BRAZOS COUNTY, TEXAS

APPROVED BUDGET
FOR
FISCAL YEAR ENDING
SEPTEMBER 30, 2012

September 20, 2011

Prepared by the Brazos County Budget Office

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
For The Fiscal Year Ending September 30, 2012

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Brazos County, Texas
Approved 2012 Budget
Statement Required by Local Government Code
Chapter 102 Section 102.005 (b)

This budget will raise more total property taxes than last year's budget by $1,690,704 or 3.03%, and of that amount $1,463,258 is tax revenue to be raised from new property added to the tax roll this year.

THE STATE OF TEXAS

COUNTY OF BRAZOS

TO: Commissioners' Court, Elected Officials, and Department Heads:

I am pleased to present the Brazos County Approved Budget for Fiscal Year 2012. This document has been submitted in accordance with all statutory requirements. The budget was approved by the Commissioners' Court on Tuesday, September 20, 2011.

Brazos County, like most governmental agencies across the country, continues to feel the effects of the national economic downturn. Economic forecasts continue to indicate a fragile recovery. Theses forecasts are anticipated to have an impact on the county budget for several more years beyond FY 2012.

The Chief Appraiser for Brazos County has certified the 2011 Brazos County Tax Roll at $11.5 billion compared to the 2010 certified value of $10.9 billion. This includes $301.7 million in new taxable value that was not on the appraisal roll in 2010.

The FY 2012 Approved Budget is balanced at a lower tax rate than the FY 10 adopted rate. The approved rate is $0.485 which is $0.0006 cents lower than the current tax rate of $0.4856. At the approved tax rate, a homestead valued at $100,000 will see a modest increase in the county tax bill of $27.83 per year or $2.32 per month.

In recent years, expenditures in the County's self-insurance fund have increased. As a result, Brazos County increased the County contribution to $8,496 from $7,938 per employee. The 7.2% increase totals $5.9 million from $5.5 million. County employees will also have a cost increase to both health and dental insurance premiums starting January 2012 to help off set the increases in medical and dental costs.

The County has made the replacement of the judicial software used by law enforcement, courts, clerks, juvenile department and community supervision departments in Fiscal Year 2012 it's top capital improvement project. Additional funding for the fourth phase of the Courthouse remodeling project will not be possible during the FY 2012. The approved budget includes funding to meet the County's existing contractual commitments while maintaining the County's reserves in a fiscal responsible manner. Beyond these areas, very few departmental increases were added as revenue resources have been extremely limited by the modest increase in appraisal valuations, minimal interest rates, and lower grant funding from the state and federal government during the past few years.

To meet the County's capital needs, a total of $13.8 million is included in the Approved Budget from the following sources: proceeds from General Obligations Bonds authorized by the voters in 2007 of $3.9 million for the expansion of the detention facility, the remaining balance of proceeds from Certificates of Obligation of $167,000 for the expansion of the Expo Complex, slightly more than $1 million dollar General Fund transfer and $8.78 million use in reserve funds from the General Capital Improvement Fund for general capital improvements projects and equipment.

While the County still faces budgetary challenges for FY 2012, it does so well prepared to control costs, make careful expenditures, and implement improved efficiencies while meeting the public's increasing demand for services.

Respectfully Presented,

Duane Peters
Brazos County Judge

THE STATE OF TEXAS

COUNTY OF BRAZOS

INTRODUCTORY SECTION

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
BUDGET POLICY AND PROCEDURES

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.

COUNTY ORGANIZATION

Texas county government is generally an extension of state government, 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.

Other elected officials are the County and District Attorneys, the County and District Clerks, the County Sheriff, the County Tax Assessor-Collector, the County Treasurer, three District Judges, and two County Courts at Law. In addition, Brazos County has five elected justices of the peace and four elected constables. There are three statutory appointed officials. The three District Judges appoint the County Auditor, who serves with the County Judge as the chief financial officer for the County. The Juvenile Board appoints the Director of Juvenile Services and the Juvenile Court Referee, which are both approved by Commissioners' Court. The County Judge serves as the County Budget Officer.

The County Auditor is the official responsible for projecting revenues available for the Commissioners' Court to use in resourcing the expenditures as required. The County Auditor relies on historical data and statistical information from the individual fee offices when preparing these projections.

COUNTY FUND STRUCTURE

The County's budget contains various funds. This document includes all funds for which the Commissioners' Court has budgetary oversight responsibility. This includes funds supported by tax revenues and funds supported by special revenues. Tax revenue is primarily used to fund the General Fund, the General Capital Improvement Fund, and the Debt Service Fund. 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 General Fund of the County includes the majority of operational and service activities that the County is required to undertake. For the year ending September 30, 2012 approximately 75.8 % of the revenues used to resource General Fund activities are raised primarily from ad valorem, sales and mixed drink taxes. The General Fund also receives 13.3% from fines and fees collected by the various fee offices as well as .21% interest income from investment activity and .69% from other revenue activities. About 1.2% of the County's General Fund revenue comes from State and Federal grant activity, and 8.8% of funding is resourced from available unreserved fund balances.

Special Revenue funds are those funds for which the County collects revenues, fines, fees, etc. that must be used for a specific statutory activity. Each has been identified in the attached documents and the source of revenues has been disclosed, as well as the related budgeted expenditures.

The Debt Service Fund accounts for the receipt of tax revenue and the disbursement of principal and interest associated with the County's debt. A primary objective of the Commissioners' Court for several years 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 was approved by voters during the November 2007 election. For the year ending September 30, 2012 the Debt Service tax rate is $0.0813 cents per $100 of valuation.

The County's 2012 Approved Budget utilizes several capital project funds — the Jail Expansion 2007 and the General Capital Improvement Fund. Brazos County received voter approval for a general obligation in November 2007. The funds are being used to expand the current jail and increase the number of beds to approximately 684 beds. The Court sold $12,000,000 in certificates of obligation (C.O.) for the expansion of the Expo Complex. The primary source of payment for the C.O.s will be use of the HOT Fund monies. The General Capital Improvement Fund is used to upgrade, replace and renovate existing equipment and facilities. During the budget process, departments made requests to the Commissioners' Court for capital support. Each of these requests was reviewed, evaluated and prioritized. Top priority items have received funding.

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. Revenues for the fund come from employee insurance premiums funded by the participating entity and employee dependent premiums paid by the employee.

THE BUDGET PROCESS

Elected officials and department heads that have budgetary oversight responsibility are encouraged to constantly monitor their budget levels throughout the entire fiscal year. They are also encouraged to advise the Budget Officer of major changes, when the need for a change becomes apparent. When warranted, budget amendments are prepared to cover overrun situations. No departmental budget is allowed to be expended beyond the departments approved classified budget level. The majority or 56.8 % of the County's expenditures are related to salary and employee benefits. Additionally, 43.2% of the County's expenditures are expended to comply with contractual obligations and payment of purchase orders. The budget, once established, may not be increased unless actual realized revenues exceed estimated revenues or the Commissioners' Court has officially declared an emergency in keeping with the existing statutes.

All departmental requests for the new budget year are presented to the Budget Officer, accompanied by documentation for major new programs within the department. New program requests may be for supplies and support of a new program, or for expanding levels of departmental service through additional personnel. The County Judge and the Commissioners review the requests independently. Each department is given the opportunity to meet with the Court in a budget workshop to discuss the department's operating requests. The sessions are open to the public. All activity is recorded. During the budget review process, the Budget Officer obtains an understanding of, as well as support and documentation for, each department's request. 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 as soon as possible. Elected officials and department heads are asked to highlight specific needs. In this manner the Commissioners' Court may then prioritize requests, weighing them against available funding.

Approximately a three week period is provided between the filing of the proposed budget and final adoption proceedings. This period gives citizens and departments one more opportunity to review the proposed budget, and to request adjustments and/or clarifications. The approved budget and adopted tax rate is normally approved by the third week in September. This usually gives the Tax Office sufficient time to prepare and mail tax statements before October 1.

SUMMARY

Brazos County provides services to virtually all of its' approximately 194,000 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 Approved Budget for fiscal year 2011-2012 provides adequate funding for all levels of service, while at the same time it provides for fiscally responsible reserves. The County moves forward into fiscal year 2012 with adequate funding to meet the challenges of a growing community.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY

RESOLUTION LEVING A TAX RATE FOR THE COUNTY OF BRAZOS FOR THE TAX YEAR 2011

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 2011 as follows:

$0.4037	for the purpose of maintenance and operations
$0.0813	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.

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 20th day of September, 2011.

Absent

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
CALCULATION OF EFFECTIVE AD VALOREM TAX RATE
For the Fiscal Year 2011-2012

Valuation:			
Land Market Value	$	4,152,540,181	
Improvements		9,178,096,470	
Personal Property		1,254,822,514	
Minerals		333,395,935	
		14,918,855,100	**100.00%**
Adjustments:			
Homestead Cap Adjustment		(38,541,818)	
Exempt Property		(1,710,798,482)	
AG Use - Loss		33,909,358	
AG - Market Productivity		(993,329,289)	
Over 65		(518,920,068)	
Disabled Vet		(28,754,440)	
Less Than $500:			
Mineral and Personal		(1,053,237)	
Community Housing Dev.		(127,100)	
Abatements		(23,611,208)	
Freeport Exemption		(44,520,900)	
Pollution		(4,569,887)	
Charity Exemptions		(550,476)	
Proration		(876,369)	
		(3,331,743,916)	**22.33%**
Net Taxable Value	**$**	**11,587,111,184**	**77.67%**

BRAZOS COUNTY, TEXAS
CALCULATION OF EFFECTIVE AD VALOREM TAX RATE
For the Fiscal Year 2011-2012

Effective Tax Rate Calculation

2010 Total Taxable Value	**$**	**10,928,688,171**
2010 Tax Ceilings	**$**	**(666,466,844)**
Preliminary 2010 Adjusted Taxable Value	**$**	**10,262,221,327**
Add: 2010 Value Loss on Appeals of ARB		**3,153,666**
Less: Absolute Exemptions		**(4,893,868)**
Partial Exemptions		**(34,280,396)**
2010 Market Value due to Ag Appraisal		**(3,228,049)**
		10,222,972,680
2010 Total Tax Rate/$100 Valuation		**0.4856**
2010 Adjusted Taxes	$	49,642,755
Add: Taxes Refunded during 2010		53,727
Less: Taxes Paid into TIFs during 2010		(1,040,423)
Adjusted 2010 Taxes	**$**	**48,656,059**
2011 Taxable Value	$	11,587,111,184
Railroad Rolling Stock		5,421,736
Less: Captured Appraised TIF Property		(234,656,133)
Adjusted Taxable Value	**$**	**11,357,876,787**
Add: Total value under protest or not certified	**$**	**-**
Less: Taxable Value of 2011 "New" Improvements		**(301,702,661)**
2011 Tax Ceilings		**(720,125,914)**
	$	**10,336,048,212**

Effective Tax Rate	**0.470741**

BRAZOS COUNTY, TEXAS
APPROVED 2011 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2012

HISTORICAL DEMOGRAPHICS:

TAX YEAR	NET TAXABLE VALUE	TAX RATE GENERAL FUND	TAX RATE DEBT SERVICE	TAX RATE TOTAL	TAXES LEVIED
2000	4,950,081,368	0.3736	0.0364	0.4100	20,295,334
2001	5,387,860,063	0.3857	0.0343	0.4200	22,629,012
2002	5,738,197,523	0.3723	0.0423	0.4146	23,790,567
2003	5,885,485,757	0.3839	0.0511	0.4350	25,601,863
2004	6,661,121,332	0.4093	0.0632	0.4725	31,473,798
2005	7,334,859,241	0.3949	0.0701	0.4650	34,107,095
2006	7,934,129,172	0.3930	0.0620	0.4550	36,099,574
2007	8,798,540,643	0.4030	0.0620	0.4650	40,913,214
2008	9,639,130,856	0.3987	0.0813	0.4800	46,267,828
2009	9,958,033,650	0.3966	0.0834	0.4800	47,798,562
2010	10,281,394,248	0.4012	0.0844	0.4856	49,926,450
Approved:					
2011	10,864,866,796	.4037	0.081300	0.485000	52,694,604

		@ 100%			@ 98%
		$ 43,861,467	**M & O**		**$ 42,984,238**
		$ 8,832,041	**I & S**		**$ 8,655,400**
	Over 65 Ceiling	**$ 2,387,625**			**$ 2,339,873**
	Disabled Person Ceiling	**$ 166,157**			**$ 162,834**
		$ 55,247,290			**$ 54,142,344**

BRAZOS COUNTY, TEXAS
APPROVED 2011 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2012

OVERVIEW OF CERTIFIED 2011 TAX ROLL

Certified Tax Roll	$	13,920,893,351
Exemptions		(2,333,782,167)
Certified Net Taxable		**11,587,111,184**
Less:		
TIF Captured Appraised Value		(234,656,133)
Taxable value of new improvement since 1/1/2010		(301,702,661)
2011 Tax Ceilings		(720,125,914)
Add:		
Rolling Stock		5,421,736
Value of properties under protest		-
Adjusted Taxable Value	**$**	**10,336,048,212**
Net Valuation Decrease Under 2010	**$**	**378,014,562**
% Valuation Decrease Under 2010		**3.92%**

RECAP OF ROLL BACK CALCULATION

2010 Maintenance & Operations Tax Rate		**0.4012**
2010 Adjusted Taxable Value	**$**	**10,222,972,680**
2010 M & O Taxes		**41,014,566**
Add:		
Criminal Justice Mandate		**-**
Enhanced IHC Expenditures		**156,207**
TIF Payments 2010		**(1,040,423)**
Taxes Refunded		**44,482**
2010-2011 Sales Tax		**11,231,780**
Adjusted 2010 M & O Taxes	**$**	**51,406,612**
2011 Adjusted Taxable Value	**$**	**10,336,048,212**
2011 Effective M & O Rate		**0.497353**
2011 M&O Roll Back Rate		**0.537141**

BRAZOS COUNTY, TEXAS
APPROVED 2011 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2012

CALCULATION OF 2010 DEBT SERVICE TAX RATE

2011 Debt To Be Paid With Property Taxes	9,657,152
Refunding Savings/ Penalties and Interest Collected	(1,000,000)
	8,657,152
Certified 2011 Anticipated Collection Rate	100%
2011 Debt Adjusted For Collections	8,657,152
2011 Total Net Taxable Value	10,637,750,873
2011 Debt Tax Rate	0.081381
2011 Tax Roll Back Rate	0.618522

RECAP OF ROLLBACK WITHOUT TIF ADJUSTMENTS

Effective Tax Rate	**0.47074**	Per $100 of Appraisal Evaluation
Calculated M&O Rate	**0.49735**	Per $100 of Appraisal Evaluation
M&O Roll Back Rate	**0.53714**	Per $100 of Appraisal Evaluation
Debt Service Rate	**0.08138**	Per $100 of Appraisal Evaluation
Overall Roll Back Rate	**0.61852**	Per $100 of Appraisal Evaluation
Sales Tax Adjustment Rate	**0.10550**	Per $100 of Appraisal Evaluation
Adjusted Roll Back Rate	**0.51302**	Per $100 of Appraisal Evaluation

BRAZOS COUNTY, TEXAS
APPROVED 2011 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2012

2010 Certified Roll	Units	Value
Number of Properties:	**118,613**	
Valuation:		
Land Market Value		$ 3,843,437,800
Improvements		8,760,499,040
Personal Property		1,180,339,270
Minerals		261,574,525
		14,045,850,635
Less:		
Homestead Cap Adjustment		(17,756,379)
Exempt Property	**1,835**	(1,584,247,197)
Market Productivity		(936,981,334)
Ag Use Loss		33,962,264
		11,540,827,989
Exemptions:		
Over 65	**7,250**	(492,535,905)
Disabled Vet	**959**	(26,396,837)
House Bill 366	**21,985**	(886,759)
Abatements	**16**	(31,032,202)
Freeport Exemption	**7**	(544,636)
Pollution	**27**	(42,809,316)
Charity	**15**	(3,675,200)
Prorated Exempt Property	**24**	(1,059,132)
Over 65 freeze		(659,733,880)
Disabled Person Freeze		(759,874)
		(1,259,433,741)
Certified Tax Roll For 2010		**10,281,394,248**

BRAZOS COUNTY, TEXAS
APPROVED 2011 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2012

2011 Certified Roll	Units	Value
Number of Properties:	**120,548**	
Valuation:		
Land Market Value		$ 4,152,540,181
Improvements		9,178,096,470
Personal Property	8,329	1,254,822,514
Minerals	46,449	333,395,935
		14,918,855,100
Less:		
Homestead Cap Adjustment		(38,541,818)
Market Productivity Loss		(993,329,289)
Ag Use Loss		33,909,358
		13,920,893,351
Exemptions:		
Exempt Property	**1,901**	(1,710,798,482)
Over 65	**7,620**	(518,920,068)
Disabled Vet	**992**	(28,754,440)
House Bill 366	**21,599**	(1,053,237)
Abatements	**10**	(23,611,208)
Primarily Charity	**7**	(550,476)
Freeport Exemption	**28**	(44,520,900)
Pollution	**16**	(4,569,887)
Proration-Exempt Property	**29**	(876,369)
Community Housing Dev.	**4**	(127,100)
Freeze Taxable		(720,125,914)
Transfer Adjustment		(2,118,474)
		(3,056,026,555)
Certified Tax Roll For 2011		**10,864,866,796**

