Brazos County, Texas

Adopted Budget

For Fiscal Year 2017

September 6, 2016

Prepared by the Brazos County Budget Office

Brazos County, Texas

Adopted FY 2017 Budget
Statement Required by Local Government Code
Section 111.003

This budget will raise more total property taxes than last year's budget by $3,153,546 or 4.79%, and of that amount, $2,235,980.06 is tax revenue to be raised from new property added to the tax roll this year.

Members of Commissioner's Court voted as follows:

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

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

	2016	2015
Proposed Property Tax Rate	$0.485000	$0.485000
Effective Tax Rate	$0.466285	$0.470983
Effective M&O Tax Rate	$0.520597	$0.529789
Rollback Tax Rate	$0.621500	$0.572172
Debt Service Rate	$0.059200	$0.060300
Total Debt Obligations	$9,934,920	$9,572,974

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Year Ending September 30, 2017

TABLE OF CONTENTS

	Page No.
Local Government Code Chapter 111	i
Table of Contents	ii-v
Transmittal Letter	vi-vii
INTRODUCTORY SECTION	
Budget Policy and Procedures	1-22
Adopted Resolution Levying a Tax Rate	23
Tax Rate Calculations	24-29
Comparable Sales Tax Analysis	30
BUDGET SECTION	
Combining Statements All Funds:	
Comparative Analysis – Cash and Cash Equivalents Availability	31
Budget Summary Comparison by Fund Type	32-33
General Fund:	
Analysis of Fund Balance	34
Adopted Revenue Budget	35-39
Adopted Expenditure Budget Summary By Classification	40-45
Adopted Departmental Expenditure Budget By Function	46-48
Adopted Departmental Expenditure Budget	49-62
Adopted Salary for Elected Officials	63
Adopted Budget General Fund – Contingency Provisions	64-65
County Health Endowment Fund:	
Adopted Budget	66

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Year Ending September 30, 2017

TABLE OF CONTENTS

Page No.

Special Revenue Funds:

Analysis of Fund Balance 67

Adopted Budget Summary 68

Revenues and Expenditures – All Special Revenue Fund Types

Hotel Occupancy Tax 69-70

State Lateral Road 71

Unclaimed Property Fund 72

Law Library 73

Local Provider Participation Fund 74

Alternative Dispute Resolution 75

Law Enforcement Education 76

County Records Management and Preservation 77-78

County Clerk Records Management and Preservation 79

County Clerk Archival Fund 80

Courthouse Security 81

Justice Court Security Fund 82

District Clerk Management Fund 83

District Clerk Archival Fund 84

Justice of the Peace Technology Fund 85-87

County and District Court Technology Fund 88

Forfeitures 89

D. A. Hot Check Collections Fund 90

Bail Bond Board Fee Fund 91

Voter Registration 92

Vehicle Inventory Tax Interest 93

Sheriff Crime Fund 94

District Attorney Crime Fund 95

Primary Election Services Fund 96

Brazos County Housing Finance Corporation 97

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Year Ending September 30, 2017

TABLE OF CONTENTS

Page No.

Grant Funds:

Adopted Budget Summary 98-99

Adopted Grant Fund Expenditures Summary

VINE Program 100

T.J.J.D. - State Aid 101

T.J.J.D. – C – Commitment Reduction 102

T.J.J.D. – N – Mental Health 103

Help America Vote Act – General Compliance Fund 104

Edward Byrne Justice Assistance Grant 105

State Homeland Security 106

Metropolitan Planning Organization 107

COPS Technology Grant 108

Metropolitan Planning Organization – Mobility Grant 109

Texas Capital Fund 110

Office of Attorney General – District Attorney Grant 111

Drug Court Program 112

TAC Risk Control Grant 113

Debt Service Fund:

Adopted Budget 114

Schedule of General Long Term Debt 115-116

Schedule of Debt Retirement by Years 117

Schedule of Revenues, Expenditures, Reserved Fund Balance

and Respective Debt Service Tax Rates by Years 118

Anticipated Future Debt Service Requirements 119

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Year Ending September 30, 2017

TABLE OF CONTENTS

Page No.

