

Brazos County, Texas Proposed Budget For Fiscal Year 2014



July 31, 2013

Prepared by the Brazos County Budget Office



**Cover Illustration provided by the
Brazos Valley Fair and Expo
Second Annual Fair to be held:
September 5 - 8, 2013**

**BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
For The Fiscal Year Ending September 30, 2014
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Brazos County, Texas
Proposed 2014 Budget
Statement Required by Local Government Code
Section 111.003

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,717,339, which is 4.9 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,672,446.

The Commissioners Court is responsible for the levy or adoption of a tax rate for Brazos County (will be record vote at adoption).

Brazos County Property Tax Rates*:

	<u>2012</u>	<u>2013</u>
Effective Tax Rate	.47599	.472596
Calculated M&O Rate	.50489	.511108
M&O Roll Back Rate	.54528	.551996
Debt Service Rate	.07792	.070732
Overall Roll Back Rate	.62320	.622728
Sales Tax Adjustment Rate	.10660	.106600
Adjusted Roll Back Rate	.51660	.516128

* All rates are per \$100 of appraisal valuation

Total required for 2013 debt service: \$ 9,217,312





BRAZOS COUNTY
BRYAN, TEXAS

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July 31, 2013

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

Respectfully, I am pleased to present the Brazos County Proposed Budget for Fiscal Year 2014. This document is a compilation of many hours of projection and planning by the Commissioners Court, the Budget Office, the elected and appointed officials and their staff in consideration of the many services Brazos County is responsible for delivering to its citizens.

The financial decisions contained within this document are intended to be representative of the county as a whole and not one individual. This document is submitted in accordance with all statutory requirements and will serve as a platform for the Commissioners' Court to receive comments from the public and carefully deliberate on the contents prior to final adoption. The final budget is scheduled for adoption by the Commissioners' Court at 10:00 a.m. on Tuesday, September 10, 2013.

Brazos County, like most governmental agencies across the country, continues to feel the effects of the national economic downturn. While the local economy shows signs of stabilization, the FY 14 budget was prepared in a conservative manner with an emphasis on maintaining current service levels and rebuilding reserves.

The Chief Appraiser for Brazos County has certified the 2013 Brazos County Tax Roll at \$12.5 billion compared to the 2012 certified value of \$11.9. This includes \$343 million in new taxable value that was not on the appraisal roll in 2012.

The FY 2014 Proposed Budget is balanced at a tax rate of \$0.4875 per \$100 of valuation. The average home value is \$181,643. At the tax rate at \$0.4875 per \$100 valuation, \$ 885.51 will be the amount of taxes imposed this year on the average home.

The budget appropriates \$128.9 million towards operating, capital, and debt service expenditures. Included is a 1% merit pool for staff only. Additionally, the workforce is budgeted at 807 FTE, a net of one more FTE than in FY 2013.

In recent years, expenditures in the County's self-insurance fund have increased. In FY 2013 the Commissioners Court increased medical and dental premiums to all the employees to help offset the increasing cost of providing health care to employees and their dependents. This budget increases the County's contribution to \$9,126 from \$8,586 per/employee per year with no increase to employee premiums. This is a \$45 per month cost increase the County will bear to assist its employees as no COLA is being proposed.

Brazos County has developed a 5 Year Capital Improvement Plan in 2013 as the first step in planning for future facilities and infrastructure needs. The FY 14 Proposed Budget includes the first year proposed projects along with funding sources and will continue to be a guide for future planning and budgetary needs.

The Commissioners Court approved the sale of \$10 million in Certificates of Obligation during September 2012. This will provide funding for the IV & V Phase of the Courthouse Remodeling project during FY 2013. Additionally, it will provide for building and equipping a new Tax Office Building which will be located within the County seat, as required by law, yet be more centrally located for all citizens and will alleviate the parking issues in its' current location.

Technology advances continue to be a priority in an effort to provide our users and citizens with the most efficient and effective means of service delivery. The County continues to work towards the replacement of the judicial software used by law enforcement, courts, clerks, juvenile department and community supervision departments in Fiscal Year 2014. Approximately \$1.2 million has been set aside to fund the project. Additional projects are also funded which make up the additional \$317 thousand technology projects included in proposed FY 2014 budget.

Brazos County owns many buildings throughout the county, including the Courthouse, Administration Building, jails, JP Buildings, Brazos Center and various other offices. The maintenance and upkeep of the buildings has become a priority in an effort to identify and improve any unsightly or inefficient areas. Towards that effort \$751,651 is included to address some of the roof replacements and A/C units and other maintenance projects. This represents an 80% or \$333,840 increase in maintenance projects to invest in the upkeep of the aging buildings owned by the County.

The 2014 Proposed Budget represents a balanced budget and demonstrates teamwork by the members of Commissioners Court, officials, employees and citizens in this extensive and complex budgeting process.

While the County still faces budgetary challenges for FY 2014, it does so by taking an active approach by controlling costs, making careful expenditures and implementing improved efficiencies while meeting the increasing demand for services in a growing community.

Respectfully Presented,



INTRODUCTORY SECTION

BRAZOS COUNTY, TEXAS

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

BUDGET HIGHLIGHTS

As required by the law, the FY 2013 - 14 proposed budget is balanced with a property tax rate of \$0.4875/\$100 valuation.

FINANCIAL OVERVIEW

The FY 2014 Proposed Budget totals \$129 million for all funds, including \$81.8 million in General Fund appropriations, \$4.1 million for Special Revenue, \$3.8 million in Grant Fund Revenues, \$10.4 million for Debt Service, \$16.9 million for Capital Projects, and finally \$11.8 million for the Proprietary Fund. The Proposed Budget includes General Funds unreserved fund balance of \$4.6 million. The minimum required fund balance for Debt Service is \$2,719,000. Approximately \$4.6 million fund reserves are included for Debt Service for FY 2013-2014. Reserves in other funds reflect Brazos County's commitment to maintain a strong financial position that will enable us to continue to address future unforeseen emergencies.

TAX BASE

The 2013 certified appraised value for Brazos County is \$11,735,963,016. This represents a total increase of 4.4% from the 2012 certified value of \$11,236,181,618. The increase in taxable value for 2013 associated with an increase of 12% in mineral interest values. Land market value increased 4% and improvements increased 6%. However, these increases were offset by a total increase of 12% due to the homestead cap adjustment, loss of market productivity and loss due to Ag Use. Exemptions have increase by 7% as compared to 2012. The 2013 taxable values are used to fund the FY 14 budget. The average home value in Brazos County has increased from \$175,817 in 2012 to \$181,643. The average home owner will see an increase of \$32.80 per year at tax rate of \$0.4875 per \$100 valuation or \$2.73 increase per month.

TAX RATE

The Brazos County 2013-2014 Proposed Budget is balanced at a tax rate of \$0.4875 per \$100 valuation which is \$0.0149 more than the effective tax rate of \$0.472596 per \$100 valuation. The "Effective Tax Rate" is the tax rate that would, on average, yield the same amount of taxes on existing property as the previous year. The Commissioners court enacted an Over-65 Homestead Exemption of \$75,000.

AD VALOREM TAX REVENUE

The Brazos County 2013-14 Proposed Budget is balanced at a tax rate of \$0.4875 per \$100 valuation.

Based on the current certified tax revenues, the ad valorem rate of \$0.4875 per \$100 valuation will result in revenues of approximately \$51.4 million available for the General Fund. The FY 2014 total outstanding debt is \$9.2 million.

EMPLOYEE BENEFITS

COMPENSTION

The FY 2013-14 Proposed Budget compensation programs reflects the realities of the continuing difficult economic environment. As demands for services continue to increase in all departments, Brazos County has made some difficult choices in the FY 2013-14 Budget. Priority was given to keeping positions at the same level. In FY 2013 a 2% Cost Of Living Adjustment (COLA) was included for all full and part time employees as well as one percent merit pool for staff only. The FY 2014 budget includes a one percent merit pool available for staff only, which excludes all elected officials. The workforce is budgeted at 807 FTE which is a net increase of one additional staff position than in FY 2013.

BENEFITS

In recent years, expenditures in the County's self-insurance health fund have increased. During FY 2013 the Commissioners Court increased medical and dental premiums to all the employees and their dependents to help offset the increasing cost of providing health and dental care. This budget includes increasing the County's contribution by 6% or \$540 to \$9,126 from \$8,586 per employee per year.

Over the past several years, Brazos County has reviewed multiple strategies to manage the increases in health care cost. Commissioners Court has continued to research the feasibility of implementing wellness initiatives to include a Brazos County Employee Health and Wellness Clinic.

Functions of County Government

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

Structure of County Government

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

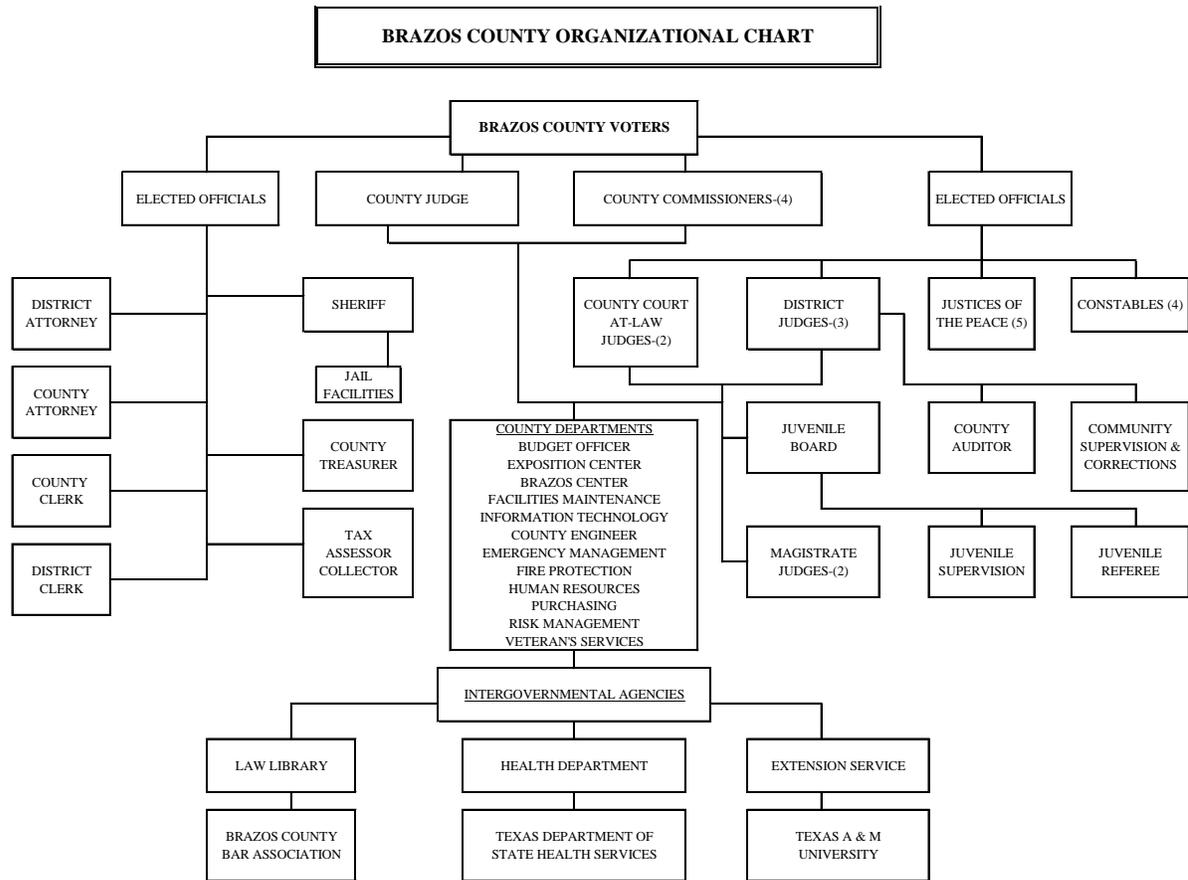
Brazos County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge), and four Commissioners elected from respective precincts. The County Judge is so named because he has actual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

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

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

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

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



BRAZOS COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2013

Commissioners' Court:

Duane Peters
Lloyd Wassermann
Sammy Catalena
G. Kenny Mallard, Jr.
Irma Cauley

County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4

District Court:

J. D. Langley
Travis Bryan, III
Steve Smith

Judge, 85th Judicial District
Judge, 272nd Judicial District
Judge, 361st Judicial District

County Court-at-Law:

Amanda Matzke
James Locke

Judge, County Court-at-Law No. 1
Judge, County Court-at-Law No. 2

Law Enforcement and Correction:

Christopher C. Kirk
Rodney Anderson
Jarvis Parsons
Doug Vance *
John McGuire *

Sheriff
County Attorney
District Attorney
Chief Juvenile Probation Officer
Chief Adult Probation Officer

Financial Administration:

Laura Davis
Kristeen Roe
Katie Conner *

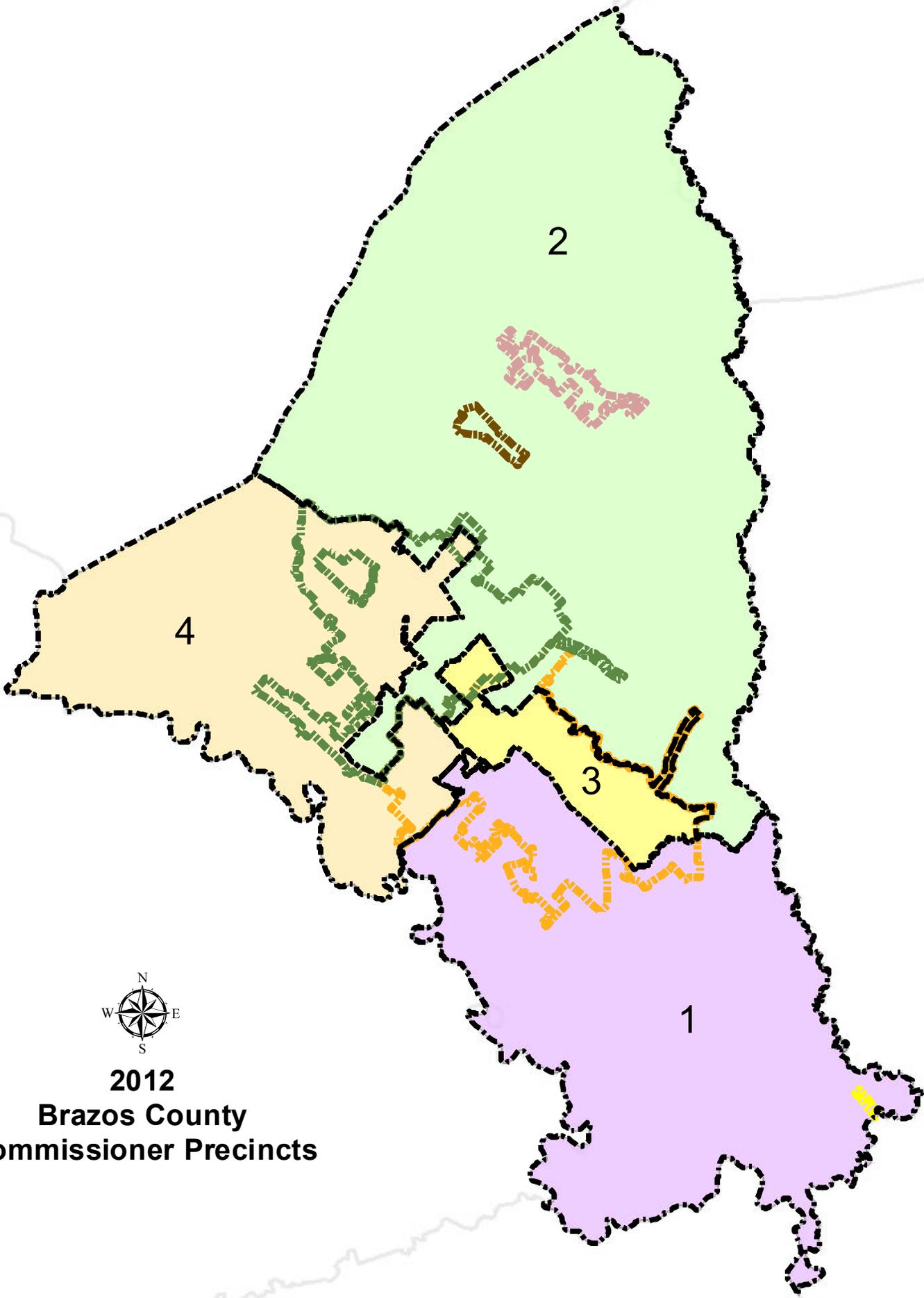
Treasurer
Tax Assessor-Collector
Auditor

Recording Offices:

Karen McQueen
Marc Hamlin

County Clerk
District Clerk

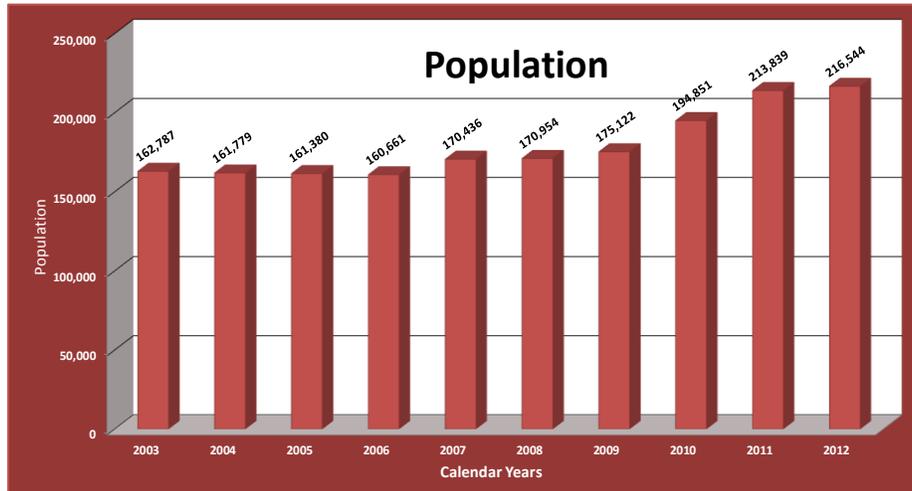
* Designates appointed officials. All others listed are elected officials.



**2012
Brazos County
Commissioner Precincts**

BRAZOS COUNTY PROFILE

Brazos County is located in East Central Texas, in an area bounded on all sides by large metropolitan areas. Dallas-Ft. Worth is 180 miles to the north, Houston 95 miles to the southeast, Austin 104 miles to the west, and San Antonio 166 miles to the southwest. There are two major cities in the County that make up the business and cultural center, Bryan and College Station that have a combined population of approximately approximately 172,400. The City of Bryan is the county seat. The 2011 county population is projected at 213,839. Brazos County also includes the Cities of Wixon Valley and the towns of Kurten and Millican.



County services and responsibilities include:

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

2010 Census Population: 194,851

Median household income: \$37,468

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

¹ For 2011, the projected population came from Texas Department of State Health Services.

THE BUDGET PROCESS

The FY 2013-13 Proposed Budget covers a twelve-month period from October 1, 2013 through September 30, 2014. The purpose of the budget preparation process is to develop a work program and financial plan for Brazos County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available.

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

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

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

Budget Requests:

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

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

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

1. Workload Decreases: If a department has had a workload decrease (including efficiencies created by technology improvements), or some other programmatic change which has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.
2. Changing Circumstance: If circumstances have changed in the community or in the customer base which no longer justifies the continuation of a department's program at its current level, then the budget reductions may be recommended to reflect this change.

3. Revenue Shortfalls: If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with the actual revenue.
4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

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

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

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

Budget Review

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

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

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

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

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

Adoption of the Budget

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

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

Implementation of the Adopted Budget

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

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

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

BRAZOS COUNTY, TEXAS

Budget Planning Calendar for 2013-2014

Date	Calendar of Events
March 22	Capital Improvement Requests Due to Budget Office
April 15 - 19, 2013	Departmental Meetings with Capital Improvement Committee
April 15	Budget Instructions and worksheets distributed
May 31	Deadline for departments to return completed budget request forms to the Budget Office.
June 1-10, 2013	Budget Office enters data into system.
12-Jun	Budget Office delivers budget requests worksheets to Commissioners and Department Heads.
June 17- July 12, 2013	Commissioners Court meeting with Elected Officials/Department Heads
July 25	Deadline for receiving Certified Values from Appraisal District
July 31	FY 2014 Proposed Budget filed with County Clerk, County Auditor and post on County web-site for Public Inspection.
August 1	Publish Effective and Rollback Tax Rates, Schedules, and Fund Balances
August 6	Commissioners Court to discuss tax rate, if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings.
August 8	Publish Notice of Public Hearing on Budget and Elected Official Salaries
August 8	Publish "Notice of Public Hearing on Tax Increase" (if needed), newspaper and website. (1st qtr page notice) - Appendix 10
August 16	72 hour Open Meetings Notice
August 20	Public Hearing on Proposed Budget (LGC 111.007)
August 20	1st Public Hearing on Proposed Tax Rate, schedule and announce meeting to adopt tax rate (LGC 111.007) (if required)
August 23	72 hour Open Meetings Notice
August 27	2nd Public Hearing on Proposed Tax Rate, schedule and announce meeting to adopt tax rate (LGC 111.007) (if required)
August 28	Publish "Notice of Tax Revenue Increase" (2nd qtr-page notice) published before meeting to adopt tax rate
September 10	Public Meeting to Adopt Budget and Tax Rate 1) Vote to adopt budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year (LGC 111.008c) (if required)

ACCOUNTING SYSTEM

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

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

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

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

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

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

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

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

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

The FY 2013-14 Proposed Budget appropriates funds using the following expenditure categories.

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

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

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

FUND STRUCTURE

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

- **The General Fund** – As a major fund, the general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue to the general fund are property tax, sales tax, fees, and charges for services.
- **Health Endowment Fund** – accounts for all financial resources associated with the establishment of the fund. The corpus of the fund was provided through the State’s distribution of a portion of the “Tobacco” settlement in 1999.
- **Special Revenue Funds** – Funds specifically required accounting for revenues and expenditures restricted for specific purposes. Special revenue funds include Hotel Occupancy, State Lateral Road, Unclaimed Property, Law Library, Alternative Dispute Resolution, Law Enforcement Education, County Records Management, County Clerk Records Management, County Clerk Archival, District Clerk Management, District Clerk Archival, Justice of the Peace Technology, County and District Court Tech, Forfeitures, D.A. Hot Check Collection, Bail Bond Board Fee, Voter Registration, Vehicle Inventory Tax Interest, Sheriff – Crime Fund, District Attorney – Crime Fund, Primary Election Services and Brazos County Housing Finance Corporation.
- **Grant Fund** – Funds specifically funded by state or federal agencies to be used to supplement budget allocations and/or in support of services provided by County offices and departments. Also serve as potential seed money for new programs and/or services, particularly within County priority areas of concern, identified gaps in service and other service needs.
- **Debt Services** – Fund is used to account for the payment of principal and interest on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.
- **Capital Projects** – Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or the acquisition of equipment.
- **Proprietary Fund** – Fund created to account for the activity within the County’s self-insured health insurance program and its group life insurance plan.

FINANCIAL SUMMARY OVERVIEW

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

REVENUES

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

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

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

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

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

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

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

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

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

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

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

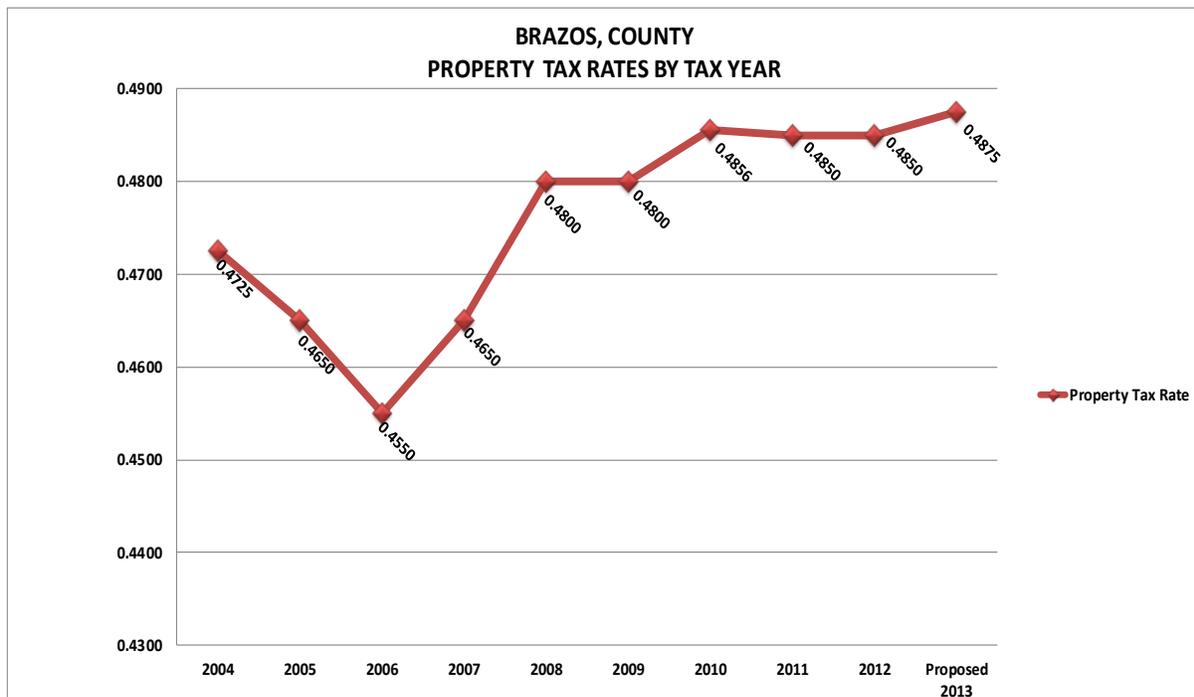
Other Revenue – Includes revenue not classified in another category.