THE STATE OF TEXAS

COUNTY OF BRAZOS

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

MONTH	Estimated 2011-2012	Estimated 2010-2011	Actual 2009-2010	Actual 2008-2009
October	**$ 850,000 ***	$ 831,472	$ 1,001,403	$ 1,091,831
November	**800,000 ***	874,948	799,992	$ 958,454
December	**850,000 ***	887,768	808,004	$ 902,697
January	**1,100,000 ***	1,220,180	1,137,866	$ 1,185,659
February	**875,000 ***	865,410	918,322	$ 938,048
March	**825,000 ***	817,632	883,043	$ 816,547
April	**1,000,000 ***	1,063,453	1,040,809	$ 1,012,516
May	**850,000 ***	907,718	873,179	$ 825,217
June	**800,000 ***	886,211	836,384	$ 821,651
July	**900,000 ***	**900,000 ***	1,044,178	$ 983,581
August	**775,000 ***	**775,000 ***	831,472	$ 802,583
September	**950,000 ***	**950,000 ***	1,001,338	$ 887,034
TOTALS	**$ 10,575,000**	**$ 10,979,792**	**$ 11,175,992**	**$ 11,225,817**
INCREASE (DECREASE) FROM PREVIOUS YEAR	$ (404,792)	$ (196,200)	$ (49,825)	$ (169,887)
% INCREASE (-) DECREASE	-3.69%	-1.76%	-0.44%	-1.49%

*** 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 Year Beginning As Indicated

	Anticipated Cash and Cash Equivalents Balances At October 1, 2011	Actual Cash and Cash Equivalents Balances At October 1, 2010	Actual Cash and Cash Equivalents Balances At October 1, 2009	Actual Cash and Cash Equivalents Balances At October 1, 2008	Actual Cash and Cash Equivalents Balances At October 1, 2007
General Fund	$ 25,066,000	$ 25,967,361	$ 28,222,937	$ 32,287,567	$ 31,617,727
Health Endowment Fund	207,938	2,694,109	2,766,672	2,747,255	2,662,738
Special Revenue Funds	2,930,000	1,284,206	4,046,628	2,471,362	2,599,751
Grant Funds	-	-	-	-	-
Debt Service Fund	4,568,000	3,887,018	3,321,107	2,816,281	2,889,718
Capital Project Funds					
Jail Expansion 2007	4,000,000	6,480,050	32,197,241	53,394,235	-
Judicial Software Program			-	-	135,920
General Improvement	9,250,000	7,545,748	4,799,120	2,163,000	5,608,488
Exposition Center	200,000	6,280,980	-	-	1,758,179
Certificates Series 2003		-	-	-	706,762
Certificates Series 2004		-	-	-	13,536
Certificates Series 2005		-	-	-	36,670
Proprietary Fund		2,171,694	2,081,686	1,432,774	1,529,214
	$ 46,221,938	**$ 56,311,166**	**$ 77,435,391**	**$ 97,312,474**	**$ 49,558,703**
Percentage Increase (Decrease -) Over Prior Period	**-17.917%**	**-27.280%**	**-20.426%**	**96.358%**	**-9.854%**

* 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
COMPARATIVE ANALYSIS - REVENUES
Approved Budget for Fiscal Year Ending September 30, 2012
And Comparative Information For Prior Years

	Approved Revenues** Budget For The Year Ending 9/30/2012	Approved Revenues Budget For The Year Ending 9/30/2011	Approved Revenues Budget For The Year Ending 9/30/2010	Approved Revenues Budget For The Year Ending 9/30/2009	Approved Revenues Budget For The Year Ending 9/30/2008	Approved Revenues Budget For The Year Ending 9/30/2007
General Fund	$ 74,304,921	$ 76,804,923	$ 75,202,094	$ 74,252,350	$ 65,604,447	$ 65,404,033
Health Endowment Fund	75,500	2,570,000	200,000	215,000	220,000	130,000
Special Revenue Funds	3,472,053	3,671,795	4,234,165	4,374,691	3,440,436	1,849,318
Grant Funds	2,079,757	2,452,568	2,121,026	2,295,461	2,076,840	3,853,633
Debt Service Fund	10,661,800	9,998,400	9,589,400	7,840,000	8,429,000	5,300,000
Capital Project Funds						
Jail Expansion 2007	3,900,000	3,300,000	29,400,000	53,156,127	55,000,000	-
Judicial Software			-	-	72,000	74,000
General Improvement	9,827,160	14,224,516	9,431,390	6,929,551	7,705,847	9,682,478
Exposition Center - Expansion	167,000	5,415,000	12,790,000	4,500,000		
Proprietary Fund	9,199,850	7,783,750	6,749,850	6,577,850	5,651,550	4,475,800
Totals	**$ 113,688,041**	**$ 126,220,952**	**$ 149,717,925**	**$ 160,141,030**	**$ 148,213,693**	**$ 107,242,842**

**** Includes resreve fund balance and transfers.**

BRAZOS COUNTY, TEXAS
COMPARATIVE ANALYSIS - EXPENDITURES
Approved Budget for Fiscal Year Ending September 30, 2011
And Comparative Information For Prior Years

	Approved Expenditures Budget For The Year Ending 9/30/2012	Approved Expenditures Budget For The Year Ending 9/30/2011	Approved Expenditures Budget For The Year Ending 9/30/2010	Approved Expenditures Budget For The Year Ending 9/30/2009	Approved Expenditures Budget For The Year Ending 9/30/2008	Approved Expenditures Budget For The Year Ending 9/30/2007
General Fund	$ 74,304,921	$ 76,804,923	$ 75,202,094	$ 74,252,350	$ 65,604,447	$ 65,404,033
Health Endowment Fund	75,500	2,570,000	200,000	215,000	220,000	130,000
Special Revenue Funds	3,472,053	3,671,795	4,234,165	4,374,691	3,440,436	1,849,318
Grant Funds	2,079,757	2,452,568	2,121,026	2,295,461	2,076,840	3,853,633
Debt Service Fund	10,661,800	9,998,400	9,589,400	7,840,000	8,429,000	5,300,000
Capital Project Funds						
Jail Expansion 2007	3,900,000	3,300,000	29,400,000	53,156,127	55,000,000	-
Judicial Software	-	-	-	-	72,000	74,000
General Improvement	9,827,160	14,224,516	9,431,390	6,929,551	7,705,847	9,682,478
Exposition Center-Expansion	167,000	5,415,000	12,790,000	4,500,000		10,451,000
C.O. Funds 2003	-	-	-	-	-	5,213,000
C.O. Funds 2004	-	-	-	-	13,573	102,580
C.O. Funds 2005	-	-	-	-	-	707,000
Proprietary Fund	9,199,850	7,783,750	6,749,850	6,577,850	5,651,550	4,475,800
Totals	**$ 113,688,041**	**$ 126,220,952**	**$149,717,925**	**$ 160,141,030**	**$ 148,213,693**	**$ 107,242,842**

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, 2011

Fund Balance at October 1, 2010	**$**	**25,066,559**
Reserved Balances:		
For Prepaid Expenditures		-
For Vital Statistics		32,797
For Booneville Cemetery		7,985
For Title IV-E Programs		508,071
For Indigent Health Care		904,141
For Incentives for Research Valley		158,153
For Family Protection Services		25,952
For Inventories		827,161
Total Reserved Fund Balance		**2,464,260**
Restricted Balances:		
For Operations and Emergency		9,000,000
Total Restricted Balances		**9,000,000**
Unreserved, Unrestricted Fund Balance	**$**	**13,602,299**
For The Year Ending September 30, 2011:		
Anticipated Revenues		**64,746,045**
Anticipated Expenditures		**(73,101,477)**
Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2011)	**$**	**5,246,867**

Anticipated Revenues for the FYE September 30, 2011 is based on the current revenue budget less reserve fund balances.

Anticipated Expenditures for FYE Sepetember 30, 2011 is based on 95% of budgeted expenditures.

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED REVENUE BUDGET

For The Year Ending September 30, 2012

SOURCE	REVENUES September 30, 2012	Percent of Budget
TAXES		
Current Ad Valorem	$ 45,480,000	
Delinquent Ad Valorem	440,000	
TIF Payments	(875,000)	
Penalties & Interest on Taxes	275,000	
County Sales Tax	10,575,000	
Mixed Drink Tax	470,000	
TOTAL TAXES	**56,365,000**	**75.86%**
FEES, FINES & OTHER PAYMENTS		
JJAEP	35,000	
Contracted Jail Services	75,000	
Jail SSA Incentive	33,000	
Fees - Administrative	40,000	
Fees - County Arrest	60,000	
Fees - Brazos Center	200,000	
Fees - Expo Center	500,000	
Fees - Bond Services	50,000	
Fees - Election Service	30,000	
Fees - County Clerk	950,000	
Fees - Vital Stat/Preservation	5,000	
Fees - Dist Clk E-Filing	3,000	
Fees - County Attorney	60,000	
Fees - Hot Check Collection	3,500	
Fees - Constable Precinct 1	60,000	
Fees - Constable Precinct 2	70,000	
Fees - Constable Precinct 3	20,000	
Fees - Constable Precinct 4	30,000	
Fees - County Courts - Court Reporter	0	
Fees - District Courts - Court Reporter	28,000	
Fees - Magistrate	30,000	
Fees - District Clerk	400,000	
Fee- Time Payment DCLK	5,000	
Fees - District Clerk Registry	500	
Fees - District Attorney	15,000	
Fees - Family Protection	8,000	
Fees - Motor Carrier Weight	15,000	
Fees - Inmate Medical	12,000	
Fees - Time Payment JP 1	750	
Fees - Time Payment JP 2.1	500	
Fees - Time Payment JP 2.2	300	
Fees - Time Payment JP 3	1,000	
Fees - Time Payment JP 4	250	
Fees - Justice of the Peace Precinct 1	700,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED REVENUE BUDGET

For The Year Ending September 30, 2012

SOURCE	REVENUES September 30, 2012	Percent of Budget
FEES, FINES & OTHER PAYMENTS (con't)		
Fees - Justice of the Peace Precinct 2 Pl 1	230,000	
Fees - Justice of the Peace Precinct 2 Pl 2	230,000	
Fees - Justice of the Peace Precinct 3	425,000	
Fees - Justice of the Peace Precinct 4	150,000	
Fees - Admin - Justice of the Peace Precinct 1	14,000	
Fees - Admin - Justice of the Peace Precinct 2 Pl 1	4,000	
Fees - Admin - Justice of the Peace Precinct 2 Pl 2	5,500	
Fees - Admin - Justice of the Peace Precinct 3	6,000	
Fees - Admin - Justice of the Peace Precinct 4	4,000	
Fees - Juvenile Probation	8,500	
Fees - License & Weight	5,000	
Fees - County Drug Court	15,000	
Fees - Omnibus Crime Control	50,000	
Judicial Support Fee	2,000	
Fees - Optional License	1,150,000	
Fees - Probate/Judicial	3,000	
Fees - R&B Road Maintenance	0	
Fees - School Crossing	20,000	
Fees - Sheriff	75,000	
Fees - Solid Waste	25,000	
Fees - TAC Postage	27,500	
Fees - Tax Assessor-Collector	550,000	
Fees - Vehicle Registration	850,000	
Motor Vehicle Sales Tax	375,000	
Forfeitures - County Courts	75,000	
Forfeitures - District Courts	35,000	
Forfeitures - District Attorney	7,500	
License - Liquor and Beer	50,000	
Fees - Bond Supervision	35,000	
Fines - County Court At Law Number 1	800,000	
Fines - County Court At Law Number 2	700,000	
Fines - 85th District Court	150,000	
Fines - 272nd District Court	150,000	
Fines - 361st District Court	150,000	
TOTAL FEES, FINES & OTHER PAYMENTS	**9,817,800**	**13.21%**
INTEREST		
Interest - Accounts	150,000	
Interest - Administration	5,000	
Interest - Investments	3,000	
TOTAL INTEREST	**158,000**	**0.21%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED REVENUE BUDGET

For The Year Ending September 30, 2012

SOURCE	REVENUES September 30, 2012	Percent of Budget
OTHER REVENUE		
Donations - Other	15,000	
Estray Animal Sales	500	
Fingerprint Sales	1,500	
Informal Adjudication/Probate Fees	5,000	
Jail - Inmate Phones	160,000	
Leases - Oil and Gas	1,000	
Leases - County Property	10,000	
Fees - ATM Machine	1,500	
Miscellaneous - Other	10,000	
Open Records Requests	250	
Juvenile SSI Reimbursement	0	
Refunds - Court Appointed Attorneys	160,000	
Road Crossings	0	
Sale of Capital Assets	125,000	
Sale of Other Assets	7,500	
Sale of Scrap	2,000	
State Traffic Fees	10,000	
TOTAL OTHER REVENUE	**509,250**	**0.69%**
RESERVES		
Reserve Fund Balance	5,240,000	
Reserve Contingency		
Reserve Boonville Cemetary	6,000	
Reserve Title IVE FC	10,000	
Reserve Juvenile Title IV-E	138,012	
Reserve Research Valley Partnership	258,653	
Reserve Indigent Health Care	904,141	
Reserve Vital Statistics	3,000	
TOTAL RESERVES	**6,559,806**	**8.83%**
INTERGOVERNMENTAL		
County Attorney State Salary Supplement	62,500	
County Court At Law State Salary Supplement	137,500	
Shf Sexual Aslt Kit Reimbursement	0	
District Attorney Salary Supplement	17,050	
District Attorney - Longevity	40,000	
Indigent Defense TF	60,000	
Title IV-E CPS Maintenance	1,000	
Title IV-E Juvenile Maintenance	75,000	
Juror Reimbursement	60,000	
TJPC - Secure Placement	40,000	
TJPC - Diversionary Placement	50,000	
TJPC - JJAEP	20,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED REVENUE BUDGET

For The Year Ending September 30, 2012

SOURCE	REVENUES September 30, 2012	Percent of Budget
INTERGOVERNMENTAL (con't)		
Grant - T. J. P. C. Title IV-E	0	
Title IV-D - District Clerk	75,000	
Title IV-D Sheriff	100,000	
Title IV-E CPS	15,000	
TCJD-Inmate Transport	17,500	
Federal Emergency Management Agency	47,965	
T. D. H. S. - Commodities	0	
T. D. H. S. - Special Nutrition- Lunch	15,000	
T. D. H. S. - Special Nutrition - Breakfast	10,000	
Texas Youth Commission	12,750	
USDJ-Criminal Alien Assistance	30,000	
FBI - Terrorist Investigation	3,000	
TOTAL INTERGOVERNMENTAL	**889,265**	**1.20%**
TRANSFER IN		
Transfer from Primary Elections	**5,800**	**0.01%**
TOTAL TRANSFER IN	**5,800**	
TOTAL GENERAL FUND	**$ 74,304,921**	**100.00%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2012

DESCRIPTION	2010 ACTUAL	2011 APPROVED BUDGET	2012 APPROVED BUDGET	Percent Of Budget
SALARY AND WAGES				
Salary - Elected Officials	$ 1,704,019	$ 1,720,654	$ 1,710,743	
Salary - Appointed Official	284,499	326,293	325,043	
Salary - Department Heads	636,508	710,514	661,367	
Salary - Staff	4,520,004	5,317,332	5,363,290	
Salary - Agriculture Extension	72,976	73,561	57,658	
Salary - Juvenile Board	7,205	7,200	7,800	
Salary - Law Enforcement	499,965	575,747	788,883	
Hourly - Staff	9,294,387	10,738,672	10,728,845	
Hourly - Law Enforcement	6,840,523	8,208,810	7,924,639	
Hourly - Overtime	649,716	85,000	85,000	
Hourly - Part Time	366,579	545,955	546,313	
Hourly - Three Quarter Time	83,417	91,630	88,712	
Hourly - Temporary	405,174	635,775	622,083	
Paid Benefits	2,410,160	-	-	
Visiting Judges	9,873	12,291	2,300	
Visiting Bailiffs	10,477	10,100	2,000	
Certified Interpreter	908	2,500	2,500	
Vehicle Fringe Benefits	(123)	5,348	5,350	
Uniform Fringe Benefits	-	5,746	5,746	
Assignment Pay for Jailers	6,817	12,000	12,000	
Cell Phone Allowance	65,297	69,384	77,741	
Meal Reimbursement	9.00	-	-	
County Attorney State Supplement	62,495	62,500	62,500	
Longevity Pay - County	141,600	158,869	161,248	
Longevity Pay - Law Enforcement	33,720	34,080	39,180	
Longevity Pay - State Prosecutor	46,800	49,781	51,660	
SALARY AND WAGES	**28,153,005**	**29,459,742**	**29,332,601**	**39.48%**
OUTSIDE LABOR COSTS				
Election Workers	81,901	87,580	87,580	
Equipment Tabulators	219	-	-	
OUTSIDE LABOR COSTS	**82,120**	**87,580**	**87,580**	**0.12%**
BENEFITS				
Social Security	2,046,968	2,249,834	2,250,607	
Flex Administration Fee	18,187	20,144	20,826	
Retirement	3,292,733	3,414,315	3,583,131	
Employee Health Insurance	3,928,846	5,126,477	5,570,286	
Retiree Health Insurance	555,505	660,000	778,900	
Retiree Dental Insurance	7,864	8,500	11,340	
Employee Dental Insurance	55,156	79,478	80,896	