Capital Project Funds:

Combining Schedule of All Capital Improvements 120
Detailed Capital Improvement Funds 121-126
Capital Improvement Funds Summarized by Departments 127-128

Proprietary Fund:

Health and Life Insurance - Internal Service Fund:
Analysis of Fund Balance 129
Adopted Budget 130-131

Personnel
Personnel and Personnel Trends 132-133
Employee Count by Department 134-140

Glossary
Glossary 141-145

BRAZOS COUNTY

BRYAN, TEXAS

September 6, 2016

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

Phone: (979) 361-4102
Fax: (979) 361-4503
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TO: MEMBERS OF THE COMMISSIONERS COURT, ELECTED & APPOINTED OFFICIALS, EMPLOYEES AND CONSTITUTENTS:

I am pleased to present the Brazos County Adopted Budget for Fiscal Year 2017. This document is a compilation of many hours of planning, projections and collaboration by the Commissioners' Court, the Budget Office, and elected officials, appointed officials, department heads and their staff.

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 guide for the Commissioners' Court to receive comments from the public and carefully deliberate on the contents prior to final adoption. The budget is scheduled to be approved on Tuesday, September 6 at 9am in Commissioners Court room.

Brazos County, like most governmental agencies across the country, continues to feel the effects of the national economic downturn. While the local economy shows signs of growth, the FY 17 budget was prepared in a conservative manner with an emphasis on maintaining current service levels and building reserves.

The Chief Appraiser for Brazos County has certified the 2016 Brazos ARB Approved Freeze Adjusted Taxable Value at $14.4 billion compared to the 2015 of $13.6 billion. This includes $461 million in new taxable value that was not on the appraisal roll in 2015.

The FY 2017 adopted budget is balanced at a tax rate of $0.485 per $100 of valuation. The average home value is $214,849. At a tax rate of $0.485 per $100 valuation, taxes paid would be $1,042.02 per year or $86.83 per month on the average home.

The total adopted budget is approximately $204 million for operating, special revenues, grants, debt, capital, and health insurance. Included is approximately 3% Cost of Living Adjustment for all positions on group chart, 4% for elected officials and 1% merit pool funds for some staff to be distributed at the discretion of the elected official or department head. Additionally, the workforce is budgeted at 871 positions, a net of twenty more positions than in FY 2016.

In recent years, expenditures in the County's self-insurance fund have increased. The adopted budget includes increasing medical and dental premiums to all the employees and retirees to help offset the increasing cost of providing health care to employees and their dependents and retirees. The County will continue to offer dental insurance, however the dental premiums are to be fully funded by employees. The County's

Contribution for health insurance will increase from $10,995 to $11,712 per/employee per year. This is a $717/year increase to the County for each full time position.

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

Brazos County developed a 5 Year Capital Improvement Plan in 2013. It was the first step in long range planning for future facilities and infrastructure needs. The FY 2017 Adopted Budget details projects along with funding sources and will continue to be a guide for future planning.

To complete the courthouse remodeling phase V, $6 million in certificates of obligation were issued the fall of 2015 to finance the construction. General capital improvement funds of $2.6 million are also set aside to complete the remodel of the courthouse.

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

Technology advances continue to be a priority in an effort to provide our employees and of Brazos County 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 2017. Approximately $834 thousand has been set aside to fund the software project. Transition to the judicial software is scheduled to begin October 2016.

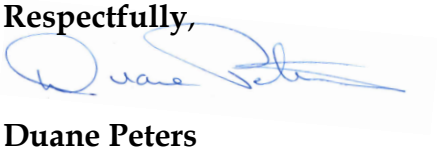
Brazos County owns many buildings throughout the county, including the Courthouse, Administration Building, Jails, JP Buildings, Brazos Center and various other offices. The maintenance and upkeep of the buildings is a priority. Towards that effort $872 thousand is included to address foundation drainage repair, A/C unit replacements and various other building maintenance projects. In addition, $105 thousand in capital projects for replacing Juvenile generator, floor scrubber and dump trailer for landscaping department. Funding has decreased by $423 thousand compared to last year.

Included in FY 2017 are a total of 2 new vehicles and 15 replacement vehicles for law enforcement and various other departments.