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

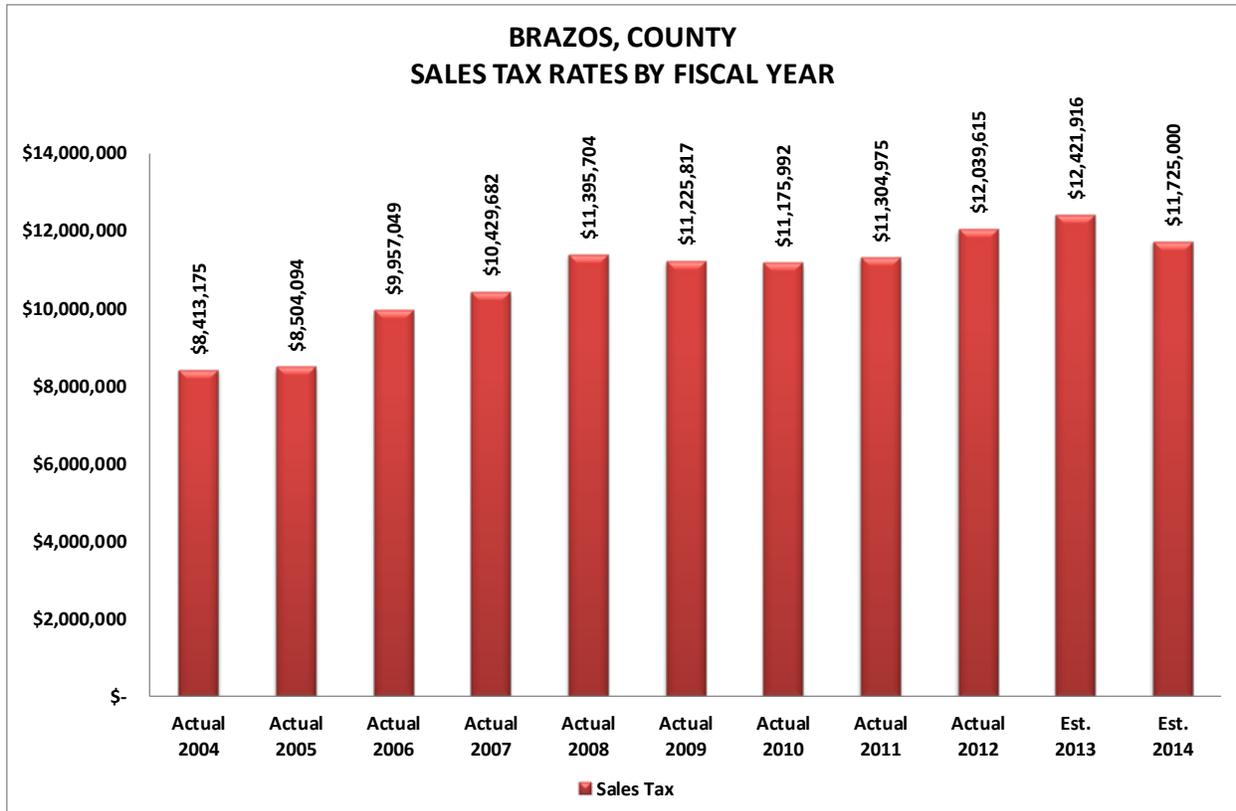
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 14 budget is based on projected receipts of taxes, fees and other revenues which total \$81.8 million. The County general fund includes the majority of operational and service activities that the County is required to undertake. For the year ending September 30, 2014 approximately 77% of the revenues used to resource General Fund activities are raised primarily from ad valorem, sales. Fees, fines and other payments make up the next highest category of revenue sources at 13%. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: The County’s total property tax receipts comprise approximately 63% of revenues and are estimated at 7.6% more than the 2013 adopted amount. This revenue projection reflects property tax collected for the general fund and capital improvements. The general fund portion of the current tax rate is budgeted to increase from \$47.7 million in FY 2013 to \$51.4 million in Proposed FY 2014 budget. Below are the historical tax rates for Brazos County. The proposed 2014 total tax rate is \$0.4875 per \$100 appraised valuation.



SALES TAX: Brazos County voters approved a ½% sales tax. It comprises 14% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 14 are budgeted at \$11.7 million which is the estimated higher than for FY 2013 but lower than the FY 2012 actual of \$12 million, a decrease of approximately \$300,000.



FEES, FINES & OTHER PAYMENTS: Comprising 13.3% of total revenues, fines and fees represent the third largest other revenue other than the use of fund reserves. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY 14 estimated revenue of \$10.8 million is slightly higher than the FY 2013 estimate of \$10.1 million. The actual amount received during FY 12 was approximately \$11 million while the estimated FY 2013 is \$10.8 million.

GENERAL FUND MAJOR EXPENDITURE HIGHLIGHTS

Expenditures are divided into the following major categories:

- Salary and Wages
- Benefits
- Departmental Support
- Repairs and Maintenance
- Minor Acquisitions
- Contracts for Services

- Professional Services
- Community Contracts
- Capital Outlay
- Inter-fund Transactions

The FY 14 budget is proposed by category format and allows for the departments to adjust funds between accounts within the operating category without court approval. This process allows the department greater authority over the management of the funds. Funds requested for transfer from salaries, fringe benefits, or capital outlay requires court approval.

Salaries and fringe benefits comprise approximately 56% of total expenditures, followed by 12.34% of departmental support, 7.5% for professional services and contracts for community support make up approximately 5%.

SPECIAL REVENUE HIGHLIGHTS

Special Revenue funds are those funds for which the County collects revenues, fines, fees, etc. that must be used for a specific statutory activity. The Hotel Occupancy Tax fund represents 37% of the total special revenue funds, next largest is the Courthouse Security Fund at 9% , then the Sheriff Crime Fund at 8%. Each has been identified in the attached documents and the source of revenues has been disclosed, as well as the related budgeted expenditures.

GRANT REVENUE HIGHLIGHTS

The Grant Funds specifically funded by state or federal agencies are to be used to supplement budget allocations and/or in support of services provided by County offices and departments. The Texas Capital Fund represents the majority of the funds at 57% TJPC – State Aid grant represents 26%, followed by the Metropolitan Planning Organization at 11. Since the 2008 economic downturn, local governments have been struggling to meet the increase in demand for services while grant funding from the federal and state agencies have decrease in this same time period. Since most of these grants pay for new or expanded programs and do not replace any current spending, they offer little budgetary relief. Therefore, the County has had to make decisions regarding continuation of programs funded wholly or in part by federal and state grants.

DEBT SERVICE HIGHLIGHTS

The Debt Service Fund accounts for the receipt of tax revenue and the disbursement of principal and interest associated with the County’s debt. The tax rate set by Commissioners’ Court is made up of two parts - “maintenance and operations” (M & O) and “interest and sinking” (I & S). M & O tax revenue may be used by the Commissioners’ Court as deemed necessary. I & S tax revenue may only be used to pay principle and interest associated with County debt. The minimum required fund balance for Debt Service is \$2,719,000 to meet our commitment to investors, rating agencies and bond covenants. Approximately \$4.6 million fund reserves are included for Debt Service for FY 2013-2014.

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 of \$55 million was approved by voters during the November 2007 election. The debt rate increase to over \$.08 cents for fiscal years 2008 through 2011, then in 2012 the debt rate was decreased to \$.0779 per hundred dollars of valuation.

In the fall of 2013 several bond issues were refinanced allowing for the debt rate to slightly decrease. For the year ending September 30, 2014 the Debt Service tax rate is proposed at \$0.0707 per \$100 of valuation, a slight decrease of \$0.0072 from \$0.0779 per \$100 valuation in FY 2013.

The total debt outstanding for FY 2014 is \$114.9 million of that \$84.1 million in principal and \$30.8 in interest on the debt. \$9,217,312 represents the total debt service requirement for FY 14 of that \$5.3 million in principal and \$3.9 million is the total interest due on the debt.

The estimated reserve fund balance for debt service for FY 2014 is estimated to decrease by 16% from \$5.1 million to \$4.6 million. The County approved issuing \$10 million in Certificates of Obligation during September 2012. The proceeds will be used to fund the Phase IV Courthouse Renovation and build and equip a new Tax Office building. The County used some fund balance to make the first interest payment on March 1, 2013 and anticipates using additional fund balance to make the September 2013 payment which accounts for the modest decrease in fund balance.

CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

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

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

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

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

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

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

Capital Project Fund – General Capital Improvements:

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

Top priority items have received funding. A total of approximately \$751 thousand is set aside for Building Maintenance projects to replace building roofs and A/C units and other maintenance projects. Approximately \$1.6 million is set aside to fund the replacement of an integrated justice software system. This new system will replace an outdated legacy system. It will allow users to instantly update and exchange information. The new system will have additional flexibility to adapt to the changing needs of the county. \$250,000 was appropriated to fund video transport and conferencing which is intended to provide video transport of prisoners into courtrooms, video visitation between judges, prosecutors, and defense attorneys as well as video visitation to prisoners. \$78,000 is set aside to fund LTE Radios.

Approximately \$97,000 was set aside to purchase copiers for various County departments. A maintenance contract will be used to provide service for the copiers. The projected savings to the County is estimated at \$400,000 over a 5 year period.

The County allocated funds to continue its courthouse renovation project. The project will have at least five phases and is expected to be completed in 2016. To complete Phase IV & Phase V of the Courthouse Renovation project, \$2.5 million has been appropriated in addition to the debt issued to fund the renovation. The funding is from general fund tax revenues and is transferred to the general capital fund to cover additional costs associated with the renovation project.

Capital Project Fund – Jail Expansion 2007:

The County received voter approval for a general obligation bond issue in November 2007. The issue was used expand the current jail and increasing the number of beds to approximately 684 beds. The 15,000 square foot jail expansion project was completed in fiscal year 2010. The County issued \$55 million general obligation bonds in May 2008 to fund the project. The cost of the jail expansion project totaled \$51 million. The remaining funds are to be used to support the Phase III, otherwise known as the remodeling of the inmate holding portion of the courthouse, which started in 2011. The estimated cost to complete the project in fiscal year 2013 is \$3.6 million. \$325,000 is left to fund additional Jail Expansion costs in FY 2014.

Capital Project Fund - Exposition Complex - Expansion:

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

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

Capital Project Fund – Courthouse Renovation & Other 2012

The County sold \$10 million in Certificate of Obligation bonds (C.O.) to finance Phase IV & V of the Courthouse Renovation project. The estimated cost for Phase IV and V is \$7.8 million. Once the renovation is finished, the courthouse building will provide more courtroom spaces and house three district courts, two county courts, the County Attorney's Office, the District Attorney's Office, the County Clerk's Office and the District Clerk's Office.

Additionally, the County will use \$2.8 million of the C.O.s to build and equip a new county Tax Office within the Park Hudson subdivision in Bryan.

PROPRIETARY HIGHLIGHTS

There is one Proprietary Fund used to administer the County's health and life insurance activities for County employees, and for other entities that have elected to participate. The County's has elected to self-insure its health insurance program and its group life insurance plan. Revenues for the fund come from employee insurance premiums funded by the participating entity and employee dependent premiums paid by the employee. The fund is balanced at \$11.8 million with an estimated fund balance of \$2.5 million at the end of FY 2013.

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 FY 2014 Proposed Budget represents a balanced budget and demonstrates the teamwork displayed by the members of Commissioners Court, officials, department heads, employees and citizens in this extensive and complex budgeting process. Brazos County continues its approach to prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. Thanks to all elected and appointed officials and their staff members for their cooperation during the FY 2014 budget process.



BRAZOS COUNTY
RESOLUTION LEVING A TAX RATE
FOR THE COUNTY OF BRAZOS
FOR THE TAX YEAR 2013

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 2013 as follows:

\$0.4168 for the purpose of maintenance and operations
\$0.0707 for the payment of principal and interest on county debt
\$0.4875 **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 _____ day of _____ 2013.

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



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

Land Market Value	\$	4,586,390,317	
Improvements		9,978,844,413	
Personal Property		1,317,669,930	
Minerals		475,978,775	
		16,358,883,435	100.00%

Adjustments:

Homestead Cap Adjustment		(27,368,800)	
Exempt Property		(2,044,723,640)	
AG Use - Loss		43,297,693	
AG - Market Productivity		(1,038,094,209)	
Over 65		(563,068,332)	
Disabled Vet		(36,152,949)	

Less Than \$500:

Mineral and Personal		(953,646)	
Community Housing Dev.		(8,175,009)	
Abatements		(33,024,407)	
Freeport Exemption		(64,608,406)	
Pollution		(4,303,410)	
Charity Exemptions		(545,156)	
Proration		(1,956,572)	
		(3,779,676,843)	23.10%

Net Taxable Value	\$	12,579,206,592	76.90%
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BRAZOS COUNTY, TEXAS CALCULATION OF EFFECTIVE AD VALOREM TAX RATE For the Fiscal Year 2013-2014
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Effective Tax Rate Calculation

2012 Total Taxable Value	\$	11,918,490,389
2012 Tax Ceilings	\$	(779,232,792)
Preliminary 2012 Adjusted Taxable Value	\$	11,139,257,597
Add: 2012 Value Loss on Appeals of ARB		766,990
Less: Absolute Exemptions		(6,968,082)
Partial Exemptions		(32,580,381)
2012 Market Value due to Ag Appraisal		(4,998,023)
		11,095,478,101
		0.4850
2012 Total Tax Rate/\$100 Valuation		0.4850
2012 Adjusted Taxes	\$	53,813,068
Add: Taxes Refunded during 2012		17,547
Less: Taxes Paid into TIFs during 2012		(548,366)
Adjusted 2012 Taxes	\$	53,282,249
2013 Taxable Value	\$	12,579,206,592
Railroad Rolling Stock		6,183,786
Less: Captured Appraised TIF Property		(124,727,955)
Adjusted Taxable Value	\$	12,460,662,423
Add: Total value under protest or not certified	\$	-
Less: Taxable Value of 2013 "New" Improvements		(343,065,841)
2013 Tax Ceilings		(843,243,576)
	\$	11,274,353,006

Effective Tax Rate		0.472596
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**BRAZOS COUNTY, TEXAS
 PROPOSED 2013 TAX RATE
 CALCULATION OF TAX REVENUE
 Budget Period Ending September 30, 2014**

HISTORICAL DEMOGRAPHICS:

TAX YEAR	NET TAXABLE VALUE	TAX RATE			TAXES LEVIED
		GENERAL FUND	DEBT SERVICE	TOTAL	
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
2011	10,864,866,796	0.4037	0.0813	0.4850	52,694,604
2012	11,236,181,618	0.4071	0.0779	0.4850	54,495,481
Proposed					
2013	11,735,963,016	0.4168	0.0707	0.4875	57,212,820

	@ 100%	M & O I & S	@ 98%
	\$ 48,915,494		\$ 47,937,184
	\$ 8,296,230		\$ 8,130,305
Over 65 Ceiling	\$ 2,923,190		\$ 2,864,726
Disabled Person Ceiling	\$ 163,551		\$ 160,280
	\$ 60,298,465		\$ 59,092,495

**BRAZOS COUNTY, TEXAS
PROPOSED 2013 TAX RATE
CALCULATION OF TAX REVENUE
Budget Period Ending September 30, 2014**

OVERVIEW OF CERTIFIED 2013 TAX ROLL

Certified Tax Roll	\$	15,336,718,119
Exemptions		(3,600,755,103)
Certified Net Taxable		11,735,963,016
Less:		
TIF Captured Appraised Value		(124,727,955)
Taxable value of new improvement since 1/1/2012		(343,065,841)
2013 Tax Ceilings		(843,243,576)
Add:		
Rolling Stock		6,183,786
Value of properties under protest		-
Adjusted Taxable Value	\$	10,431,109,430
<i>Net Valuation Increase Over 2012</i>	\$	(805,072,188)
<i>% Valuation Increase Over 2012</i>		-8.35%

RECAP OF ROLL BACK CALCULATION

2012 Maintenance & Operations Tax Rate		0.4071
2012 Adjusted Taxable Value	\$	11,095,478,101
2012 M & O Taxes		45,169,691
Add:		
Criminal Justice Mandate		56,328
Enhanced IHC Expenditures		-
TIF Payments 2012		(548,366)
Taxes Refunded		14,336
2012-2013 Sales Tax		12,932,076
Adjusted 2012 M & O Taxes	\$	57,624,065
2012 Adjusted Taxable Value	\$	11,274,353,006
2013 Effective M & O Rate		0.511108
2013 M&O Roll Back Rate		0.551996

**BRAZOS COUNTY, TEXAS
 PROPOSED 2013 TAX RATE
 CALCULATION OF TAX REVENUE
 Budget Period Ending September 30, 2014**

2013 Debt To Be Paid With Property Taxes	9,217,312	
Refunding Savings/ Penalties and Interest Collected	(1,000,000)	
	8,217,312	
Certified 2013 Anticipated Collection Rate	100%	
2013 Debt Adjusted For Collections	8,217,312	
2013 Total Net Taxable Value	11,617,418,847	
2013 Debt Tax Rate	0.070732	
2013 Tax Roll Back Rate	0.622728	

RECAP OF ROLLBACK WITHOUT TIF ADJUSTMENTS

<i>Effective Tax Rate</i>	0.472596	Per \$100 of Appraisal Evaluation	0.4875
<i>Calculated M&O Rate</i>	0.511108	Per \$100 of Appraisal Evaluation	0.0149
<i>M&O Roll Back Rate</i>	0.551996	Per \$100 of Appraisal Evaluation	
<i>Debt Service Rate</i>	0.070732	Per \$100 of Appraisal Evaluation	
<i>Overall Roll Back Rate</i>	0.622728	Per \$100 of Appraisal Evaluation	
<i>Sales Tax Adjustment Rate</i>	0.106600	Per \$100 of Appraisal Evaluation	
<u>Adjusted Roll Back Rate</u>	0.516128	Per \$100 of Appraisal Evaluation	

**BRAZOS COUNTY, TEXAS
PROPOSED 2013 TAX RATE
CALCULATION OF TAX REVENUE
Budget Period Ending September 30, 2014**

2012 & 2013 Certified Roll

	2012 Units	2013 Units	2012 Value	2013 Value	% Change	
Number of Properties:	120,555	122,365				
Valuation:						
Land Market Value	-	-	\$ 4,404,658,800	\$ 4,586,390,317	4%	
Improvements	-	-	9,438,618,413	9,978,844,413	6%	
Personal Property	7,987	8,185	1,268,220,330	1,317,669,930	4%	
Minerals	45,925	46,959	426,576,247	475,978,775	12%	
			15,538,073,790	16,358,883,435	5%	
Less:						
Homestead Cap Adjustment			(24,332,975)	(27,368,800)	12%	
Market Productivity Loss			(1,030,946,160)	(1,038,094,209)	1%	
Ag Use Loss			34,167,279	43,297,693	27%	
			14,516,961,934	15,336,718,119	6%	
Exemptions:						
Exempt Property	1,968	1,979	(1,883,310,744)	(2,044,723,640)	9%	
Over 65	7,893	8,205	(541,016,801)	(563,068,332)	4%	
Disabled Vet	1,039	1,085	(32,692,820)	(36,152,949)	11%	
House Bill 366	21,088	21,738	(1,023,321)	(953,646)	-7%	
Abatements	14	13	(45,748,212)	(33,024,407)	-28%	
Freeport Exemption	35	40	(52,024,476)	(64,608,406)	24%	
Pollution	15	16	(4,758,635)	(4,303,410)	-10%	
Primarily Charity	7	7	(544,356)	(545,156)	0%	
Proration-Exempt Property	13	30	(529,653)	(1,956,572)	269%	
Community Housing Dev.	6	15	(4,523,499)	(8,175,009)	81%	
			(2,566,172,517)	(2,757,511,527)	7%	
			Certified Tax Roll For:	11,950,789,417	12,579,206,592	5.3%
Freeze Taxable	7,281	8,021	(712,494,102)	(840,855,405)	18%	
Transfer Adjustment	51	63	(2,113,697)	(2,388,171)	13%	
Total Freeze and Transfer Adjustment			(714,607,799)	(843,243,576)	18%	
			Adjusted Certified Tax Roll:	11,236,181,618	11,735,963,016	4.4%

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

MONTH	Estimated		Actual		
	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010
October	\$ 1,150,000 *	\$ 1,201,443	\$ 1,040,899	\$ 831,472	\$ 1,001,403
November	\$ 950,000 *	\$ 977,565	912,796	874,948	799,992
December	\$ 950,000 *	\$ 995,310	939,748	887,768	808,004
January	\$ 1,250,000 *	\$ 1,315,986	1,208,155	1,220,180	1,137,866
February	\$ 1,000,000 *	1,032,360	912,083	865,410	918,322
March	\$ 900,000	966,718	904,155	817,632	883,043
April	\$ 1,100,000 *	1,211,285	1,123,739	1,063,453	1,040,809
May	\$ 900,000 *	1,013,872	929,826	907,718	873,179
June	\$ 900,000 *	1,082,377	933,053	886,211	836,384
July	\$ 900,000 *	\$ 900,000 *	\$ 1,066,438	1,039,351	1,044,178
August	\$ 775,000 *	\$ 775,000 *	\$ 929,865	857,478	831,472
September	\$ 950,000 *	\$ 950,000 *	\$ 1,138,858	1,053,354	1,001,338
TOTALS	\$ 11,725,000	\$ 12,421,916	\$ 12,039,615	\$ 11,304,975	\$ 11,175,992
INCREASE (DECREASE) FROM PREVIOUS YEAR	\$ (696,916)	\$ 382,300	\$ 734,640	\$ 128,983	\$ (49,825)
% INCREASE (-) DECREASE	-5.61%	3.18%	6.50%	1.15%	-0.44%

* Represents estimated amounts



**COMBINING
STATEMENTS
ALL FUNDS**

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

	Anticipated Cash and Cash Equivalents Balances At September 30, 2013	Actual Cash and Cash Equivalents Balances At September 30, 2012	Actual Cash and Cash Equivalents Balances At October 1, 2011	Actual Cash and Cash Equivalents Balances At October 1, 2010	Actual Cash and Cash Equivalents Balances At October 1, 2009
General Fund	\$ 33,200,000	\$ 28,310,120	\$ 23,606,390	\$ 25,967,361	\$ 28,222,937
Health Endowment Fund	3,365,000	261,199	260,997	2,694,109	2,766,672
Special Revenue Funds	4,500,000	3,573,370	5,062,123	1,284,206	4,046,628
Grant Funds	2,100,000	-	-	-	-
Debt Service Fund	5,010,000	5,268,756	4,686,218	3,887,018	3,321,107
Capital Project Funds					
Jail Expansion 2007	325,000	2,336,794	2,485,366	6,480,050	32,197,241
Judicial Software Program	-	-			-
General Improvement	15,500,000	6,992,140	9,548,432	7,545,748	4,799,120
Exposition Center	-	102,330	244,000	6,280,980	-
Proprietary Fund	3,100,000	2,125,162	2,315,822	2,171,694	2,081,686
	\$ 67,100,000	\$ 48,969,873	\$ 48,209,348	\$ 56,311,166	\$ 77,435,391
<i>Percentage Increase (Decrease -) Over Prior Period</i>	37.023%	1.578%	-14.388%	-27.280%	-20.426%

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

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

	<u>BUDGET 2009-2010</u>	<u>BUDGET 2010-2011</u>	<u>BUDGET 2011-2012</u>	<u>BUDGET 2012-2013</u>	<u>PROPOSED BUDGET 2013-2014</u>	<u>2014 VS 2013</u>	<u>% INCR/(DECR)</u>
General Fund	\$ 75,202,094	\$ 76,804,923	\$ 74,304,921	\$ 81,529,596	\$ 81,835,794	\$ 306,198	0.38%
Health Endowment Fund	200,000	2,570,000	75,500	40,000	66,000	26,000	65.00%
Special Revenue Funds	4,234,165	3,671,795	3,472,053	3,620,362	4,144,481	524,119	14.48%
Grant Funds	2,121,026	2,452,568	2,079,757	1,915,091	3,696,676	1,781,585	93.03%
Debt Service Fund	9,589,400	9,998,400	10,661,800	11,221,582	10,380,000	(841,582)	-7.50%
Capital Project Funds							
General Improvement	9,431,390	14,224,516	9,827,160	7,659,971	7,652,835	(7,136)	-0.09%
Jail Expansion 2007	29,400,000	3,300,000	3,900,000	1,505,000	325,000	(1,180,000)	-78.41%
Exposition Center - Expansion	12,790,000	5,415,000	167,000	100,500	-	(100,500)	-100.00%
Courthouse Renovations & Other	-	-	-	10,000,000	9,000,000	(1,000,000)	-10.00%
Proprietary Fund	6,749,850	7,783,750	9,199,850	11,731,500	11,811,820	80,320	0.68%
Totals	<u>\$ 149,717,925</u>	<u>\$ 126,220,952</u>	<u>\$ 113,688,041</u>	<u>\$ 129,323,602</u>	<u>\$ 128,912,606</u>	<u>\$ (410,996)</u>	<u>-0.32%</u>

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.

BRAZOS COUNTY, TEXAS GENERAL FUND ANTICIPATED UNRESERVED FUND BALANCE For The Year Ending September 30, 2013

Fund Balance at October 1, 2011	\$	22,952,924
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Reserved Balances:

For Prepaid Expenditures		-
For Vital Statistics		37,970
For Booneville Cemetery		6,550
For Title IV-E Programs		252,844
For Indigent Health Care		904,141
For Incentives for Research Valley		220,653
For Family Protection Services		43,112
For Inventories		1,142,292
Total Reserved Fund Balance		<u>2,607,562</u>

Restricted Balances:

For Operations and Emergency		9,000,000
Total Restricted Balances		<u>9,000,000</u>

Unreserved, Unrestricted Fund Balance 9/30/2012	\$	11,345,362
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For The Year Ending September 30, 2013:

Anticipated Revenues		70,824,954
Anticipated Expenditures		(77,482,836)
Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2013)		<u>\$ 4,687,480</u>

Anticipated Revenues for the FYE September 30, 2013 is based on the current revenue budget less reserve fund balances.

Anticipated Expenditures for FYE September 30, 2013 is based on 95% of budgeted expenditures.