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2012

DESCRIPTION	2010 ACTUAL	2011 APPROVED BUDGET	2012 APPROVED BUDGET	Percent Of Budget
BENEFITS (con't)				
Worker's Compensation	308,214	333,400	406,165	
Unemployment Insurance	-	-	87,999	
BENEFITS	**10,213,473**	**11,892,148**	**12,790,150**	**17.21%**
TOTAL SALARY AND BENEFITS	**38,448,597**	**41,439,470**	**42,210,331**	**56.81%**
DEPARTMENTAL SUPPORT				
Donated Property - No Tag	2,043	-	-	
Clothing/Uniforms	56,102	61,340	59,408	
Copier/Printer Supplies	120,337	119,850	122,699	
Crime Prevention	1,110	1,200	1,200	
Counseling Services	712	700	700	
Detention Supplies	19,429	20,000	20,000	
Education Supplies	7,317	4,000	3,700	
Election Supplies	10,957	7,000	7,000	
Event Supplies/Services	19,070	40,300	40,300	
Firearms Readiness	19,355	17,900	16,500	
Food and Food Supplements	616,024	663,790	665,290	
Furniture	23,979	21,066	14,590	
Health Program Supplies	2,666	2,700	2,800	
Investigation Supplies	10,288	15,100	15,100	
Jail Supplies	26,443	22,000	22,000	
Janitorial Supplies	120,771	135,450	138,050	
Juvenile Supplies	267	1,300	1,300	
Office Equipment	38,848	23,930	23,770	
Office Supplies	114,578	139,450	135,548	
Postage	283,772	280,450	281,800	
Safety Recognition	2,548	3,000	3,000	
Tax Rolls	12,454	13,000	14,000	
Video System Supplies	-	250	250	
Advertising - Legal Notices	13,353	23,300	24,525	
Autopsy	252,794	200,000	270,000	
Awards	8,879	6,750	6,750	
Bonds	11,375	17,927	19,915	
Community Relations	622	2,500	2,200	
Conference and Seminar Fees	104,533	154,185	151,825	
Confidential Funds	-	700	2,500	
Contingency	-	3,913,165	3,356,153	
Court Costs	178,234	192,500	192,000	
Court Costs - Mental Case	-	-	40,000	
2nd Administrative Judicial Region	6,293	7,500	14,500	
Donations Expendable	-	100	-	
Drug Testing	5,347	8,500	8,000	
Dues	26,905	28,513	34,943	
Employment Investigations	606	2,200	1,800	

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2012

DESCRIPTION	2010 ACTUAL	2011 APPROVED BUDGET	2012 APPROVED BUDGET	Percent Of Budget
DEPARTMENTAL SUPPORT (con't)				
Estray Animal Expense	1,635	800	800	
Foster Care - County	17,440	18,000	26,000	
Equipment - Other	-	200	200	
Grand Jury Expense	1,266	1,500	1,000	
Inmate - Clothing	11,846	13,300	13,300	
Inmate - Health Care	32,330	27,000	27,000	
Insurance	339,774	432,850	404,850	
Jurors - Petit/Grand Jury/Commissioners	144,516	166,100	166,100	
Miscellaneous Expend	3,887	-	-	
Pagers	1,044	1,891	1,736	
Polygraph Tests	200	200	675	
Prescriptions	119,004	260,300	383,900	
Prescriptions - Jail	429,878	500,000	500,000	
Petit Jury Expense	9,743	12,325	12,000	
Printing	61,975	65,650	66,270	
Recording & Scanning	74,035	95,000	85,000	
Recruiting	488	1,000	1,000	
Psychological Test Supply	3,140	3,900	3,900	
Subscriptions and Publications	69,124	80,343	79,561	
Training	13,101	19,050	21,450	
Telephone - Long Distance	11,072	12,560	11,676	
Telephone	146,834	234,000	231,010	
Telephone - Cellular	18,901	21,655	21,855	
Travel	211,007	236,450	230,145	
Travel - Inmate Transport	12,731	22,500	22,500	
Utilities	1,334,877	1,524,853	1,498,870	
Victim Assistance	1,638	1,500	1,500	
Visiting Court Reporters	37,288	24,500	20,600	
Visiting Judges	3,363	9,110	8,610	
Welfare Contribution	6,228	6,000	5,000	
Witness Reimbursement	7,517	8,000	8,500	
TOTAL DEPARTMENTAL SUPPORT	**5,243,895**	**9,952,153**	**9,569,124**	**12.88%**
REPAIRS AND MAINTENANCE				
Building Maintenance	212,341	240,000	277,000	
Cleaning Solvents	1,980	2,500	2,250	
Computer Maintenance	19,169	17,750	16,050	
Copier Maintenance	3,443	4,306	4,238	
Diesel	227,595	249,600	212,900	
Elevator Maintenance	23,775	20,500	42,500	
Equipment - Repairs/Maintenance	40,218	53,700	57,775	
Gasoline	408,724	395,825	460,100	
Grounds Maintenance	58,409	100,703	108,825	
Network Maintenance	19,517	3,000	15,300	

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2012

DESCRIPTION	2010 ACTUAL	2011 APPROVED BUDGET	2012 APPROVED BUDGET	Percent Of Budget
REPAIRS AND MAINTENANCE (cont.)				
Office Equipment Maintenance	2,460	7,495	6,610	
Oil and Lubricants	10,527	17,000	15,000	
Pest Control	10,376	10,800	12,000	
Printer Maintenance	6,463	8,000	7,200	
Radio Maintenance	103,662	70,062	60,112	
R&B - Blades	4,636	6,500	6,500	
Road & Bridge - Equipment Maintenance	167,141	185,000	185,000	
R&B - Field Supplies	23,772	26,000	26,000	
Road & Bridge - Maintenance - General	2,471,976	3,000,000	3,000,000	
Bridge Maintenance	10,771	28,000	28,000	
Road & Bridge - Road Signs	60,222	60,050	60,050	
Shop Supplies	14,992	15,500	15,500	
Small Tools	10,599	17,900	17,680	
Tires	52,784	46,675	46,675	
Vehicle Maintenance	105,593	116,741	124,991	
TOTAL REPAIRS AND MAINTENANCE	**4,071,144**	**4,703,607**	**4,808,256**	**6.47%**
MINOR ACQUISITIONS				
Applicanes	2,868	-	-	
Minor Buildings	2,541	-	-	
Computer Hardware	119,618	201,558	224,070	
Network Costs	9,813	10,000	5,400	
Software	1,821	7,672	7,300	
Equipment - Electronic	24,547	14,716	2,030	
Equipment - Other	41,575	64,300	44,875	
Equipment - Radios	7,270	11,500	8,600	
Furniture	16,153	11,900	6,300	
Printers	32,118	23,325	19,275	
Vehicle Equipment	-	2,300	1,500	
TOTAL MINOR ACQUISITIONS	**258,323**	**347,271**	**319,350**	**0.43%**
CONTRACTS FOR SERVICES				
Armored Courier Services	-	-		
Citizens Collections Sites	198,895	200,000	227,000	
Computer Contracts	516,798	525,175	610,350	
Contract Services	45,441	55,760	54,265	
Employment Services	-	8,000	8,000	
Contract Placement	909,973	600,000	600,000	
Contract Inmate Housing	221,546	-	-	
Contract Utility Construction	250,530	254,405	252,467	
GIS Support	11,634	12,000	12,000	
Grounds Maintenance	57,740	72,890	72,890	
Janitorial Services	18,860	29,050	26,205	
Maintenance	51,992	51,000	73,500	

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2012

DESCRIPTION	2010 ACTUAL	2011 APPROVED BUDGET	2012 APPROVED BUDGET	Percent Of Budget
CONTRACTS FOR SERVICES (con't)				
Microfilming	-	2,000	2,000	
Rental - Equipment	220,395	349,662	355,079	
Rental - Facility	104,620	26,180	31,540	
Rental - Land	2,400	2,400	2,400	
Rental - Office Space	105,649	189,350	194,279	
Rental - Uniforms	25,612	31,325	32,000	
Rental - Vehicles	821	1,100	700	
Solid Waste Hauling	39,182	50,400	52,650	
TOTAL CONTRACTS FOR SERVICES	**2,782,088**	**2,460,697**	**2,607,325**	**3.51%**
PROFESSIONAL SERVICES				
Attorneys - Civil	22,133	90,000	90,000	
Auditor - External	72,229	80,800	80,100	
Clinic Services	2,489	3,000	2,000	
Counseling Services	4,370	6,500	7,000	
Court Appointed Attorneys - CPS Mediation	5,700	-	6,500	
Cluster Court Support	9,778	-	10,000	
Guardian Ad-Litem	40,000	40,000	45,000	
Court Appointed Attorneys	1,640,937	1,450,000	1,578,000	
Court Appointed Attorneys - Juvenile	153,000	160,000	165,000	
Court Appointed Interpreter	53,608	51,800	51,000	
Court Appointed Attorney - Capital	257,377	300,000	300,000	
Dental Services	778	750	750	
Hospital Services	766	1,000	1,000	
Hospital Services - Jail	128,552	200,000	200,000	
In-Patient Services	9,713	219,300	219,300	
Out-Patient Services	14,353	250,000	271,600	
Out-Patient Services - Jail	128,475	240,000	240,000	
Laboratory and X-Ray Services	66,613	178,525	203,000	
Laboratory and X-Ray - Jail	120,898	459,000	459,000	
Physician Services	183,809	211,500	261,860	
Physician Services - Jail	44,538	96,700	96,700	
Professional Fees - Other	156,547	521,000	598,800	
Psychiatric Services	16,655	24,000	22,000	
Psychological Services	-	500	500	
Security Services	1,170	2,450	2,400	
TOTAL PROFESSIONAL SERVICES	**3,134,490**	**4,586,825**	**4,911,510**	**6.61%**
CONTRACTS FOR COMMUNITY SUPPORT				
Big Brothers/Big Sisters	9,000	9,000	-	
Boys and Girls Club	45,000	45,000	45,000	
Brazos Beautiful, Inc.	15,000	15,000	15,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2012

DESCRIPTION	2010 ACTUAL	2011 APPROVED BUDGET	2012 APPROVED BUDGET	Percent Of Budget
CONTRACTS FOR COMMUNITY SUPPORT (con't)				
Brazos Animal Shelter	40,000	67,423	83,671	
Brazos Valley Arts Council	10,000	10,000	8,000	
Brazos Valley Community Network	3,600	4,000	4,000	
Brazos Valley Council of Government	124,200	124,200	124,200	
Brazos Food Bank	7,000	7,700	7,700	
Brazos County Historical Commission	10	5,750	5,000	
Bryan EMS Protection	243,531	243,531	243,531	
College Station EMS Protection	273,531	273,531	273,531	
Central Appraisal District	590,917	516,800	541,386	
Childrens' Museum	-	-	-	
Community Public Health	160,000			
Easterwood Airport	58,768	58,768	58,768	
Research Valley Partnership	300,000	300,000	300,000	
Economic Development Incentives	313,500	333,154	431,653	
Federal Soil Conservation District	5,000	4,000	4,000	
George Bush Library	-	-	-	
Health & Human Serv IGT	786,044	800,000	800,000	
Health Department - County Support	351,500	351,500	326,500	
Health For All, Inc.	27,000	25,000	25,000	
M. H. M. R. of Brazos Valley	105,000	90,000	90,000	
MPO - County Support	15,000	-	-	
Next Gen Park	(37,696)	143,750	141,827	
911 Emergency System	693,003	697,338	734,742	
Prenatal Care	67,500	67,500	67,500	
Regional Radio System	37,219	46,069	76,489	
Retired Senior Volunteer Program	3,500	3,000	-	
Rape Crisis Center	18,000	18,000	17,500	
High Speed Rail Program	25,000	25,000	25,000	
10th Court of Appeals	1,624	1,700	1,700	
Volunteer Fire Department - Precinct 1	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 2	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 3	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 4	29,000	29,000	29,000	
TOTAL CONTRACTS-COMMUNITY SUPPORT	**4,407,750**	**4,402,714**	**4,567,698**	**6.15%**
CAPITAL OUTLAY	**3,385,423**	**3,321,056**	**3,420,605**	**4.60%**
INTERFUND TRANSFERS				
Transfers to Alternative Dispute Resolution	7,500	7,500	7,500	
Transfers to General Permanent Improvement	6,707,300	4,724,516	1,047,160	
Transfers to Courthouse Security	224,910	242,110	216,968	

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2012

DESCRIPTION	2010 ACTUAL	2011 APPROVED BUDGET	2012 APPROVED BUDGET	Percent Of Budget
INTERFUND TRANSFERS (con't)				
Transfer to Debt Service	178,870	238,250	244,625	
Transfers to Grants Fund	315,577	378,754	374,469	
Transfers to HLI Fund	200,000			
Transfers to Primary Elec.	5,800			
TOTAL INTERFUND TRANSFERS	**7,639,957**	**5,591,130**	**1,890,722**	**2.54%**
TOTAL GENERAL FUND	**$ 69,371,670**	**$ 76,804,923**	**$ 74,304,921**	**100.00%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending September 30, 2011

FUNCTION	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET	Percent Change
GENERAL GOVERNMENT				
COUNTY JUDGE	201,541	$ 227,456	$ 287,814	27%
BUDGET OFFICE	139,521	170,118	171,262	1%
COMMISSIONERS' COURT				
Administration	1,145,424	1,301,256	1,435,417	10%
Non-Departmental	1,220,664	1,839,053	1,881,699	2%
Boonville Cementary	-	7,953	6,000	-25%
Contingency	-	2,102,582	1,736,979	
Community Support Contracts	2,731,945	2,872,952	3,037,936	6%
Court Support Costs - Criminal	-	1,609,000	1,666,000	4%
Court Support Costs - Civil	-	1,315,000	1,467,500	12%
Collections *	-	252,075	259,412	3%
COUNTY TREASURER	408,631	429,500	434,535	1%
RISK MANAGEMENT	133,887	140,362	143,416	2%
TAX ASSESSOR-COLLECTOR	1,532,475	1,728,835	1,747,181	1%
INFORMATION TECHNOLOGY	2,041,021	2,249,206	2,384,115	6%
HUMAN RESOURCES	263,442	293,920	295,438	1%
AUDITOR	642,463	694,655	700,466	1%
PURCHASING	243,141	254,389	260,946	3%
BUILDING AND GROUNDS MAINTENANCE	1,509,527	1,628,895	1,669,984	3%
TOTAL GENERAL GOVERNMENT	**12,213,681**	**19,117,207**	**19,586,100**	2%
JUDICIAL SYSTEM				
COUNTY ATTORNEY	2,207,443	2,551,279	2,611,122	2%
DISTRICT ATTORNEY				
Administration	2,454,353	2,604,589	2,634,580	1%
Child Protective Services	101,424	108,736	109,857	1%
DISTRICT CLERK				
Administration	841,407	872,710	878,213	1%
Jury Services	276,218	303,101	307,216	1%
COLLECTIONS *	211,243	-	-	
COUNTY CLERK				
Administration	641,437	739,350	694,074	-6%
Vital Statistics Preservation	3,196	7,000	8,000	14%
85TH DISTRICT COURT	288,351	304,926	310,545	2%
272ND DISTRICT COURT	281,724	286,537	294,336	3%
361ST DISTRICT COURT	281,252	303,413	306,312	1%
JUVENILE COURT REFEREE	121,651	132,103	133,472	1%
ASSOCIATE JUDGE # 1	224,407	240,390	242,891	1%
COUNTY DRUG COURT PROGRAM	14,702	20,893	21,556	3%
ASSOCIATE JUDGE # 2	190,173	236,303	246,557	4%
BRAZOS COUNTY FAMILY COURT ANNEX	170,254	187,603	215,931	15%

