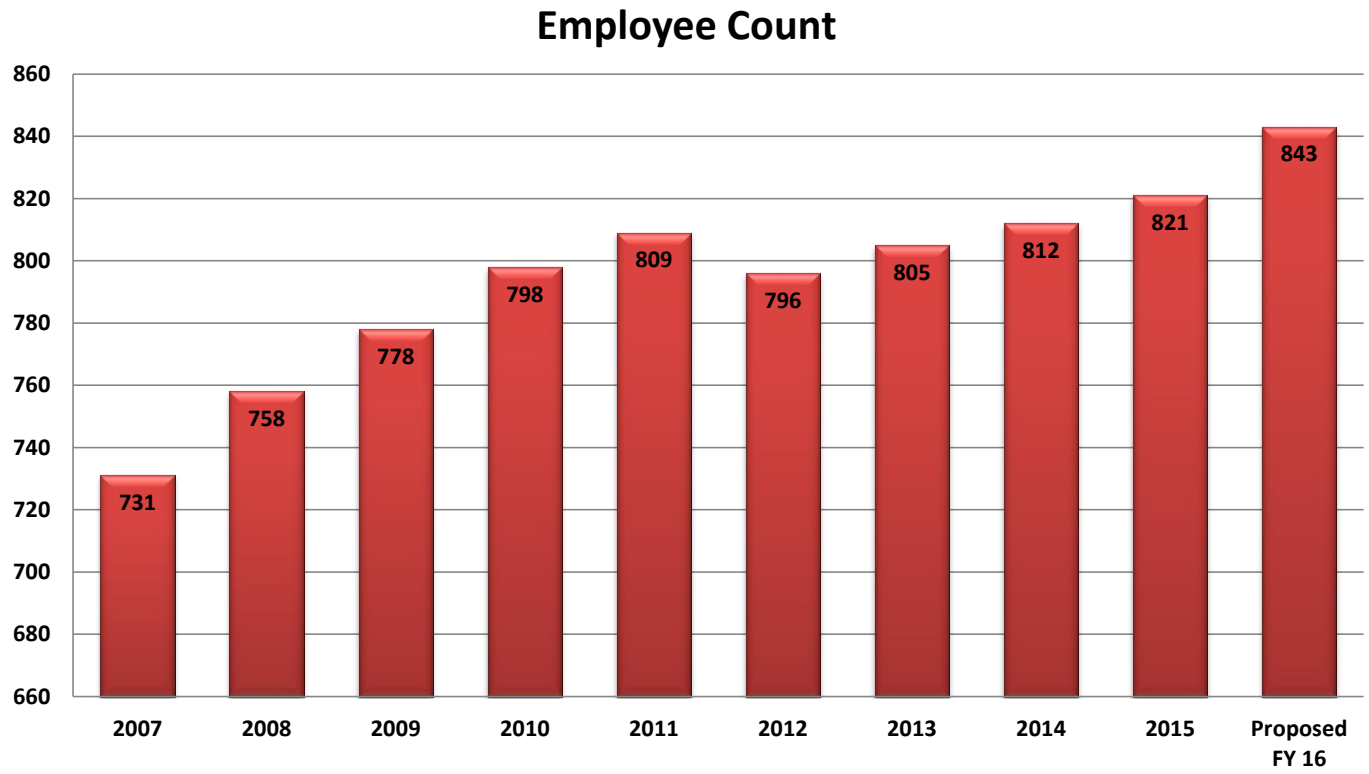
FY 2015 -2016 PROPOSED BUDGET
EMPLOYEE SUMMARY BY FUNCTION
843 POSITIONS



Brazos County, Texas

Brazos County, Texas
Ten Year Trend

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	Proposed FY 16
General Government	133	134	135	138	138	138	138	148	146	164
Justice System	164	171	168	172	175	171	176	175	181	175
Law Enforcement	234	249	257	265	264	256	259	262	266	267
Juvenile Services	91	91	97	98	93	92	92	94	93	94
Human Services	39	42	46	50	58	59	60	58	59	68
Public Transportation	70	71	75	75	81	80	80	75	76	75
Total	731	758	778	798	809	796	805	812	821	843



BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	APPROVED FY 15	PROPOSED FY 16
County Judge - 10000100						
Full-Time	2	3	3	3	3	3
Part-Time	-	1	-	1	1	-
Temporary	2	2	2	2	2	3
Veterans Adminstration - 10002000						
Full-Time	-	1	1	1	1	1
Part-Time	1	-	-	-	-	-
Pre-Trial Officer - 10003000						
Full-Time	-	-	-	1	-	-
Part-Time	-	-	2	3	3	3
Child Representation Office - 10004000						
Full-Time	-	-	2	-	-	-
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	-	-	-	1	1	1
Temporary	1	1	1	-	-	-
Fleet Maintenance Service - 11100000						
Full-Time	-	-	-	-	-	3
Hotel Occupancy Tax Fund - 11002500						
Full-Time	2	2	2	2	2	2
HOT - Marketing Reimbursement - 11002600						
Full-Time *	2.85	2.85	2.85	-	-	-
Collections - 11200200						
Full-Time	5	5	5	5	5	6
Part-Time	0	0	0	1	1	-
Election Administrator - 11210020						
Full-Time	-	-	-	-	-	6
Part-Time	-	-	-	-	-	1
Temporary	-	-	-	-	-	1
County Treasurer - 12000100						
Full-Time	7	7	7	7	7	8
Temporary	-	-	-	-	-	-

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department		APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	APPROVED FY 15	PROPOSED FY 16
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	2	2	2
	Temporary	3	1	1	2	2	2
Information Technology - 14000100							
	Full-Time	18	19	20	20	20	24
	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	-	-	-	-	-	-
Purchasing - 16500100							
	Full-Time	4	4	4	5	5	6
Facilities Services - 17000100							
	Full-Time	20	19	19	20	29	32
	Part-Time	15	15	15	15	-	1
Landscaping - 17000200							
	Full-Time	-	-	-	6	6	7
County Attorney - 18000100							
	Full-Time	30	30	30	30	31	31
	Part-Time	4	2	3	4	3	3
	Temporary	1	1	1	-	-	-
CUDEP - 183100							
	Full-Time	1	1	1	-	-	-
District Attorney - 19000100							
	Full-Time *	30.90	30.90	30.90	29.90	31.90	32.90
	Part-Time	1	1	1	1	-	2
	Temporary	1	1	1	1	1	-
D. A. Child Protective Services - 19010000							
	Full-Time *	1.10	1.10	1.10	2.10	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 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	APPROVED FY 15	PROPOSED FY 16
District Clerk - 20000100						
Full-Time	15	14	14	13	14	14
Three-Quarter Time	2	2	2	2	2	2
Temporary	3	3	3	3	2	3
D. C. Jury Services - 20010000						
Full-Time	2	2	2	2	2	2
County Clerk - 21000100						
Full-Time *	12.50	11.50	12.50	12.50	13.50	13.50
Three-Quarter Time	1	1	-	-	-	-
County Clerk Elections -21002000						
Full-Time	2	2	2	2	2	3
Temporary	-	-	-	-	-	-
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	4	4	4	4	4	4
Part-Time	2	2	2	2	2	2
361st District Court - 22200100						
Full-Time	5	5	5	5	5	5
Juvenile Court Referee - 22500100						
Full-Time *	1.50	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 *	3.50	3.50	3.50	3.50	3.50	3.50
Court Annex - 22900100						
Part-Time	-	1	1	1	1	-
Temporary	1	-	-	-	-	-
County Court At Law #1 - 23000100						
Full-Time	5	5	5	5	5	5
Temporary	-	-	-	-	-	-

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	APPROVED FY 15	PROPOSED FY 16
County Court At Law #2 - 23100100						
Full-Time	5	5	5	5	5	5
Justice Of The Peace, PCT 1 - 24101100						
Full-Time	5	4	4	4	5	5
Part-Time	-	2	2	2	-	-
Justice Of The Peace, PCT 2- 24200100						
Full-Time	-	-	-	-	5	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	3	-
Part-Time	-	-	-	-	-	-
Justice Of The Peace, PCT 2.2 - 24201200						
Full-Time	3	4	4	4	5	-
Part-Time	1	-	-	-	-	-