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

<u>SOURCE</u>	2012 Actual	2013 Approved Budget	2013 Year End Estimate	REVENUES September 30, 2014	Percent of Budget
TAXES					
Current Ad Valorem	\$ 45,353,094	\$ 47,355,000	\$ 45,994,715	\$ 50,960,000	
Delinquent Ad Valorem	482,878	440,000	603,959	475,000	
Ad Valorem Tax Refunds	(29,154)	-	-		
TIF Payments	44,402	(550,000)	(429,064)	(400,000)	
Tax Shortage/Overage	31,551	-	77	-	
Penalties & Interest on Taxes	293,183	275,000	310,138	275,000	
County Sales Tax	12,039,620	11,200,000	11,619,387	11,725,000	
Mixed Drink Tax	460,710	500,000	335,545	490,000	
TOTAL TAXES	58,676,284	59,220,000	58,434,757	63,525,000	77.62%

FEES, FINES & OTHER PAYMENTS

Contracted Detention Services	-	-	-	-	
JJAEP	69,062	37,500	18,006	37,500	
Contracted Jail Services	64,362	70,000	65,661	70,000	
Jail SSA Incentive	42,400	40,000	29,333	35,000	
Personal Bond Fee	-	-	-	-	
Fees - Administrative	37,199	38,000	38,220	38,000	
Fees - County Arrest	20,483	20,000	16,511	17,000	
Fees - Warrant	168,152	100,000	137,480	120,000	
Fees - Brazos Center	204,202	200,000	213,161	200,000	
Fees - Expo Center	760,908	800,000	874,655	935,000	
Fees - Bond Services	57,859	53,000	57,714	57,000	
Fees - Election Service	41,405	35,000	69,717	50,000	
Fees - County Clerk	1,066,898	950,000	1,207,422	1,250,000	
Fees - Time Payment Fees CO CLK	-	-	-	-	
Fees - Vital Stat/Preservation	6,233	5,000	6,459	6,000	
Fees - Dist Clk E-Filing	3,616	3,000	4,226	4,200	
Fees - County Attorney	52,813	48,000	54,590	50,000	
Fees - County Court at Law	-	-	-	-	
Fees - Hot Check Collection	6,730	4,000	6,507	4,500	
Fees - Constable Precinct 1	52,604	60,000	45,789	43,000	
Fees - Constable Precinct 2	61,591	63,000	54,906	60,000	
Fees - Constable Precinct 3	27,827	25,000	34,615	30,000	
Fees - Constable Precinct 4	44,617	35,000	41,493	43,000	
Fees - County Courts - Court Reporter	5,535	5,000	5,820	5,500	
Fees - District Courts - Court Reporter	32,740	30,000	31,852	30,000	
Fees - Magistrate	114,526	30,000	59,045	30,000	
Fees - District Clerk	422,862	375,000	416,604	400,000	
Fee- Time Payment DCLK	4,930	2,500	5,085	5,000	
Fees - District Clerk Redirected	30	-	-	-	
Fees - District Clerk Registry	1,398	750	748	750	
Fees - District Attorney	6,508	10,000	5,633	6,000	
Fees - Family Protection	8,340	8,000	8,860	8,000	
Fees - Child Abuse Prevention	-	-	157		
Fees - Motor Carrier Weight	41,169	20,000	30,631	17,500	
Fees - Inmate Medical	15,253	12,000	16,023	16,000	

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

<u>SOURCE</u>	2012 Actual	2013 Approved Budget	2013 Year End Estimate	REVENUES September 30, 2014	Percent of Budget
FEES, FINES & OTHER PAYMENTS (con't.)					
Fees - Time Payment JP 1	624	500	616	500	
Fees - Time Payment JP 2.1	513	300	520	400	
Fees - Time Payment JP 2.2	718	300	662	500	
Fees - Time Payment JP 3	721	300	564	500	
Fees - Time Payment JP 4	446	300	419	400	
Fees - Justice of the Peace Precinct 1	546,335	500,000	485,191	450,000	
Fees - Justice of the Peace Precinct 2 Pl 1	282,616	225,000	263,403	275,000	
Fees - Justice of the Peace Precinct 2 Pl 2	245,810	225,000	217,579	240,000	
Fees - Justice of the Peace Precinct 3	318,211	335,000	335,269	300,000	
Fees - Justice of the Peace Precinct 4	185,559	180,000	158,093	165,000	
Fees - Admin - Justice of the Peace Precinct 1	9,761	10,000	8,377	7,500	
Fees - Admin - Justice of the Peace Precinct 2 Pl 1	3,854	4,000	3,951	4,000	
Fees - Admin - Justice of the Peace Precinct 2 Pl 2	6,014	5,500	5,488	5,500	
Fees - Admin - Justice of the Peace Precinct 3	4,540	4,700	4,259	4,000	
Fees - Admin - Justice of the Peace Precinct 4	3,944	4,000	3,189	3,250	
Fees - Juvenile Probation	14,586	10,000	9,972	10,000	
Fees - License & Weight	4,500	5,000	4,500	-	
Fees - County Drug Court	20,285	15,000	28,478	30,000	
Fees - Omnibus Crime Control	93,578	85,000	86,633	85,000	
Election Parties	-	-	-	-	
Judicial Support Fee	2,260	2,000	2,372	2,000	
Fees - Optional License	1,285,531	1,200,000	1,181,675	1,200,000	
Fees - Probate/Judicial	3,034	2,500	3,228	3,000	
Fees - R&B Road Maintenance	2,654	-	9,109	-	
Fees - R&B Culvert Installation	8,770	4,500	7,328	6,500	
Fees - School Crossing	25,013	22,000	24,604	22,000	
Fees - Sheriff	76,458	75,000	80,778	75,000	
Fees - Sheriff Videos	-	-	-	-	
Fees - Solid Waste	34,711	32,500	38,384	32,500	
Fees - TAC Postage	33,038	30,000	32,446	30,000	
Fees - Tax Assessor-Collector	593,251	570,000	622,662	625,000	
Fees - Vehicle Registration	625,646	700,000	682,514	675,000	
Motor Vehicle Sales Tax	665,081	500,000	902,676	850,000	
Forfeitures - County Courts	115,491	75,000	55,865	75,000	
Forfeitures - District Courts	101,097	50,000	26,319	30,000	
Forfeitures - Justice Courts	-	-	-	-	
Forfeitures - District Attorney	19,908	10,000	11,892	10,000	
License - Liquor and Beer	78,583	50,000	51,929	50,000	
Fees - Pretrial Intervention	-	-	-	70,000	
Fees - Bond Supervision	69,869	45,000	98,286	-	
CSCD Bond Fees	-	-	3,752	3,000	
Fines - County Court At Law Number 1	888,529	900,000	792,294	880,000	
Fines - County Court At Law Number 2	797,184	700,000	649,550	720,000	
Fines - 85th District Court	162,822	150,000	140,544	150,000	
Fines - 272nd District Court	137,596	150,000	99,155	105,000	
Fines - 361st District Court	156,215	150,000	109,444	120,000	
TOTAL FEES, FINES & OTHER PAYMENTS	11,067,604	10,108,150	10,800,893	10,884,500	13.30%

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

<u>SOURCE</u>	2012 Actual	2013 Approved Budget	2013 Year End Estimate	REVENUES September 30, 2014	Percent of Budget
INTEREST					
Interest - Accounts	168,667	150,000	174,090	150,000	
Interest - Administration	5,801	5,000	1,191	1,000	
Interest - Investments	2,668	3,000	2,463	3,000	
Interest - Miscellaneous	-	-	-	-	
TOTAL INTEREST	177,137	158,000	177,744	154,000	0.19%
OTHER REVENUE					
Donations - Juror	-	-	-	-	
Donations - Other	75	-	27	-	
Donations - Capital Asset	16,700	-	-	-	
Donations - Juror/Child Welfare	21,798	15,000	-	20,000	
Estray Animal Sales	1,353	500	1,764	500	
Fingerprint Sales	920	1,500	1,000	1,500	
NACo Trs Fees	4,128	-	9,775	-	
Narcorx Reimb Fee	-	-	-	5,000.00	
Informal Adjudication/Probate Fees	8,285	6,000	7,821	7,000	
Jail - Inmate Phones	220,035	200,000	148,425	170,000	
Joint Venture	-	-	-	-	
Leases - Oil and Gas	981	1,000	635	1,000	
Leases - County Property	10,313	10,000	8,967	10,000	
Tax Office Equipment Sublease	2,100	2,500	-	-	
Shared Employee - MPO	-	-	1,111	10,000	
Fees - ATM Machine	1,850	1,500	2,189	1,500	
Miscellaneous - Other	29,200	10,000	127,143	10,000	
Open Records Requests	10	250	111	100	
FEMA - Program Income	-	-	(81,393)	-	
Juvenile SSI Reimbursement	-	-	-	-	
Tax Office Software Reimbursement	-	-	69,223	26,000	
Refunds - Court Proceeding	-	-	-	-	
JP Court Appointed Attorneys	1,600	-	533	-	
Refunds - Court Appointed Attorneys	167,710	150,000	181,639	150,000	
Road Crossings	2,500	2,000	10,667	5,000	
Sale of Capital Assets	73,140	60,000	6,623	10,000	
Sale of Other Assets	11,927	50,000	5,556	5,000	
Sale of Scrap	14,331	5,000	15,939	10,000	
State Traffic Fees	9,104	8,500	7,464	8,500	
TOTAL OTHER REVENUE	598,061	523,750	525,219	451,100	0.55%
RESERVES					
Reserve Fund Balance	-	5,423,401	-	2,500,000	
Reserve Contingency	-	3,882,731	-	2,100,000	
Reserve Boonville Cemetary	-	6,000	-	3,900	
Reserve Family Protection	-	34,000	-	43,000	
Reserve Title IVE FC	-	30,000	-	27,000	
Reserve Juvenile Title IV-E	-	200,000	-	195,000	
Reserve Research Valley Partnership	-	220,653	-	157,653	

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

<u>SOURCE</u>	2012 Actual	2013 Approved Budget	2013 Year End Estimate	REVENUES September 30, 2014	Percent of Budget
RESERVES (con't.)					
Reserve Indigent Health Care	-	904,141	-	904,141	
Reserve Vital Statistics	-	35,000	-	37,000	
TOTAL RESERVES	-	10,735,926	-	5,967,694	7.29%
INTERGOVERNMENTAL					
MHMR	-	-	-	-	
County Attorney State Salary Supplement	62,500	62,500	62,500	70,000	
County Court At Law State Salary Supplement	150,000	150,000	150,000	150,000	
RVP - Economic Deveopment	-	-	-	-	
Shf Sexual Aslt Kit Reimbursement	1,438	-	1,184	-	
District Attorney Salary Supplement	44,605	33,000	-	22,500	
District Attorney - Longevity	45,107	45,000	55,740	55,000	
Secretary of State - HAVA	-	-	-	-	
Indigent Defense TF	180,710	40,000	149,330	90,000	
Title IV-E DFPS Foster Care	3,518	2,000	11,567	3,000	
Title IV-E CPS Maintenance	-	-	-	-	
Title IV-E Juvenile Maintenance	130,869	75,000	106,714	80,000	
Juror Reimbursement	52,116	45,000	64,120	50,000	
TJPC - Secure Placement	-	-	-	-	
TJPC - Diversionary Placement	-	-	-	-	
TJPC - JJAEP	21,725	22,500	23,068	17,000	
TDT Support Agreement	-	-	-	-	
Grant - T. J. P. C. Title IV-E	-	-	-	-	
Title IV-D - Constable PCT 1	317	-	62	-	
Title IV-D - Constable PCT 2	733	-	-	-	
Title IV-D -Constable PCT 4	271	-	123	-	
Title IV-D - District Clerk	42,185	40,000	38,697	45,000	
Title IV-D Sheriff	123,572	100,000	120,490	120,000	
Title IV-E CPS	40,609	18,000	36,863	30,000	
TCJD-Inmate Transport	16,323	17,500	8,191	10,000	
Federal Emergency Management Agency	48,277	47,000	6,437	40,000	
T. D. H. S. - Commodities	1,658	1,500	2,210	-	
T. D. H. S. - Special Nutrition- Lunch	28,076	20,000	22,830	17,000	
T. D. H. S. - Special Nutrition - Breakfast	17,244	15,000	12,530	9,000	
Texas Youth Commission	19,713	15,000	12,883	14,000	
Secretary of State	-	-	-	-	
Soil & Water Conservation Board	-	-	-	-	
USDJ-Criminal Alien Assistance	40,683	30,000	803	30,000	
FBI - Terrorist Investigation	4,287	3,000	-	1,000	
Tobacco Settlement	-	-	-	-	
TOTAL INTERGOVERNMENTAL	1,076,535	782,000	886,341	853,500	1.04%
TRANSFER IN					
Transfer from Primary Elections	5,800	1,770	-	-	0.00%
TOTAL TRANSFER IN	5,800	1,770	-	-	
TOTAL GENERAL FUND	\$ 71,601,419	\$ 81,529,596	\$ 70,824,954	\$ 81,835,794	100.00%

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET	% Of BUDGET
<u>SALARY AND WAGES</u>						
Salary - Elected Officials	\$ 1,720,432	\$ 1,702,548	\$ 1,750,612	\$ 1,750,612	\$ 1,770,612	
Salary - Appointed Official	292,231	291,600	332,820	332,820	357,215	
Salary - Department Heads	695,009	726,422	845,495	845,495	858,607	
Salary - Staff	4,554,787	4,697,181	5,495,197	5,495,197	5,582,833	
Salary - Agriculture Extension	49,144	47,841	59,134	59,134	59,134	
Salary - Juvenile Board	7,251	7,799	7,800	7,800	7,800	
Salary - Law Enforcement	601,626	705,177	824,363	824,363	808,916	
Hourly - Staff	9,244,852	9,153,187	11,046,005	11,046,005	11,406,955	
Hourly - Law Enforcement	6,774,172	6,505,682	8,175,213	8,175,213	8,347,890	
Hourly - Overtime	713,299	684,950	93,265	740,315	93,265	
Hourly - Part Time	440,629	454,395	594,414	594,414	674,980	
Hourly - Three Quarter Time	85,202	82,019	72,164	72,164	116,561	
Hourly - Temporary	410,204	438,375	626,590	626,590	463,141	
Paid Benefits	2,505,161	2,502,503	-	2,503,832	-	
Visiting Judges	8,177	6,818	15,131	2,185	15,131	
Visiting Bailiffs	12,225	12,930	15,600	18,170	15,900	
Certified Interpreter	2,500	2,500	2,500	2,500	2,500	
MPO Supplement	-	-	-	-	2,000	
Vehicle Fringe Benefits	-	-	5,350	5,350	5,998	
Uniform Fringe Benefits	-	-	5,746	5,746	5,746	
Assignment Pay for Jailers	4,407	5,747	12,000	6,067	12,000	
Cell Phone Allowance	67,610	73,509	86,181	86,181	90,317	
Meal Reimbursement	-	-	-	165	-	
County Attorney State Supplement	60,572	59,749	62,500	62,500	62,500	
St. Supplement - TJPC - JPO	-	5,591	74,388	74,388	74,388	
St. Supplement - TJPC - Det	-	1,754	17,166	17,166	17,166	
Longevity Pay - County	158,508	156,926	172,839	172,839	167,080	
Longevity Pay - Law Enforcement	34,260	38,280	39,660	39,660	46,140	
Longevity Pay - State Prosecutor	45,920	49,060	57,660	57,660	63,781	
Merit Pay	-	-	1,230,603	-	533,300	
SALARY AND WAGES	28,488,179	28,412,543	31,720,396	33,624,531	31,661,856	38.69%
<u>OUTSIDE LABOR COSTS</u>						
Employment Services	-	-	-	-	-	
Contract Services	-	-	-	-	-	
Election Workers	67,138	118,244	87,580	139,041	87,580	
Primary Ballot Board	-	-	-	-	-	
Equipment Tabulators	688	1,219	-	1,292	-	
OUTSIDE LABOR COSTS	67,826	119,463	87,580	140,333	87,580	0.11%
<u>BENEFITS</u>						
Social Security	2,062,527	2,049,993	2,337,693	2,337,693	2,388,066	
Flex Administration Fee	18,477	18,853	22,780	22,780	23,543	
Retirement	3,344,734	3,423,375	4,891,191	4,891,191	4,288,904	
Employee Health Insurance	4,582,634	4,957,993	5,638,945	5,638,945	6,135,760	
Retiree Health Insurance	715,700	853,397	900,000	914,947	914,600	
Retiree Dental Insurance	10,334	10,410	15,000	10,933	15,000	
Employee Dental Insurance	68,099	70,576	80,558	80,558	82,599	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET	% Of BUDGET
<u>BENEFITS (con't)</u>						
Inauguration	-	-	-	-	-	
Survivor Spouse Medical	-	-	-	6,300	8,940	
Survivor Spouse Dental	-	-	-	90	120	
Worker's Compensation	324,556	313,374	467,750	467,750	402,594	
Unemployment Insurance	88,399	87,995	91,312	91,312	-	
BENEFITS	11,215,460	11,785,967	14,445,229	14,462,499	14,260,126	17.43%
TOTAL SALARY AND BENEFITS	39,771,464	40,317,973	46,253,205	48,227,364	46,009,562	56.22%
<u>DEPARTMENTAL SUPPORT</u>						
Donated Property - No Tag	25.00	75.00	-	-	-	
Clothing/Uniforms	60,205	63,754	61,740	62,697	63,415	
Copier/Printer Supplies	118,712	111,036	122,675	114,818	121,375	
Crime Prevention	1,142	964	1,200	422	1,200	
Counseling Services	699	605	700	-	700	
Detention Supplies	20,345	19,872	11,000	20,108	11,000	
Education Supplies	3,805	4,105	4,000	3,905	4,000	
Election Supplies	4,631	10,259	11,050	7,445	-	
Event Supplies/Services	27,322	34,308	50,300	56,811	66,300	
Firearms Readiness	11,768	15,310	17,200	18,948	22,000	
Food and Food Supplements	646,522	634,590	674,715	640,556	674,725	
Furniture	31,228	20,533	12,050	7,402	12,095	
Health Program Supplies	2,668	3,345	3,400	3,233	915	
Investigation Supplies	9,507	20,513	16,100	15,023	17,400	
Jail Supplies	24,272	21,756	25,000	23,014	-	
Janitorial Supplies	130,277	119,484	160,000	128,367	160,500	
Equipment	-	-	-	-	44,408	
Juvenile Supplies	212	739	1,300	229	-	
Office Equipment	32,339	27,235	28,915	29,787	-	
Office Supplies	111,419	105,641	134,695	83,110	139,110	
Postage	207,418	241,878	281,300	218,781	229,845	
Reclamation	-	-	-	-	-	
Safety Recognition	3,048	3,004	3,000	1,163	-	
Tax Rolls	12,472	13,573	14,000	10,956	14,000	
Video System Supplies	-	-	250	-	-	
Voter Registration Supplies	-	-	-	-	-	
Advertising - Legal Notices	15,824	15,748	25,525	14,858	25,525	
Autopsy	293,590	239,565	295,000	274,967	250,000	
Awards	4,673	6,942	6,900	10,697	6,800	
Bonds	16,191	11,821	19,033	21,005	17,940	
Community Relations	931	920	2,200	2,692	3,300	
Conference and Seminar Fees	100,480	95,105	157,775	103,229	163,145	
Confidential Funds	505	2,280	2,500	1,333	2,500	
Contingency	-	-	3,882,731	-	3,882,731	
Court Costs	214,640	166,011	229,000	202,620	213,000	
Court Costs - Mental Case	-	56,121	55,000	63,372	55,000	
2nd Administrative Judicial Region	6,475	7,085	7,000	9,919	7,100	
Donations Expendable	-	-	-	-	-	
Drug Testing	5,293	5,883	9,920	7,297	8,620	
Dues	26,318	32,021	35,133	40,653	41,808	
Employment Investigations	523	502	1,800	997	1,300	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET	% Of BUDGET
<u>DEPARTMENTAL SUPPORT (con't)</u>						
Estray Animal Expense	1,222	797	800	(112)	800	
Foster Care - County	14,604	15,659	24,000	14,334	25,000	
Equipment - Other	-	-	200	-	200	
Grand Jury Expense	680	536	1,500	708	1,000	
Inmate - Clothing	12,248	10,992	13,300	13,590	13,300	
Inmate - Health Care	33,975	30,967	28,300	42,012	39,300	
Insurance	351,297	356,354	409,775	421,840	409,775	
Jurors - Petit/Grand Jury/Commissioners	155,777	114,061	166,100	140,584	166,100	
Juvenile Board	-	-	-	-	-	
Miscellaneous Expend	-	7,010	-	14,667	-	
Pagers	1,057	171	170	157	70	
Polygraph Tests	225	-	450	-	2,100	
Prescriptions	110,974	83,030	112,832	61,054	242,759	
Prescriptions - Jail	437,915	347,928	400,000	392,222	350,000	
Penalties & Fines	-	-	-	-	-	
Petit Jury Expense	9,858	7,763	12,050	10,218	12,800	
Printing	52,848	56,367	70,560	50,206	74,040	
Recording & Scanning	73,093	83,933	85,000	21,973	-	
Recruiting	-	715	1,000	908	1,000	
Psychological Test Supply	1,989	3,170	3,900	2,626	3,900	
Subscriptions and Publications	79,079	88,224	76,859	52,949	83,264	
Training	7,862	8,106	20,400	5,553	20,400	
Telephone - Long Distance	7,828	4,932	11,195	4,977	10,730	
Telephone	134,338	124,911	200,610	123,972	191,110	
Telephone - Cellular	18,777	17,539	20,755	15,431	19,258	
Travel	201,943	210,270	233,565	206,566	246,815	
Travel - Inmate Transport	24,247	32,533	22,500	19,785	22,500	
Utilities	1,557,921	1,539,906	2,014,219	1,599,943	1,853,775	
Victim Assistance	1,146	1,821	1,500	2,175	1,500	
Visiting Court Reporters	6,482	5,052	20,600	8,543	21,600	
Visiting Judges	2,892	2,281	8,460	1,718	8,210	
Welfare Contribution	1,100	3,970	-	3,044	5,000	
Witness Reimbursement	1,523	(118)	8,500	7,399	8,500	
TOTAL DEPARTMENTAL SUPPORT	5,448,376	5,271,466	10,333,207	5,439,451	10,096,563	12.34%
<u>REPAIRS AND MAINTENANCE</u>						
Building Maintenance	228,592	259,670	303,500	258,317	178,000	
Air Conditioning/Heating Maintenance	-	-	-	-	45,000	
Carpentary & Building Maintenance	-	-	-	-	26,500	
Electrical System Maintenance	-	-	-	-	25,000	
Fire & Safety System Maintenance	-	-	-	-	12,000	
Surveillance & Security Maintenance	-	-	-	-	12,000	
Remodel Projects	-	-	-	-	15,000	
Plumbing Maintenance	-	-	-	-	40,000	
Appliance Maintenance	-	-	-	-	7,500	
Cleaning Solvents	2,475	2,362	2,250	308	2,250	
Computer Maintenance	24,637	18,608	14,550	14,214	23,200	
Copier Maintenance	2,743	2,803	1,938	-	-	
Diesel	244,032	260,451	250,275	252,242	251,290	
Elevator Maintenance	21,241	26,280	50,000	26,806	40,000	
Other - Maintenance	-	-	-	-	-	
Equipment - Repairs/Maintenance	36,571	44,270	84,875	51,474	267,059	
Gasoline	521,438	559,709	490,350	562,135	498,550	
Grounds Maintenance	49,255	54,562	93,900	44,875	89,500	
Network Maintenance	13,982	15,507	13,800	4,811	19,420	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET	% Of BUDGET
<u>REPAIRS AND MAINTENANCE (cont.)</u>						
Office Equipment Maintenance	2,630	2,638	6,210	4,562	-	
Oil and Lubricants	17,147	35,671	15,000	17,720	15,000	
Pest Control	11,676	10,800	14,000	8,400	15,000	
Printer Maintenance	11,165	5,584	6,500	4,089	475	
Radio Maintenance	60,650	14,674	38,612	10,861	25,432	
R&B - Blades	4,027	12,061	6,500	9,325	7,100	
Road & Bridge - Equipment Maintenance	178,505	147,416	185,000	129,660	-	
R&B - Field Supplies	24,729	20,111	26,000	16,977	27,000	
Road & Bridge - Maintenance - General	2,557,642	2,841,661	3,500,000	2,699,535	3,500,000	
Bridge Maintenance	6,346	3,875	28,000	30,313	35,000	
Road & Bridge - Road Signs	84,854	57,200	60,050	73,218	60,050	
Shop Supplies	13,687	12,924	15,500	12,532	18,000	
Small Tools	16,515	15,367	17,020	10,337	3,163	
Tires	30,354	41,737	46,675	26,799	46,675	
Vehicle Maintenance	116,489	156,101	148,800	199,148	156,123	
TOTAL REPAIRS AND MAINTENANCE	4,281,383	4,622,041	5,419,305	4,468,658	5,461,287	6.67%
<u>MINOR ACQUISITIONS</u>						
Donated Minor Property	5,000	-	-	-	-	
Appliances	1,316	6,741	-	1,636	7,500	
Minor Buildings	152,147	1,460	3,000	3,387	8,000	
Minor Structure Improvements	-	-	-	-	18,000	
Computer Hardware	-	203,661	189,130	147,996	84,350	
Network Costs	2,743	1,657	4,900	-	4,900	
Software	8,424	1,993	6,700	-	9,340	
Equipment - Electronic	16,810	16,842	2,425	821	6,075	
Equipment - Surveillance	-	-	500	-	1,400	
Equipment - Other	53,521	41,853	37,050	20,209	36,208	
Equipment - Telephone	-	-	-	-	-	
Equipment - Radios	9,918	10,028	3,500	-	1,500	
Furniture	5,806	4,020	6,600	4,178	8,777	
Printers	20,562	19,562	25,010	18,475	8,575	
Vehicle Equipment	-	-	1,500	-	-	
TOTAL MINOR ACQUISITIONS	276,247	307,816	280,315	196,702	194,625	0.24%
<u>CONTRACTS FOR SERVICES</u>						
Armored Courier Services	-	-	-	-	-	
Citizens Collections Sites	203,484	212,171	227,000	187,906	227,000	
Computer Contracts	494,769	617,269	643,145	772,683	715,061	
Contract Services	58,377	52,617	75,571	56,644	77,161	
Employment Services	-	7,868	8,000	207	8,300	
Contract Placement	981,069	1,220,759	600,000	1,100,914	600,000	
Contract Inmate Housing	-	-	-	-	-	
Contract Utility Construction	254,405	252,468	255,105	36,737	252,105	
GIS Support	7,007	5,490	12,000	12,743	12,000	
Grounds Maintenance	58,489	59,689	72,890	39,867	54,232	
Janitorial Services	23,064	17,277	25,035	19,227	25,535	
Maintenance	48,785	54,125	90,000	37,636	110,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET	% Of BUDGET
<u>CONTRACTS FOR SERVICES (con't)</u>						
Microfilming	-	-	1,000	-	85,000	
Rental - Equipment	300,208	298,389	511,027	374,436	474,522	
Rental - Facility	25,675	30,939	31,540	39,599	36,145	
Rental - Land	2,400	2,400	2,400	3,200	2,400	
Rental - Office Space	188,687	192,892	199,441	217,776	130,352	
Rental - Uniforms	24,538	26,478	33,000	21,456	34,500	
Rental - Vehicles	159	55	600	-	600	
Solid Waste Hauling	45,654	60,368	61,950	60,872	66,900	
TOTAL CONTRACTS FOR SERVICES	2,716,769	3,111,253	2,849,704	2,981,903	2,911,813	3.56%
<u>PROFESSIONAL SERVICES</u>						
Attorneys - Civil	168	-	100,000	-	100,000	
Auditor - External	75,615	77,830	85,602	106,787	85,900	
Clinic Services	2,685	888	2,000	2,137	2,000	
Computer Consulting	1,150	14,096	-	-	-	
Counseling Services	5,550	6,530	7,000	5,700	7,000	
Court Appointed Attorneys - CPS Mediation	6,000	9,500	-	3,667	-	
Cluster Court Support	8,774	14,947	9,000	21,316	20,000	
Guardian Ad-Litem	40,050	45,000	40,000	53,333	40,000	
Court of Inquiry	-	-	-	-	-	
Court Appointed Attorneys	1,950,002	1,569,775	1,802,162	3,333,333	2,321,000	
Court Appointed Attorneys - Juvenile	165,240	171,000	200,000	186,667	200,000	
Court Appointed Interpreter	33,166	41,072	90,750	51,600	70,750	
Court Appointed Attorney - Capital	218,245	646,891	300,000	1,000,000	650,000	
Regional Public Defense	-	-	47,900	63,863	63,863	
Dental Services	966	1,915	1,500	1,380	1,500	
Hospital Services	1,868	1,403	1,000	-	1,000	
Hospital Services - Jail	223,447	76,001	200,000	203,063	280,000	
In-Patient Services	12,024	27,149	200,000	5,682	280,000	
Out-Patient Services	6,025	21,973	200,000	17,663	325,000	
Out-Patient Services - Jail	230,313	83,527	240,000	108,943	280,000	
Laboratory and X-Ray Services	34,505	16,843	153,000	10,414	203,000	
Laboratory and X-Ray - Jail	174,490	145,872	300,000	166,069	125,000	
Physician Services	156,991	153,853	208,360	165,110	183,750	
Physician Services - Jail	81,720	47,896	65,000	49,093	100,000	
Professional Fees - Other	176,320	185,880	794,050	181,100	826,010	
Psychiatric Services	25,375	22,904	32,000	38,187	37,000	
Psychological Services	-	-	500	-	500	
Security Services	1,574	-	3,000	-	2,600	
TOTAL PROFESSIONAL SERVICES	3,632,263	3,382,746	5,082,824	5,775,108	6,205,873	7.58%
<u>CONTRACTS FOR COMMUNITY SUPPORT</u>						
African American Museum	-	-	-	-	-	
Big Brothers/Big Sisters	-	-	-	-	-	
Boys and Girls Club	45,000	45,000	45,000	45,000	45,000	
Brazos Beautiful, Inc.	15,000	15,000	15,000	15,000	15,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET	% Of BUDGET
<u>CONTRACTS FOR COMMUNITY SUPPORT (con't)</u>						
B / CS Chamber of Commerce	-	10,000	10,000	10,000	-	
Brazos Animal Shelter	67,422	83,671	83,671	83,671	95,000	
Brazos Valley Arts Council	10,000	8,000	8,000	8,000	8,000	
Brazos Valley Community Network	4,000	4,000	4,000	4,000	-	
Brazos Valley Council of Government	124,200	124,200	124,200	124,200	124,200	
Brazos Valley Family Practice	-	-	-	-	-	
Brazos Food Bank	7,700	7,700	7,700	7,700	7,700	
Brazos County Historical Commission	5,641	2,541	5,000	5,000	5,000	
B.V. Veterans Memorial	-	5,000	25,000	25,000	-	
Bryan Animal Control	-	-	-	-	-	
Bryan EMS Protection	243,531	181,774	243,531	243,531	181,774	
College Station Animal Control	-	-	-	-	-	
College Station EMS Protection	216,230	161,648	161,648	161,648	161,648	
Central Appraisal District	486,584	531,072	549,819	549,819	582,358	
Childrens' Museum	-	-	-	-	-	
Community Public Health	70,000	30,000	-	-	-	
Easterwood Airport	58,768	58,768	65,400	65,400	65,400	
Family Health Dental Care	-	-	-	-	-	
Research Valley Partnership	300,000	300,000	325,000	325,000	350,000	
Economic Development Incentives	218,500	211,000	393,653	393,653	330,667	
Federal Soil Conservation District	4,000	4,000	4,000	4,000	4,000	
George Bush Library	-	-	-	-	-	
Health & Human Serv IGT	780,754	800,000	800,000	800,000	800,000	
Health Department - County Support	351,500	326,500	326,500	326,500	-	
Health For All, Inc.	25,000	25,000	25,000	25,000	25,000	
M. H. M. R. of Brazos Valley	90,000	90,000	90,000	90,000	90,000	
MPO - County Support	-	-	18,084	18,084	-	
Next Gen Park	134,971	175,101	178,429	178,429	178,429	
911 Emergency System	697,338	734,742	754,702	754,702	805,199	
Prenatal Care	67,500	67,500	67,500	67,500	67,500	
Regional Radio System	46,069	71,908	90,613	90,613	97,702	
Retired Senior Volunteer Program	3,000	-	2,000	2,000	2,000	
Rape Crisis Center	18,000	17,500	17,500	17,500	17,500	
Tex-21	-	-	-	-	-	
High Speed Rail Program	25,000	25,000	25,000	25,000	-	
10th Court of Appeals	1,624	1,632	1,700	1,700	1,700	
United Way	-	-	-	-	-	
Volunteer Fire Department - Precinct 1	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 2	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 3	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 4	29,000	29,000	29,000	29,000	29,000	
TOTAL CONTRACTS-COMMUNITY SUPPO	4,233,332	4,234,257	4,583,650	4,583,650	4,176,777	5.10%
<u>CAPITAL OUTLAY</u>	2,985,271	2,086,012	3,525,250	3,570,605	3,516,000	4.30%
<u>INTERFUND TRANSFERS</u>						
Transfers to Alternative Dispute Resolution	7,500	7,500	7,500	7,500	7,500	
Transfers to General Permanent Improvement	7,355,749	1,226,813	1,444,751	1,669,726	2,767,835	
Courthouse Issue 2003	-	-	-	-	-	
Transfers to Courthouse Security	242,110	224,412	272,117	272,117	277,598	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET	% Of BUDGET
<u>INTERFUND TRANSFERS (con't)</u>						
Transfer to Debt Service	277,559	293,983	250,675	171,000		
Transfers to Exposition Fund	-	-	-	-	-	
Transfers to Grants Fund	359,265	226,981	227,093	49,004	210,361	
Transfers to County Management	13,442	-	-	54,738	-	
Transfers to HLI Fund	-	-	1,000,000	-	-	
Transfers to Voters Registration	-	-	-	1,770	-	
Transfers to Primary Elec.	-	1,770	-	13,540	-	
TOTAL INTERFUND TRANSFERS	8,255,625	1,981,459	3,202,136	2,239,395	3,263,294	3.99%
<u>TOTAL GENERAL FUND</u>	\$ 71,600,733	\$ 65,315,022	\$ 81,529,596	\$ 77,482,836	\$ 81,835,794	100.00%