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending September 30, 2011

FUNCTION	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET	Percent Change
JUDICIAL SYSTEM (con't)				
COUNTY COURT AT LAW #1	437,611	451,172	459,405	2%
COUNTY COURT AT LAW #2	427,731	446,667	458,720	3%
JUSTICE OF THE PEACE - PRECINCT 1	297,257	$ 324,742	$ 323,563	0%
JUSTICE OF THE PEACE - PRECINCT 2 Pl 1	194,334	213,211	218,852	3%
JUSTICE OF THE PEACE - PRECINCT 2 Pl 2	204,653	227,716	219,413	-4%
JUSTICE OF THE PEACE - PRECINCT 3	317,483	330,132	296,637	-10%
JUSTICE OF THE PEACE - PRECINCT 4	168,239	197,459	226,656	15%
COMMUNITY SUPERVISION SUPPORT	30,168	36,607	58,100	59%
JUDICIAL COURT SUPPORT	3,408,172	-	-	
TOTAL JUDICIAL SYSTEM	**13,794,880**	**11,126,639**	**11,276,008**	1%
LAW ENFORCEMENT				
SHERIFF				
Patrol Division	4,222,273	4,720,838	4,679,343	-1%
Jail Administration	10,128,368	9,936,155	10,263,272	3%
JOINT TERRORISM TASK FORCE	11,309			
CONSTABLE PRECINCT 1	380,392	324,991	324,509	0%
CONSTABLE PRECINCT 2	487,401	649,806	596,578	-8%
CONSTABLE PRECINCT 3	299,386	308,815	311,750	1%
CONSTABLE PRECINCT 4	500,065	510,710	523,968	3%
TOTAL LAW ENFORCEMENT	**16,029,193**	**16,451,315**	**16,699,420**	2%
JUVENILE SERVICES				
JUVENILE DEPARTMENT				
Administration	3,080,027	3,559,202	3,601,693	1%
Texas Youth Commission Parole	155,560	197,971	199,468	1%
Juvenile Justice Alternative Education Program	181,500	195,449	195,739	0%
Juvenile (Title IV-E)	448,665	171,788	173,485	1%
State Commodity Program	3,975	3,000	3,000	0%
TOTAL JUVENILE SERVICES	**3,869,727**	**4,127,410**	**4,173,385**	1%
PUBLIC TRANSPORTATION				
ROAD AND BRIDGE	10,070,688	12,704,264	12,718,163	0%
TOTAL PUBLIC TRANSPORTATION	**10,070,688**	**12,704,264**	**12,718,163**	0%

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2012
With Comparative Data for the Year Ending September 30, 2011

FUNCTION	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET	Percent Change
HEALTH and HUMAN SERVICES				
INDIGENT HEALTH CARE	2,038,603	$ 3,415,200	$ 3,638,400	7%
COMMUNITY PUBLIC HEALTH	160,000	$ -	$ -	
VETERAN'S SERVICES	17,938	27,852	44,678	60%
COUNTY EMS & FIRE PROTECTION	633,062	633,062	633,062	0%
COUNTY CLERK - ELECTIONS	270,369	312,772	323,605	3%
COUNTY WELFARE	6,228	6,000	5,000	-17%
HEALTH DEPARTMENT - SUPPORT	56,137	59,850	55,800	-7%
EMERGENCY MANAGEMENT	228,613	234,498	238,228	2%
EXPOSITION CENTER	932,702	1,440,799	1,405,045	-2%
BRAZOS CENTER	800,520	917,089	920,443	0%
COUNTY AGRICULTURE EXTENSION	330,835	355,736	374,162	5%
CHILD PROTECTIVE SERVICES	34,956	40,000	50,000	25%
ENVIRONMENTAL PROTECTION	243,577	244,100	272,700	12%
TOTAL HUMAN SERVICES	**5,753,539**	**7,686,958**	**7,961,123**	4%
OPERATING TRANSFERS				
Alternative Dispute Resolution Fund	7,500	7,500	7,500	0%
Capital Improvement Fund	6,707,300	4,724,516	1,047,160	-78%
Courthouse Security	224,910	242,110	216,968	-10%
Debt Service	178,870	238,250	244,625	3%
Grants Fund	315,577	378,754	374,469	-1%
HLI Fund	200,000	-	-	
Primary Elect	5,800	-	-	
TOTAL OPERATING TRANSFERS	**7,639,957**	**5,591,130**	**1,890,722**	-66%
TOTAL GENERAL FUND EXPENDITURES	**$ 69,371,670**	**$ 76,804,923**	**$ 74,304,921**	-3%

*** Collections Department was part of the District Clerk until FY 11, then transferred under the direction of Commissioner's Court**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
COUNTY JUDGE			
Salary and Wages	154,900	165,979	$ 205,077
Benefits	40,441	44,877	67,387
Departmental Support	3,158	13,300	12,150
Repairs and Maintenance	-	100	-
Contracts for Services	3,043	3,200	3,200
TOTAL COUNTY JUDGE	**201,541**	**227,456**	**287,814**
BUDGET OFFICE			
Salary and Wages	105,594	123,986	123,512
Benefits	30,962	40,332	42,350
Departmental Support	2,965	5,800	5,400
TOTAL BUDGET OFFICE	**139,521**	**170,118**	**171,262**
COMMISSIONERS' COURT			
ADMINISTRATION			
Salary and Wages	437,700	455,905	454,816
Benefits	681,620	806,001	939,866
Departmental Support	22,949	36,150	36,635
Repairs and Maintenance	178	200	100
Minor Acquisitions	-	-	1,000
Professional Services	-	-	-
Contracts for Services	2,977	3,000	3,000
TOTAL ADMINISTRATION	**1,145,424**	**1,301,256**	**1,435,417**
NON-DEPARTMENTAL			
Departmental Support	1,117,153	1,291,033	1,277,199
Repairs and Maintenance	(51)	24,000	24,000
Contracts for Services	27,816	31,020	30,500
Professional Services	75,746	493,000	550,000
TOTAL NON-DEPARTMENTAL	**1,220,664**	**1,839,053**	**1,881,699**
CONTINGENCY			
Departmental Support	-	2,102,582	1,736,979
TOTAL CONTINGENCY	**-**	**2,102,582**	**1,736,979**
COMMUNITY SUPPORT			
Contracts for Community Support	2,731,945	2,872,952	3,037,936
TOTAL COMMUNITY SUPPORT	**2,731,945**	**2,872,952**	**3,037,936**
COLLECTIONS ***			
Salary and Wages	-	165,088	167,765
Benefits	-	72,028	77,088
Departmental Support	-	12,529	12,129
Contracts- Services	-	2,430	2,430
TOTAL COLLECTIONS	**-**	**252,075**	**259,412**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
COURT SUPPORT COSTS - CRIMINAL			
Departmental Support	-	141,500	148,000
Professional Services	-	1,467,500	1,518,000
TOTAL COURT SUPPORT COSTS - CRIMINAL	**-**	**1,609,000**	**1,666,000**
COURT SUPPORT COSTS - CIVIL			
Departmental Support	-	207,500	277,500
Contracts for Services	-	600,000	600,000
Professional Services	-	507,500	590,000
TOTAL COURT SUPPORT COSTS - CIVIL	**-**	**1,315,000**	**1,467,500**
COURT SUPPORT COST *	3,408,172	-	-
	3,408,172	-	-
TOTAL COMMISSIONERS COURT	**8,506,205**	**11,291,918**	**11,484,943**
BOONVILE CEMETARY			
Repairs and Maintenance	-	7,953	6,000
TOTAL BOONVILE CEMETARY	**-**	**7,953**	**6,000**
COUNTY TREASURER			
Salary and Wages	292,446	298,114	295,810
Benefits	103,673	114,151	119,909
Departmental Support	9,237	13,635	15,031
Repairs and Maintenance	542	600	785
Contracts for Services	2,734	3,000	3,000
TOTAL COUNTY TREASURER	**408,631**	**429,500**	**434,535**
RISK MANAGEMENT			
Salary and Wages	89,159	89,888	91,372
Benefits	30,431	33,544	35,674
Departmental Support	8,658	12,930	12,370
Minor Acquisitions			-
Minor Acquisitions	3,317	-	-
Professional Services	2,322	4,000	4,000
TOTAL RISK MANAGEMENT	**133,887**	**140,362**	**143,416**
TAX ASSESSOR-COLLECTOR			
Salary and Wages	1,058,745	1,150,014	1,135,978
Benefits	410,468	501,471	528,853
Departmental Support	50,226	56,450	56,050
Repairs and Maintenance	1,424	1,800	1,800
Minor Acquisitions	3,256	600	-
Contract Services	8,357	18,500	18,500
Capital Outlay	-	-	6,000
TOTAL TAX ASSESSOR-COLLECTOR	**1,532,475**	**1,728,835**	**1,747,181**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
INFORMATION TECHNOLOGY			
Salary and Wages	903,429	990,230	1,035,520
Benefits	272,641	333,178	365,544
Departmental Support	96,909	99,606	85,282
Repairs and Maintenance	48,160	30,936	41,118
Minor Acquisitions	165,122	241,885	252,755
Contracts for Services	515,358	507,315	598,696
Capital Outlay	39,402	46,056	5,200
TOTAL INFORMATION TECHNOLOGY	**2,041,022**	**2,249,206**	**2,384,115**
HUMAN RESOURCES			
Salary and Wages	175,054	184,987	184,280
Benefits	64,153	76,133	80,208
Departmental Support	19,499	27,300	25,450
Repairs and Maintenance	-	100	100
Minor Acquisitions		-	-
Contracts for Services	4,735	5,400	5,400
Professional Services	-	-	-
TOTAL HUMAN RESOURCES	**263,442**	**293,920**	**295,438**
AUDITOR			
Salary and Wages	473,005	498,250	496,593
Benefits	150,080	177,565	186,658
Departmental Support	13,705	14,740	13,115
Repairs and Maintenance		-	-
Minor Acquisitions	1,486	-	-
Contracts - Service	4,188	4,100	4,100
TOTAL AUDITOR	**642,463**	**694,655**	**700,466**
PURCHASING			
Salary and Wages	170,642	172,063	171,643
Benefits	59,529	65,690	69,167
Departmental Support	9,595	12,400	15,450
Repairs and Maintenance	1,141	1,800	2,000
Contracts- Services	2,234	2,436	2,686
TOTAL PURCHASING	**243,141**	**254,389**	**260,946**
BUILDING AND GROUNDS MAINTENANCE			
Salary and Wages	853,567	907,258	854,217
Benefits	312,096	357,362	360,912
Departmental Support	56,998	62,900	64,300
Repairs and Maintenance	210,839	226,300	295,200
Minor Acquisitions	8,021	4,000	4,000
Contracts for Services	66,836	68,625	88,955
Professional Services	1,170	2,450	2,400
TOTAL BUILDING/GROUNDS MAINTENANCE	**1,509,527**	**1,628,895**	**1,669,984**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
COUNTY ATTORNEY			
Salary and Wages	1,650,961	1,850,741	1,839,225
Benefits	495,790	604,720	636,079
Departmental Support	43,455	62,750	102,750
Repairs and Maintenance	11,765	24,032	24,032
Contract Services	5,472	9,036	9,036
TOTAL COUNTY ATTORNEY	**2,207,443**	**2,551,279**	**2,611,122**
DISTRICT ATTORNEY			
ADMINISTRATION			
Salary and Wages	1,769,509	1,844,662	1,833,957
Benefits	537,717	609,181	650,177
Departmental Support	130,943	131,076	130,976
Repairs and Maintenance	6,444	7,800	7,600
Minor Acquisitions	1,383	-	-
Contract Services	8,357	11,870	11,870
TOTAL ADMINISTRATION	**2,454,353**	**2,604,589**	**2,634,580**
CHILD PROTECTIVE SERVICES (Title IV-E)			
Salary and Wages	72,311	76,122	76,056
Benefits	21,592	23,714	24,901
Departmental Support	7,520	8,900	8,900
CHILD PROTECTIVE SERVICES	**101,424**	**108,736**	**109,857**
TOTAL DISTRICT ATTORNEY	**2,555,777**	**2,713,325**	**2,744,437**
DISTRICT CLERK			
ADMINISTRATION			
Salary and Wages	584,431	583,744	577,718
Benefits	208,873	230,048	241,577
Departmental Support	37,002	43,818	43,818
Repairs and Maintenance	850	100	100
Contract Services	10,251	15,000	15,000
TOTAL ADMINISTRATION	**841,407**	**872,710**	**878,213**
JURY SERVICES			
Salary and Wages	76,075	76,942	76,656
Benefits	27,895	31,009	32,660
Departmental Support	165,032	187,050	189,800
Repairs and Maintenance	278	400	400
Contract Services	6,938	7,700	7,700
TOTAL JURY SERVICES	**276,218**	**303,101**	**307,216**
COLLECTIONS			
Salary and Wages	143,987	-	-
Benefits	56,093	-	-