* 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	5	5	5	5	5
Justice Of The Peace, PCT 4 - 24401100						
Full-Time	3	4	4	4	4	4
Part-Time	1	-	-	-	-	1
Temporary	-	-	-	-	1	0
Sheriff's Administration - 28000100						
Full-Time	63	61	62	63	65	65
S. O. Jail Adminsitration - 28002000						
Full-Time	166	162	163	163	154	154
Part-Time	2	2	2	3	-	-
Temporary	3	3	3	3	3	3
S. O. Jail Medical Services - 28003000						
Full-Time	-	-	-	-	10	10
Part-Time	-	-	-	-	3	4
S. O. Inmate Commissary - 28006000						
Full-Time	1	1	1	1	1	1
Temporary	1	2	2	2	2	2

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	APPROVED FY 15	PROPOSED FY 16
S. O. Crime Fund - 28050000						
Full-Time	1	-	-	-	-	-
Special Investigative Unit - 282300						
Full-Time	-	-	-	-	-	-
Constable, PCT 1 - 30101100						
Full-Time	4	4	4	5	5	5
Constable, PCT 2 - 30201100						
Full-Time	9	8	8	8	8	8
Constable, PCT 3 - 30301100						
Full-Time	4	4	4	4	4	4
Constable, PCT 4 - 30401100						
Full-Time	7	7	8	8	8	9
Part-Time	-	-	-	-	1	-
Juvenile Administration - 31000100						
Full-Time	22	22	22	23	23	23
Juvenile Detention - 31000200						
Full-Time	28	28	28	31	34	37
Three-Quarter Time	-	-	-	-	-	-
Part-Time	5	5	5	5	3	2
Temporary	5	5	5	1	-	-
Juvenile Academy - 31000300						
Full-Time	3	4	4	4	4	4
Three-Quarter Time	1	1	1	1	-	-
Part-Time	2	-	-	-	-	-
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	2	2	2	1	1	1
TJJD - State Aid - 312100						
Full-Time	2	2	15	16	16	15
TJJD - N - Mental Health - 318800						
Full-Time	0	0	0	2	2	2

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department		APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	APPROVED FY 15	PROPOSED FY 16
TJJD - Community Corrections - 316100							
	Full-Time	6	6	-	-	-	-
TJJD - F - 318300							
	Full-Time	4	4	-	-	-	-
TJJD-G-Prog Sanc - 318400							
	Full-Time	1	1	-	-	-	-
TJJD - O - 318500							
	Full-Time	1	1	-	-	-	-
TJJD-X - 318600							
	Full-Time	1	1	-	-	-	-
TJJD-C - 318700							
	Full-Time	3	3	3	3	3	3
Emergency Management - 35500100							
	Full-Time	2	2	2	2	2	2
Exposition Complex - 36000100							
	Full-Time *	9.15	9.15	9.15	14	10.66	10.66
	Part-Time	-	-	-	-	-	
	Temporary	12	12	13	15	16	16
Fair Administration - 36100100							
	Full-Time *	-	-	-	-	3.34	3.34
Brazos Center - 36500100							
	Full-Time	12	12	12	6	6	6
	Temporary	4	4	4	4	4	4
Extension Agency - 37000100							
	Full-Time	7	6	6	6	6	6
	Part-Time	2	3	3	3	3	3
MPO - 424100							
	Full-Time	4	3	3	2	2	2
	Part-Time	-	-	-	-	1	1
	Temporary	2	2	2	1	1	-
Records Management - 50000100							
	Full-Time *	1.34	1.34	1.34	1.34	1.34	1.34
	Temporary	-	-	-	1	1	5

BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	APPROVED 2011	APPROVED 2012	APPROVED FY 13	APPROVED FY 14	APPROVED FY 15	PROPOSED FY 16
Courthouse Security Fund - 51000100						
Full-Time	5	5	5	5	5	5
Road & Bridge - 56001000						
Full-Time	62	62	62	65	68	68
Part-Time	1	1	1	1	1	1
Temporary	12	12	12	6	3	3
Medical Services - 64005100						
Full-Time	-	-	-	-	4	4
Total						
Full Time	708	700	707	718	750	766
Three-Quarter Time	5	5	4	5	4	4
Part-Time	41	38	40	44	25	27
Temporary	55	53	54	45	42	46
	809	796	805	812	821	843

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 Commissioners' Court 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

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