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

<u>FUNCTION</u>	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 PROPOSED BUDGET	Percent Change
GENERAL GOVERNMENT					
COUNTY JUDGE	\$ 205,781	\$ 266,286	\$ 275,099	\$ 300,900	9%
BUDGET OFFICE	149,754	168,870	184,450	187,041	1%
COMMISSIONERS' COURT					
Administration	1,349,184	1,488,232	1,574,667	1,614,984	3%
Non-Departmental	1,097,649	1,102,830	4,722,803	3,036,410	-36%
Boonville Cemetary	-	-	-	-	
Contingency	-	-	2,500,000	2,500,000	0%
Community Support Contracts	2,710,118	2,848,135	3,165,771	2,820,655	-11%
COUNTY TREASURER	418,261	408,345	449,890	455,565	1%
RISK MANAGEMENT	137,262	140,686	147,884	147,849	0%
TAX ASSESSOR-COLLECTOR	1,611,075	1,601,090	1,773,932	1,812,289	2%
INFORMATION TECHNOLOGY	2,012,208	2,296,255	2,513,052	2,469,467	-2%
HUMAN RESOURCES	261,733	271,050	308,150	310,631	1%
AUDITOR	685,096	690,231	728,801	743,361	2%
PURCHASING	239,653	244,706	267,330	334,225	25%
FACILITIES SERVICES & LANDSCAPING	1,526,936	1,519,238	1,799,621	2,431,319	35%
	12,404,711	13,045,955	20,411,450	19,164,696	-6%
JUDICIAL SYSTEM					
PRE-TRIAL BOND SUPERVISION	-	-	48,047	81,592	
CHILD REPRESENTATION OFFICE	-	-	184,838	-	
COLLECTIONS	256,038	251,523	275,099	296,908	8%
COURT SUPPORT COSTS - CRIMINAL	1,912,135	2,091,469	2,088,400	3,132,963	50%
COURT SUPPORT COSTS - CIVIL	1,910,801	1,939,207	1,452,162	1,212,000	-17%
COUNTY ATTORNEY	2,367,605	2,508,408	2,718,565	2,770,558	2%
DISTRICT ATTORNEY					
Administration	2,503,941	2,539,050	2,720,549	2,781,404	2%
Child Protective Services	114,677	131,326	112,880	114,485	1%
DISTRICT CLERK					
Administration	793,589	855,546	891,382	844,888	-5%
Jury Services	294,218	261,079	310,126	314,914	2%
COUNTY CLERK					
Administration	666,887	679,048	718,523	744,344	4%
Vital Statistics Preservation	3,267	4,050	7,200	6,200	-14%
85TH DISTRICT COURT	294,056	298,860	317,930	325,622	2%
272ND DISTRICT COURT	274,213	281,813	300,030	309,494	3%
361ST DISTRICT COURT	293,898	302,164	313,339	320,279	2%
JUVENILE COURT REFEREE	130,709	131,533	136,990	144,891	6%
ASSOCIATE JUDGE # 1	232,719	241,384	251,501	268,092	7%
COUNTY DRUG COURT PROGRAM	8,204	14,226	21,639	21,727	0%
ASSOCIATE JUDGE # 2	220,794	221,884	256,372	274,204	7%
BRAZOS COUNTY FAMILY COURT ANNEX	185,341	180,902	204,855	149,134	-27%
COUNTY COURT AT LAW #1	447,404	453,882	472,767	494,380	5%
COUNTY COURT AT LAW #2	439,750	449,938	473,125	495,574	5%
JUSTICE OF THE PEACE - PRECINCT 1	300,827	313,640	330,937	337,148	2%
JUSTICE OF THE PEACE - PRECINCT 2 P1 1	205,849	210,146	224,820	231,466	3%
JUSTICE OF THE PEACE - PRECINCT 2 P1 2	218,529	208,344	224,437	230,724	3%
JUSTICE OF THE PEACE - PRECINCT 3	318,577	282,090	303,865	310,636	2%

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

<u>FUNCTION</u>	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 PROPOSED BUDGET	Percent Change
JUDICIAL SYSTEM (cont.)					
JUSTICE OF THE PEACE - PRECINCT 4	206,255	223,634	231,815	236,381	2%
COMMUNITY SUPERVISION SUPPORT	63,043	82,641	81,700	85,200	4%
JUDICIAL COURT SUPPORT	-	-	-	-	
	14,663,328	15,157,786	15,673,893	16,535,208	5%
LAW ENFORCEMENT					
SHERIFF					
Patrol Division	4,588,235	4,584,828	4,869,560	5,016,021	3%
Jail Administration	10,194,410	9,949,254	10,499,515	10,656,165	1%
JOINT TERRORISM TASK FORCE	3,697	3,500	10,000	10,000	
CONSTABLE PRECINCT 1	314,183	313,840	362,228	415,416	15%
CONSTABLE PRECINCT 2	577,921	569,115	612,600	628,273	3%
CONSTABLE PRECINCT 3	301,848	294,277	321,409	329,470	3%
CONSTABLE PRECINCT 4	517,455	516,323	609,174	628,159	3%
	16,497,749	16,231,136	17,284,486	17,683,504	2%
JUVENILE SERVICES					
JUVENILE DEPARTMENT					
Administration	3,400,770	3,395,704	3,790,883	3,990,871	5%
Texas Youth Commission Parole	152,909	162,929	206,427	205,629	0%
Juvenile Justice Alternative Education Program	188,939	180,523	200,999	204,224	2%
Juvenile (Title IV-E)	142,035	145,080	178,746	116,223	-35%
State Commodity Program	1,165	1,658	3,000	3,000	0%
	3,885,817	3,885,893	4,380,055	4,519,947	3%
PUBLIC TRANSPORTATION					
ROAD AND BRIDGE	9,929,789	9,371,023	13,394,144	13,474,929	6%
	9,929,789	9,371,023	13,394,144	13,474,929	6%
HEALTH and HUMAN SERVICES					
INDIGENT HEALTH CARE	2,260,514	1,818,808	2,882,732	3,172,659	10%
COMMUNITY PUBLIC HEALTH	70,000	30,000	-	-	
VETERAN'S SERVICES	27,208	35,960	51,429	54,569	6%
BOONVILLE CEMETARY	1,600	-	6,400	2,000	-69%
COUNTY EMS & FIRE PROTECTION	575,761	459,422	521,179	459,422	-12%
COUNTY CLERK - ELECTIONS	236,553	330,757	330,167	341,476	3%
COUNTY WELFARE	1,100	3,970	-	5,000	#DIV/0!
HEALTH DEPARTMENT - SUPPORT	57,595	51,749	61,227	55,025	-10%
EMERGENCY MANAGEMENT	228,901	235,814	250,994	290,551	16%
EXPOSITION CENTER	1,086,666	1,209,123	1,454,619	1,592,906	10%
BRAZOS CENTER	815,507	839,025	913,874	486,503	-47%
COUNTY AGRICULTURE EXTENSION	313,069	315,946	381,611	396,905	4%
CHILD PROTECTIVE SERVICES	37,136	49,925	50,000	50,000	0%
ENVIRONMENTAL PROTECTION	252,104	261,269	279,200	287,200	3%
	5,963,713	5,641,769	7,183,432	7,194,216	0%

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

<u>FUNCTION</u>	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2014 PROPOSED BUDGET	Percent Change
OPERATING TRANSFERS					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	7,500	0%
Capital Improvement Fund	7,355,749	1,226,813	1,444,751	2,767,835	92%
Courthouse Issue 2003	-	-	-	-	
Courthouse Security	242,110	224,412	272,117	277,598	2%
Debt Service	277,559	293,983	250,675	-	-100%
Exposition Fund	-	-	-	-	
Grants Fund	359,265	226,981	227,093	210,361	-7%
County Management	13,442	-	-	-	
HLI Fund	-	-	1,000,000	-	
Voter Registration	-	-	-	-	
Primary Elect	-	1,770	-	-	
	8,255,625	1,981,459	3,202,136	3,263,294	2%

TOTAL GENERAL FUND EXPENDITURES	\$ 71,600,733	\$ 65,315,022	\$ 81,529,596	\$ 81,835,794	0%
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**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
COUNTY JUDGE					
Salary and Wages	\$ 153,009	\$ 192,297	\$ 196,548	\$ 205,462	\$ 217,037
Benefits	39,633	62,679	63,201	66,594	70,642
Departmental Support	8,739	5,733	12,150	5,518	12,750
Repairs and Maintenance	-	-	-	-	65
Minor Acquisitions	855	904	-	1,205	-
Contracts for Services	3,544	4,673	3,200	4,384	406
TOTAL COUNTY JUDGE	205,781	266,286	275,099	283,163	300,900
PRE-TRIAL BOND SUPERVISION **					
Salary and Wages	-	-	32,612	-	57,852
Benefits	-	-	6,895	-	14,200
Departmental Support	-	-	8,540	-	2,520
Contracts for Services	-	-	-	-	7,020
TOTAL BUDGET OFFICE	-	-	48,047	-	81,592
CHILD REPRESENTATION OFFICE****					
Salary and Wages	-	-	138,123	-	-
Benefits	-	-	46,715	-	-
Departmental Support	-	-	-	-	-
TOTAL BUDGET OFFICE	-	-	184,838	-	-
BUDGET OFFICE					
Salary and Wages	113,178	123,186	134,072	132,568	134,072
Benefits	33,212	41,337	45,628	44,136	47,869
Departmental Support	3,364	4,347	4,750	4,698	5,100
TOTAL BUDGET OFFICE	149,754	168,870	184,450	181,402	187,041
COMMISSIONERS' COURT					
<u>ADMINISTRATION</u>					
Salary and Wages	455,721	454,530	468,564	489,234	472,074
Benefits	856,072	998,992	1,065,568	1,100,137	1,102,945
Departmental Support	34,452	30,830	37,435	33,532	39,525
Repairs and Maintenance	-	75	100	100	135
Minor Acquisitions	-	865	-	1,153	-
Professional Services	-	-	-	-	-
Contracts for Services	2,940	2,940	3,000	3,267	305
Capital Outlay	-	-	-	-	-
TOTAL ADMINISTRATION	1,349,184	1,488,232	1,574,667	1,627,424	1,614,984
<u>NON-DEPARTMENTAL</u>					
Salary and Wages	-	-	1,230,603	-	533,300
Benefits	-	-	1,000,000	-	-

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
<u>NON-DEPARTMENTAL (cont.)</u>					
Departmental Support	961,717	970,485	1,677,200	1,057,464	1,436,005
Repairs and Maintenance	-	13,082	-	617	-
Contracts for Services	36,334	30,433	50,000	33,230	302,105
Professional Services	99,597	88,830	765,000	108,376	765,000
TOTAL NON-DEPARTMENTAL	1,097,649	1,102,830	4,722,803	1,199,687	3,036,410
<u>CONTINGENCY</u>					
Departmental Support	-	-	2,500,000	-	2,500,000
TOTAL CONTINGENCY	-	-	2,500,000	-	2,500,000
<u>COMMUNITY SUPPORT</u>					
Contracts for Community Support	2,710,118	2,848,135	3,165,771	3,314,782	2,820,655
TOTAL COMMUNITY SUPPORT	2,710,118	2,848,135	3,165,771	3,314,782	2,820,655
<u>COLLECTIONS ***</u>					
Salary and Wages	168,192	164,838	179,539	177,255	193,341
Benefits	69,966	73,194	80,801	79,824	88,108
Departmental Support	10,901	11,450	12,329	10,080	13,029
Minor Acquisitions	5,213	-	-	-	-
Contracts- Services	1,766	2,040	2,430	2,267	2,430
TOTAL COLLECTIONS	256,038	251,522	275,099	269,426	296,908
<u>COURT SUPPORT COSTS - CRIMINAL</u>					
Departmental Support	159,350	111,202	168,500	123,408	148,100
Professional Services	1,752,785	1,980,266	1,919,900	1,823,937	2,984,863
TOTAL COURT SUPPORT COSTS - CRIMINAL	1,912,135	2,091,469	2,088,400	1,947,345	3,132,963
<u>COURT SUPPORT COSTS - CIVIL</u>					
Departmental Support	293,590	249,528	307,000	259,009	262,000
Contracts for Services	981,069	1,220,759	600,000	1,169,705	600,000
Professional Services	636,142	468,921	545,162	497,205	350,000
TOTAL COURT SUPPORT COSTS - CIVIL	1,910,801	1,939,207	1,452,162	1,925,919	1,212,000
<u>COURT SUPPORT COST *</u>					
	-	-	-	-	-
	-	-	-	-	-
TOTAL COMMISSIONERS COURT	9,235,925	9,721,394	15,778,902	10,284,582	14,613,920
BOONVILE CEMETARY					
Repairs and Maintenance	1,600	-	6,400	-	2,000
TOTAL BOONVILE CEMETARY	1,600	-	6,400	-	2,000

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
COUNTY TREASURER					
Salary and Wages	290,596	279,736	306,024	302,307	307,716
Benefits	109,332	112,297	124,831	121,256	131,634
Departmental Support	12,274	12,827	15,175	13,898	14,800
Repairs and Maintenance	785	785	860	1,047	890
Minor Acquisitions	2,575	-	-	-	-
Contracts for Services	2,700	2,700	3,000	3,000	525
TOTAL COUNTY TREASURER	418,261	408,345	449,890	441,508	455,565
RISK MANAGEMENT					
Salary and Wages	89,887	91,371	95,171	98,820	96,006
Benefits	33,499	35,398	37,343	37,976	39,463
Departmental Support	8,474	12,099	11,370	13,085	8,380
Minor Acquisitions	1,324	-	-	-	-
Professional Services	2,578	1,818	4,000	1,714	4,000
Capital Outlay	1,500	-	-	-	-
TOTAL RISK MANAGEMENT	137,262	140,686	147,884	151,595	147,849
TAX ASSESSOR-COLLECTOR					
Salary and Wages	1,074,816	1,067,569	1,164,845	1,152,340	1,173,173
Benefits	453,758	475,808	545,537	510,399	574,808
Departmental Support	39,970	43,053	56,550	50,231	60,575
Repairs and Maintenance	1,495	1,215	1,000	1,475	1,055
Minor Acquisitions	1,243	3,477	-	-	-
Contract Services	13,724	9,969	6,000	3,624	2,678
Capital Outlay	26,070	-	-	-	-
TOTAL TAX ASSESSOR-COLLECTOR	1,611,075	1,601,090	1,773,932	1,718,069	1,812,289
INFORMATION TECHNOLOGY					
Salary and Wages	937,497	1,003,356	1,113,128	1,095,828	1,119,186
Benefits	296,744	336,885	407,985	366,288	428,488
Departmental Support	71,270	68,050	78,645	68,299	82,260
Repairs and Maintenance	47,421	41,524	37,238	34,803	34,592
Minor Acquisitions	164,764	219,982	224,545	265,106	83,680
Contracts for Services	488,354	600,904	630,261	517,385	685,261
Professional Services	1,150	14,096	-	18,795	-
Capital Outlay	5,010	11,458	21,250	-	36,000
TOTAL INFORMATION TECHNOLOGY	2,012,208	2,296,255	2,513,052	2,366,505	2,469,467

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
HUMAN RESOURCES					
Salary and Wages	170,801	172,412	189,042	182,730	191,036
Benefits	63,932	71,259	83,008	74,368	87,830
Departmental Support	20,533	14,777	25,600	16,260	25,600
Repairs and Maintenance	-	-	100	-	110
Minor Acquisitions	1,732	-	-	-	-
Contracts for Services	4,735	12,602	5,400	15,751	1,055
Professional Services	-	-	5,000	-	5,000
TOTAL HUMAN RESOURCES	261,733	271,050	308,150	289,110	310,631
AUDITOR					
Salary and Wages	497,764	496,186	514,953	535,439	515,193
Benefits	168,789	178,749	195,013	190,130	205,068
Departmental Support	14,521	11,229	14,735	13,503	16,360
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	2,640
Contracts - Service	4,021	4,068	4,100	4,520	4,100
TOTAL AUDITOR	685,096	690,231	728,801	743,593	743,361
PURCHASING					
Salary and Wages	162,035	164,299	178,296	175,113	223,585
Benefits	59,449	65,219	72,138	68,976	94,829
Departmental Support	9,242	11,454	12,210	13,741	12,550
Repairs and Maintenance	5,874	1,593	2,000	985	2,517
Minor Acquisitions	855	-	-	-	-
Contracts- Services	2,198	2,142	2,686	2,389	744
Professional Services	-	-	-	-	-
TOTAL PURCHASING	239,653	244,706	267,330	261,205	334,225
FACILITIES SERVICES					
Salary and Wages	840,326	774,370	873,766	836,921	935,465
Benefits	333,553	322,014	376,605	346,941	417,624
Departmental Support	62,379	62,757	78,350	67,593	86,550
Repairs and Maintenance	220,284	283,106	353,200	267,669	393,000
Minor Acquisitions	6,039	6,571	6,000	4,341	34,000
Contracts for Services	62,781	70,420	108,700	55,011	131,700
Professional Services	1,574	-	3,000	-	2,600
Capital Outlay	-	-	-	-	-
TOTAL BUILDING/GROUNDS MAINTENANCE	1,526,936	1,519,239	1,799,621	1,578,475	2,000,939

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
LANDSCAPING					
Salary and Wages	-	-	-	-	186,492
Benefits	-	-	-	-	95,782
Departmental Support	-	-	-	-	3,158
Repairs and Maintenance	-	-	-	-	87,508
Minor Acquisitions	-	-	-	-	2,208
Contracts for Services	-	-	-	-	55,232
TOTAL BUILDING/GROUNDS MAINTENANCE	-	-	-	-	430,380
TOTAL OF FACILITIES SERVICES & LANDSCAPING	1,526,936	1,519,239	1,799,621	1,578,475	2,431,319
COUNTY ATTORNEY					
Salary and Wages	1,717,603	1,777,883	1,901,549	1,914,095	1,914,910
Benefits	553,724	595,245	663,698	638,278	699,491
Departmental Support	73,834	114,823	120,250	106,899	122,889
Repairs and Maintenance	17,762	11,538	24,032	10,251	24,232
Minor Acquisitions	-	-	-	-	-
Contract Services	4,682	8,919	9,036	9,753	9,036
Capital Outlay	-	-	-	-	-
TOTAL COUNTY ATTORNEY	2,367,605	2,508,409	2,718,565	2,679,276	2,770,558
DISTRICT ATTORNEY					
<u>ADMINISTRATION</u>					
Salary and Wages	1,796,385	1,787,087	1,881,400	1,976,043	1,908,160
Benefits	578,733	601,787	683,579	662,751	722,298
Departmental Support	107,625	124,046	133,100	121,595	130,000
Repairs and Maintenance	7,300	9,390	10,600	9,854	13,410
Minor Acquisitions	3,818	7,222	-	9,629	-
Contract Services	10,080	9,518	11,870	11,111	7,536
TOTAL ADMINISTRATION	2,503,941	2,539,050	2,720,549	2,790,982	2,781,404
<u>CHILD PROTECTIVE SERVICES (Title IV-E)</u>					
Salary and Wages	84,934	95,714	77,998	60,083	78,290
Benefits	26,097	30,928	25,982	19,455	27,295
Departmental Support	3,647	4,684	8,900	4,186	8,900
CHILD PROTECTIVE SERVICES	114,677	131,326	112,880	83,724	114,485
TOTAL DISTRICT ATTORNEY	2,618,619	2,670,376	2,833,429	2,874,706	2,895,889
DISTRICT CLERK					
<u>ADMINISTRATION</u>					
Salary and Wages	536,336	578,448	591,368	619,324	550,391
Benefits	206,181	223,658	241,096	238,857	235,679
Departmental Support	39,400	41,929	43,818	44,157	43,818
Repairs and Maintenance	-	-	100	-	-
Minor Acquisitions	544	783	-	-	-
Contract Services	11,128	10,728	15,000	10,768	15,000
Capital Outlay	-	-	-	-	-
TOTAL ADMINISTRATION	793,589	855,546	891,382	913,106	844,888

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
JURY SERVICES					
Salary and Wages	76,939	78,974	78,425	86,727	79,251
Benefits	30,718	31,481	33,801	33,545	35,750
Departmental Support	177,568	140,714	189,800	155,721	189,800
Repairs and Maintenance	278	278	400	308	13
Minor Acquisitions	-	-	-	-	-
Contract Services	8,715	9,634	7,700	7,858	10,100
TOTAL JURY SERVICES	294,218	261,079	310,126	284,160	314,914
COLLECTIONS ***					
Salary and Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Departmental Support	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contracts- Services	-	-	-	-	-
TOTAL COLLECTIONS	-	-	-	-	-
TOTAL DISTRICT CLERK	1,087,807	1,116,625	1,201,508	1,197,266	1,159,802
COUNTY CLERK					
Salary and Wages	398,487	398,853	416,882	430,681	421,455
Benefits	161,178	170,048	186,811	182,095	206,759
Departmental Support	93,571	106,843	110,210	124,940	26,510
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	912	-	-	-	-
Contract Services	3,739	3,304	4,620	3,605	89,620
Capital Outlay	9,000	-	-	-	-
TOTAL COUNTY CLERK - ADMINISTRATION	666,887	679,048	718,523	741,321	744,344
COUNTY CLERK - ELECTIONS					
Salary and Wages	53,259	63,068	67,391	71,225	67,151
Outside Labor Costs	67,826	119,463	87,580	140,333	87,580
Benefits	26,693	34,060	38,446	34,718	39,135
Departmental Support	14,536	19,955	22,750	16,888	22,750
Repairs and Maintenance	-	3,105	14,000	4,140	14,000
Minor Acquisitions	855	-	-	-	8,500
Contracts for Services	1,545	1,625	3,000	2,167	3,000
Professional Services	71,839	89,481	97,000	110,881	99,360
TOTAL COUNTY CLERK - ELECTIONS	236,553	330,757	330,167	380,352	341,476

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
COUNTY CLERK - VITAL STATISTIC PRESERVATION					
Departmental Support	3,267	4,050	6,200	5,401	6,200
Minor Acquisitions	-	-	-	-	-
Contracts for Services	-	-	1,000	-	-
TOTAL COUNTY CLERK - VITAL STATISTICS	3,267	4,050	7,200	5,401	6,200
TOTAL COUNTY CLERK	906,707	1,013,855	1,055,890	1,127,074	1,092,020
85TH DISTRICT COURT					
Salary and Wages	200,152	199,907	205,402	215,709	208,711
Outside Labor Costs	-	-	-	-	-
Benefits	70,569	74,063	85,969	79,369	91,202
Departmental Support	22,466	23,006	23,825	23,604	23,825
Repairs and Maintenance	555	-	850	-	-
Minor Acquisitions	-	-	-	-	-
Contracts for Services	314	1,884	1,884	2,093	1,884
TOTAL 85TH DISTRICT COURT	294,056	298,860	317,930	320,775	325,622
272ND DISTRICT COURT					
Salary and Wages	192,813	197,222	203,369	211,878	207,030
Outside Labor Costs	-	-	-	-	-
Benefits	69,640	73,819	76,751	78,177	81,454
Departmental Support	9,475	8,492	17,350	10,366	17,650
Repairs and Maintenance	-	-	-	-	800
Minor Acquisitions	-	-	-	-	-
Contract Services	2,284	2,280	2,560	2,533	2,560
TOTAL 272ND DISTRICT COURT	274,213	281,813	300,030	302,955	309,494
361ST DISTRICT COURT					
<u>ADMINISTRATION</u>					
Salary and Wages	195,353	194,799	199,993	210,231	202,634
Outside Labor Costs	-	-	-	-	-
Benefits	77,785	81,535	84,943	86,706	89,991
Departmental Support	5,144	4,483	5,450	4,696	5,900
Repairs and Maintenance	-	-	100	-	120
Minor Acquisitions	-	-	-	-	-
Contract Services	3,285	3,281	3,822	4,070	1,303
Professional Services	-	-	-	-	-
TOTAL ADMINISTRATION	281,567	284,098	294,308	305,704	299,948