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
COLLECTIONS (con't)			
Departmental Support	9,814	-	-
Contracts- Services	1,349	-	-
TOTAL COLLECTIONS	**211,243**	**-**	**-**
TOTAL DISTRICT CLERK	**1,328,867**	**1,175,811**	**1,185,429**
COUNTY CLERK			
Salary and Wages	394,197	425,854	400,580
Benefits	147,391	182,816	179,514
Departmental Support	96,069	115,960	109,360
Repairs and Maintenance	-	100	-
Contract Services	3,780	14,620	4,620
TOTAL COUNTY CLERK - ADMINISTRATION	**641,437**	**739,350**	**694,074**
COUNTY CLERK - ELECTIONS			
Salary and Wages	57,989	65,835	65,827
Outside Labor Costs	82,119	87,580	87,580
Benefits	23,780	36,757	37,398
Departmental Support	22,846	19,500	18,700
Repairs and Maintenance	6,679	14,000	14,000
Contracts for Services	1,984	2,100	3,100
Professional Services	74,972	87,000	97,000
TOTAL COUNTY CLERK - ELECTIONS	**270,369**	**312,772**	**323,605**
COUNTY CLERK - VITAL STATISTIC PRESERVATION			
Departmental Support	3,196	5,000	6,000
Contracts for Services	-	2,000	2,000
TOTAL COUNTY CLERK - VITAL STATISTICS	**3,196**	**7,000**	**8,000**
TOTAL COUNTY CLERK	**915,001**	**1,059,122**	**1,025,679**
85TH DISTRICT COURT			
Salary and Wages	198,992	201,328	200,574
Benefits	64,796	78,923	83,412
Departmental Support	24,008	23,825	23,825
Repairs and Maintenance	555	850	850
Contracts for Services	-	-	1,884
TOTAL 85TH DISTRICT COURT	**288,351**	**304,926**	**310,545**
272ND DISTRICT COURT			
Salary and Wages	174,937	193,419	198,980
Benefits	65,835	69,458	74,096
Departmental Support	38,612	21,100	18,700
Repairs and Maintenance	-	-	-
Minor Acquisitions	325	-	-
Contract Services	2,015	2,560	2,560
TOTAL 272ND DISTRICT COURT	**281,724**	**286,537**	**294,336**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
361ST DISTRICT COURT			
ADMINISTRATION			
Salary and Wages	193,631	195,763	195,027
Benefits	66,191	77,914	82,282
Departmental Support	4,731	5,660	5,600
Repairs and Maintenance	325	100	100
Contract Services	3,281	3,822	3,822
TOTAL ADMINISTRATION	**268,159**	**283,259**	**286,831**
JUDICIAL SUPPORT			
Salary and Wages	-	351	351
Benefits	-	28	30
Departmental Support	10,017	13,125	12,150
TOTAL JUDICIAL SUPPORT	**10,017**	**13,504**	**12,531**
STAFF SUPPORT			
Departmental Support	3,076	6,650	6,950
TOTAL STAFF SUPPORT	**3,076**	**6,650**	**6,950**
TOTAL 361ST DISTRICT COURT	**281,252**	**303,413**	**306,312**
JUVENILE COURT REFEREE			
Salary and Wages	91,760	96,570	96,333
Benefits	24,724	30,863	32,469
Departmental Support	4,630	4,670	4,670
Mnior Acquisitions	536	-	-
TOTAL JUVENILE COURT REFEREE	**121,651**	**132,103**	**133,472**
MAGISTRATE			
Salary and Wages	167,810	172,146	171,728
Benefits	46,207	57,652	60,571
Departmental Support	4,716	5,432	5,432
Repairs and Maintenance	-	300	300
Mnior Acquisitions	1,792	-	-
Contracts for Services	3,883	4,860	4,860
TOTAL MAGISTRATE	**224,407**	**240,390**	**242,891**
COUNTY DRUG COURT PROGRAM			
Salary and Wages	7,744	12,007	12,007
Benefits	1,128	1,786	2,449
Departmental Support	5,830	6,330	6,330
Minor Acquisitions	-	770	770
TOTAL COUNTY DRUG COURT PROGRAM	**14,702**	**20,893**	**21,556**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
MAGISTRATE # 2			
Salary and Wages	142,807	168,959	169,227
Benefits	37,441	52,959	64,262
Departmental Support	5,882	8,675	8,208
Repairs and Maintenance	60	250	-
Minor Acquisitions	1,996	600	-
Contracts for Services	1,758	4,860	4,860
Professional Services	230	-	-
TOTAL MAGISTRATE #2	**190,173**	**236,303**	**246,557**
BRAZOS COUNTY FAMILY COURT ANNEX			
Salary and Wages	4,561	27,972	37,018
Benefits	330	1,846	7,007
Departmental Support	22,456	24,570	13,500
Contracts for Services	87,430	93,215	96,906
Professional Fees	55,478	40,000	61,500
TOTAL BRAZOS COUNTY FAMILY COURT ANNEX	**170,254**	**187,603**	**215,931**
COUNTY COURT AT LAW #1			
ADMINISTRATION			
Salary and Wages	326,652	329,569	329,842
Benefits	94,629	102,140	110,041
Departmental Support	3,855	4,925	4,000
Repairs and Maintenance	370	370	370
Minor Acquisitions	120	700	720
TOTAL ADMINISTRATION	**425,626**	**437,704**	**444,973**
JUDICIAL SUPPORT			
Salary and Wages	7,132	5,200	7,140
Benefits	555	558	582
Departmental Support	2,181	2,210	2,210
TOTAL JUDICIAL SUPPORT	**9,868**	**7,968**	**9,932**
STAFF SUPPORT			
Departmental Support	2,117	5,500	4,500
TOTAL STAFF SUPPORT	**2,117**	**5,500**	**4,500**
TOTAL COUNTY COURT AT LAW #1	**437,611**	**451,172**	**459,405**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
COUNTY COURT AT LAW #2			
Salary and Wages	322,501	326,124	329,089
Benefits	93,411	101,213	109,731
Departmental Support	11,142	18,880	19,450
Repairs and Maintenance	304	450	450
Minor Acquisitions	372	-	-
TOTAL COUNTY COURT AT LAW #2	**427,731**	**446,667**	**458,720**
JUSTICE OF THE PEACE - PRECINCT 1			
Salary and Wages	185,600	187,392	190,869
Benefits	55,438	76,445	72,989
Departmental Support	23,876	27,790	27,590
Repairs and Maintenance	30	75	75
Contracts for Services	32,314	33,040	32,040
TOTAL JUSTICE OF THE PEACE PRECINCT 1	**297,257**	**324,742**	**323,563**
JUSTICE OF THE PEACE - PRECINCT 2 Place 1			
Salary and Wages	144,087	144,598	146,878
Benefits	41,735	60,203	64,014
Departmental Support	6,238	5,650	5,200
Contracts for Services	2,274	2,760	2,760
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 1	**194,334**	**213,211**	**218,852**
JUSTICE OF THE PEACE - PRECINCT 2 Place 2			
Salary and Wages	151,015	154,297	146,131
Benefits	42,772	62,044	63,807
Departmental Support	8,874	9,250	7,100
Repairs and Maintenance	-	125	125
Contracts for Services	1,992	2,000	2,000
Professional Services	-	-	250
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 2	**204,653**	**227,716**	**219,413**
JUSTICE OF THE PEACE - PRECINCT 3			
Salary and Wages	213,128	215,318	190,232
Benefits	81,045	89,874	81,360
Departmental Support	17,495	17,840	17,945
Repairs and Maintenance	-	100	100
Contract Services	5,815	7,000	7,000
TOTAL JUSTICE OF THE PEACE PRECINCT 3	**317,483**	**330,132**	**296,637**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
JUSTICE OF THE PEACE - PRECINCT 4			
Salary and Wages	120,841	134,953	149,827
Benefits	37,094	50,336	64,504
Departmental Support	8,657	10,400	10,575
Repairs and Maintenance	80	170	200
Minor Acquisitions	219	200	150
Contracts Services	1,349	1,400	1,400
TOTAL JUSTICE OF THE PEACE PRECINCT 4	**168,239**	**197,459**	**226,656**
COMMUNITY SUPERVISION SUPPORT			
Departmental Support	24,044	30,100	51,500
Repairs and Maintenance	-	100	100
Minor Acquisitions	611	-	-
Contracts Services	5,513	6,407	6,500
TOTAL COMMUNITY SUPERVISION SUPPORT	**30,168**	**36,607**	**58,100**
SHERIFF			
ADMINISTRATION - PATROL			
Salary and Wages	2,793,207	3,122,622	3,045,951
Benefits	950,337	1,161,315	1,203,871
Departmental Support	158,347	187,801	165,826
Repairs and Maintenance	265,034	210,325	228,425
Minor Acquisitions	10,904	19,000	6,700
Contracts for Services	15,348	15,700	15,520
Professional Services	4,095	4,075	13,050
Capital Outlay	63,440		
TOTAL ADMINISTRATION	**4,260,713**	**4,720,838**	**4,679,343**
JOINT TERRORISM TASK FORCE			
Personnel Services	11,309	-	-
TOTAL JOINT TERRORISM TASK FORCE	**11,309**	**-**	**-**
JAIL ADMINISTRATION			
Salary and Wages	6,254,231	6,002,041	6,082,033
Benefits	2,301,889	2,562,294	2,788,199
Departmental Support	1,126,339	1,180,250	1,224,550
Repairs and Maintenance	76,753	79,700	82,400
Minor Acquisitions	29,264	28,800	-
Contract Services	233,626	11,820	13,840
Professional Services	67,827	71,250	72,250
TOTAL JAIL ADMINISTRATION	**10,089,928**	**9,936,155**	**10,263,272**
TOTAL SHERIFF	**14,350,642**	**14,656,993**	**14,942,615**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
CONSTABLE PRECINCT 1			
Salary and Wages	238,197	194,658	193,921
Benefits	82,965	72,883	77,194
Departmental Support	16,027	18,175	17,700
Repairs and Maintenance	23,409	18,975	15,000
Minor Acquisitions	-	500	-
Contracts for Services	19,794	19,800	20,694
TOTAL CONSTABLE PRECINCT 1	**380,392**	**324,991**	**324,509**
CONSTABLE PRECINCT 2			
Salary and Wages	328,596	426,812	380,205
Benefits	115,348	162,433	152,842
Departmental Support	12,900	21,170	16,370
Repairs and Maintenance	28,922	34,541	40,191
Minor Acquisitions	1,635	2,500	3,520
Contract Services	-	2,350	3,450
TOTAL CONSTABLE PRECINCT 2	**487,401**	**649,806**	**596,578**
CONSTABLE PRECINCT 3			
Salary and Wages	193,935	195,858	194,161
Benefits	67,285	73,136	77,198
Departmental Support	15,386	15,995	17,265
Repairs and Maintenance	19,030	19,000	17,200
Minor Acquisitions	425	300	1,100
Contract Services	3,325	4,526	4,826
TOTAL CONSTABLE PRECINCT 3	**299,386**	**308,815**	**311,750**
CONSTABLE PRECINCT 4			
Salary and Wages	334,892	338,561	337,285
Benefits	114,941	127,568	135,133
Departmental Support	14,085	18,881	13,615
Repairs and Maintenance	30,348	24,300	32,200
Minor Acquisitions	4,450		3,565
Contracts - Services	1,349	1,400	2,170
TOTAL CONSTABLE PRECINCT 4	**500,065**	**510,710**	**523,968**

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
JUVENILE SERVICES			
ADMINISTRATION			
Total Administration	3,080,027	3,559,202	3,601,693
TOTAL ADMINISTRATION	**3,080,027**	**3,559,202**	**3,601,693**
T. Y. C. PAROLE			
Salary and Wages	93,222	93,997	93,697
Benefits	31,768	34,394	36,191
Departmental Support	2,334	2,400	2,300
Repairs and Maintenance	3,247	3,280	3,280
Minor Acquisitions	744	-	-
Contract Services	17,630	63,900	64,000
Capital Outlay	6,614		
TOTAL T. Y. C. PAROLE	**155,559**	**197,971**	**199,468**
JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM			
Salary and Wages	130,007	135,888	133,380
Benefits	50,568	58,561	61,359
Departmental Support	925	1,000	1,000
OTAL JUVENILE JUSTICE ALTERNATIVE EDUCATION	**181,500**	**195,449**	**195,739**
JUVENILE FEDERAL TITLE IV-E			
Salary and Wages	301,265	77,403	77,346
Benefits	101,494	31,085	32,839
Departmental Support	32,297	47,650	47,650
Repairs and Maintenance	5,086	5,250	5,250
Contract Services	8,523	10,400	10,400
TOTAL TITLE IV-E	**448,665**	**171,788**	**173,485**
TDHS - COMMODITIES			
Departmental Support	3,975	3,000	3,000
TOTAL TDHS - COMMODITIES	**3,975**	**3,000**	**3,000**
TOTAL JUVENILE SERVICES	**3,869,727**	**4,127,410**	**4,173,385**
ROAD AND BRIDGE			
ADMINISTRATION			
Salary and Wages	2,442,360	2,517,653	2,517,186
Benefits	921,969	1,035,753	1,123,673
Departmental Support	85,434	100,000	83,700
Contingency	-	1,800,483	1,610,074
Repairs and Maintenance	3,190,686	3,475,500	3,468,700
Minor Acquisitions	4,510	4,000	10,100
Contracts for Services	75,517	125,600	125,600

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
ROAD AND BRIDGE (con't)			
Professional Services	78,119	90,000	90,000
Capital Outlay	3,272,093	3,275,000	3,409,405
TOTAL ADMINISTRATION	**10,070,688**	**12,423,989**	**12,438,438**
SHOP			
Repairs and Maintenance	-	275,675	273,425
Minor Acquisitions	-	-	1,000
Contracts for Services	-	4,600	5,300
	-	**280,275**	**279,725**
ENVIRONMENTAL PROTECTION			
Departmental Support	7,239	7,200	8,800
Repairs and Maintenance	-	500	500
Minor Acquisitions	2,541	-	-
Contracts for Services	233,797	236,400	263,400
TOTAL ENVIRONMENTAL PROTECTION	**243,577**	**244,100**	**272,700**
TOTAL ROAD AND BRIDGE	**10,314,264**	**12,948,364**	**12,990,863**
INDIGENT HEALTH CARE			
Departmental Support	540,636	750,000	876,600
Professional Services	615,224	1,768,500	1,865,100
Contracts for Community Support	882,744	896,700	896,700
TOTAL INDIGENT HEALTH CARE	**2,038,603**	**3,415,200**	**3,638,400**
COMMUNITY PUBLIC HEALTH			
Contract Services	160,000	-	-
TOTAL COMMUNITY PUBLIC HEALTH	**160,000**	**-**	**-**
VETERAN'S SERVICES			
Salary and Wages	14,555	21,801	28,747
Benefits	2,866	4,301	14,281
Departmental Support	406	1,550	1,500
Repairs and Maintenance	111	200	150
TOTAL VETERAN'S SERVICES	**17,938**	**27,852**	**44,678**
COUNTY EMS & FIRE PROTECTION			
Fire/EMS City of Bryan	243,531	243,531	243,531
Fire/EMS City of College Station	273,531	273,531	273,531
VFD - Precinct 1	29,000	29,000	29,000
VFD - Precinct 2	29,000	29,000	29,000

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
COUNTY EMS & FIRE PROTECTION (con't)			
VFD - Precinct 3	29,000	29,000	29,000
VFD - Precinct 4	29,000	29,000	29,000
TOTAL COUNTY FIRE PROTECTION	**633,062**	**633,062**	**633,062**
COUNTY WELFARE			
Departmental Support	6,228	6,000	5,000
TOTAL COUNTY WELFARE	**6,228**	**6,000**	**5,000**
HEALTH DEPARTMENT - SUPPORT			
Departmental Support	49,021	53,050	48,700
Professional Services	7,116	6,800	7,100
TOTAL HEALTH DEPARTMENT - SUPPORT	**56,137**	**59,850**	**55,800**
EMERGENCY MANAGEMENT			
Salary and Wages	104,803	105,673	105,515
Benefits	33,971	36,630	38,575
Departmental Support	15,926	17,200	17,195
Repairs and Maintenance	3,055	3,325	3,150
Contracts for Services	66,983	71,670	73,743
Professional Services	-	-	50
Capital Outlay	3,875		
TOTAL EMERGENCY MANAGEMENT	**228,612**	**234,498**	**238,228**
EXPOSITION CENTER			
Salary and Wages	359,235	586,709	564,538
Benefits	115,523	175,585	181,437
Departmental Support	154,865	271,100	264,203
Repairs and Maintenance	33,307	89,000	81,900
Minor Acquisitions	4,352	32,000	25,500
Contracts for Services	265,420	286,405	287,467
TOTAL EXPOSITION CENTER	**932,702**	**1,440,799**	**1,405,045**
BRAZOS CENTER			
Salary and Wages	399,095	426,956	424,533
Benefits	156,499	180,620	196,653
Departmental Support	96,359	119,207	96,372
Repairs and Maintenance	80,480	105,200	120,505
Minor Acquisitions	8,387	8,816	6,590
Contracts for Services	58,200	75,790	75,790
Professional Services	1,499	500	-
TOTAL BRAZOS CENTER	**800,520**	**917,089**	**920,443**
COUNTY AGRICULTURE EXTENSION			
Salary and Wages	197,048	207,369	189,901
Benefits	45,883	53,737	89,421
Departmental Support	52,047	52,600	50,300

BRAZOS COUNTY, TEXAS
GENERAL FUND
APPROVED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2012

DEPARTMENT	2010 ACTUAL	2011 APPROVED BUDGET	2011-2012 APPROVED BUDGET
COUNTY AGRICULTURE EXTENSION (con't)			
Repairs and Maintenance	945	950	500
Contracts for Services	34,911	41,080	44,040
TOTAL COUNTY AGRICULTURE EXTENSION	**330,835**	**355,736**	**374,162**
CHILD PROTECTIVE SERVICES			
Departmental Support	34955.5	40,000	50,000
TOTAL CHILD PROTECTIVE SERVICES	**34,956**	**40,000**	**50,000**
TOTAL DEPARTMENTAL BUDGETS	**61,731,708**	**71,213,793**	**72,414,199**
OPERATING TRANSFERS OUT			
Alternative Dispute Resolution Fund	7,500	7,500	7,500
Capital Improvement Fund	6,707,300	4,724,516	1,047,160
Courthouse Security	224,910	242,110	216,968
Debt Service	178,870	238,250	244,625
Grants Fund	315,577	378,754	374,469
HLI Fund	200,000	-	-
Primary Elect	5,800	-	-
TOTAL OPERATING TRANSFERS	**7,639,957**	**5,591,130**	**1,890,722**
TOTAL GENERAL FUND EXPENDITURES	**$ 69,371,670**	**$ 76,804,923**	**$ 74,304,921**

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

*** Collections was part of the District Clerk in FY 10, then transferred under direction of Commissioners Court as separate department.

ELECTED OFFICIALS AND DEPARTMENT HEADS
APPROVED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2012

	Base Salary	County Longevity	Other Supplements*	Annual Salary
Elected Officials				
County Judge	$ 86,864	$ 720	$ 1,680	$ 89,264
County Commissioner's				
Precinct 1	67,757	240	480	68,477
Precinct 2	67,757	-	480	68,237
Precinct 3	67,757	240	480	68,477
Precinct 4	67,757	-	480	68,237
County Treasurer	67,757	480	480	68,717
Tax Assessor-Collector	67,757	480	-	68,237
County Attorney	81,400	1,200	480	83,080
District Attorney	14,942	1,440	-	16,382
District Clerk	67,757	720	480	68,957
County Clerk	67,757	1,440	480	69,677
District Judge				
85th District Court	13,747	1,200	1,200	16,147
272nd District Court	10,585	-	1,200	11,785
361st District Court	13,747	720	1,680	16,147
County Court at Law #1	140,965	480	1,200	142,645
County Court at Law #2	140,965	960	1,200	143,125
Justice of the Peace				
Precinct 1	62,654	-	840	63,494
Precinct 2 Place 1	62,654	1,200	840	64,694
Precinct 2 Place 2	62,654	960	840	64,454
Precinct 3	62,654	960	840	64,454
Precinct 4	62,654	-	840	63,494
Sheriff	101,587	1,440	480	103,507
Constable				
Precinct 1	62,654	720	480	63,854
Precinct 2	62,654	480	-	63,134
Precinct 3	62,654	-	480	63,134
Precinct 4	62,654	960	480	64,094
	$ 1,710,744	$ 17,040	$ 18,120	$ 1,745,904

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

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2012

		Approved 2012
GENERAL - COMMISSIONERS' COURT		
Court Appointed Attorneys	$	100,000
Capital Murder Trial		350,000
Autopsy		63,986
Court Support Cost		150,000
Utilities		97,993
Insurance		150,000
Worker's Compensation		50,000
Juvenile Placement		200,000
Discretionary Departmental Expenditure Accounts		225,000
Overtime		100,000
Gasoline/Diesel		50,000
Health and Life Fund Support		200,000
Total Contingency	**$**	**1,736,979** *

* 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
APPROVED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2012

	Approved 2012

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.

ROAD AND BRIDGE DEPARTMENT

Allowance for Road Maintenance and Construction	**$ 1,610,074**

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

JUVENILE TITLE IV-E

Allowance for Unanticipated Expenditures	**$ 7,200**

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

COUNTY HEALTH ENDOWMENT FUND

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
COUNTY HEALTH ENDOWMENT FUND
APPROVED BUDGET

For The Year Ending September 30, 2012

Fund Balance at October 1, 2011	**$**	**208,000**
For The Year Ending September 30, 2012		
Anticipated Revenues		**75,500**
Anticipated Expenditures		**(40,000)**
Reserved Fund Balance, September 30, 2012	**$**	**243,500**

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

For The Year Ending September 30, 2012

REVENUES (0200)		BUDGET
Interest	$	500
Tobacco Settlement		75,000
TOTAL REVENUES	**$**	**75,500**

EXPENDITURES (11002200)		BUDGET
Community Public Health	$	75,500
TOTAL CONTRACT SERVICES	**$**	**75,500**

The County has 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 distribution if budgeted. The Commissioners Court approved using $2.5 million to fund the building of a new Tax Office during FY 2011.

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
APPROVED - SUMMARY
SPECIAL REVENUE FUNDS
For The Year Ending September 30, 2012

BUDGETED FUNDS	Estimated Fund Balance 10/1/2011	Budgeted Revenue Year Ending 9/30/2012	Transfers In/ (Out)	Budgeted Expenditures Year Ending 9/30/2012	Unreserved Fund Balance Year Ending 9/30/2012
SPECIAL REVENUE FUND					
Hotel Occupancy Tax	$ 767,413	$ 978,500	$ --	$ 1,131,500	$ 614,413
State Lateral Road	56,566	28,000	--	84,000	566
Unclaimed Property Fund	52,537	1,000	--	51,000	2,537
Law Library Fund	328,056	49,200	--	175,000	202,256
Alternative Dispute Resolution Fund	--	45,000	7,500	52,500	--
Law Enforcement Education Fund	10,789	--	--	10,000	789
County Records Management Fund	184,773	100,500	--	199,000	86,273
County Clerk Records Management Fund	465,453	152,000	--	240,616	376,837
County Clerk Archival Fund	104,777	140,300	--	160,000	85,077
Courthouse Security Fund	27,797	90,500	216,968	334,468	797
Justice Court Security Fund	27,360	12,300	--	39,300	360
District Clerk Management Fund	106,085	15,200	--	105,300	15,985
District Clerk Archival Fund	8,967	4,500	--	7,800	5,667
Justice of the Peace Technology Fund	111,454	49,000	--	159,000	1,454
County and District Court Tech Fund	7,308	4,500		11,800	8
Forfeitures Fund	31,157	--	--	23,206	7,951
D. A. Hot Check Collection Fund	3,500	500	--	4,000	-
Bail Bond Board Fee Fund	78,879	1,800	--	77,400	3,279
Voter Registration Fund	21,040	--	--	21,000	40
Vehicle Inventory Tax Interest Fund	116,696	3,000	--	118,338	1,358
Sheriff - Crime Fund	352,502	--	--	352,000	502
District Attorney - Crime Fund	42,485	7,500	--	27,425	22,560
Primary Election Services Fund	30,699	57,400	--	87,400	699
TOTAL SPECIAL REVENUE FUNDS	**$ 2,936,293**	**$ 1,740,700**	**$ 224,468**	**$ 3,472,053**	**$ 1,429,408**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
HOTEL OCCUPANCY TAX
For The Year Ending September 30, 2012

REVENUES (1100)		BUDGET
Hotel, Motel Tax	$	975,000
Interest		3,500
Reserve Fund Balance		153,000
TOTAL REVENUES	**$**	**1,131,500**

EXPENDITURES (11002500)		BUDGET
Hotel Occupancy Tax (11002500)		
Salary and Wages	$	87,611
Benefits		34,851
Departmental Support		58,238
Contract Services		5,000
Professional Fees		18,000
Community Contracts		75,000
	$	278,700
Hotel Occupancy Tax - Marketing Reimbursement (11002600)		
Salary and Wages	$	146,516
Benefits		54,155
Departmental Support		26,654
Contracts for Services		13,300
Professional Services	$	4,000
	$	244,625
Operating Transfers		
Transfer to Debt Service Fund		608,175
	$	608,175
TOTAL EXPENDITURES	**$**	**1,131,500**

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
STATE LATERAL ROAD
For The Year Ending September 30, 2012

REVENUES (1200)		BUDGET
Interest - Accounts	$	-
State of Texas - Lateral Road Fund		28,000
Reserve Fund Balance		56,000
TOTAL REVENUES	**$**	**84,000**

EXPENDITURES (56006000)		BUDGET
	$	84,000
TOTAL EXPENDITURES	**$**	**84,000**

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

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
UNCLAIMED PROPERTY FUND
For The Year Ending September 30, 2012

REVENUES (1300)		BUDGET
Interest - Accounts	$	1,000
Reserve Fund Balance		50,000
TOTAL REVENUES	**$**	**51,000**

EXPENDITURES (12005000)		BUDGET
Departmental Support	$	51,000
TOTAL EXPENDITURES	**$**	**51,000**

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

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

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

Commissioners' Court has oversight responsibility for the fund.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
LAW LIBRARY

For The Year Ending September 30, 2012

REVENUES (1500)		BUDGET
Fees - County Clerk	$	8,000
Fees - District Clerk		40,000
Interest - Accounts		1,200
Reserve Fund Balance		125,800
TOTAL REVENUES	**$**	**175,000**

EXPENDITURES (52000100)		BUDGET
Departmental Support - Subscriptions		100,000
Repairs and Maitenance		2,000
Minor Acquisitions		53,000
Contracts		20,000
TOTAL EXPENDITURES	**$**	**175,000**

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
ALTERNATIVE DISPUTE RESOLUTION
For The Year Ending September 30, 2012

REVENUES (1700)		BUDGET
Fees for Service	$	45,000
Transfer From General Fund		7,500
TOTAL REVENUES	**$**	**52,500**

EXPENDITURES (11070000)		BUDGET
Contracts for Community Support	$	52,500
TOTAL EXPENDITURES	**$**	**52,500**

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

Funding is restricted by Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
LAW ENFORCEMENT EDUCATION
For The Year Ending September 30, 2012

REVENUES (1800)		BUDGET
State LEOSE - Training	$	-
Reserved Fund Balance		10,000
TOTAL REVENUES	**$**	**10,000**

EXPENDITURES (30000100)		BUDGET
LEOSE Training - Constable Precinct 1	$	500
LEOSE Training - Constable Precinct 2		1,500
LEOSE Training - Constable Precinct 3		600
LEOSE Training - Constable Precinct 4		700
LEOSE Training - County Attorney		3,500
LEOSE Training - District Attorney		-
LEOSE Training - Sheriff		3,200
TOTAL EXPENDITURES	**$**	**10,000**

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

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

Funding is restricted by State statute.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COUNTY RECORDS MANAGEMENT FUND
For The Year Ending September 30, 2012

REVENUES (1900)		BUDGET
Fees for Service	$	100,000
Interest - Accounts		500
Reserve Fund Balance		98,500
TOTAL REVENUES	**$**	**199,000**

EXPENDITURES (50000100)		BUDGET
County Records Management and Preservation		
Salary and Wages	$	54,669
Benefits		22,545
Departmental Support		6,600
Minor Acquisitions		1,000
Contracts for Services		1,000
Professional Services		18,186
Capital Outlay		70,000
	$	**174,000**

EXPENDITURES (50000200)		
County Record Preservation (Government Code: Section 51.708)		
Minor Acquisitions	$	25,000
	$	**25,000**
TOTAL EXPENDITURES	**$**	**199,000**

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

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

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

Funding is restricted by Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COUNTY CLERK RECORDS
MANAGEMENT AND PRESERVATION
For The Year Ending September 30, 2012

REVENUES (2000)		BUDGET
Fees for Service	$	150,000
Interest - Accounts		2,000
Reserve Fund Balance		88,616
TOTAL REVENUES	**$**	**240,616**

EXPENDITURES (21005000)		BUDGET
Salary and Wages	$	69,709
Benefits		35,407
Departmental Support		54,500
Repairs and Maintenance		500
Minor Acquisitions		2,000
Contracts for Services		78,500
TOTAL EXPENDITURES	**$**	**240,616**

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COUNTY CLERK ARCHIVAL FUND
For The Year Ending September 30, 2012

REVENUES (2001)		BUDGET
Fees for Service	$	140,000
Interest - Accounts		300
Reserve Fund Balance		19,700
TOTAL REVENUES	**$**	**160,000**

EXPENDITURES (21006000)		BUDGET
Professional Fees		160,000
TOTAL EXPENDITURES	**$**	**160,000**

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COURTHOUSE SECURITY FUND
For The Year Ending September 30, 2012

REVENUES (2200)		BUDGET
Fees for Service	$	90,000
Interest - Accounts		500
Reserve Fund Balance		27,000
Transfer from General Fund		216,968
TOTAL REVENUES	**$**	**334,468**

EXPENDITURES		BUDGET
Sheriff Support (51000100):		
Salary and Wages	$	231,110
Benefits		94,315
Departmental Support		4,643
Repairs and Maintenance		4,400
Minor Acquisitions		0
TOTAL EXPENDITURES	**$**	**334,468**

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
APPROVED BUDGET
JUSTICE COURT SECURITY FUND
For The Year Ending September 30, 2012

REVENUES (2201)		BUDGET
Fees for Service	$	12,200
Interest - Accounts		100
Reserve Fund Balance		27,000
TOTAL REVENUES	**$**	**39,300**

EXPENDITURES (51000300)		BUDGET
Repair and Maintenance	$	3,380
Contracts for Services	$	1,620
Capital Outlay		34,300
TOTAL EXPENDITURES	**$**	**39,300**

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
APPROVED BUDGET
DISTRICT CLERK MANAGEMENT FUND
For The Year Ending September 30, 2012

REVENUES (2300)		BUDGET
Fees for Service	$	15,000
Interest - Accounts		200
Reserve Fund Balance		90,100
TOTAL REVENUES	**$**	**105,300**

EXPENDITURES (20005000)		BUDGET
Departmental Support	$	43,000
Minor Acquisitions		10,000
Contracts for Services		23,000
Professional Fees		29,300
TOTAL EXPENDITURES	**$**	**105,300**

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

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

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

For The Year Ending September 30, 2012

REVENUES (2301)		BUDGET
Fees for Service	$	4,500
Reserve Fund Balance		3,300
TOTAL REVENUES	**$**	**7,800**

EXPENDITURES (20006000)		BUDGET
Professional Fees		7,800
TOTAL EXPENDITURES	**$**	**7,800**

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
APPROVED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND

For The Year Ending September 30, 2012

REVENUES (2400)		BUDGET
Fees for Service	$	48,500
Interest		500
Reserve Fund Balance		110,000
TOTAL REVENUES	**$**	**159,000**

EXPENDITURES		BUDGET
JP's (24005000)		
Departmental Support	$	3,785
	$	3,785
JP #1 (24005100)		
Salary & Wages	$	840
Benefits		170
Departmental Support		15,200
Repair & Maintenance		0
Minor Acquisitions		3,000
Capital Outlay		10,000
	$	29,210
JP #2-1 (24005210)		
Salary & Wages	$	840
Benefits		170
Departmental Support		9,200
Minor Acquisitions		4,650
Capital Outlay		10,000
	$	24,860

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

For The Year Ending September 30, 2012

REVENUES (2400)		BUDGET
JP #2-2 (24005220)		
Salary & Wages	$	840
Benefits		170
Departmental Support		9,200
Repair & Maintenance		0
Minor Acquisitions		0
Contract Services		13,440
Capital Outlay		10,000
	$	33,650
JP #3 (24005300)		
Salary & Wages	$	840
Benefits		170
Departmental Support		10,700
Minor Acquisitions		10,175
Contract Services		10,000
Capital Outlay		10,000
	$	41,885
JP #4 (24005400)		
Salary & Wages	$	840
Benefits		170
Departmental Support		8,200
Minor Acquisitions		6,400
Capital Outlay		10,000
	$	25,610
TOTAL EXPENDITURES	**$**	**159,000**

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
For The Year Ending September 30, 2012

REVENUES (2401)		BUDGET
Fees for Service	$	4,500
Interest		0
Reserve Fund Balance		7,300
TOTAL REVENUES	**$**	**11,800**

EXPENDITURES (25005000)		BUDGET
Minor Acquisitions	$	11,800
TOTAL EXPENDITURES	**$**	**11,800**

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
APPROVED BUDGET
FORFEITURE FUND

For The Year Ending September 30, 2012

REVENUES (2500)		BUDGET
Fees for Service	$	-
Interest		0
Reserve Fund Balance		23,206
TOTAL REVENUES	**$**	**23,206**

EXPENDITURES (28010000/30110000)		BUDGET
Sheriff Forfeitures	$	21,475
Constable Pct. 1 Forfeitures		1,731
TOTAL EXPENDITURES	**$**	**23,206**

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
D.A. HOT CHECK COLLECTIONS
For The Year Ending September 30, 2012

REVENUES (2600)		BUDGET
Interest - Accounts	$	-
Other Revenue		500
Reserve Fund Balance		3,500
TOTAL REVENUES	**$**	**4,000**

EXPENDITURES (19006000)		BUDGET
Departmental Support	$	4,000
Minor Acquisitions		-
TOTAL EXPENDITURES	**$**	**4,000**

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

For The Year Ending September 30, 2012

REVENUES (2700)		BUDGET
Interest - Accounts	$	300
Other Revenue		1,500
Reserve Fund Balance		75,600
TOTAL REVENUES	**$**	**77,400**

EXPENDITURES (12006000)		BUDGET
Salary and Wages	$	4,000
Benefits		602
Departmental Support		72,798
TOTAL EXPENDITURES	**$**	**77,400**

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
APPROVED BUDGET
VOTER REGISTRATION

For The Year Ending September 30, 2012

REVENUES (2800)		BUDGET
Interest - Accounts	$	-
Reserve Fund Balance		21,000
TOTAL REVENUES	**$**	**21,000**

EXPENDITURES (13005000)		BUDGET
Departmental Support		21,000
TOTAL EXPENDITURES	**$**	**21,000**

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
APPROVED BUDGET
VEHICLE INVENTORY TAX INTEREST FUND
For The Year Ending September 30, 2012

REVENUES (2900)		BUDGET
P & I Taxes	$	2,000
Interest		1,000
Reserve Fund Balance		115,338
TOTAL REVENUES	**$**	**118,338**

EXPENDITURES (13006000)		BUDGET
Salary and Wages	$	11,100
Employee benefits		2,238
Departmental Support		75,000
Minor Acquisitions		10,000
Professional Fees		20,000
TOTAL EXPENDITURES	**$**	**118,338**

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.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND

APPROVED BUDGET
SHERIFF - CRIME FUND

For The Year Ending September 30, 2012

REVENUES (3300)		BUDGET
Interest	$	-
Sheriff Crime Fund		-
Reserve Fund Balance		352,000
TOTAL REVENUES	**$**	**352,000**

EXPENDITURES (28050000)		BUDGET
Salary and Wages	$	-
Employee benefits		-
Departmental Support		248,200
Repairs and Maintenance		43,500
Minor Acquisitions		22,800
Contract Services		37,000
Professional Services		500
TOTAL EXPENDITURES	**$**	**352,000**

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
APPROVED BUDGET
DISTRICT ATTORNEY - CRIME FUND

For The Year Ending September 30, 2012

REVENUES (3400)		BUDGET
Interest	$	-
District Attorney - Crime Fund		7,500
Reserve Fund Balance		19,925
TOTAL REVENUES	**$**	**27,425**

EXPENDITURES (19200100)		BUDGET
Salary and Wages	$	16,000
Benefits		1,299
Departmental Support		10,126
TOTAL EXPENDITURES	**$**	**27,425**

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
APPROVED BUDGET
PRIMARY ELECTION SERVICES FUND

For The Year Ending September 30, 2012

REVENUES (3500)		BUDGET
Fees for Service	$	57,400
Reserve Fund Balance	$	30,000
TOTAL REVENUES	**$**	**87,400**

EXPENDITURES (211200)		BUDGET
Outside Labor Costs	$	-
Departmental Support	$	500
Contract Services	$	1,900
Professional Fees	$	49,200
	$	**51,600**

EXPENDITURES (211300)		BUDGET
Departmental Support	$	30,000
Operating Transfers		
Transfer to General Fund	$	5,800
	$	5,800
	$	**35,800**

TOTAL EXPENDITURES	**$**	**87,400**

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.

THE STATE OF TEXAS

COUNTY OF BRAZOS

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.