**BRAZOS COUNTY, TEXAS
GENERAL FUND
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**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
JUDICIAL SUPPORT					
Salary and Wages	-	-	351	-	351
Benefits	1	1	30	1	30
Departmental Support	9,492	13,783	11,650	11,850	12,450
TOTAL JUDICIAL SUPPORT	9,493	13,784	12,031	11,851	12,831
STAFF SUPPORT					
Departmental Support	2,838	4,282	7,000	4,709	7,500
TOTAL STAFF SUPPORT	2,838	4,282	7,000	4,709	7,500
TOTAL 361ST DISTRICT COURT	293,898	302,164	313,339	322,264	320,279
JUVENILE COURT REFEREE					
Salary and Wages	95,949	95,732	98,546	103,188	103,670
Benefits	30,361	31,716	33,774	34,018	36,551
Departmental Support	4,399	4,085	4,670	1,751	4,670
Minor Acquisitions	-	-	-	-	-
TOTAL JUVENILE COURT REFEREE	130,709	131,533	136,990	138,958	144,891
ASSOCIATE JUDGE #1					
Salary and Wages	172,162	171,732	175,806	185,189	186,857
Benefits	50,723	59,849	62,913	64,176	68,503
Departmental Support	5,280	5,084	7,782	3,181	7,782
Repairs and Maintenance	-	164	300	-	250
Minor Acquisitions	-	-	-	-	-
Contracts for Services	4,554	4,554	4,700	4,634	4,700
Professional Services	-	-	-	-	-
TOTAL ASSOCIATE JUDGE #1	232,719	241,383	251,501	257,180	268,092
COUNTY DRUG COURT PROGRAM					
Salary and Wages	6,289	9,210	12,007	8,413	12,007
Benefits	1,016	1,496	2,532	1,396	2,620
Departmental Support	900	3,520	6,330	3,627	6,330
Minor Acquisitions	-	-	770	-	770
TOTAL COUNTY DRUG COURT PROGRAM	8,204	14,226	21,639	13,436	21,727
ASSOCIATE JUDGE # 2					
Salary and Wages	167,860	168,803	177,026	181,717	188,879
Benefits	44,837	46,623	66,786	50,075	72,765
Departmental Support	5,817	4,178	7,700	3,772	7,700
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contracts for Services	2,280	2,280	4,860	2,787	4,860
Professional Services	-	-	-	-	-
TOTAL ASSOCIATE JUDGE #2	220,794	221,884	256,372	238,351	274,204

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DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
BRAZOS COUNTY FAMILY COURT ANNEX					
Salary and Wages	20,476	5,748	38,617	6,215	38,617
Benefits	3,373	670	7,570	777	7,783
Departmental Support	13,869	12,452	13,100	11,703	13,100
Contracts for Services	92,798	92,584	96,568	112,133	29,634
Professional Fees	54,824	69,447	49,000	87,262	60,000
TOTAL BRAZOS COUNTY FAMILY COURT ANNEX	185,341	180,902	204,855	218,090	149,134
COUNTY COURT AT LAW #1					
<u>ADMINISTRATION</u>					
Salary and Wages	328,857	334,578	338,058	362,575	350,762
Outside Labor	-	-	-	-	-
Benefits	102,088	107,681	114,333	115,358	122,800
Departmental Support	5,033	3,493	4,600	4,259	5,050
Repairs and Maintenance	370	370	370	411	383
Minor Acquisitions	-	-	-	-	-
Contracts for Services	727	720	720	800	720
TOTAL ADMINISTRATION	437,075	446,843	458,081	483,404	479,715
<u>JUDICIAL SUPPORT</u>					
Salary and Wages	5,571	3,285	7,140	3,655	7,140
Benefits	451	282	586	318	565
Departmental Support	1,628	1,620	2,210	2,004	2,210
TOTAL JUDICIAL SUPPORT	7,650	5,187	9,936	5,978	9,915
COUNTY COURT AT LAW #1 CONT.					
<u>STAFF SUPPORT</u>					
Departmental Support	2,680	1,852	4,750	2,223	4,750
TOTAL STAFF SUPPORT	2,680	1,852	4,750	2,223	4,750
TOTAL COUNTY COURT AT LAW #1	447,405	453,882	472,767	491,604	494,380
COUNTY COURT AT LAW #2					
Salary and Wages	327,543	331,007	337,695	356,819	350,723
Outside Services	-	-	-	-	-
Benefits	101,478	106,761	113,850	114,149	122,371
Departmental Support	10,470	11,551	20,050	10,893	21,050
Repairs and Maintenance	259	334	100	288	-
Minor Acquisitions	-	285	1,430	-	-
Contracts for Services	-	-	-	-	1,430
TOTAL COUNTY COURT AT LAW #2	439,750	449,938	473,125	482,149	495,574

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DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
JUSTICE OF THE PEACE - PRECINCT 1					
Salary and Wages	184,115	191,445	195,668	206,368	197,547
Benefits	60,464	71,641	75,754	76,425	80,086
Departmental Support	23,951	20,586	27,400	22,129	27,400
Repairs and Maintenance	28	-	75	-	75
Minor Acquisitions	-	-	-	-	-
Contracts for Services	32,270	29,968	32,040	36,101	32,040
TOTAL JUSTICE OF THE PEACE PRECINCT 1	300,827	313,640	330,937	341,024	337,148
JUSTICE OF THE PEACE - PRECINCT 2 Place 1					
Salary and Wages	145,511	147,315	150,869	158,630	152,737
Benefits	50,460	55,126	66,251	59,012	70,154
Departmental Support	7,094	6,369	5,200	6,440	6,075
Minor Acquisitions	547	-	-	-	-
Contracts for Services	2,236	1,336	2,500	1,496	2,500
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 1	205,849	210,146	224,820	225,578	231,466
JUSTICE OF THE PEACE - PRECINCT 2 Place 2					
Salary and Wages	158,026	143,796	148,301	154,888	150,890
Benefits	48,880	52,651	65,661	56,064	69,659
Departmental Support	8,933	10,361	8,100	11,452	7,900
Repairs and Maintenance	448	241	125	321	125
Minor Acquisitions	-	-	-	-	-
Contracts for Services	1,992	1,295	2,000	1,441	2,000
Professional Services	250	-	250	-	150
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 2	218,529	208,344	224,437	224,167	230,724
JUSTICE OF THE PEACE - PRECINCT 3					
Salary and Wages	214,321	189,615	194,716	205,122	196,752
Benefits	81,077	72,052	84,104	77,365	88,939
Departmental Support	19,080	16,840	17,945	13,132	17,945
Repairs and Maintenance	-	-	100	-	-
Contract Services	4,099	3,583	7,000	3,965	7,000
TOTAL JUSTICE OF THE PEACE PRECINCT 3	318,577	282,090	303,865	299,583	310,636
JUSTICE OF THE PEACE - PRECINCT 4					
Salary and Wages	143,876	148,528	153,416	159,647	155,181
Benefits	53,222	64,102	66,674	68,501	70,620
Departmental Support	7,808	8,829	9,875	5,533	8,830
Repairs and Maintenance	-	-	100	-	-
Minor Acquisitions	-	816	350	-	350
Contracts Services	1,349	1,358	1,400	1,510	1,400
TOTAL JUSTICE OF THE PEACE PRECINCT 4	206,255	223,634	231,815	235,191	236,381

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DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
COMMUNITY SUPERVISION SUPPORT					
Departmental Support	55,996	74,477	73,100	81,645	73,100
Repairs and Maintenance	-	-	100	-	-
Minor Acquisitions	538	1,698	2,000	2,264	2,000
Contracts Services	6,509	6,466	6,500	6,449	10,100
TOTAL COMMUNITY SUPERVISION SUPPORT	63,043	82,641	81,700	90,359	85,200
SHERIFF					
<u>ADMINISTRATION - PATROL</u>					
Salary and Wages	3,008,937	2,969,883	3,167,706	3,204,695	3,249,099
Outside Labor Cost	-	-	-	-	-
Benefits	1,112,615	1,141,750	1,274,700	1,222,733	1,336,529
Departmental Support	157,097	153,072	167,859	155,423	174,598
Repairs and Maintenance	280,591	286,663	238,425	263,187	236,425
Minor Acquisitions	10,331	5,782	2,300	424	800
Contracts for Services	15,388	10,579	15,520	12,316	15,520
Professional Services	2,600	6,897	3,050	2,631	3,050
Capital Outlay	676	10,200	-	13,600	-
TOTAL ADMINISTRATION	4,588,235	4,584,827	4,869,560	4,875,009	5,016,021
<u>JOINT TERRORISM TASK FORCE</u>					
Salary and Wages	-	2,878	8,265	2,873	8,265
Benefits	-	622	1,735	621	1,735
Personnel Services	3,697	-	-	-	-
TOTAL JOINT TERRORISM TASK FORCE	3,697	3,500	10,000	3,494	10,000
<u>JAIL ADMINISTRATION</u>					
Salary and Wages	6,171,118	5,949,085	6,166,284	6,461,841	6,228,479
Benefits	2,435,548	2,446,034	2,878,391	2,633,091	2,991,796
Departmental Support	1,386,787	1,357,266	1,277,250	1,389,151	1,258,850
Repairs and Maintenance	88,236	98,084	91,500	90,130	82,850
Minor Acquisitions	29,888	4,512	-	6,016	-
Contract Services	13,676	13,610	13,840	14,920	16,940
Professional Services	69,158	74,163	72,250	78,254	77,250
Capital Outlay	-	6,500	-	8,667	-
TOTAL JAIL ADMINISTRATION	10,194,410	9,949,253	10,499,515	10,682,071	10,656,165
TOTAL SHERIFF	14,786,342	14,534,080	15,369,075	15,557,080	15,672,186
CONSTABLE PRECINCT 1					
Salary and Wages	193,217	190,421	218,185	209,089	247,251
Benefits	71,282	73,715	80,485	80,953	102,790
Departmental Support	15,700	11,466	19,139	13,550	21,050
Repairs and Maintenance	14,184	16,835	17,800	16,331	18,100

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DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
CONSTABLE PRECINCT 1 (cont.)					
Minor Acquisitions	-	728	1,000	-	500
Contracts for Services	19,800	20,675	25,619	25,367	25,725
TOTAL CONSTABLE PRECINCT 1	314,184	313,839	362,228	345,290	415,416
CONSTABLE PRECINCT 2					
Salary and Wages	377,274	364,905	388,317	390,006	391,115
Benefits	142,388	142,693	160,963	151,598	165,408
Departmental Support	15,775	13,805	16,370	16,319	24,350
Repairs and Maintenance	39,203	41,899	41,100	39,608	41,300
Minor Acquisitions	1,410	3,732	2,000	4,976	2,000
Contract Services	1,871	2,081	3,850	2,470	4,100
TOTAL CONSTABLE PRECINCT 2	577,921	569,114	612,600	604,977	628,273
CONSTABLE PRECINCT 3					
Salary and Wages	195,858	189,046	198,725	202,615	200,573
Benefits	67,097	71,515	80,434	75,509	83,485
Departmental Support	15,351	15,461	17,340	16,014	17,375
Repairs and Maintenance	20,202	15,097	20,200	14,194	17,100
Minor Acquisitions	-	-	-	-	6,227
Contract Services	3,340	3,159	4,710	3,552	4,710
TOTAL CONSTABLE PRECINCT 3	301,848	294,278	321,409	311,883	329,470
CONSTABLE PRECINCT 4					
Salary and Wages	339,794	339,065	393,525	363,847	397,481
Benefits	126,279	132,133	159,494	141,283	166,633
Departmental Support	13,794	13,129	14,575	12,776	15,965
Repairs and Maintenance	32,381	26,084	39,200	16,224	41,300
Minor Acquisitions	3,526	3,741	-	4,988	3,800
Contracts - Services	1,682	2,170	2,380	2,594	2,980
TOTAL CONSTABLE PRECINCT 4	517,455	516,324	609,174	541,712	628,159
JUVENILE SERVICES					
ADMINISTRATION					
Total Administration	3,400,770	3,395,704	3,790,883	3,596,521	3,990,871
Capital Outlay	-	-	-	-	-
TOTAL ADMINISTRATION	3,400,770	3,395,704	3,790,883	3,596,521	3,990,871

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<u>T. Y. C. PAROLE</u>					
Salary and Wages	79,985	85,821	98,733	90,914	96,728
Benefits	29,011	32,537	38,114	34,223	39,321
Departmental Support	2,394	1,662	2,300	2,215	2,300
Repairs and Maintenance	1,421	2,185	3,280	1,123	2,900
Minor Acquisitions	-	-	-	-	-
Contract Services	40,097	40,725	64,000	42,556	64,380
Capital Outlay	-	-	-	-	-
TOTAL T. Y. C. PAROLE	152,909	162,930	206,427	171,031	205,629
<u>JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM</u>					
Salary and Wages	131,685	124,411	136,631	132,662	136,975
Benefits	56,254	55,119	63,368	59,456	66,249
Departmental Support	1,000	992	1,000	613	1,000
L JUVENILE JUSTICE ALTERNATIVE EDUCATION	188,939	180,523	200,999	192,731	204,224
<u>JUVENILE FEDERAL TITLE IV-E</u>					
Salary and Wages	77,305	77,569	82,290	83,357	37,042
Benefits	31,128	32,150	34,656	34,336	17,381
Departmental Support	20,050	20,796	46,150	20,547	46,150
Repairs and Maintenance	4,073	5,085	5,250	6,669	5,250
Minor Acquisitions	-	-	-	-	-
Contract Services	9,480	9,480	10,400	10,533	10,400
Professional Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL TITLE IV-E	142,035	145,080	178,746	155,442	116,223
<u>TDHS - COMMODITIES</u>					
Departmental Support	1,165	1,658	3,000	2,210	3,000
TOTAL TDHS - COMMODITIES	1,165	1,658	3,000	2,210	3,000
TOTAL JUVENILE SERVICES	3,885,818	3,885,894	4,380,055	4,117,935	4,519,947
<u>ROAD AND BRIDGE ADMINISTRATION</u>					
Salary and Wages	2,390,355	2,412,191	2,584,321	2,569,333	2,620,925
Benefits	979,325	1,018,010	1,157,043	1,082,512	1,218,622
Departmental Support	74,543	72,093	1,455,331	68,032	1,454,031
Contingency	-	-	-	-	-
Repairs and Maintenance	3,099,668	3,376,437	4,030,450	4,110,002	4,038,435
Minor Acquisitions	9,855	14,270	8,000	19,027	5,000

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ROAD AND BRIDGE (cont.)					
Contracts for Services	113,658	122,845	285,274	116,822	281,391
Professional Services	60,628	54,507	90,000	22,245	90,000
Capital Outlay	2,942,407	2,057,187	3,504,000	1,487,392	3,480,000
TOTAL ADMINISTRATION	9,670,438	9,127,541	13,114,419	9,475,365	13,188,404
SHOP					
Departmental Support	-	-	-	-	1,300
Repairs and Maintenance	253,280	230,702	273,425	192,055	274,925
Minor Acquisitions	791	8,999	1,000	6,175	5,000
Contracts for Services	5,280	3,780	5,300	5,040	5,300
Capital Outlay	-	-	-	-	-
	259,351	243,481	279,725	203,270	286,525
ENVIRONMENTAL PROTECTION					
Departmental Support	8,681	7,006	8,800	6,999	8,800
Repairs and Maintenance	-	-	500	-	500
Minor Acquisitions	-	-	-	-	8,000
Contracts for Services	243,423	254,263	269,900	256,171	269,900
TOTAL ENVIRONMENTAL PROTECTION	252,104	261,269	279,200	263,170	287,200
TOTAL ROAD AND BRIDGE	10,181,893	9,632,292	13,673,344	9,941,805	13,762,129
INDIGENT HEALTH CARE					
Departmental Support	543,386	428,328	506,032	425,445	585,959
Professional Services	839,674	493,780	1,480,000	462,798	1,690,000
Contracts for Community Support	877,454	896,700	896,700	1,195,600	896,700
TOTAL INDIGENT HEALTH CARE	2,260,514	1,818,808	2,882,732	2,083,843	3,172,659
COMMUNITY PUBLIC HEALTH					
Contract Services	70,000	30,000	-	-	-
TOTAL COMMUNITY PUBLIC HEALTH	70,000	30,000	-	-	-
VETERAN'S SERVICES					
Salary and Wages	21,775	28,747	34,056	30,948	35,987
Benefits	4,361	5,904	15,723	6,366	17,069
Departmental Support	961	1,125	1,500	930	1,500
Repairs and Maintenance	111	185	150	185	13
TOTAL VETERAN'S SERVICES	27,208	35,961	51,429	38,429	54,569
COUNTY EMS & FIRE PROTECTION					
Fire/EMS City of Bryan	243,531	181,774	243,531	-	181,774
Fire/EMS City of College Station	216,230	161,648	161,648	-	161,648
VFD - Precinct 1	29,000	29,000	29,000	29,000	29,000
VFD - Precinct 2	29,000	29,000	29,000	29,000	29,000

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COUNTY EMS & FIRE PROTECTION (con't)					
VFD - Precinct 3	29,000	29,000	29,000	29,000	29,000
VFD - Precinct 4	29,000	29,000	29,000	29,000	29,000
TOTAL COUNTY FIRE PROTECTION	575,761	459,422	521,179	116,000	459,422
COUNTY WELFARE					
Departmental Support	1,100	3,970	-	4,533	5,000
TOTAL COUNTY WELFARE	1,100	3,970	-	4,533	5,000
HEALTH DEPARTMENT - SUPPORT					
Departmental Support	45,145	44,148	53,625	29,670	47,125
Minor Acquisitions	5,000	-	-	-	-
Professional Services	7,450	7,601	7,602	10,135	7,900
TOTAL HEALTH DEPARTMENT - SUPPORT	57,595	51,749	61,227	39,804	55,025
EMERGENCY MANAGEMENT					
Salary and Wages	105,676	105,515	111,029	113,719	112,397
Benefits	36,841	38,500	40,706	41,246	43,081
Departmental Support	14,551	13,845	18,650	14,333	18,400
Repairs and Maintenance	2,613	4,921	3,100	4,810	5,405
Minor Acquisitions	15	-	-	-	-
Contracts for Services	69,205	73,033	77,509	79,780	86,268
Professional Services	-	-	-	-	25,000
Capital Outlay	-	-	-	-	-
TOTAL EMERGENCY MANAGEMENT	228,901	235,814	250,994	253,887	290,551
EXPOSITION CENTER					
Salary and Wages	420,781	484,655	592,268	508,510	813,122
Outside Labor Cost	-	-	-	-	-
Benefits	136,850	161,347	164,596	170,147	276,421
Departmental Support	218,617	239,002	292,200	259,104	344,600
Repairs and Maintenance	35,671	37,299	84,950	41,135	91,763
Minor Acquisitions	2,881	6,991	24,500	9,908	21,000
Contracts for Services	271,257	279,830	296,105	366,907	46,000
Professional Services	-	-	-	-	-
Capital Outlay	608	-	-	-	-
TOTAL EXPOSITION CENTER	1,086,666	1,209,123	1,454,619	1,355,711	1,592,906

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
BRAZOS CENTER					
Salary and Wages	401,024	403,280	435,325	429,558	253,291
Benefits	171,391	176,143	198,602	187,519	111,841
Departmental Support	98,316	95,267	96,532	93,956	99,471
Repairs and Maintenance	76,144	95,406	101,975	83,478	18,700
Minor Acquisitions	7,425	6,192	4,850	6,082	300
Contracts for Services	60,807	62,737	76,290	57,013	2,700
Professional Services	400	-	300	-	200
Capital Outlay	-	-	-	-	-
TOTAL BRAZOS CENTER	815,507	839,025	913,874	857,605	486,503
COUNTY AGRICULTURE EXTENSION					
Salary and Wages	177,218	181,064	193,944	194,048	208,404
Outside Labor Cost	-	-	-	-	-
Benefits	50,468	52,601	92,127	55,544	99,953
Departmental Support	46,795	41,143	50,600	43,049	53,443
Repairs and Maintenance	783	-	500	-	710
Minor Acquisitions	932	-	400	-	-
Contracts for Services	36,872	41,139	44,040	49,616	34,395
TOTAL COUNTY AGRICULTURE EXTENSION	313,069	315,947	381,611	342,257	396,905
CHILD PROTECTIVE SERVICES					
Departmental Support	37,136	49,925	50,000	41,679	50,000
Repairs and Maintenance	-	119	-	159	-
TOTAL CHILD PROTECTIVE SERVICES	37,136	49,924	50,000	41,679	50,000
TOTAL DEPARTMENTAL BUDGETS					
	63,348,808	63,333,563	78,327,460	66,937,118	78,572,500
OPERATING TRANSFERS OUT					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	-	7,500
Capital Improvement Fund	7,355,749	1,226,813	1,444,751	1,226,813	2,767,835
Courthouse Issue 2003	-	-	-	-	-
Courthouse Security	242,110	224,412	272,117	216,968	277,598
Exposition Fund	-	-	-	-	-
Debt Service	277,559	293,983	250,675	128,184	-

**BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
OPERATING TRANSFERS OUT (cont.)					
Transfers to Grants Fund	359,265	226,981	227,093	60,934	210,361
Transfers to County Management	13,442	-	-	-	-
HLI Fund	-	-	1,000,000	-	-
Voters Registration	-	-	-	13,540	-
Primary Elect	-	1,770	-	1,770	-
TOTAL OPERATING TRANSFERS	8,255,625	1,981,459	3,202,136	1,648,209	3,263,294
TOTAL GENERAL FUND EXPENDITURES					
	\$ 71,604,433	\$ 65,315,022	\$ 81,529,596	\$ 68,585,327	\$ 81,835,794

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

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

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

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

ELECTED OFFICIALS PROPOSED COUNTY FUNDED ANNUAL SALARY Year Ending September 30, 2014
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<u>Elected Officials</u>	<u>Base Salary</u>	<u>County Longevity</u>	<u>Other Supplements*</u>	<u>Annual Salary</u>
County Judge	\$ 88,943	\$ 960	\$ 2,040	\$ 91,943
County Commissioner's				
Precinct 1	69,378	240	840	70,458
Precinct 2	69,378	-	840	70,218
Precinct 3	69,378	480	840	70,698
Precinct 4	69,378	-	840	70,218
County Treasurer	69,378	480	480	70,338
Tax Assessor-Collector	69,378	480	-	69,858
County Attorney	83,348	1,200	480	85,028
District Attorney	15,000	480	-	15,480
District Clerk	69,378	720	480	70,578
County Clerk	69,378	1,440	480	71,298
District Judge				
85th District Court	13,800	1,200	1,200	16,200
272nd District Court	10,626	240	1,200	12,066
361st District Court	13,800	720	1,680	16,200
County Court at Law #1	153,138	720	1,200	155,058
County Court at Law #2	153,138	960	1,200	155,298
Justice of the Peace				
Precinct 1	64,153	240	840	65,233
Precinct 2 Place 1	64,153	1,200	840	66,193
Precinct 2 Place 2	64,153	960	840	65,953
Precinct 3	64,153	960	840	65,953
Precinct 4	64,153	-	840	64,993
Sheriff	104,018	1,440	480	105,938
Constable				
Precinct 1	64,153	240	480	64,873
Precinct 2	64,153	480	-	64,633
Precinct 3	64,153	-	480	64,633
Precinct 4	64,153	960	480	65,593
	<u>\$ 1,768,212</u>	<u>\$ 16,800</u>	<u>\$ 19,920</u>	<u>\$ 1,804,932</u>

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

BRAZOS COUNTY, TEXAS PROPOSED BUDGET GENERAL FUND - CONTINGENCY PROVISIONS For The Year Ending September 30, 2014
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	Proposed 2014
<u>GENERAL - COMMISSIONERS' COURT</u>	
Court Appointed Attorneys	\$ 100,000
Capital Murder Trial	750,000
Autopsy	100,000
Court Support Cost	200,000
Utilities	100,000
Insurance	150,000
Worker's Compensation	100,000
Juvenile Placement	200,000
Discretionary Departmental Expenditure Accounts	350,000
Overtime	100,000
Gasoline/Diesel	150,000
Health and Life Fund Support	200,000
Total Contingency	\$ 2,500,000 *

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

<p>BRAZOS COUNTY, TEXAS PROPOSED BUDGET GENERAL FUND - CONTINGENCY PROVISIONS For The Year Ending September 30, 2014</p>

**Proposed
2014**

DISTRICT ATTORNEY - CPS

Allowance For Excess Use	\$ <u>1,900</u>
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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	\$ <u>1,373,631</u>
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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	\$ <u>7,200</u>
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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.