BRAZOS COUNTY, TEXAS
APPROVED BUDGET - SUMMARY
GRANT FUNDS

For The Year Ending September 30, 2012

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2011	Budgeted Revenue Year Ending Sept. 30, 2012	Transfers In		Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2012
TxDOT - Comprehensive Underage	--	61,143	62,747		--	123,890
Vine Program	--	30,710	--		--	30,710
TJPC - State Aid	--	719,562	300,073	(2)	--	159,902
TJPC - Z - Salary Adjustment	--	--	--		--	149,701
TJPC - F- Progressive Sanctions JPO	--	--	--		--	224,878
TJPC - G -Progressive Sanctions 1-2-3	--	--	--		--	52,114
TJPC - O -Progressive Sanctions ISJPO	--	--	--		--	53,148
TJPC - Community Corrections	--	--	--		--	315,655
TJPC - X -ICBF	--	--	--		--	64,237
TJPC - C - Commitmt Reduction	--	136,257	11,649		--	147,906
HAVA - General Compliance	26,875	--	--		--	26,875
Edward Byrne Justice Assistance Grant	--	43,249	--		--	43,249
State Homeland Security	--	24,485	--		--	24,485
Metropolitan Planning Organization	--	480,125	--		--	480,125
COPS Technology	--	167,882	--		--	167,882
JP Truancy	--	15,000	--		--	15,000
TOTAL GRANT PROGRAMS	$ 26,875	$ 1,678,413	$ 374,469	(1)	$ --	$ 2,079,757

(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
APPROVED BUDGET
COMPREHENSIVE UNDERAGE DRINKING ENFORCEMENT PROGRAM
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant Funding	$	61,143
General Fund - Matching Funds		62,747
TOTAL REVENUES	**$**	**123,890**

EXPENDITURES (183100)		BUDGET
Salary & Wages	$	83,289
Benefits		29,151
Departmental Support		11,450
Repairs and Maintenance		-
Minor Acquisitions		0
TOTAL EXPENDITURES	**$**	**123,890**

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
APPROVED BUDGET
VINE PROGRAM
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - Funding	$	30,710
TOTAL REVENUES	**$**	**30,710**

EXPENDITURES (286000)		BUDGET
Contract Services	$	30,710
TOTAL EXPENDITURES	**$**	**30,710**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - STATE AID
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - T. J. P. C. - State Aid	$	155,332
General Fund - Matching Funds		4,570
TOTAL REVENUES	**$**	**159,902**

EXPENDITURES (312100)		BUDGET
Salary and Wages	$	118,588
Benefits		41,314
TOTAL EXPENDITURES	**$**	**159,902**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - Z - SALARY ADJUSTMENT
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - T. J. P. C. - Salary Adjustment	$	123,975
General Fund - Matching Funds		25,726
TOTAL REVENUES	**$**	**149,701**

EXPENDITURES (311100)		BUDGET
Salary and Wages	$	124,457
Benefits		25,244
TOTAL EXPENDITURES	**$**	**149,701**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - F- PROGRESSIVE SANCTIONS JPO
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - T. J. P. C. - F-Progressive Sanctions	$	94,101
General Fund - Matching Funds		130,777
TOTAL REVENUES	**$**	**224,878**

EXPENDITURES (318300)		BUDGET
Salary and Wages	$	158,344
Benefits		66,534
TOTAL EXPENDITURES	**$**	**224,878**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - G - PROG SANCTIONS 1-2-3
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - T. J. P. C. - Progressive Sanctions 1-2-3	$	38,525
General Fund - Matching Funds		13,589
TOTAL REVENUES	**$**	**52,114**

EXPENDITURES (318400)		BUDGET
Salary and Wages	$	36,171
Benefits		15,943
TOTAL EXPENDITURES	**$**	**52,114**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
T. J. P. C. - O - PROGRESSIVE SANCTIONS ISJPO
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - T. J. P. C. - O - Progressive Sanctions ISJPO	$	27,240
General Fund - Matching Funds		25,908
TOTAL REVENUES	**$**	**53,148**

EXPENDITURES (318500)		BUDGET
Salary and Wages	$	37,066
Benefits		16,082
TOTAL EXPENDITURES	**$**	**53,148**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
COMMITMENT REDUCTION
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - T. J. P. C. - C - Committ Reduction	$	136,257
General Fund - Matching Funds		11,649
TOTAL REVENUES	**$**	**147,906**

EXPENDITURES (318700)		BUDGET
Salary and Wages	$	102,045
Benefits		45,861
Departmental Support		
TOTAL EXPENDITURES	**$**	**147,906**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
JUVENILE COMMUNITY CORRECTIONS BLOCK GRANT
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - T. J. P. C. - Community Corrections	$	225,994
General Fund - Matching Funds		89,661
TOTAL REVENUES	**$**	**315,655**

EXPENDITURES (316100)		BUDGET
Salary and Wages	$	219,683
Benefits		95,972
TOTAL EXPENDITURES	**$**	**315,655**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
INTENSIVE COMMUNITY BASED FUNDING
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - T. J. P. C. - X - ICBF	$	54,395
General Fund - Matching Funds		9,842
TOTAL REVENUES	**$**	**64,237**

EXPENDITURES (318600)		BUDGET
Salary and Wages	$	46,301
Benefits		17,936
TOTAL EXPENDITURES	**$**	**64,237**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
HELP AMERICA VOTE ACT - GENERAL COMPLIANCE
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Reserve Fund Balance	$	26,875
TOTAL REVENUES	**$**	**26,875**

EXPENDITURES (212100)		BUDGET
Departmental Support	$	26,875
TOTAL EXPENDITURES	**$**	**26,875**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2012

REVENUES (3000)	BUDGET
Criminal Justice Division Governor's Office	43,249
TOTAL REVENUES	**$ 43,249**

EXPENDITURES (288000 & 288300 & 288400)	BUDGET
Departmental Support	5,749
Minor Acquisitions	37,500
Capital Outlay	
TOTAL EXPENDITURES	**$ 43,249**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
STATE HOMELAND SECURITY GRANT
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Criminal Justice Division Governor's Office		24,485
TOTAL REVENUES	**$**	**24,485**

EXPENDITURES (355400)		BUDGET
Minor Acquisitions		
Contract Services		24,485
Capital Outlay		
TOTAL EXPENDITURES	**$**	**24,485**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
METROPOLITAN PLANNING ORGANIZATION
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
Grant - M. P. O.	$	480,125
General Fund - Matching Funds		
TOTAL REVENUES	**$**	**480,125**

EXPENDITURES (424100)		BUDGET
Salary and Wages	$	181,430
Benefits		62,660
Departmental Support		36,600
Repairs and Maintenance		25,000
Minor Acquisitions		20,723
Contracts for Services		26,500
Professional Services		127,212
TOTAL EXPENDITURES	**$**	**480,125**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
U.S. Department of Justice		167,882
TOTAL REVENUES	**$**	**167,882**

EXPENDITURES (288000 & 288300 & 288400)		BUDGET
Departmental Support		
Minor Acquisitions		13,541
Capital Outlay	$	154,341
TOTAL EXPENDITURES	**$**	**167,882**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
APPROVED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2012

REVENUES (3000)		BUDGET
JP Truancy Monitoring		15,000
TOTAL REVENUES	**$**	**15,000**

EXPENDITURES (241000)		BUDGET
Contract - Services		15,000
TOTAL EXPENDITURES	**$**	**15,000**

THE STATE OF TEXAS

COUNTY OF BRAZOS

DEBT SERVICE FUND

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
DEBT SERVICE FUND
ANALYSIS OF RESERVED FUND BALANCE

September 30, 2012

Fund Balance October 1, 2010	**$**	**4,075,186**
Anticipated Revenues		**9,822,894**
Total Funds Available		**13,898,080**
Expenditures:		
General Obligation Principal		**2,330,000**
C. O. Principal		**2,660,000**
General Obligation Interest		**3,116,664**
C. O. Interest		**1,120,456**
Fiscal Agent Fees		**2,100**
		9,229,220
Anticipated Fund Balance At September 30, 2011		
Reserved To Fund Future Debt Requirements	**$**	**4,668,860**
For the Year Ending September 30, 2012		
Anticipated Revenues		**10,661,800**
Anticipated Expenditures		**(10,661,800)**
Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2012)	**$**	**4,668,860**

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
DEBT SERVICE FUND

For The Year Ending September 30, 2012

REVENUES		BUDGET
Taxes	$	8,739,000
Penalty and Interest		50,000
Interest - Accounts		20,000
Reserved Fund Balance		1,000,000.00
Transfer from General Fund		244,625.00
Transfer from HOT Fund		608,175.00
TOTAL REVENUES	**$**	**10,661,800**

EXPENDITURES		
Debt Service - Interest	$	6,476,274
Debt Service - Principal		4,180,526
Fiscal Agent Fees		5,000
TOTAL EXPENDITURES	**$**	**10,661,800**

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, 2012

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
General Obligation Bond				
2001 Series, Issued For:	6.5/5.0/4.3/4.4/4.5/			
Exposition Center	4.6/4.65/4.7/4.75/			
	4.8/4.9/	12/1/2001	3/30/2022	8,000,000
General Obligation Bond	6.0/5.5/5.0/4.0/4.125			
2001 Series, Issued For:	4.25/4.375			
Exposition Center	3/1 and 9/1	Est. 8/31/2005	3/30/2022	10,500,000
2002 Series, Issued For:	3.0/2.8/3.2/3.45/3.6	10/15/2002	9/1/2013	2,995,000
Electronic voting equipment,	3.7/3.85			
Information technology,	3/1 and 9/1			
Vehicles, Right-of-Way				
2003 Series, Issued For:	2.5/2.55/2.65/2.75/3.125/	11/15/2003	9/1/2023	10,000,000
Real Estate Acquisition, Vehicles	3.375/3.625/3.75/3.9/4.0/			
R &B Equipment, Communication	4.2/4.3/4.375/4.45/4.5/4.55			
Conversion	3/1 and 9/1			
2004 Series, Issued For:	2.6/4.0/3.75/3.8/3.9/	8/15/2004	9/1/2014	5,000,000
Real Estate Acquisition, R &B	4.0/4.2/4.25/4.3/4.4/			
Equipment, Building Improvements	4.5/4.55			
Right of Way Acquisition	3/1 and 9/1			
2005 Series, Issued For:		9/1/2005	9/1/2015	2,750,000
Buildings, Building Renovations,	3.25/3.75/3.5/3.625			
Capital Roads, Equipment,	3/1 and 9/1			
and Right-of-Way Acquisition				
Limited Tax Refunding Bonds		12/1/2005	3/1/2016	6,005,000
Refunding of the 1996 C.O.'s	4.0			
	3/1 and 9/1			
General Obligation Bond	3.25/3.375/3.5/3.625			
2008 Series, Issued For:	3.75/4.0/4.125/5.0/4.5	5/1/2008	9/1/2028	55,000,000
Jail Expansion	3/1 and 9/1			
2009 Series, Issues For:				
Expansion of Exposition Center	5.0	9/29/2009	9/012034	12,000,000
and Equipment				
Limited Tax Refunding Bonds	3.0/3.0/3.0/4.0	10/15/2009	9/1/2021	7,365,000
Refunding of the 1998 C.O.s	4.0/4.0/4.0/4.0/4.0			
and 2001 G.O.'s	4.0/4.0			
Total Long Term Debt				$ 119,615,000

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 2011-2012		
Principal	Interest	Totals	Principal	Interest	Totals
890,000	41,183	931,183	435,000	30,718	465,718
8,805,000	3,021,434	11,826,434	490,000	365,944	855,944
390,000	22,524	412,524	195,000	15,015	210,015
6,825,000	2,050,756	8,875,756	460,000	284,308	744,308
3,965,000	1,294,882	5,259,882	230,000	165,132	395,133
1,205,000	114,770	1,319,770	285,000	44,832	329,831
3,450,000	357,600	3,807,600	630,000	125,400	755,400
53,520,000	24,491,664	78,011,664	1,325,000.00	2,283,417	3,608,417
11,300,000	6,208,664	17,508,664	360,000.00	458,360	818,360
6,110,000	1,148,650	7,258,650	1,265,000.00	209,025	1,474,025
$ 96,460,000	$ 38,752,127	$ 135,212,127	$ 5,675,000	$ 3,982,151	$ 9,657,151
-	-	-			

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

At October 1, 2011

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2011 - 12	5,675,000	3,982,151	9,657,151
2012 - 13	5,870,000	3,794,423	9,664,423
2013 - 14	5,540,000	3,589,650	9,129,650
2014 - 15	5,795,000	3,387,938	9,182,938
2015 - 16	5,690,000	3,169,648	8,859,648
2016 - 17	5,145,000	2,967,123	8,112,123
2017- 18	5,350,000	2,767,409	8,117,409
2018 - 19	5,585,000	2,551,769	8,136,769
2019 - 20	5,820,000	2,324,566	8,144,566
2020 - 34	45,990,000	10,217,450	56,207,450
	$ 96,460,000	$ 38,752,127	$ 135,212,127

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**
2002	1,951,620	2,302,411	1,961,310	3.43
2003	2,519,076	2,867,509	1,612,877	4.23
2004	3,467,053	3,456,188	1,623,742	5.11
2005	4,435,858	4,177,895	1,881,705	6.32
2006	11,423,092	10,917,768	2,387,029	7.01
2007	5,351,133	4,829,535	2,908,627	6.20
2008	6,050,681	6,137,297	2,831,377	6.20
2009	7,844,956	7,641,151	3,428,888	8.13
2010	16,720,000	16,583,074	4,075,186	8.34
2011*	9,822,894	9,229,220	4,668,860	8.44

* Anticipated for fiscal year ending September 30, 2011

** Tax Rates are presented as cents per $100 of property valuation.

BRAZOS COUNTY, TEXAS
ANTICIPATED FUTURE DEBT SERVICE REQUIREMENTS
For The Fiscal Years Shown

Description		Est. Debt Requirements 09/30/12	Est. Debt Requirements 09/30/13	Est. Debt Requirements 09/30/14	Est. Debt Requirements 09/30/15
2002 CO's (10/15/02)	P	195,000	195,000		
(Issued $2,995,000)	I	15,015	7,508		
2003 CO's	P	460,000	475,000	490,000	510,000
(Issue date 11-15-03)					
($10,000,000)	I	284,308	267,632	249,820	231,446
2004 CO's	P	230,000	240,000	250,000	260,000
(Issue date 8-15-04)					
($5,000,000)	I	165,132	155,932	146,332	136,332
2005 CO's	P	285,000	295,000	305,000	320,000
(Issue date 9/1/05)	I	44,832	34,500	23,438	12,000
($2,750,000)					
2001 Bonds	P	435,000	455,000		
(Issued 12-1-01)	I	30,718	10,465		
($8,000,000)					
2005 GO's	P	490,000	505,000	525,000	545,000
(Issue date 9/1/05)	I	365,944	346,344	326,144	305,144
($10,500,000)					
2005 Refunding Bonds	P	630,000	655,000	690,000	720,000
(Issue date 12/1/2005)	I	125,400	99,700	72,800	44,600
(Original issue $12,00,000)					
2008 GO's	P	1,325,000	2,300,000	2,400,000	2,510,000
(Issue date 05/1/2008)	I	2,283,417	2,240,357	2,165,606	2,084,606
($55,000,000)					
2009 CO's	P	360,000	375,000	400,000	425,000
(Issue date 10/15/09)	I	458,360	447,560	436,310	424,310
($12,000,000)					
2009 Refunding	P	1,265,000	375,000	480,000	505,000
(Issue date 10/15/09)	I	209,025	184,425	169,200	149,500
($7,365,000)					
Certified O/S Debt		**9,657,151**	**9,664,423**	**9,129,650**	**9,182,938**
Tax Rate		**$ 0.0834**	**$ 0.0840**	**$ 0.0840**	**$ 0.0840**
Less:					
Amount to be paid from Fund Balance		(1,000,000)			
Total Qualified Debt for FYE 9/30/12					
To Be Paid with Property Tax Revenues					

BRAZOS COUNTY, TEXAS
ANTICIPATED FUTURE DEBT SERVICE REQUIREMENTS
For The Fiscal Years Shown

Description	Est. Debt Requirements 09/30/12	Est. Debt Requirements 09/30/13	Est. Debt Requirements 09/30/14	Est. Debt Requirements 09/30/15
Beginning Fund Balance	4,075,186	3,298,108	2,845,963	3,204,958
Tax Revenue (@ 98%)	8,880,073	9,212,277	9,488,645	9,773,305
Transfer From General Fund	-	-	-	-
Use of Fund Balance	(9,657,151)	(9,664,423)	(9,129,650)	(9,182,938)
Fund Balance At End of Year	3,298,108	2,845,963	3,204,958	3,795,325
Available Taxable Value	**10,864,866,796**	**11,190,812,800**	**11,526,537,184**	**11,872,333,299**
Estimated Appraised Value Increase (Decrease) as a %	2%	2%	2%	2%

THE STATE OF TEXAS

COUNTY OF BRAZOS

CAPITAL PROJECT FUNDS

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

Capital Project Fund – Jail Expansion 2007:

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

Capital Project Fund - Exposition Complex - Expansion:

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

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

Capital Project Fund – General Capital Improvements:

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

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THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
APPROVED BUDGET
For the Year Ending September 30, 2012

	Jail Expansion 2007	Expo Expansion 2009	General Capital Improvements	Totals
Revenues:				
Interest	$ -	$ -	$ -	$ -
Transfer From General Fund	-	-	1,047,160	1,047,160
Reserve Fund Balance	3,900,000	167,000	8,780,000	12,847,000
	$ 3,900,000	$ 167,000	$ 9,827,160	$ 13,894,160
Expenditures:				
Building Maintenance			93,961	93,961
Equipment - Electronic	-	-	6,450	6,450
Equipment - Other	-	-	19,900	19,900
Equipment - Radios	-	-	3,000	3,000
Furniture	-	-	1,750	1,750
Contract Services			56,400	56,400
Maintenance	-	-	37,960	37,960
Computer Hardware	-	-	13,480	13,480
Computer Network Costs	-	-	34,939	34,939
Computer Software	-	-	41,832	41,832
Software - Judicial	-	-	2,134,396	2,134,396
Equipment - Electronic	-	-	414,073	414,073
Equipment - Other	-	-	315,171	315,171
Equipment - Expo Center	-	-	6,490	6,490
Land	-	-	133,690	133,690
Building Renovations - Courthouse	-	-	3,671,437	3,671,437
Building - Sheriff Jail	3,900,000	-	-	3,900,000
Building - Expo Center	-	167,000	-	167,000
Building- Tax Office	-	-	2,842,231	2,842,231
	$ 3,900,000	$ 167,000	$ 9,827,160	$ 13,894,160

BRAZOS COUNTY, TEXAS
JAIL EXPANSION 2007
APPROVED BUDGET
For the Year Ending September 30, 2012

REVENUES (4308)		BUDGET
Interest	$	-
Reserve Fund Balance	$	3,900,000
TOTAL REVENUES	**$**	**3,900,000**

EXPENDITURES (63430800/63431000)		BUDGET
Building Sheriff Jail	$	19,620
Courthouse Jail Holding		3,880,380
TOTAL EXPENDITURES	**$**	**3,900,000**

BRAZOS COUNTY, TEXAS
EXPO EXPANSION 2009
APPROVED BUDGET
For the Year Ending September 30, 2012

REVENUES (4309)		BUDGET
Interest		
Reserve Fund Balance	$	167,000
TOTAL REVENUES	**$**	**167,000**

EXPENDITURES (63430900)		BUDGET
	$	167,000
TOTAL EXPENDITURES	**$**	**167,000**

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
GENERAL CAPITAL IMPROVEMETNS FUND (4500)
APPROVED BUDGET
For the Year Ending September 30, 2012

REVENUES (4500)		BUDGET
Transfer From General Fund	$	1,047,160
Reserved Fund Balance		8,780,000
TOTAL REVENUES	**$**	**9,827,160**

EXPENDITURES (4500)		BUDGET
Auditorium Roof (Admin Building)	$	34,610
Gymnasium Paint (Juvenile Justice Center)		28,700
Preservation of "Brazos Flower" Sculpture (Brazos Center)		30,651
Equipment - Electronic (Jail)	$	6,450
Equipment - Other (Jail)		19,900
Equipment - Radios (Jail)		3,000
Furniture (Jail)		1,750
Website Redesign (IT)	$	56,400
Gymnasium Roof (Juvenile Justice Center)	$	37,960
Intrusion Prevention System (IT)	$	13,480
Underground Fiber - Maxwell to Courthouse (IT)	$	16,993
Wireless Backhaul to SO Admin (IT)		17,946
Finance Plus Upgrage (IT)	$	41,832
Replacement of Judicial Software (IT)	$	2,134,396
Computer and Media Equipment (CA DDEA Rollover)	$	14,073
Equipment - Electronic (Comm Court)	$	400,000
Equipment - Other (Comm. Court)	$	270,171
Spacesaver Filing System (CA)		45,000
LawnShark (Expo)	$	6,490
Land (R&B)	$	133,690
Courthouse Remodeling	$	3,671,437
Tax Office Building	$	2,842,231
TOTAL EXPENDITURES	**$**	**9,827,160**

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.