**BRAZOS COUNTY, TEXAS
COUNTY HEALTH ENDOWMENT FUND
ESTIMATED UNRESERVED FUND BALANCE
For The Year Ending September 30, 2013**

Fund Balance at October 1, 2012 **\$ 261,294**

For The Year Ending September 30, 2013

Estimated Revenues **75,320**

Estimated Expenditures **-**

Reserved Fund Balance, September 30, 2013 **\$ 336,614**

BRAZOS COUNTY, TEXAS
COUNTY HEALTH ENDOWMENT FUND (0200)
PROPOSED BUDGET
For The Year Ending September 30, 2014

<u>REVENUES (0200)</u>	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ACTUAL</u>	<u>FY 2013 APPROVED BUDGET</u>	<u>FY 2013 YEAR-END ESTIMATE</u>	<u>FY 2014 PROPOSED BUDGET</u>
Interest	\$ 789	\$ 946	\$ 700	\$ 791	\$ 1,000
Tobacco Settlement	82,188	82,226	-	74,529	65,000
Reserved Fund Balance			39,300		
TOTAL REVENUES	\$ 82,978	\$ 83,172	\$ 40,000	\$ 75,320	\$ 66,000

<u>EXPENDITURES (11002200)</u>					
Community Public Health	\$ 70,000	\$ 30,000	\$ 40,000	\$ -	\$ 66,000
TOTAL CONTRACT SERVICES	\$ 70,000	\$ 30,000	\$ 40,000	\$ -	\$ 66,000

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

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

SPECIAL REVENUE FUNDS

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

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
ANALYSIS OF RESERVE FUND BALANCE**

For The Year Ending September 30, 2013

	Actual Fund Balance 10/1/2012	Estimated Revenue Year Ending 9/30/2013	Transfers In/ (Out)	Estimated Expenditures Year Ending 9/30/2013	Unreserved Fund Balance Year Ending 9/30/2013
<u>SPECIAL REVENUE FUND</u>					
Hotel Occupancy Tax	\$ 803,165	\$ 1,235,810	\$ (278,888)	\$ 544,938	1,215,149
State Lateral Road	84,953	30,412	--	-	115,365
Unclaimed Property Fund	53,694	1,502	--	1,000	54,196
Law Library Fund	272,788	51,625	--	86,334	238,079
Alternative Dispute Resolution Fund	-	29,640	7,500	37,140	--
Law Enforcement Education Fund	12,757	--	--	2,750	10,007
County Records Management Fund	120,419	109,968	--	94,340	136,047
County Clerk Records Management Fund	440,095	187,905	--	211,337	416,663
County Clerk Archival Fund	159,447	181,300	--	114,200	226,547
Courthouse Security Fund	-	83,600	277,598	361,198	--
Justice Court Security Fund	34,850	9,067	--	--	43,917
District Clerk Management Fund	116,016	19,164	--	--	135,180
District Clerk Archival Fund	14,880	5,709	--	--	20,589
Justice of the Peace Technology Fund	110,750	35,810	--	34,763	111,797
County and District Court Tech Fund	16,011	10,588	--	--	26,599
Forfeitures Fund	39,244	6,447	--	20,364	25,327
D. A. Hot Check Collection Fund	100	324	--	--	424
Bail Bond Board Fee Fund	81,245	1,300	--	147	82,398
Voter Registration Fund	22,650	22,359	--	23,009	22,000
Vehicle Inventory Tax Interest Fund	118,990	30,936	--	7,247	142,679
Sheriff - Crime Fund	354,853	1,406	--	21,613	334,646
District Attorney - Crime Fund	71,416	11,634	--	21,638	61,412
Primary Election Services Fund	30,186	9,539	(1,770)	4,930	33,025
Brazos County Housing Finance Corp	155,979	35,252	--	53,594	137,637
TOTAL SPECIAL REVENUE FUNDS	\$ 3,114,488	\$ 2,111,297	\$ 4,440	\$ 1,640,542	\$ 3,589,683

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
BUDGET SUMMARY**

For The Year Ending September 30, 2014

	Budget 2009-2010	Budget 2010-2011	Budget 2011-2012	Budget 2012-2013	Proposed Budget 2013-2014	Budget 2013 vs 2014	% Incr/(Decr)	
<u>SPECIAL REVENUE FUND</u>								
1100 Hotel Occupancy Tax	\$ 1,848,000	\$ 1,370,200	\$ 1,131,500	\$ 1,253,500	\$ 1,529,449	\$ 275,949	22%	37%
1200 State Lateral Road	100,800	55,600	84,000	84,800	84,800	-	0%	
1300 Unclaimed Property Fund	51,900	51,000	51,000	51,000	51,000	-	0%	
1500 Law Library Fund	175,000	175,000	175,000	175,000	175,000	--	0%	
1700 Alternative Dispute Resolution Fund	44,500	44,500	52,500	44,500	45,500	1,000	2%	
1800 Law Enforcement Education Fund	36,900	36,000	10,000	12,672	9,850	(2,822)	-22%	
1900 County Records Management Fund	209,000	240,500	199,000	187,144	242,800	55,656	30%	
2000 County Clerk Records Management Fund	270,023	284,185	240,616	204,927	206,092	1,165	1%	
2001 County Clerk Archival Fund	160,000	160,000	160,000	160,000	170,700	10,700	7%	
2200 Courthouse Security Fund	317,810	329,110	334,468	350,017	361,198	11,181	3%	9%
2201 Justice Court Security Fund	16,050	22,700	39,300	26,627	51,475	24,848	93%	
2300 District Clerk Management Fund	87,300	105,300	105,300	105,300	117,300	12,000	11%	
2301 District Clerk Archival Fund	7,000	7,800	7,800	14,400	25,825	11,425	79%	
2400 Justice of the Peace Technology Fund	205,300	131,700	159,000	152,000	144,900	(7,100)	-5%	
2401 County and District Court Tech Fund	--	1,300	11,800	14,900	36,000	21,100	142%	
2500 Forfeitures Fund	12,000	22,600	23,206	34,000	25,100	(8,900)	-26%	
2600 D. A. Hot Check Collection Fund	900	3,300	4,000	100	100	--	0%	
2700 Bail Bond Board Fee Fund	77,400	77,400	77,400	72,800	72,800	--	0%	
2800 Voter Registration Fund	21,100	21,000	21,000	21,000	21,100	100	0%	
2801 Chapter 19 State Fund	32,182	1,000				--	0%	
2900 Vehicle Inventory Tax Interest Fund	120,850	118,000	118,338	118,176	139,789	21,613	18%	
3300 Sheriff - Crime Fund	364,050	364,175	352,000	346,000	334,750	(11,250)	-3%	
3400 District Attorney - Crime Fund	26,100	27,425	27,425	27,429	60,100	32,671	119%	
3500 Primary Election Services Fund	50,000	22,000	87,400	9,770	88,000	78,230	801%	
3901 Brazos County Housing Finance Corp		--	--	144,300	150,853	6,553	5%	
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 4,234,165</u>	<u>\$ 3,671,795</u>	<u>\$ 3,472,053</u>	<u>\$ 3,610,362</u>	<u>\$ 4,144,481</u>	<u>\$ 534,119</u>	<u>15%</u>	

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

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (1100)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Hotel, Motel Tax	\$ 1,130,582	\$ 1,172,566	\$ 1,000,000	\$ 1,225,596	\$ 1,350,000
Program Income		\$ -		\$ 8,000	\$ 5,000
Interest	3,983	3,366	2,700	2,214	3,200
Reserve Fund Balance	-	-	250,800	-	171,249
TOTAL REVENUES	\$ 1,134,565	\$ 1,175,933	\$ 1,253,500	\$ 1,235,810	\$ 1,529,449

EXPENDITURES (11002500)					
Hotel Occupancy Tax (11002500)					
Salary and Wages	\$ 87,946	\$ 82,576	\$ 100,267	\$ 100,372	\$ 100,077
Benefits	32,907	31,447	38,397	39,280	40,022
Departmental Support	31,011	35,609	83,596	31,664	64,750
Repair and Maintenance	-	-	-	1,272	1,300
Minor Acquisitions	-	-	9,080	1,202	2,000
Contract Services	-	-	-	-	7,000
Professional Fees	13,875	14,100	10,000	5,300	5,300
Community Contracts	225,000	75,000	110,000	112,500	125,000
Capital Outlay	21,285	-	100,000	100,000	104,000
	\$ 412,023	\$ 238,732	\$ 451,340	\$ 391,590	\$ 449,449

Hotel Occupancy Tax - Marketing Reimbursement (11002600)					
Salary and Wages	\$ 119,751	146009.14	\$ 150,100	\$ 114,406	\$ -
Benefits	40,370	50323.4	56,214	38,943	-
Departmental Support	93,693	76037.01	33,061	-	-
Repairs and Maintenance	15,288	11327.18	7,800	-	-
Minor Acquisitions	1,235	2996.16	500	-	-
Contracts for Services	7,222	7290.25	3,000	-	-
Professional Services	-	-	-	-	-
	\$ 277,559	\$ 293,983	\$ 250,675	\$ 153,348	\$ -

Operating Transfers					
Transfer to Debt Service Fund	\$ 624,011	\$ 646,763	\$ 551,485	\$ 278,888	\$ 1,080,000
	\$ 624,011	\$ 646,763	\$ 551,485	\$ 278,888	\$ 1,080,000

TOTAL EXPENDITURES AND TRANSFERS	\$ 1,313,593	\$ 1,179,478	\$ 1,253,500	\$ 823,826	\$ 1,529,449
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The Tax Code Section §352.002 (a) allows for the County to adopt a resolution imposing a two percent tax on a person who pays for the use of a room that is a hotel/motel in Brazos County. The money in the fund is to be used in part on marketing projects that directly promote tourism, hotel, and convention activity. The funds will be also used to fund capital improvements as well as marketing operations at the Brazos County Expo Complex.

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

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

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (1200)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest - Accounts	\$ 224	\$ 343	\$ 300	\$ 200	\$ 450
State of Texas - Lateral Road Fund	28,096	28,057	28,000	30,212	29,000
Reserve Fund Balance	-		56,500	-	55,350
TOTAL REVENUES	\$ 28,320	\$ 28,400	\$ 84,800	\$ 30,412	\$ 84,800

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

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

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

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

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

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (1300)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest - Accounts	\$ 1,296	\$ 1,358	\$ 1,200	\$ 1,502	\$ 1,500
Reserve Fund Balance	-	-	49,800	-	49,500
TOTAL REVENUES	\$ 1,296	\$ 1,358	\$ 51,000	\$ 1,502	\$ 51,000

EXPENDITURES (12005000)					
Departmental Support	\$ -	\$ 249	\$ 51,000	\$ 1,000	\$ 51,000
TOTAL EXPENDITURES	\$ -	\$ 249	\$ 51,000	\$ 1,000	\$ 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
PROPOSED BUDGET
LAW LIBRARY**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (1500)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees - County Clerk	\$ 7,874	\$ 7,682	\$ 7,000	\$ 7,604	\$ 7,500
Fees - District Clerk	42,175	43,713	42,000	43,064	42,000
Interest - Accounts	1,276	1,186	1,000	957	1,000
Reserve Fund Balance	-	32,337	125,000	-	124,500
TOTAL REVENUES	\$ 51,324	\$ 84,918	\$ 175,000	\$ 51,625	\$ 175,000

EXPENDITURES (52000100)					
Departmental Support - Subscriptions	\$ 73,355	\$ 77,518	\$ 100,000	\$ 77,954	\$ 100,000
Repairs and Maintenance	-	-	2,000	-	2,000
Minor Acquisitions	-	-	53,000	-	53,000
Contracts	7,800	7,400	20,000	8,380	20,000
Buildings	-	-	-	-	
TOTAL EXPENDITURES	\$ 81,155	\$ 84,918	\$ 175,000	\$ 86,334	\$ 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
PROPOSED BUDGET
ALTERNATIVE DISPUTE RESOLUTION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (1700)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 37,515	\$ 38,385	\$ 37,000	\$ 29,640	\$ 38,000
Transfer From General Fund	7,500	7,500	7,500	7,500	7,500
TOTAL REVENUES	\$ 45,015	\$ 45,885	\$ 44,500	\$ 37,140	\$ 45,500

EXPENDITURES (11070000)					
Contracts for Community Support	\$ 45,015	\$ 45,885	\$ 44,500	\$ 37,140	\$ 44,500
TOTAL EXPENDITURES	\$ 45,015	\$ 45,885	\$ 44,500	\$ 37,140	\$ 44,500

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
PROPOSED BUDGET
LAW ENFORCEMENT EDUCATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (1800)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
State LEOSE - Training	\$ 16,873	\$ -	\$ -	\$ -	
Reserved Fund Balance	14,812		12,672	-	9,850
TOTAL REVENUES	\$ 31,685	\$ -	\$ 12,672	\$ -	\$ 9,850

EXPENDITURES (30000100)					
LEOSE Training - Constable Precinct 1	\$ 1,095		\$ 850	\$ -	
LEOSE Training - Constable Precinct 2	795		2,800	-	
LEOSE Training - Constable Precinct 3	2,836	2,134	2,100	-	
LEOSE Training - Constable Precinct 4	-		850	-	
LEOSE Training - County Attorney	150		3,750	-	
LEOSE Training - District Attorney	204		-	-	
LEOSE Training - Sheriff	26,605	2,250	2,322	2,750	9,850
TOTAL EXPENDITURES	\$ 31,685	\$ 4,384	\$ 12,672	\$ 2,750	\$ 9,850

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

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

Funding is restricted by State statute.

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

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (1900)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service - Co Records Mgt	\$ 76,118	\$ 73,648	\$ 90,000	\$ 109,114	\$ 80,000
Fees for Service - Ct Records Preservation	\$ 26,054	\$ 27,212			\$ 27,000
Interest - Accounts	696	762	500	854	800
Transfer from General Fund	13,442	0	-	-	-
Reserve Fund Balance	-	-	96,644	-	135,000
TOTAL REVENUES	\$ 116,310	\$ 101,622	\$ 187,144	\$ 109,968	\$ 242,800

EXPENDITURES (50000100)

County Records Management and Preservation

Salary and Wages	\$ 64,419	\$ 54,669	\$ 58,435	\$ 58,435	\$ 69,608
Benefits	25,521	22,344	23,337	23,337	28,150
Departmental Support	2,099	1,157	5,100	6,724	2,667
Minor Acquisitions	-	8,637	15,000	4,180	5,000
Contracts for Services	669	1,642	2,272	1,664	4,775
Professional Services	-	-	-	-	
Capital Outlay	-	-	38,000	-	40,000
	\$ 92,708	\$ 88,449	\$ 142,144	\$ 94,340	\$ 150,200

EXPENDITURES (50000200)

County Record Preservation (Government Code: Section 51.708)

Minor Acquisitions	\$ -	\$ -	\$ 45,000	\$ -	\$ 92,600
	\$ -	\$ -	\$ 45,000	\$ -	\$ 92,600

TOTAL EXPENDITURES	\$ 92,708	\$ 88,449	\$ 187,144	\$ 94,340	\$ 242,800
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The County collects a \$5.00 fee for each civil case filed in a County, District, or Probate Court to provide funding for the County's records management and preservation efforts.

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

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

Funding is restricted by Commissioners' Court.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY CLERK RECORDS
MANAGEMENT AND PRESERVATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2000)	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 163,079	\$ 155,504	\$ 150,000	\$ 186,058	\$ 185,000
Interest - Accounts	2,400	2,027	2,000	1,847	1,750
Reserve Fund Balance	-	-	88,616		19,342

TOTAL REVENUES	\$ 165,479	\$ 157,532	\$ 240,616	\$ 187,905	\$ 206,092
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EXPENDITURES (21005000)

Salary and Wages	\$ 66,859	\$ 68,663	\$ 69,709	\$ 70,000	\$ 71,130
Benefits	29,362	32,745	35,407	35,500	39,462
Departmental Support	1,517	1,071	54,500	1,565	14,500
Repairs and Maintenance	-	-	500	-	500
Minor Acquisitions	5,065	-	2,000	3,172	2,000
Contracts for Services	59,940	57,079	78,500	101,100	78,500
Professional Services	-	67,298	-		-
Capital Outlay	-	24,228	-		-

TOTAL EXPENDITURES	\$ 162,742	\$ 251,085	\$ 240,616	\$ 211,337	\$ 206,092
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The County Clerk collects a \$5.00 fee on all cases and records filed in the County Clerk's office for the specific purpose of providing funding for the maintenance and preservation, including automation of records in the County Clerk's office.

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

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY CLERK ARCHIVAL FUND
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2001)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 150,714	\$ 160,168	\$ 145,000	\$ 181,300	\$ 170,000
Interest - Accounts	383	542	400		700
Reserve Fund Balance	-	-	14,600		-
TOTAL REVENUES	\$ 151,097	\$ 160,710	\$ 160,000	\$ 181,300	\$ 170,700

EXPENDITURES (21006000)					
Professional Fees	\$ 114,180	\$ 114,180	\$ 160,000	\$ 114,200	\$ 170,700
TOTAL EXPENDITURES	\$ 114,180	\$ 114,180	\$ 160,000	\$ 114,200	\$ 170,700

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

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

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

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2200)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 91,250	\$ 84,300	\$ 77,500		\$ 83,000
Interest - Accounts	555	418	400		600
Reserve Fund Balance	-	-	-		-
Transfer from General Fund	242,110	224,412	272,117		277,598
TOTAL REVENUES	\$ 333,915	\$ 309,130	\$ 350,017	\$ -	\$ 361,198

EXPENDITURES					
Sheriff Support (51000100):					
Salary and Wages	\$ 230,654	\$ 227,577	\$ 241,749		\$ 238,906
Benefits	88,069	91,648	98,325		102,029
Departmental Support	3,006	2,231	4,643		5,873
Repairs and Maintenance	3,728	4,400	5,300		5,300
Minor Acquisitions	-	-	-		9,090
TOTAL EXPENDITURES	\$ 325,456	\$ 325,856	\$ 350,017	\$ -	\$ 361,198

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

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

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

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE COURT SECURITY FUND
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2201)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 APPROVED BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 12,423	\$ 9,623	\$ 9,450	\$ 8,917	\$ 8,350
Interest - Accounts	85	130	100	150	125
Reserve Fund Balance	-	-	27,077		43,000
TOTAL REVENUES	\$ 12,508	\$ 9,753	\$ 36,627	\$ 9,067	\$ 51,475

EXPENDITURES (51000300)					
Repair and Maintenance	\$ -	\$ -	\$ 200	\$ -	
Contracts for Services	-	1,980	5,000	-	2,475
Capital Outlay	-	-	31,427	-	49,000
				0	
TOTAL EXPENDITURES	\$ -	\$ 1,980	\$ 36,627	\$ -	\$ 51,475

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

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

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

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2300)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 17,907	\$ 18,470	\$ 16,000	\$ 18,964	\$ 17,000
Interest - Accounts	389	459	300	200	400
Reserve Fund Balance	-	-	89,000	-	99,900
TOTAL REVENUES	\$ 18,296	\$ 18,929	\$ 105,300	\$ 19,164	\$ 117,300

EXPENDITURES (20005000)					
Departmental Support	\$ -	\$ 362	\$ 43,000	\$ -	\$ 43,000
Minor Acquisitions	-	9,536	10,000	-	10,000
Contracts for Services	-	-	23,000	-	23,000
Professional Fees	-	-	29,300	-	29,300
Capital Outlay	-	-	-	-	12,000
TOTAL EXPENDITURES	\$ -	\$ 9,898	\$ 105,300	\$ -	\$ 117,300

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

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

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT CLERK ARCHIVAL FUND
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2301)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 5,159	\$ 5,944	\$ 4,500	\$ 5,684	\$ 5,250
Interest - Accounts	25	50	-	25	75
Reserve Fund Balance	-	-	3,300		20,500
TOTAL REVENUES	\$ 5,184	\$ 5,994	\$ 7,800	\$ 5,709	\$ 25,825

EXPENDITURES (20006000)					
Professional Fees	\$ -	\$ -	\$ 7,800	\$ -	\$ 25,825
TOTAL EXPENDITURES	\$ -	\$ -	\$ 7,800	\$ -	\$ 25,825

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

REVENUES (2400)	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
	ACTUAL	ACTUAL	ORIGINAL	YEAR-END	PROPOSED
			BUDGET	ESTIMATE	BUDGET
Fees for Service	\$ 50,122	\$ 50,122	\$ 39,500	\$ 35,318	\$ 33,500
Interest	613	613	500	492	400
Bryan ISD AIM Contribution	6,720	6,720	-		-
CIRA	-	-	-		-
Reserve Fund Balance	-	-	112,000		111,000
TOTAL REVENUES	\$ 57,455	\$ 57,455	\$ 152,000	\$ 35,810	\$ 144,900

EXPENDITURES

JP's (24005000)

Departmental Support	\$ 1,080	\$ 1,080	\$ 39,653	\$ 1,200	\$ 27,974
Minor Acquisitions	-	926	30,000	-	30,000
Contract Services	-	-	-	-	-
	\$ 1,080	\$ 2,006	\$ 69,653	\$ 1,200	\$ 57,974

JP #1 (24005100)

Salary & Wages	\$ 482	\$ 460	\$ 840	\$ 427	\$ 840
Benefits	94	93	176	121	176
Departmental Support	8,650	7,156	14,575	9,411	14,575
Repair & Maintenance	-		-	-	-
Minor Acquisitions	819	5,304	4,237	7,231	4,237
Capital Outlay	-	10,000	-	-	-
	\$ 10,046	\$ 23,013	\$ 19,828	\$ 17,190	\$ 19,828

JP #2-1 (24005210)

Salary & Wages	\$ 840	\$ 805	\$ 840	\$ 747	\$ 840
Benefits	164	161	176	152	176
Departmental Support	466		8,000	-	8,000
Repair & Maintenance	-		-	-	-
Minor Acquisitions	7,168	3,337	2,000	4,874	2,000
Capital Outlay	2,406	10,000	-	-	-
	\$ 11,045	\$ 14,303	\$ 11,016	\$ 5,773	\$ 11,016

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

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2400)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
JP #2-2 (24005220)					
Salary & Wages	\$ 482	\$ 715	\$ 840	\$ 747	\$ 840
Benefits	94	143	176	152	176
Departmental Support	908	2,206	7,335	-	7,335
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	-	2,425	865	1,412	865
Contract Services	13,440	-	13,440	-	13,440
Capital Outlay	-	10,000	-	-	-
	\$ 14,924	\$ 15,489	\$ 22,656	\$ 2,311	\$ 22,656
JP #3 (24005300)					
Salary & Wages	\$ 831	\$ 805	\$ 840	\$ 747	\$ 840
Benefits	162	161	176	152	176
Departmental Support	548	-	9,000	-	9,000
Repair & Maintenance	-	-	600	-	600
Minor Acquisitions	-	-	4,990	2,907	4,990
Contract Services	-	5,558	-	-	-
Capital Outlay	-	10,000	-	-	-
	\$ 1,541	\$ 16,524	\$ 15,606	\$ 3,806	\$ 15,606
JP #4 (24005400)					
Salary & Wages	\$ 594	\$ 460	\$ 840	\$ 427	\$ 840
Benefits	116	92	176	87	176
Departmental Support	826	200	6,200	595	6,200
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	7,052	5,763	6,025	3,374	6,025
Capital Outlay	-	10,000	-	-	-
	\$ 8,587	\$ 16,515	\$ 13,241	\$ 4,483	\$ 13,241
TOTAL EXPENDITURES	\$ 47,222	\$ 87,850	\$ 152,000	\$ 34,763	\$ 140,321

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

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

<u>REVENUES (2401)</u>	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 6,226	\$ 8,243	\$ 7,155	\$ 10,558	\$ 10,000
Interest	18	48	25	30	50
Reserve Fund Balance	-	-	7,720	-	25,950
TOTAL REVENUES	\$ 6,244	\$ 8,291	\$ 14,900	\$ 10,588	\$ 36,000

<u>EXPENDITURES (25005000)</u>					
Minor Acquisitions	\$ -	\$ -	14,900	\$ -	\$ 36,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 14,900	\$ -	\$ 36,000

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

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
FORFEITURE FUND**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2500)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 8,171	\$ 6,811	\$ -	\$ 6,314	\$ -
Interest	122	166	-	133	100
Reserve Fund Balance	-	-	34,000		25,000
TOTAL REVENUES	\$ 8,293	\$ 6,977	\$ 34,000	\$ 6,447	\$ 25,100

EXPENDITURES (28010000/30110000/30210000/30310000)

County Attorney	\$ -	\$ -	\$ 729	\$ 729	\$ -
Sheriff Forfeitures	1,216	2,144	27,164	19,484	19,692
Constable Pct. 1 Forfeitures	234	204	3,092	-	2,381
Constable Pct. 2 Forfeitures	-	-	1,214	-	1,996
Constable Pct. 3 Forfeitures	-	2,385	1,801	880	1,031
TOTAL EXPENDITURES	\$ 1,450	\$ 4,733	\$ 34,000	\$ 20,364	\$ 25,100

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
D.A. HOT CHECK COLLECTIONS
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

REVENUES (2600)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest - Accounts	\$ 20	\$ 11	\$ -	\$ -	\$ -
Other Revenue	3,126	231	-	324	-
Reserve Fund Balance	-	-	100	-	100
TOTAL REVENUES	\$ 3,145	\$ 242	\$ 100	\$ 324	\$ 100

EXPENDITURES (19006000)					
Departmental Support	\$ 2,753	\$ 3,252	\$ 100	\$ -	\$ 100
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,753	\$ 3,252	\$ 100	\$ -	\$ 100

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

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2700)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest - Accounts	\$ 309	\$ 326	\$ 300	\$ 308	\$ 200
Other Revenue	2,000	2,000	1,500	992	1,000
Reserve Fund Balance	-	-	75,600	-	71,600
TOTAL REVENUES	\$ 2,309	\$ 2,326	\$ 77,400	\$ 1,300	\$ 72,800

EXPENDITURES (12006000)					
Salary and Wages	\$ 142	\$ 477	\$ 4,000	\$ 107	\$ 4,000
Benefits	53	-	602	40	893
Departmental Support	103	-	72,798	-	67,907
TOTAL EXPENDITURES	\$ 298	\$ 477	\$ 77,400	\$ 147	\$ 72,800

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

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
VOTER REGISTRATION**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2800)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest - Accounts	\$ 89	\$ 115	\$ 100	\$ 61	\$ 300
Secretary of State	1,051	33,576	-	22,298	20,000
Transfer from General Fund	-	-	-	-	-
Reserve Fund Balance	-	-	20,900	-	800
TOTAL REVENUES	\$ 1,140	\$ 33,691	\$ 21,000	\$ 22,359	\$ 21,100

EXPENDITURES (13005000)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Departmental Support	\$ 451	\$ 1,536	\$ 19,300	\$ 600	\$ 19,400
Minor Acquisitions	-	32,040	400	22,409	800
Professional Services	600	-	900	-	900
Capital Outlay	-	-	400	-	-
TOTAL EXPENDITURES	\$ 1,051	\$ 33,576	\$ 21,000	\$ 23,009	\$ 21,100

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, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (2900)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
P & I Taxes	\$ 2,643	\$ 2,167	\$ 2,000	\$ 1,561	\$ 25,000
Interest	1,830	1,943	1,100	520	1,050
Reserve Fund Balance	-	-	115,076	28,855	113,739
TOTAL REVENUES	\$ 4,473	\$ 4,110	\$ 118,176	\$ 30,936	\$ 139,789

EXPENDITURES (13006000)					
Salary and Wages	\$ -	\$ -	\$ 11,100	\$ -	\$ 11,100
Employee benefits	-	-	2,314	-	2,419
Departmental Support	1,987	5,015	78,700	932	100,270
Minor Acquisitions	820	-	10,000	3,421	10,000
Professional Fees	-	-	16,062	2,894	16,000
TOTAL EXPENDITURES	\$ 2,807	\$ 5,015	\$ 118,176	\$ 7,247	\$ 139,789

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
PROPOSED BUDGET
SHERIFF - CRIME FUND**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3300)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest	\$ 1,385	\$ 1,385	\$ 1,000	\$ 1,218	\$ 750
Other Revenue	1,210	1,210	-	188	-
Sheriff Crime Fund	-	-	-	-	-
Reserve Fund Balance	-	-	345,000	-	334,000
TOTAL REVENUES	\$ 2,594	\$ 2,594	\$ 346,000	\$ 1,406	\$ 334,750

EXPENDITURES (28050000)					
Salary and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee benefits	-	-	-	-	-
Departmental Support	7,014	7,014	229,675	8,020	229,950
Repairs and Maintenance	-	-	3,400	151	4,000
Minor Acquisitions	-	-	70,800	-	60,800
Contract Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Capital Outlay	-	-	42,125	13,442	40,000
TOTAL EXPENDITURES	\$ 7,014	\$ 7,014	\$ 346,000	\$ 21,613	\$ 334,750

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

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT ATTORNEY - CRIME FUND
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3400)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest	\$ 220	\$ 263	\$ 100	\$ 265	\$ 100
District Attorney - Crime Fund	18,209	33,264	-	11,369	-
Reserve Fund Balance	-	-	27,329	-	60,000
TOTAL REVENUES	\$ 18,429	\$ 33,527	\$ 27,429	\$ 11,634	\$ 60,100

EXPENDITURES (19200100)					
Salary and Wages	\$ 13,715	\$ 10,240	\$ 16,000	\$ 13,025	\$ 16,000
Benefits	1,070	865	1,303	1,739	3,459
Departmental Support	5,078	3,040	10,126	6,874	40,641
Contract Services	-	-	-	-	-
TOTAL EXPENDITURES	\$ 19,862	\$ 14,145	\$ 27,429	\$ 21,638	\$ 60,100

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
PRIMARY ELECTION SERVICES FUND
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

REVENUES (3500)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	\$ 3,831	\$ 62,161	\$ 9,770	\$ 125	\$ 55,000
Interest	180	58	-	9,414	-
Reserve Fund Balance	-	-	-	-	33,000
TOTAL REVENUES	\$ 4,011	\$ 62,219	\$ 9,770	\$ 9,539	\$ 88,000

EXPENDITURES (21120000)					
Outside Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Departmental Support	-	74	-	4,847	400
Repair & Maintenance	-	-	-	-	-
Contract Services	-	2,820	-	-	2,000
Professional Fees	-	50,150	-	-	57,000
	\$ -	\$ 53,044	\$ -	\$ 4,847	\$ 59,400

EXPENDITURES (21130000)					
Departmental Support	\$ -	\$ 4,131	\$ 7,000	\$ -	\$ 27,600
Repairs and Maintenance	-	1,565	1,000	83	1,000
	\$ -	\$ 5,696	\$ 8,000	\$ 83	\$ 28,600

Operating Transfers					
Transfer to General Fund		\$ 5,800	\$ 1,770	\$ 1,770	\$ -
	\$ -	\$ 5,800	\$ 1,770	\$ 1,770	\$ -
Total Co Clk Election SVCS (21130000)	\$ -	\$ 11,496	\$ 9,770	\$ 1,853	\$ 28,600

TOTAL EXPENDITURES	\$ -	\$ 64,540	\$ 9,770	\$ 6,700	\$ 88,000
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This fund is used to account for the costs and reimbursement related to election service contracts as provided by Section 31.100 of the Election Code.

**BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
BRAZOS COUNTY HOUSING FINANCE CORPORATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3901)	FY 2011 ACTUAL	FY 2012* ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Fees for Service	***	\$ 45,000	\$ -	\$ 34,968	\$ 52,000
Interest	***	\$ 400	-	284	425
Reserve Fund Balance	***	-	144,300		98,428
TOTAL REVENUES	\$ -	\$ 45,400	\$ 144,300	\$ 35,252	\$ 150,853

EXPENDITURES (39010000)					
Departmental Support	\$ -	\$ 2,630	\$ 4,175	\$ 3,026	\$ 4,375
Professional Fees	-	23,524	140,125	50,568	146,478
TOTAL EXPENDITURES	\$ -	\$ 26,154	\$ 144,300	\$ 53,594	\$ 150,853

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

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



FEDERAL & STATE GRANT FUNDS

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

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

<u>GRANT FUNDS</u>	<u>Anticipated Fund Balance Oct. 1, 2012</u>	<u>Budgeted Revenue Year Ending Sept. 30, 2013</u>	<u>Transfers In</u>	(1)	<u>Transfers Out</u>	<u>Budgeted Expenditures Year Ending Sept. 30, 2013</u>
TxDOT - Comprehensive Underage	--	-	--		--	--
Vine Program	--	29,174	--		--	29,174
TJPC - State Aid	--	769,083	181,760	(2)	--	950,843
TJPC - Z - Salary Adjustment	--	--	--		--	--
TJPC - F- Progressive Sanctions JPO	--	--	--		--	--
TJPC - G -Progressive Sanctions 1-2-3	--	--	--		--	--
TJPC - O -Progressive Sanctions ISJPO	--	--	--		--	--
TJPC - Community Corrections	--	--	--		--	--
TJPC - X -ICBF	--	--	--		--	--
TJPC - C - Commitmt Reduction	--	129,444	28,601		--	158,045
HAVA - General Compliance	--	--	--		--	--
Edward Byrne Justice Assistance Grant	--	7,898	--		--	7,898
State Homeland Security	--	23,509	--		--	23,509
Metropolitan Planning Organization	--	401,233	--		--	401,233
COPS Technology	--	17,972	--		--	17,972
JP Truancy	--	--	--		--	--
BCS Mobility Initiative	--	8,002	--		--	8,002
Texas Capital Fund	--	2,100,000	--		--	2,100,000
TOTAL GRANT PROGRAMS	<u>\$ --</u>	<u>\$ 3,486,315</u>	<u>\$ 210,361</u>	(1)	<u>\$ --</u>	<u>\$ 3,696,676</u>

(1) Represents matching funds that are provided for support of the Grant

(2) Revenues for all TJPC grants combined due to TJPC/TYC combination at State level. Accounting for Expenditures will remain split.

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

<u>GRANT FUNDS</u>	<u>Budget 2009-2010</u>	<u>Budget 2010-2011</u>	<u>Budget 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Proposed Budget 2013-2014</u>	<u>Budget 2013 vs 2014</u>	<u>% Incr/(Decr)</u>
TxDOT - Comprehensive Underage	115,465	115,465	123,890	130,816	--	(130,816)	-100%
Vine Program	30,108	30,710	30,710	29,174	29,174	--	0%
TJPC - State Aid	154,568	158,700	159,902	944,851	950,843	5,992	1%
TJPC - Z - Salary Adjustment	149,217	149,112	149,701	--	--	--	0%
TJPC - F- Progressive Sanctions JPO	215,231	222,143	224,878	--	--	--	0%
TJPC - G -Progressive Sanctions 1-2-3	81,183	51,398	52,114	--	--	--	0%
TJPC - O -Progressive Sanctions ISJPO	50,958	52,474	53,148	--	--	--	0%
TJPC - Community Corrections	302,479	311,612	315,655	--	--	--	0%
TJPC - X -ICBF	61,920	63,540	64,237	--	--	--	0%
TJPC - C - Commitmt Reduction	--	153,300	147,906	158,138	158,045	(93)	0%
HAVA - General Compliance	30,205	244,964	26,875	5,474	--	(5,474)	-100%
HAVA - Education Fund	424	--	--	--	--	--	0%
Speical Investigations Unit	296,828	--	--	--	--	--	0%
Edward Byrne Justice Assistance Grant	24,082	62,675	43,249	13,825	7,898	(5,927)	-43%
State Homeland Security	169,392	341,350	24,485	39,826	23,509	(16,317)	-41%
Metropolitan Planning Organization	438,966	495,125	480,125	388,881	401,233	12,352	3%
COPS Technology	--	--	167,882	42,355	17,972	(24,383)	-58%
JP Truancy	--	--	15,000	--	--	--	0%
BCS Mobility Initiative	--	--	--	161,751	8,002	(153,749)	-95%
Texas Capital Fund	--	--	--	--	2,100,000	2,100,000	0%
TOTAL GRANT PROGRAMS	<u><u>\$ 2,121,026</u></u>	<u><u>\$ 2,452,568</u></u>	<u><u>\$ 2,079,757</u></u>	<u><u>\$ 1,915,091</u></u>	<u><u>\$ 3,696,676</u></u>	<u><u>\$ 1,781,585</u></u>	<u><u>-433%</u></u>

(1) Represents matching funds that are provided for support of the Grant

(2) Revenues for all TJPC grants combined due to TJPC/TYC combination at State level. Accounting for Expenditures will remain split.

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
COMPREHENSIVE UNDERAGE DRINKING ENFORCEMENT PROGRAM
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant Funding	\$ 61,601	\$ 61,143	\$ 60,893	\$ 40,217	\$ -
General Fund - Matching Funds	35,877	62,747	69,923	72,984	-
TOTAL REVENUES	\$ 97,478	\$ 123,890	\$ 130,816	\$ 113,201	\$ -

EXPENDITURES (183100)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Salary & Wages	\$ 77,424	\$ 83,289	\$ 88,419	\$ 82,564	\$ -
Benefits	16,237	29,151	30,947	23,076	-
Departmental Support	3,816	11,450	11,450	7,561	-
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	\$ 97,478	\$ 123,890	\$ 130,816	\$ 113,201	\$ -

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

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
VINE PROGRAM
 For The Year Ending September 30, 2014
 With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - Funding *	\$ 30,710	\$ 30,710	\$ 29,174	\$ -	\$ 29,174
TOTAL REVENUES	\$ 30,710	\$ 30,710	\$ 29,174	\$ -	\$ 29,174

EXPENDITURES (286000)					
Contract Services	\$ 30,710	\$ 30,710	\$ 29,174	\$ -	\$ 29,174
TOTAL EXPENDITURES	\$ 30,710	\$ 30,710	\$ 29,174	\$ -	\$ 29,174

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. P. C. - STATE AID
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - T. J. P. C. - State Aid	\$ 134,927	\$ 155,332	\$ 809,562	\$ 943,879	\$ 769,083
General Fund - Matching Funds	22,324	4,570	135,289	-	181,760
TOTAL REVENUES	\$ 157,251	\$ 159,902	\$ 944,851	\$ 943,879	\$ 950,843

EXPENDITURES (312100)					
Salary and Wages	\$ 119,072	\$ 118,588	\$ 675,806	\$ 608,750	\$ 668,450
Benefits	38,179	41,314	269,045	237,311	282,393
Departmental Support	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract Services	-	-	-	-	-
TOTAL EXPENDITURES	\$ 157,251	\$ 159,902	\$ 944,851	\$ 846,060	\$ 950,843

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. P. C. - Z - SALARY ADJUSTMENT
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - T. J. P. C. - Salary Adjustment	\$ 117,151	\$ 123,975	\$ -	\$ -	\$ -
General Fund - Matching Funds	30,802	25,726	-	-	-
TOTAL REVENUES	\$ 147,953	\$ 149,701	\$ -	\$ -	\$ -

EXPENDITURES (311100)					
Salary and Wages	\$ 123,898	\$ 124,457	\$ -	\$ -	\$ -
Benefits	24,055	25,244	-	-	-
TOTAL EXPENDITURES	\$ 147,953	\$ 149,701	\$ -	\$ -	\$ -

* Revenues and Expenditures moved to 312100 and 318700

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. P. C. - F- PROGRESSIVE SANCTIONS JPO
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - T. J. P. C. - F-Progressive Sanctions	\$ 83,791	\$ 94,101	\$ -	\$ -	\$ -
General Fund - Matching Funds	130,396	130,777	-	-	-
TOTAL REVENUES	\$ 214,187	\$ 224,878	\$ -	\$ -	\$ -

EXPENDITURES (318300)					
Salary and Wages	\$ 159,011	\$ 158,344	\$ -	\$ -	\$ -
Benefits	55,175	66,534	-	-	-
TOTAL EXPENDITURES	\$ 214,187	\$ 224,878	\$ -	\$ -	\$ -

* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. P. C. - G - PROG SANCTIONS 1-2-3
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - T. J. P. C. - Progressive Sanctions 1-2-3	\$ 38,525	\$ 38,525	\$ -	\$ -	\$ -
General Fund - Matching Funds	12,606	13,589	-	-	-
TOTAL REVENUES	\$ 51,131	\$ 52,114	\$ -	\$ -	\$ -

EXPENDITURES (318400)					
Salary and Wages	\$ 36,246	\$ 36,171	\$ -	\$ -	\$ -
Benefits	14,885	15,943	-	-	-
Departmental Support	-	-	-	-	-
Professional Services	-	-	-	-	-
TOTAL EXPENDITURES	\$ 51,131	\$ 52,114	\$ -	\$ -	\$ -

* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. P. C. - O - PROGRESSIVE SANCTIONS ISJPO
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - T. J. P. C. - O - Progressive Sanctions ISJPO	\$ 27,240	\$ 27,240	\$ -	\$ -	\$ -
General Fund - Matching Funds	25,244	25,908	-	-	-
TOTAL REVENUES	\$ 52,484	\$ 53,148	\$ -	\$ -	\$ -

EXPENDITURES (318500)					
Salary and Wages	\$ 37,258	\$ 37,066	\$ -	\$ -	\$ -
Benefits	15,226	16,082	-	-	-
TOTAL EXPENDITURES	\$ 52,484	\$ 53,148	\$ -	\$ -	\$ -

* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
COMMITMENT REDUCTION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - T. J. P. C. - C - Committ Reduction	\$ 135,056	\$ 136,257	\$ 136,257	\$ 160,819	\$ 129,444
General Fund - Matching Funds	836.71	11,649	21,881	-	28,601
TOTAL REVENUES	\$ 135,893	\$ 147,906	\$ 158,138	\$ 160,819	\$ 158,045

EXPENDITURES (318700)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Salary and Wages	\$ 90,626	\$ 102,045	\$ 109,644	\$ 84,078	\$ 107,389
Benefits	38,735	45,861	48,494	26,670	50,656
Departmental Support	6,532	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract for Services	-	-	-	-	-
TOTAL EXPENDITURES	\$ 135,893	\$ 147,906	\$ 158,138	\$ 110,748	\$ 158,045

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
JUVENILE COMMUNITY CORRECTIONS BLOCK GRANT
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 20134 PROPOSED BUDGET
Grant - T. J. P. C. - Community Corrections	\$ 213,203	\$ 225,994	\$ -	\$ -	\$ -
General Fund - Matching Funds	92,866	89,661	-	-	-
TOTAL REVENUES	\$ 306,069	\$ 315,655	\$ -	\$ -	\$ -

EXPENDITURES (316100)					
Salary and Wages	\$ 217,901	\$ 219,683	\$ -	\$ -	\$ -
Benefits	88,168	95,972	-	-	-
TOTAL EXPENDITURES	\$ 306,069	\$ 315,655	\$ -	\$ -	\$ -

* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
INTENSIVE COMMUNITY BASED FUNDING
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - T. J. P. C. - X - ICBF	\$ 54,436	\$ 54,395	\$ -	\$ -	\$ -
General Fund - Matching Funds	9,048	9,842	-	-	-
TOTAL REVENUES	\$ 63,484	\$ 64,237	\$ -	\$ -	\$ -

EXPENDITURES (318600)					
Salary and Wages	\$ 46,477	\$ 46,301	\$ -	\$ -	\$ -
Benefits	17,007	17,936	-	-	-
TOTAL EXPENDITURES	\$ 63,484	\$ 64,237	\$ -	\$ -	\$ -

* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
HELP AMERICA VOTE ACT - GENERAL COMPLIANCE
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Reserve Fund Balance	\$ 202,092	\$ 26,875	\$ 5,474	\$ -	\$ -
TOTAL REVENUES	\$ 202,092	\$ 26,875	\$ 5,474	\$ -	\$ -

EXPENDITURES (212100)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Departmental Support	\$ 203,317	\$ 26,875	\$ 5,474	\$ -	\$ -
Minor Acquisitions	-	-	-	-	-
Contract for Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 203,317	\$ 26,875	\$ 5,474	\$ -	\$ -

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Criminal Justice Division Governor's Office	\$ 50,388	\$ 43,249	\$ 13,825	\$ 11,129	\$ 7,898
TOTAL REVENUES	\$ 50,388	\$ 43,249	\$ 13,825	\$ 11,129	\$ 7,898

EXPENDITURES (288000 & 288300 & 288400)					
Departmental Support	\$ -	\$ 5,749	\$ -	\$ -	\$ -
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	3,017	37,500	13,825	26,380	7,898
Capital Outlay	47,716	-	-	-	-
TOTAL EXPENDITURES	\$ 50,733	\$ 43,249	\$ 13,825	\$ 26,380	\$ 7,898

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
STATE HOMELAND SECURITY GRANT
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
GDEM - Domestic Preparedness	\$ 283,699	\$ 24,485	\$ 39,826	\$ 52,849	\$ 23,509
TOTAL REVENUES	\$ 283,699	\$ 24,485	\$ 39,826	\$ 52,849	\$ 23,509

EXPENDITURES (355400)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Departmental Support	\$ 1,000	\$ -	\$ 23,322	\$ -	\$ 3,509
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	550	24,485	-	31,095	-
Contract Services	15,081	-	16,504	17,328	-
Capital Outlay	267,068	-	-	-	20,000
TOTAL EXPENDITURES	\$ 283,699	\$ 24,485	\$ 39,826	\$ 48,424	\$ 23,509

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
METROPOLITAN PLANNING ORGANIZATION
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Grant - M. P. O.	\$ 277,265	\$ 480,125	\$ 388,881	\$ 280,686	\$ 401,233
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	\$ 277,265	\$ 480,125	\$ 388,881	\$ 280,686	\$ 401,233

EXPENDITURES (424100)					
Salary and Wages	\$ 174,296	\$ 181,430	\$ 185,362	\$ 162,239	\$ 149,203
Benefits	56,328	62,660	63,688	54,784	58,758
Departmental Support	14,655	36,600	37,330	10,602	97,033
Repairs and Maintenance	340	25,000	5,000	4,745	8,000
Minor Acquisitions	10,153	20,723	10,000	2,407	10,000
Contracts for Services	17,828	26,500	26,500	33,269	41,982
Professional Services	3,664	127,212	61,001	24,655	36,257
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 277,265	\$ 480,125	\$ 388,881	\$ 292,701	\$ 401,233

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
COPS TECHNOLOGY GRANT
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
U.S. Department of Justice	\$ 32,118	\$ 167,882	\$ 42,355	\$ 32,511	\$ 17,972
TOTAL REVENUES	\$ 32,118	\$ 167,882	\$ 42,355	\$ 32,511	\$ 17,972

EXPENDITURES (284000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Repairs and Maintenance	\$ 5,729	\$ -	\$ 708	\$ -	\$ -
Minor Acquisitions	2,091	13,541.00	13,541.00	944.00	17,972.00
Capital Outlay	24,299	154,341.00	28,106.10	31,567	-
TOTAL EXPENDITURES	\$ 32,118	\$ 167,882	\$ 42,355	\$ 32,511	\$ 17,972

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
JP TRUANCY GRANT
 For The Year Ending September 30, 2014
 With Comparative Data for the Year Ending as Indicated

<u>REVENUES (3000)</u>	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
JP Truancy Monitoring	\$ -	\$ 15,000	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ 15,000	\$ -	\$ -	\$ -

<u>EXPENDITURES (241000)</u>					
Contract - Services	\$ -	\$ 15,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 15,000	\$ -	\$ -	\$ -

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
METROPOLITAN PLANNING ORGANIZATION - MOBILITY GRANT
For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
BCS Mobility Initiative	\$ -	\$ -	\$ 161,751	\$ -	\$ 8,002
TOTAL REVENUES	\$ -	\$ -	\$ 161,751	\$ -	\$ 8,002

EXPENDITURES (424200)					
Contracts for Services	\$ -	\$ -	\$ 161,751	\$ 33,725	\$ 8,002
TOTAL EXPENDITURES	\$ -	\$ -	\$ 161,751	\$ 33,725	\$ 8,002

**BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
TEXAS CAPITAL FUND**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (3000)	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Texas Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

EXPENDITURES (424200)					
Contracts for Services	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Capital	-	-	-	-	2,050,000.00
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000

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.

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

September 30, 2013

Fund Balance at October 1, 2012 **\$ 5,514,377**

Anticipated Revenues - 2013 **25,522,054**

Anticipated Expenditures - 2013

General Obligation Principal	4,110,000
C. O. Principal	1,755,000
General Obligation Interest	4,320,381
C. O. Interest	905,465
Refunded Debt	15,180,000
Issuance Costs	155,585
Fiscal Agent Fees	1,500

26,427,931

Anticipated Fund Balance At September 30, 2013

Restricted by Debt Covenant	\$ 2,719,100
Unreserved and Unrestricted	1,889,400
	<u>\$ 4,608,500</u>

**BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
DEBT SERVICE FUND**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES <small>(4100)</small>	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Taxes	\$ 9,055,003	\$ 9,223,399	\$ 8,656,000	\$ 8,512,877	\$ 8,215,000
Penalty and Interest	63,851	55,931	50,000	49,061	55,000
Interest - Accounts	3,794,422	33,183	25,000	143,693	30,000
Reserved Fund Balance	-	-	1,688,422		1,000,000
Transfer from General Fund	277,559	293,983	250,675	100,555	-
Transfer from HOT Fund	624,011	646,763	551,485	278,888	1,080,000
Proceeds Fm Refunding Bonds	-	-	-	14,640,000	-
Bond Premium	-	-	-	1,796,980	-
TOTAL REVENUES	\$ 13,814,846	\$ 10,253,259	\$ 11,221,582	\$ 25,522,054	\$ 10,380,000

EXPENDITURES <small>(60000100/60002000)</small>					
Refunded Debt	\$ -	\$ -	\$ -	\$ 15,180,000	\$ -
Debt Service - G. O. Interest	3,146,273	3,014,504	2,881,290	4,320,381	3,064,466
Debt Service - C. O. Interest	1,018,980	967,646	1,534,298	905,464	792,846
Debt Service - G.O. Principal	3,545,000	4,145,000	4,465,994	4,110,000	5,387,688
Debt Service - C.O. Principal	1,490,000	1,530,000	2,335,000	1,755,000	1,130,000
Bond Issuance Costs	-	-	-	155,586	-
Fiscal Agent Fees	8,130,244	2,548	5,000	1,500	5,000
TOTAL EXPENDITURES	\$ 17,330,497	\$ 9,659,698	\$ 11,221,582	\$ 26,427,931	\$ 10,380,000



BRAZOS COUNTY, TEXAS
GENERAL LONG TERM DEBT
SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE
September 30, 2014

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
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			
General Obligation Bond				
2005 Series, Issued For:	4.25/4.375			
Exposition Center	3/1 and 9/1	Est. 8/31/2005	3/30/2022	10,500,000
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				
Refunding of the 1996 C.O.'s	4.0	12/1/2005	3/1/2016	6,005,000
	3/1 and 9/1			
General Obligation Bond				
2008 Series, Issued For:	3.25/3.375/3.5/3.625			
Jail Expansion	3.75/4.0/4.125/5.0/4.5	5/1/2008	9/1/2028	55,000,000
	3/1 and 9/1			
2009 Series, Issues For:				
Expansion of Exposition Center	5.0	9/29/2009	9/01/2034	12,000,000
and Equipment				
Limited Tax Refunding Bonds				
Refunding of the 1998 C.O.s	3.0/3.0/3.0/4.0	10/15/2009	9/1/2021	7,365,000
and 2001 G.O.'s	4.0/4.0/4.0/4.0/4.0			
	4.0/4.0			
General Obligation Bond				
2012 Series, Issued For:				
Courthouse Renovation &	2.0/3.0/5.0/3.125	9/1/2012	9/1/2032	9,700,000
Building New Tax Office	3.25/3.375			
Limited Tax Refunding Bonds	3.0/3.0/3.0/4.0	10/15/2009	9/1/2021	7,365,000
Refunding of the 2001 G.O.s,	4.0/4.0/4.0/4.0/4.0			
and 2003 C.O.s and 2004 C.O.s	4.0/4.0			
Total Long Term Debt				\$ 115,685,000

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 2013-2014		
Principal	Interest	Totals	Principal	Interest	Totals
250,000	10,000	260,000	250,000	10,000	260,000
2,220,000	226,000	2,446,000	525,000	88,800	613,800
625,000	35,438	660,438	305,000	23,438	328,438
2,165,000	132,500	2,297,500	690,000	72,800	762,800
49,895,000	19,967,900	69,862,900	2,400,000	2,165,606	4,565,606
10,565,000	5,302,743	15,867,743	400,000	436,310	836,310
4,470,000	755,200	5,225,200	480,000	169,200	649,200
9,525,000	3,627,885	13,152,885	175,000	323,098	498,098
4,470,000	755,200	5,225,200	135,000	568,060	703,060
\$ 84,185,000	\$ 30,812,866	\$ 114,997,866	\$ 5,360,000	\$ 3,857,312	\$ 9,217,312

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

At October 1, 2012

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2013 - 14	5,360,000	3,857,311	9,217,311
2014 - 15	5,730,000	3,667,774	9,397,774
2015 - 16	6,115,000	3,457,974	9,572,974
2016 - 17	5,575,000	3,250,199	8,825,199
2017- 18	5,795,000	3,033,549	8,828,549
2018 - 19	6,040,000	2,805,549	8,845,549
2019 - 20	6,295,000	2,563,349	8,858,349
2020 - 21	6,565,000	2,294,799	8,859,799
2022 - 34	46,605,000	9,312,222	55,917,222
	<u>\$ 94,080,000</u>	<u>\$ 34,242,725</u>	<u>\$ 128,322,725</u>

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**
2004	3,467,053	3,456,188	1,623,742	0.0511
2005	4,435,858	4,177,895	1,881,705	0.0632
2006	11,423,092	10,917,768	2,387,029	0.0701
2007	5,351,133	4,829,535	2,908,627	0.0620
2008	6,060,450	6,137,699	2,831,378	0.0620
2009	8,237,284	7,639,774	3,428,888	0.0813
2010	10,035,432	9,389,134	4,075,186	0.0834
2011	10,048,631	9,203,000	4,920,817	0.0844
2012	10,253,259	9,659,699	5,514,377	0.0779
2013*	25,522,054	26,427,931	4,608,500	0.0707

* Anticipated for fiscal year ending September 30, 2013

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

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

<u>Description</u>		<u>Est. Debt Requirements 09/30/14</u>	<u>Est. Debt Requirements 09/30/15</u>	<u>Est. Debt Requirements 09/30/16</u>	<u>Est. Debt Requirements 09/30/17</u>
2004 CO's (8/15/04)	P	250,000	-	-	-
(Issued \$5,000,000)	I	10,000	-	-	-
2005 GO's (9/1/05)	P	525,000	545,000	565,000	585,000
(Issued \$10,500,000)	I	88,800	67,800	46,000	23,400
2005 CO's (9/1/05)	P	305,000	320,000	-	-
(Issued \$2,750,000)	I	23,438	12,000	-	-
2005 Refunding Bonds (12/1/05)	P	690,000	720,000	755,000	-
(Issued \$12,000,000)	I	72,800	44,600	15,100	-
2008 GO's (5/1/08)	P	2,400,000	2,510,000	2,620,000	2,740,000
(Issued \$55,000,000)	I	2,165,606	2,084,606	1,996,756	1,901,781
2009 CO's (10/15/09)	P	400,000	425,000	425,000	445,000
(Issued \$12,000,000)	I	436,310	424,310	407,310	390,310
2009 Refunding (10/15/09)	P	480,000	505,000	520,000	540,000
(Issued \$7,365,000)	I	169,200	149,500	129,000	107,800
2012 CO's (9/1/12)	P	175,000	175,000	400,000	415,000
(Issued \$9,700,000)	I	323,098	319,598	314,348	302,348
2012 Refunding Bonds (12/1/12)	P	135,000	530,000	830,000	850,000
(Issued \$14,640,000)	I	568,060	565,360	549,460	524,560
Certified O/S Debt		9,217,312	9,397,774	9,572,974	8,825,199
Tax Rate		\$ 0.0707	\$ 0.0707	\$ 0.0707	\$ 0.0707
Less:					
Amount to be paid from Fund Balance		(1,000,000)			
Total Qualified Debt for FYE 9/30/13					
To Be Paid with Property Tax Revenues		8,217,312			

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

Description	Est. Debt Requirements 09/30/14	Est. Debt Requirements 09/30/15	Est. Debt Requirements 09/30/16	Est. Debt Requirements 09/30/17
Beginning Fund Balance	1,889,400	11,100,779	9,997,012	8,883,925
Tax Revenue (@ 98%)	8,131,379	8,294,007	8,459,887	8,629,085
Transfer From				
Hot Fund	1,080,000	-	-	-
Use of Fund Balance		(9,397,774)	(9,572,974)	(8,825,199)
Fund Balance				
At End of Year	11,100,779	9,997,012	8,883,925	8,687,811
Available Taxable Value	11,735,963,016.00	11,970,682,276.32	12,210,095,921.85	12,454,297,840.28
Estimated Appraised Value Increase (Decrease) as a %	2%	2%	2%	2%



CAPITAL PROJECT FUNDS

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

Capital Project Fund – Jail Expansion 2007:

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

Capital Project Fund - Exposition Complex - Expansion:

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

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

Capital Project Fund – General Capital Improvements:

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

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
PROPOSED BUDGET
For the Year Ending September 30, 2014

Revenues:	General Capital Improvements	Jail Expansion 2007	Expo Expansion 2009	Courthouse Renovations & Other 2012	Totals
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From General Fund	2,767,835	-	-	-	2,767,835
Reserve Fund Balance	4,885,000	325,000	-	9,000,000	14,210,000
Total Revenues & Reserves	<u>\$ 7,652,835</u>	<u>\$ 325,000</u>	<u>\$ -</u>	<u>\$ 9,000,000</u>	<u>\$ 16,977,835</u>
Expenditures:					
Equipment	\$ 270,785	\$ -	\$ -	\$ -	\$ 270,785
Air Conditioning/Heating Maintenance	394,500	-	-	-	394,500
Carpentry and Building Repairs	19,955	-	-	-	19,955
Computer Maintenance	8,000	-	-	-	8,000
Grounds Maintenance	52,155	-	-	-	52,155
Vehicle Maintenance	78,000	-	-	-	78,000
Appliances	1,000	-	-	-	1,000
Copier	24,795	-	-	-	24,795
Minor Equipment	255,921	-	-	-	255,921
Equipment - Other	24,568	-	-	-	24,568
Equipment - Radios	27,822	-	-	-	27,822
Furniture	64,911	-	-	-	64,911
Vehicle Equipment	10,700	-	-	-	10,700
Computer Contracts	22,000	-	-	-	22,000
Maintenance Contracts	56,352	-	-	-	56,352
Computer Consulting	2,000	-	-	-	2,000
Regional Radio System	34,059	-	-	-	34,059
Building Improvements	36,370	-	-	-	36,370
Computer Hardware	92,520	-	-	-	92,520
Computer Software	11,550	-	-	-	11,550
Software - Judicial	1,210,607	-	-	-	1,210,607
Equipment - Electronic	233,030	-	-	-	233,030
Equipment - Other	430,441	-	-	-	430,441
Equipment - R & B	250,450	-	-	-	250,450
Land	77,790	-	-	-	77,790
Vehicles	512,554	-	-	-	512,554
Fleet Maintenance	750,000	-	-	-	750,000
Building Renovations - Courthouse	2,500,000	-	-	-	2,500,000
Building Renovations - Courthouse	-	-	-	6,436,400	6,436,400
Building- Tax Office	200,000	-	-	-	200,000
Building- Tax Office	-	-	-	2,563,600	2,563,600
Building - Sheriff Jail	-	325,000	-	-	325,000
Building - Expo Center	-	-	-	-	-
	<u>\$ 7,652,835</u>	<u>\$ 325,000</u>	<u>\$ -</u>	<u>\$ 9,000,000</u>	<u>\$ 16,977,835</u>