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

BRAZOS COUNTY, TEXAS
HEALTH AND LIFE INSURANCE FUND
ANALYSIS OF RESERVED FUND BALANCE

September 30, 2011

Beginning Fund Balance, October 1, 2009	**$**	**1,384,733**
Revenues - 2010		**7,073,326**
Expenditures - 2010		**6,995,434**
Fund Balance At September 30, 2010		**1,462,625**
Anticipated Revenues - 2011		**7,800,000**
Anticipated Expenditures - 2011		**7,663,000**
Anticipated Fund Balance At September 30, 2011	**$**	**1,599,625**

BRAZOS COUNTY, TEXAS
APPROVED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2012

REVENUES (5000)		BUDGET
Interest - Accounts	$	8,500
Employee Dental - County		300,000
Employer Dental - County		75,000
Employer Payments - County		5,000,000
Employer - Medical - Health Dept.		190,000
Employer - Dental - Health Dept.		3,000
Employee - Medical - Health Dept.		40,000
Employee - Dental - Health Dept.		11,000
Employer - Medical - MPO		24,000
Employer - Dental - MPO		350
Employee - Medical - MPO		16,000
Employee - Dental - MPO		3,000
Employer - Medical - Rape Crisis		43,000
Medical - Employee Deductions		1,150,000
Medical - Retirees - County Pay		750,000
Dental - Retirees - County Pay		11,000
Medical - Retirees - Self Pay		140,000
Dental - Retirees - Self Pay		35,000
COBRA		20,000
Employer - Dental - 911 District		18,000
Employer - Dental - Rape Crisis		2,000
Employer - Medical - 911 District		360,000
Reserve Fund Balance		1,000,000
TOTAL REVENUES	**$**	**9,199,850**

EXPENDITURES (64005000)		BUDGET
Administrative Fees	$	400,000
Claims - Prescriptions		1,150,000
Claims - Medical		6,399,850
Claims - Dental		400,000
Life Insurance		30,000
Stop Loss Premium		750,000
Contract Services		14,000
Professional Services		56,000
TOTAL EXPENDITURES	**$**	**9,199,850**

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.

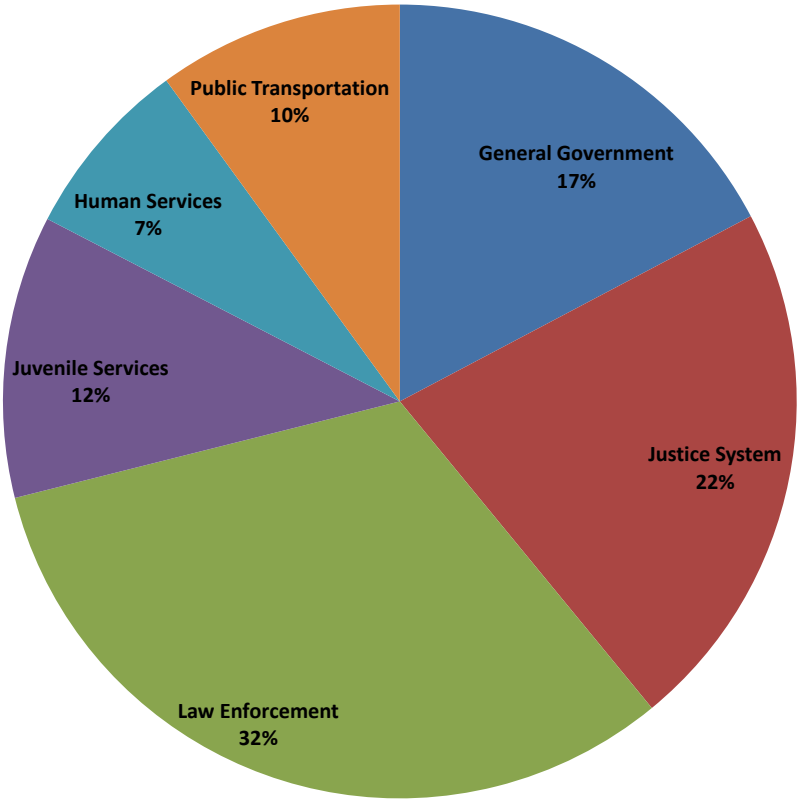
In addition, the General Fund provides funding for all retiree health costs.

PERSONNEL

THE STATE OF TEXAS

COUNTY OF BRAZOS

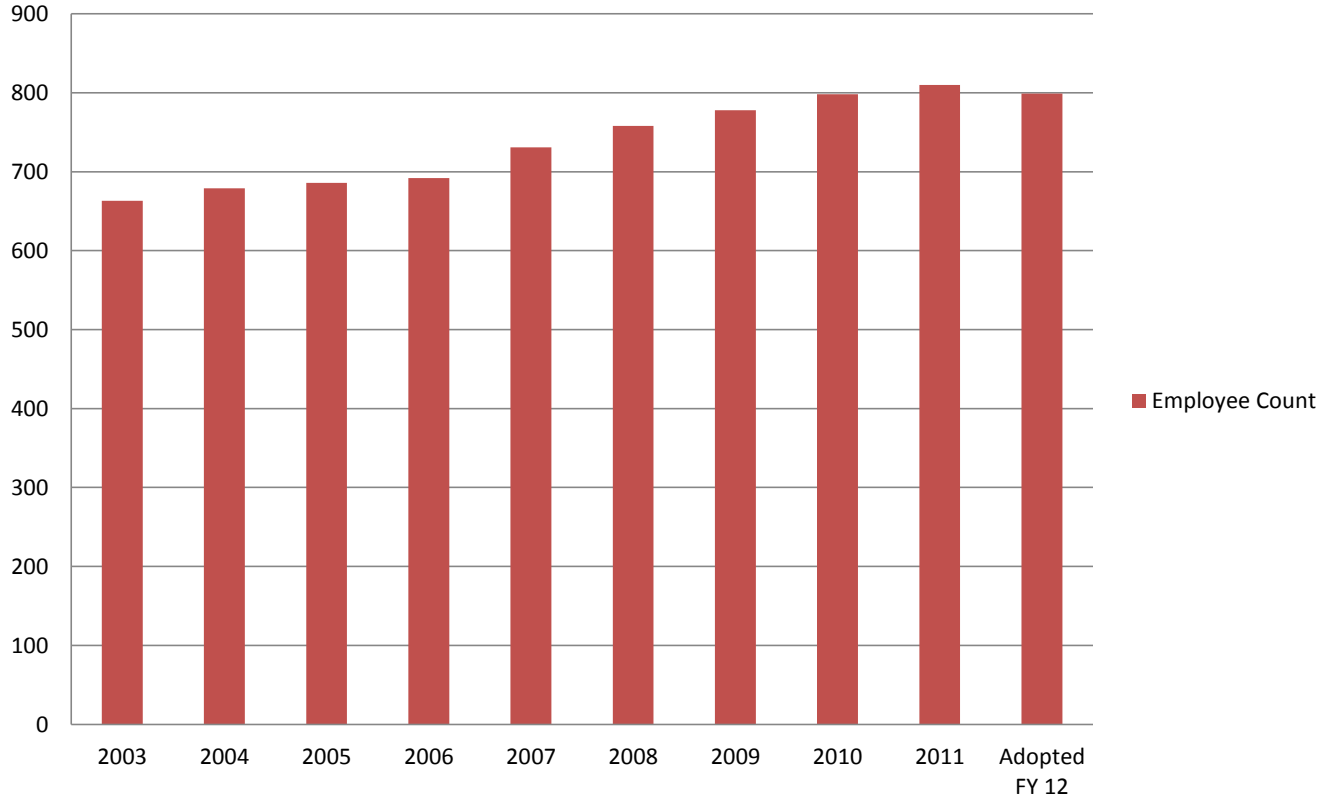
FY 2011 -2012 ADOPTED BUDGET
EMPLOYEE SUMMARY BY FUNCTION
799 EMPLOYEES



Brazos County, Texas

Brazos County, Texas
Ten Year Trend

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	Adopted FY 12
General Government	121	124	124	126	133	134	135	138	138	138
Justice System	145	153	153	158	164	171	168	172	176	174
Law Enforcement	215	217	222	223	234	249	257	265	264	256
Juvenile Services	88	90	91	89	91	91	97	98	93	92
Human Services	24	25	26	26	39	42	46	50	58	59
Public Transportation	70	70	70	70	70	71	75	75	81	80
Total	663	679	686	692	731	758	778	798	810	799



BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	2010	2011	Adopted FY 12
County Judge - 10000100			
Full-Time	2	2	3
Part-Time	0	0	1
Temporary	2	2	2
Veterans Adminstration - 10002000			
Full-Time	0	0	1
Part-Time	1	1	0
Budget Officer Aministration - 10500000			
Full-Time	2	2	2
Commissioner's Court - 11000100			
Full-Time *	6.66	6.66	6.66
Temporary	1	1	1
Hotel Occupancy Tax Fund - 11002500			
Full-Time	2	2	2
HOT - Marketing Reimbursement - 11002600			
Full-Time *	2.35	2.85	2.85
Collections - 11200200			
Full-Time	5	5	5
County Treasurer - 12000100			
Full-Time	7	7	7
Temporary	0	0	0
Risk Management - 12500100			
Full-Time	2	2	2
Tax Office - 13000100			
Full-Time	35	35	35
Part-Time	3	3	3
Temporary	3	3	1

BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	2010	2011	Adopted FY 12
Information Technology - 14000100			
Full-Time	18	18	19
Part-Time	1	1	1
Human Resources - 15000100			
Full-Time	5	5	5
County Auditor ** - 16000100			
Full-Time	10	10	10
Part-Time	1	0	0
Purchasing - 16500100			
Full-Time	4	4	4
Building Maintenance - 17000100			
Full-Time	19	20	19
Part-Time	15	15	15
County Attorney - 18000100			
Full-Time	29	30	31
Part-Time	4	4	2
Temporary	1	1	1
CUDEP - 183100			
Full-Time	1	1	1
District Attorney - 19000100			
Full-Time *	31.9	31.9	31.9
Part-Time	2	1	1
Temporary	1	1	1
D. A. Child Protective Services - 19010000			
Full-Time *	1.1	1.1	1.1

BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	2010	2011	Adopted FY 12
D. A. Crime Fund - 19200100			
Temporary	4	4	4
District Clerk - 20000100			
Full-Time	17	15	14
Three-Quarter Time	2	2	2
Temporary	3	3	3
D. C. Jury Services - 20010000			
Full-Time	2	2	2
County Clerk - 21000100			
Full-Time *	12.5	12.5	12.5
Three-Quarter Time	0	1	1
County Clerk Elections -21002000			
Full-Time	2	2	2
Temporary	1	0	0
C. C. Records Management Fund - 21005000			
Full-Time *	2.5	2.5	2.5
85th District Court - 22000100			
Full-Time	5	5	5
272nd District Court - 22100100			
Full-Time	5	4	4
Part-Time	0	2	2
361st District Court - 22200100			
Full-Time	5	5	5
Juvenile Court Referee - 22500100			
Full-Time *	2	1.5	1.5
Magistrate #1 - 22600100			
Full-Time	3	3	3

BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	2010	2011	Adopted FY 12
Magistrate #2 - 22800100			
Full-Time *	3	3.5	3.5
Court Annex - 22900100			
Part-Time	0	0	1
Temporary	0	1	0
County Court At Law #1 - 23000100			
Full-Time	5	5	5
Temporary	0	0	0
County Court At Law #2 - 23100100			
Full-Time	5	5	5
Justice Of The Peace, PCT 1 - 24101100			
Full-Time	5	5	4
Part-Time	0	0	2
Justice Of The Peace, PCT 2.1 - 24201100			
Full-Time	4	4	4
Part-Time	0	0	0
Justice Of The Peace, PCT 2.2 - 24201200			
Full-Time	3	3	4
Part-Time	1	1	0
Justice Of The Peace, PCT 3 - 24301100			
Full-Time	6	6	5
Justice Of The Peace, PCT 4 - 24401100			
Full-Time	3	3	4
Part-Time	0	1	0
Sheriff's Administration - 28000100			
Full-Time	55	63	61

BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	2010	2011	Adopted FY 12
S. O. Jail Adminsitration - 28002000			
Full-Time	173	166	162
Part-Time	2	2	2
Temporary	3	3	3
S. O. Inmate Commissary - 28006000			
Full-Time	1	1	1
Temporary	1	1	2
S. O. Crime Fund - 28050000			
Full-Time	0	1	0
Special Investigative Unit - 282300			
Full-Time	1	0	0
Constable, PCT 1 - 30101100			
Full-Time	5	4	4
Constable, PCT 2 - 30201100			
Full-Time	7	9	8
Constable, PCT 3 - 30301100			
Full-Time	4	4	4
Constable, PCT 4 - 30401100			
Full-Time	7	7	7
Part-Time	0	0	0
Juvenile Administration - 31000100			
Full-Time	21	22	22
Juvenile Detention - 31000200			
Full-Time	27	28	28
Three-Quarter Time	1	0	0
Part-Time	4	5	5
Temporary	0	5	5

BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	2010	2011	Adopted FY 12
Juvenile Academy - 31000300			
Full-Time	3	3	4
Three-Quarter Time	1	1	1
Part-Time	2	2	0
Juvenile TYC - 31010000			
Full-Time	2	2	2
Three-Quarter Time	1	1	1
Juvenile JJAEP - 31040000			
Full-Time	4	4	4
Juvenile Title IV-E - 31050000			
Full-Time	8	2	2
TJPC - State Aid - 312100			
Full-Time	2	2	2
TJPC - Community Corrections - 316100			
Full-Time	6	6	6
TJPC - F - 318300			
Full-Time	4	4	4
TJPC-G-Prog Sanc - 318400			
Full-Time	1	1	1
TJPC - O - 318500			
Full-Time	1	1	1
TJPC-X - 318600			
Full-Time	1	1	1
TJPC-C - 318700			
Full-Time	0	3	3

BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	2010	2011	Adopted FY 12
Emergency Management - 35500100			
Full-Time	2	2	2
Exposition Complex - 36000100			
Full-Time *	9.65	9.15	9.15
Temporary	8	12	12
Brazos Center - 36500100			
Full-Time	12	12	12
Temporary	4	4	4
Extension Agency - 37000100			
Full-Time	7	7	6
Part-Time	2	2	3
MPO - 424100			
Full-Time	4	4	3
Temporary	2	2	2
Records Management - 50000100			
Full-Time *	1.34	1.34	1.34
Temporary	0	0	0
Courthouse Security Fund - 51000100			
Full-Time	5	5	5
Road & Bridge - 56001000			
Full-Time	62	62	62
Part-Time	1	1	1
Temporary	12	12	12
Total			
Full Time	709	709	702
Three-Quarter Time	5	5	5
Part-Time	39	41	39
Temporary	46	55	53
	799	810	799

Notes:

* Employees are split funded in other departments

** See Court Order

THE STATE OF TEXAS

COUNTY OF BRAZOS

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COUNTY OF BRAZOS