BRAZOS COUNTY, TEXAS
JAIL EXPANSION 2007
PROPOSED BUDGET
For the Year Ending September 30, 2014

REVENUES (4308)	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
	ACTUAL	ACTUAL	ORIGINAL	YEAR-END	PROPOSED
			BUDGET	ESTIMATE	BUDGET
Interest	\$ 20,000	\$ 13,263	\$ 5,000	\$ 4,037	\$ -
Reserve Fund Balance	3,996,626	3,900,000	1,500,000	-	325,000
TOTAL REVENUES	\$ 4,016,626	\$ 3,913,263	\$ 1,505,000	\$ 4,037	\$ 325,000

EXPENDITURES (63430800/63431000)					
Building Sheriff Jail	\$ -	\$ 1,580	\$ -	\$ 7,500	\$ -
Courthouse Jail Holding	377,134	2,468,494	1,505,000	1,470,814	325,000
TOTAL EXPENDITURES	\$ 377,134	\$ 2,470,074	\$ 1,505,000	\$ 1,478,314	\$ 325,000

BRAZOS COUNTY, TEXAS
EXPO EXPANSION 2009
PROPOSED BUDGET
For the Year Ending September 30, 2014

REVENUES (4309)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest	\$ 7,155	\$ 664	\$ -	\$ 386	\$ -
Reserve Fund Balance	243,652	167,000	100,500	-	-
TOTAL REVENUES	\$ 250,807	\$ 167,664	\$ 100,500	\$ 386	\$ -
EXPENDITURES (63430900)					
Bond Issuance Cost	\$ -	\$ -	\$ -	\$ -	\$ -
Building - Expo Expansion	4,756,793	141,948	\$ 100,500	-	-
TOTAL EXPENDITURES	\$ 4,756,793	\$ 141,948	\$ 100,500	\$ -	\$ -
OTHER FINANCING SOURCES					
Transfer From HOT Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Bond Issue	-	-	-	-	-
Bond Issue Premium	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -

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

BRAZOS COUNTY, TEXAS
COURTHOUSE RENOVATIONS & OTHER 2012
PROPOSED BUDGET
For the Year Ending September 30, 2014

REVENUES (4312)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest	\$ -	\$ -	\$ -	\$ 30,707	\$ -
Bond Issue Premium	-	-	-	417,547	-
Proceeds from Bond	-	-	10,000,000	9,700,000	-
Reserve Fund Balance	-	-	-	-	9,000,000
TOTAL REVENUES	\$ -	\$ -	\$ 10,000,000	\$ 10,148,254	\$ 9,000,000

EXPENDITURES (63000710/63000910)					
Courthouse Renovation	\$ -	\$ -	\$ 7,200,000	\$ 494,052	\$ 6,436,400
Bond Issuance Costs	-	-	-	687	-
Tax Office	-	-	2,800,000	202,989	2,563,600
TOTAL EXPENDITURES	\$ -	\$ -	\$ 10,000,000	\$ 697,728	\$ 9,000,000

The Commissioners Court plans to issue \$10 million dollars in Certificates of Obligation during the fall of 2012. The bond proceeds will be used for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of County-owned public property, specifically (1) the Courthouse; (2) Tax Office Building, (3) the Brazos Center, (4) Juvenile Detention Center, and (5) a Fleet Maintenance Building.

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (4500)
PROPOSED BUDGET
For the Year Ending September 30, 2014

REVENUES (4500)	BUDGET
Transfer From General Fund	\$ 2,767,835
Reserved Fund Balance	4,885,000

TOTAL REVENUES	\$ 7,652,835
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EXPENDITURES (4500)	BUDGET
Auditorium Roof (Admin Building)	\$ 166,392
Gymnasium Paint (Juvenile Justice Center)	28,700
Roof Replacement (Lilly Building - JP 4)	64,157
Work Crew Division Push Mowers (Jail) (2)	1,036
Wheelchairs for Medical Division (Jail) (4)	1,500
Transport In-Car Video (Jail) (5)	9,000
Expo Chiller Plant	\$ 7,500
AC Unit Replacement (2) - (Juvenile)	27,000
Brazos Center AHU Rebuild (Brazos Center)	360,000
Card Access Reader (CSCD)	\$ 1,700
Anit Ligature Door Handles	12,075
Restroom Remodel (Brazos Center)	6,180
Advanced Authentication for CJIS Compliance (IT)	\$ 8,000
Parking Lot Repairs (Brazos Center)	\$ 52,155
LTE Radios (required by FBI CJIS 5 Policy) (49) (IT)	\$ 78,000
Refrigerator (Tax Office)	\$ 1,000

BRAZOS COUNTY, TEXAS GENERAL CAPITAL IMPROVEMENTS FUND (4500) PROPOSED BUDGET For the Year Ending September 30, 2014

Copier - Information Technology (Purchasing)	\$	1,987
Copier - Veterans Services (Purchasing)		3,415
Copier - Treasurer's Services (Purchasing)		3,415
Copier - Expo (Purchasing)		3,483
Copier - Jury Services (Purchasing)		3,796
Copier - Purchasing		3,797
Copier - County Court at Law #1 (Purchasing)		4,032
Computer - New Deputy (Constable Pct. #1)		870
Video Transport and Conferencing (IT)	\$	250,000
Cameras for Impound/Storage Lot (Sheriff Administration)		5,921
Explosive Magazine (Jail)	\$	2,400
Armor Body Vest (11) - (Jail)		6,000
Armor Body Vest (1) - (Constable Pct. #1)		700
Taser - New Deputy (1) - (Constable Pct. #1)		850
Vidmic Replacement (2) - (Constable Pct. #2)		3,200
Amor Body Vest (1) - (Juvenile)		545
Three Yard Dumping Hopper (4) - (Expo)		8,692
Large Tire Breaker (1) - (Road & Bridge)		1,069
2 Ton Transmission Jack (1) - (Road & Bridge)		1,112
Radio Communication (17) (Building Maintenance)	\$	12,350
Hand Held Police Radio - New Deputy (1) - (Constable Pct. #1)		4,353
Radio Communication Equipment (Expo)		11,119
Furniture (Tax Office)	\$	61,011
Furniture (Purchasing)		3,900
Work Crew Division Replacement Light Bars (6) (Jail)	\$	10,700
Software Licenses (Tax Office)	\$	22,000
Gymnasium Roof (Juvenile Justice Center)	\$	56,352
Advanced Authentication for CJIS Compliance (IT) - Computer Consulting	\$	2,000
BVWACS Radio System	\$	34,059
Bathroom Renovations (Juvenile)	\$	36,370
AMCAD Servers (IT)	\$	92,520

BRAZOS COUNTY, TEXAS GENERAL CAPITAL IMPROVEMENTS FUND (4500) PROPOSED BUDGET For the Year Ending September 30, 2014

Autocad Design Suite (Road & Bridge)	\$	11,550
Replacement of Judicial Software (IT)	\$	1,176,990
Project Ex-Novo Licensing (IT)		33,617
Equipment - Electronic (County Clerk)	\$	170,000
Detention Camera System Replacement (Juvenile)		63,030
Copier - County Judge (Purchasing)	\$	4,548
Copier - Commissioner's Court (Purchasing)		5,044
Copier - 361st District Court (Purchasing)		6,063
Copier - Tax Office (Purchasing)		6,143
Copier - Juvenile Academy (Purchasing)		6,143
Copier - AG (Purchasing)		6,221
Copier - Road & Bridge (Purchasing)		6,539
Copier - Juvenile Detention (Purchasing)		7,589
Copier - Human Resource (Purchasing)		8,428
Copier - District Attorney (Purchasing)		8,620
Copier - Juvenile Administration		8,620
BVDC Freezer (Jail)		27,500
LED Scoreboards (2) - (Expo)		12,000
John Deere 5083 E Utility Tractor (Expo)		29,983
Equipment - Other (Comm. Court)		287,000
Above Ground Fuel Tanks (2) - (Road & Bridge)	\$	250,450
Land (R&B)	\$	77,790
Replacement Vehicle: County Attorney (1)		
Replacement Vehicle: Unit 114 Crew Cab Pickup (SO)		
Replacement Vehicle: Unit 124 Chevy Tahoe (SO)		
Replacement Vehicle: Unit 138 Chevy Tahoe (SO)		
Replacement Vehicle: Unit 145 Dodge Charger (SO)		
Replacement Vehicle: Unit 158 Dodge Charger (SO)		
Replacement Vehicle: Unit 159 Dodge Charger (SO)		
Replacement Vehicle: Unit 190 Dodge Charger (Jail)		
Rada (1) - (Constable Pct. #1)		
Replacement Vehicle: Constable Pct. #1		
Replacement Vehicle: Unit 702 Dodge Charger (Constable Pct. #2)		

BRAZOS COUNTY, TEXAS GENERAL CAPITAL IMPROVEMENTS FUND (4500) PROPOSED BUDGET For the Year Ending September 30, 2014

Replacement Vehicle: Unit 902 Dodge Charger (Conststable Pct. #3)	
Replacement 3/4 Ton Heavy Duty Pick-Ups with Equipment (4) - (Road & Bridge)	
Total for all replacement vehicles:	\$ 512,554
Fleet Maintenance	\$ 750,000
Courthouse Remodeling	\$ 2,500,000
Tax Office Building	\$ 200,000

TOTAL EXPENDITURES	\$ 7,652,835
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ALL UNEXPENDED FUNDS FROM THE CURRENT YEAR WILL AUTOMATICALLY ROLL FORWARD INTO THE NEW BUDGET YEAR AND WILL BE APPROPRIATED AT THE DISCRETION OF COMMISSIONERS COURT.

BRAZOS COUNTY, TEXAS

**PROPOSED - FY 2014 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY DEPARTMENT**

Department	FY 13 Approved	Requestd 2013-14	FY 14 Proposed	2014-15	2015-16	2016-17	2017-18
Commissioner's Court - 11000100	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Office - 13000100	\$ -	\$ 123,871	\$ 84,011	\$ -	\$ -	\$ -	\$ -
Information Technology - 14000100	\$ 2,052,875	\$ 1,581,211	\$ 1,641,127	\$ 241,179	\$ 191,179	\$ 191,179	\$ 191,179
Purchasing - 16500100	\$ -	\$ 7,900	\$ 101,783	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Building Maintenance - 17000100	\$ 463,870	\$ 539,320	\$ 751,651	\$ -	\$ 127,000	\$ -	\$ -
County Attorney - 18000100	\$ -	\$ 70,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -
County Clerk - 21000100	\$ -	\$ 446,362	\$ 170,000	\$ -	\$ -	\$ -	\$ -
Associate Judge #1 - 22600100	\$ 25,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Court at Law #2 - 23000100	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sheriff's Office -Administration - 28000100	\$ 161,191	\$ 633,619	\$ 206,161	\$ 277,760	\$ 219,490	\$ 194,575	\$ 217,970
Sheriff's Office - Jail Division - 28002000	\$ 123,465	\$ 179,871	\$ 72,636	\$ 42,000	\$ 84,000	\$ -	\$ 84,000
Constable Pct. #1 - 30101100	\$ -	\$ 103,673	\$ 55,223	\$ 53,450	\$ 47,000	\$ 50,450	\$ 3,450
Constable Pct. #2 - 30201100	\$ 39,115	\$ 77,200	\$ 40,200	\$ 77,200	\$ 74,000	\$ 3,500	\$ 2,625
Constable Pct. #3 - 30301100	\$ -	\$ 38,442	\$ 34,000	\$ 36,000	\$ 38,000	\$ 40,000	\$ -
Constable Pct. #4 - 30401100	\$ 42,700	\$ 97,247	\$ -	\$ -	\$ -	\$ -	\$ -
Juvenile Services - 31000100	\$ 22,516	\$ 313,903	\$ 112,020	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Emergency Management - 35500100	\$ 31,042	\$ 34,059	\$ 34,059	\$ 11,500	\$ -	\$ -	\$ -
Expo Center - 36000100	\$ -	\$ 111,794	\$ 61,794	\$ 103,600	\$ 100,000	\$ 27,000	\$ -
Brazos Center - 36500100	\$ 62,338	\$ 75,442	\$ 58,335	\$ -	\$ -	\$ -	\$ -
Road & Bridge Equipment - 56001000	\$ 707,838	\$ 2,490,104	\$ 457,835	\$ 85,000	\$ -	\$ -	\$ -
Fleet Maintenance - 63000300	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Building Renovations - Courthouse - 63000700 and 63000710	\$ 9,460,069	\$ -	\$ 8,936,400	\$ -	\$ -	\$ -	\$ -
Buildidng - Tax Office - 63000900 and 63000910	\$ 3,000,000	\$ 200,000	\$ 2,763,600	\$ -	\$ -	\$ -	\$ -
Building - Sheriff Jail - 63431000	\$ 1,505,000	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ -
Building - Expo Center - 63430900	\$ 100,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - Other (Commissioner's Court)	\$ 315,171	\$ 280,000	\$ 287,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 19,265,471	\$ 8,154,018	\$ 16,977,835	\$ 966,689	\$ 919,669	\$ 545,704	\$ 538,224



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.

**HEALTH AND LIFE INSURANCE FUND
ANALYSIS OF RESERVED FUND BALANCE**

September 30, 2013

Beginning Fund Balance, October 1, 2011	1,499,183
Revenues - 2012	9,279,295
Expenditures - 2012	8,993,773
Fund Balance At September 30, 2012	1,784,705
Estimated Revenues - 2013	9,195,291
Estimated Expenditures - 2013	8,398,200
Anticipated Fund Balance At September 30, 2013	<u>\$ 2,581,796</u>

**BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
HEALTH AND LIFE INSURANCE FUND**

**For The Year Ending September 30, 2014
With Comparative Data for the Year Ending as Indicated**

REVENUES (5000)	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ORIGINAL BUDGET	FY 2013 YEAR-END ESTIMATE	FY 2014 PROPOSED BUDGET
Interest - Accounts	\$ 9,356	\$ 7,377	\$ 7,800	\$ 10,560	\$ 7,500
Employee Dental - County	303,966	331,115	325,000	338,090	325,000
Employer Dental - County	71,771	72,745	70,000	73,127	82,839
Employer Payments - County	4,825,291	5,122,004	5,200,000	5,337,664	6,438,290
Employer - Medical - Health Dept.	186,048	190,778	190,000	211,706	286,080
Employer - Dental - Health Dept.	2,880	2,810	2,700	2,947	3,840
Employee - Medical - Health Dept.	40,700	42,187	40,000	46,305	42,000
Employee - Dental - Health Dept.	11,416	12,035	11,000	12,293	11,000
Employer - Medical - MPO	23,256	22,398	24,000	21,923	26,820
Employer - Dental - MPO	360	330	-	313	360
Employee - Medical - MPO	15,291	14,493	15,000	14,829	17,880
Employee - Dental - MPO	3,112	2,982	3,000	2,903	3,000
Employer - Medical - Rape Crisis	37,584	29,761	35,000	23,000	37,100
Medical - Employee Deductions	1,109,495	1,235,905	1,220,000	1,319,857	1,281,000
Medical - Retirees - County Pay	768,948	919,227	925,000	982,743	914,000
Dental - Retirees - County Pay	11,494	11,475	13,000	12,020	15,000
Medical - Retirees - Self Pay	149,061	180,886	204,000	200,788	204,000
Dental - Retirees - Self Pay	39,455	46,968	54,000	50,301	54,000
Excess Risk Benefit	131,119	39,309	-	5,199	-
COBRA	29,112	6,205	5,500	17,536	4,800
Employer - Dental - 911 District	18,312	20,432	25,000	19,517	25,000
Employer - Dental - Rape Crisis	2,014	1,379	1,500	1,043	1,500
Employer - Medical - 911 District	345,878	375,336	460,000	369,640	357,600
Miscellaneous - Other	-	2,196	-	-	-
Refunds-Misc, Sundry, Prescriptions	17,677	18,277	-	20,473	20,000
Reserve Fund Balance	-	-	1,900,000	100,512	-
Transfer From General Fund	-	-	1,000,000	-	1,653,211
TOTAL REVENUES	\$ 8,153,596	\$ 8,708,610	\$ 11,731,500	\$ 9,195,291	\$ 11,811,820
					-
					\$ 3,103,210
EXPENDITURES (64005000)					
Administrative Fees	\$ 429,781	\$ 339,300	\$ 449,900	\$ 441,479	\$ 449,900
Claims - Prescriptions	1,267,220	1,200,467	1,500,000	1,703,381	1,700,000
Claims - Medical	4,991,109	4,727,451	7,305,600	5,004,670	7,182,920
Claims - Dental	370,882	313,561	400,000	321,802	400,000
Life Insurance	25,890	26,038	27,000	23,379	30,000
Stop Loss Premium	976,394	877,265	1,010,000	863,478	1,010,000
Contract Services	-	13,751	-	-	-
Professional Services	55,762	18,168	1,039,000	40,011	1,039,000
TOTAL EXPENDITURES	\$ 8,117,038	\$ 7,516,001	\$ 11,731,500	\$ 8,398,200	\$ 11,811,820

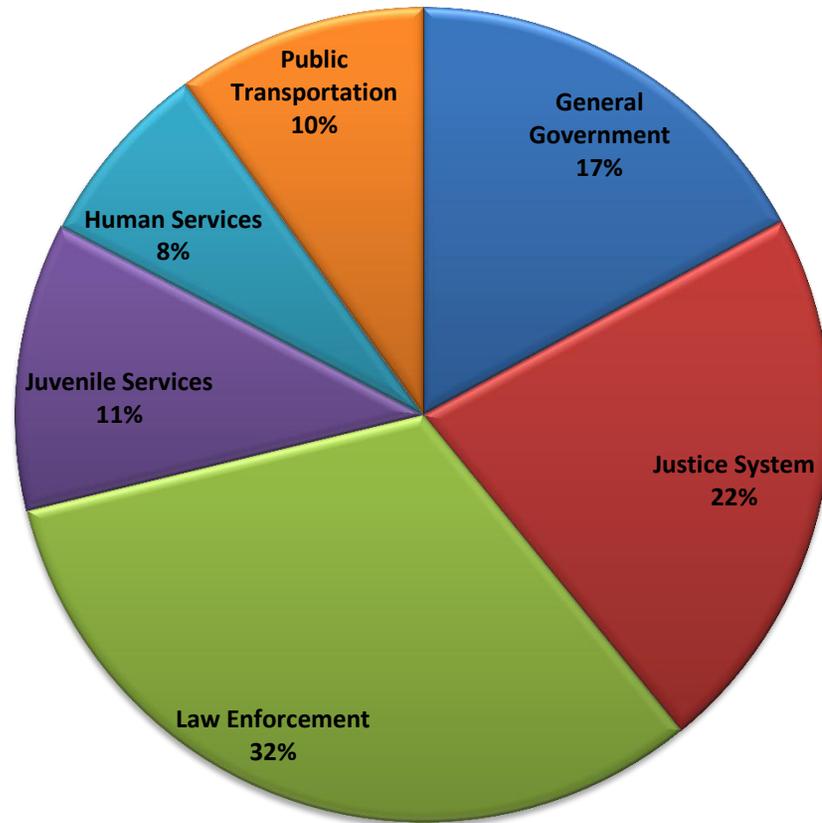
Commissioners' Court has approved a contract with a third party administrator to assist with monitoring and paying health insurance claims by employees and their dependents. In addition, employees are provided with a standard life insurance policy. The County is self insured.

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

**FY 2013 -2014 PROPOSED BUDGET
EMPLOYEE SUMMARY BY FUNCTION
807 EMPLOYEES**

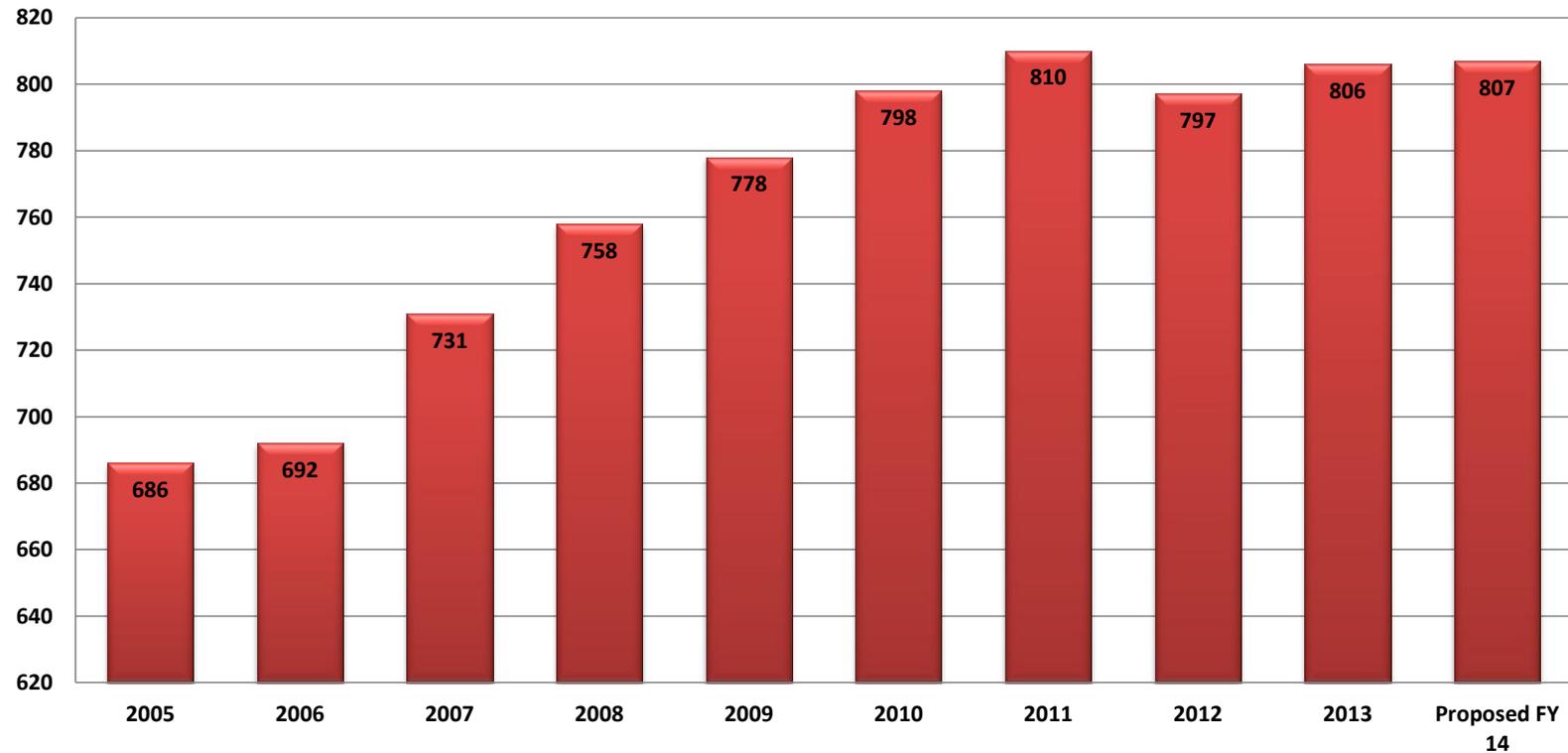


Brazos County, Texas

Brazos County, Texas Ten Year Trend

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	Proposed FY 14
General Government	124	126	133	134	135	138	138	138	138	148
Justice System	153	158	164	171	168	172	176	172	177	176
Law Enforcement	222	223	234	249	257	265	264	256	259	261
Juvenile Services	91	89	91	91	97	98	93	92	92	91
Human Services	26	26	39	42	46	50	58	59	60	56
Public Transportation	70	70	70	71	75	75	81	80	80	75
Total	686	692	731	758	778	798	810	797	806	807

Employee Count



**BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

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

**BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

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

**BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

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

**BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	PROPOSED FY 14
Court Annex - 22900100					
Part-Time	0	0	1	1	1
Temporary	0	1	0	0	0
County Court At Law #1 - 23000100					
Full-Time	5	5	5	5	5
Temporary	0	0	0	0	0
County Court At Law #2 - 23100100					
Full-Time	5	5	5	5	5
Justice Of The Peace, PCT 1 - 24101100					
Full-Time	5	5	4	4	4
Part-Time	0	0	2	2	2
Justice Of The Peace, PCT 2.1 - 24201100					
Full-Time	4	4	4	4	4
Part-Time	0	0	0	0	0
Justice Of The Peace, PCT 2.2 - 24201200					
Full-Time	3	3	4	4	4
Part-Time	1	1	0	0	0
Justice Of The Peace, PCT 3 - 24301100					
Full-Time	6	6	5	5	5
Justice Of The Peace, PCT 4 - 24401100					
Full-Time	3	3	4	4	4
Part-Time	0	1	0	0	0
Sheriff's Administration - 28000100					
Full-Time	55	63	61	62	63
S. O. Jail Adminsitration - 28002000					
Full-Time	173	166	162	163	163
Part-Time	2	2	2	2	2
Temporary	3	3	3	3	3

**BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

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

**BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

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

**BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	APPROVED 2010	APPROVED 2011	APPROVED 2012	APPROVED FY 13	PROPOSED FY 14
Brazos Center - 36500100					
Full-Time	12	12	12	12	6
Temporary	4	4	4	4	0
Extension Agency - 37000100					
Full-Time	7	7	6	6	6
Part-Time	2	2	3	3	3
MPO - 424100					
Full-Time	4	4	3	3	2
Temporary	2	2	2	2	1
Records Management - 50000100					
Full-Time *	1.34	1.34	1.34	1.34	1.34
Temporary	0	0	0	0	1
Courthouse Security Fund - 51000100					
Full-Time	5	5	5	5	5
Road & Bridge - 56001000					
Full-Time	62	62	62	62	65
Part-Time	1	1	1	1	1
Temporary	12	12	12	12	6
Total					
Full Time	709	709	702	709	717
Three-Quarter Time	5	5	5	4	5
Part-Time	39	41	37	39	43
Temporary	46	55	53	54	42
	799	810	797	806	807

Notes:

* Employees are split funded in other departments

** See Court Order



GLOSSARY

GLOSSARY

A

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

GLOSSARY

keeping expenditures within the limitations of available appropriations and resources.

C

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

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

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

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

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

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

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

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

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

Commissioners then awards the bid to the successful bidder.

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

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

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

D

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

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

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

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

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

GLOSSARY

E

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

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

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

F

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

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

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

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

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

G

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

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

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

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

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

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

I

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

GLOSSARY

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

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

L

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

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

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

M

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

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

O

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

OEM – Office of Emergency Management

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

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

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

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

P

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

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

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

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

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

GLOSSARY

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

R

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

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

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

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

Revenue – Sources of income financing the operations of government.

S

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

T

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

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

U

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

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

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







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