$1.7 million is set aside for a J.P. & Constable Pct. #1 building and $6.2 million for capital roads.

The FY 2017 Adopted Budget is balanced as well as demonstrates teamwork by the members of Commissioners' Court, elected officials, department heads, employees and citizens in this extensive and complex budgeting process. While the County still faces budgetary challenges for FY 2017, it does so by taking an active approach, controlling costs, making careful expenditures and implementing improved efficiencies while also meeting the increasing demand for services in a growing community.

Respectfully,



Duane Peters
Brazos County Judge

INTRODUCTORY SECTION

BRAZOS COUNTY

1841 175 2016

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' Court of Brazos County and has been properly filed with the County Clerk of Brazos County for public inspection and review.

BUDGET HIGHLIGHTS

In accordance with all statutory requirements, the FY 2017 adopted budget is balanced with a property tax rate of $0.485/$100 valuation.

FINANCIAL OVERVIEW

The FY 2017 adopted budget totals $204.6 million for all funds, including $112.4 million in General Fund appropriations, $34.6 million for Special Revenue, $2.6 million in Grant Fund Revenues, $11 million for Debt Service, $27.1 million for all Capital Funds, and $16.5 million for the Proprietary Fund. The minimum required fund balance for Debt Service is $2.6 million. Approximately $5.6 million fund reserves are projected for Debt Service at the end of FY 2016. Reserves in other funds reflect Brazos County's commitment to maintain a strong financial position that will enable us to continue to address future unforeseen emergencies.

TAX BASE

The 2016 adjusted certified appraised value for Brazos County is $14,429,444,108. This represents a total increase of $6.1% from the 2015 adjusted certified value of $13,604,036,182. There is a 38% decrease in taxable value associated with in mineral interest values over last year. Land market value increased 8% and improvements increased 10%. Personal property increased remained slightly over last year at $1.725 billion. However, these increases were offset by a total net increase of 8% due to the homestead cap adjustment, loss of market productivity and loss due to Ag Use. Exemptions have increase by 11% as compared to 2015. The 2016 taxable values are used to fund the FY 17 budget. The average home value in Brazos County has increased from $198,435 in 2015 to $214,849. The average home owner will see an increase of $40.21 per year at the tax rate of $0.485 per $100 valuation or $3.35 increase per month as compared to the effective rate of $0.466285.

TAX RATE

The Brazos County 2016-2017 Adopted Budget is balanced at a tax rate of $0.485 per $100 valuation which is $0.018715 more than the effective tax rate of $0.466285 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 2017 Adopted Budget is balanced at a tax rate of $0.485 per $100 valuation.

Based on the current adjusted certified tax revenues, the ad valorem rate of $0.485 per $100 valuation will result in revenues of approximately $64.3 million available for the General Fund at a collection rate of 98%. In comparison to last year of $60.2 million, this represents an increase of 6.8% for FY 2017. This rate also funds total outstanding debt of $9.9 million for the adopted FY 2017 budget year.

EMPLOYEE BENEFITS

COMPENSTION

The FY 2017 Adopted Budget compensation programs reflect the realities of the economic environment. As demands for services continue to increase in all departments, difficult choices were made during the planning process to develop the adopted budget for FY 2017. Last fiscal year the budget included approximately 4% COLA increase for most employees. The FY 2017 budget includes a 3% COLA increase for most but not all employees as well as a 1% merit pool based on departmental salary total. The merit funds will be distributed to employees at the discretion of the elected official or department head based on guidelines approved. The workforce is budgeted at 871 positions which is a net increase of twenty (20) additional positions from FY 2016 to FY 2017.

BENEFITS

In recent years, expenditures in the County's self-insurance health fund have increased. During the past several years the Commissioners' Court increased medical and dental premiums to all the employees and their dependents to help offset the increasing cost of providing health and dental care. This budget includes increasing the County's contribution by 6.5% or $717 per employee per year to $11,712 from $10,995.

Brazos County has reviewed multiple strategies to help manage the increasing cost in health insurance over the past few years. During Fiscal Year 2014 the Commissioners' Court established a Medical Services division creating a position for a medical director for the jail and juvenile services. The director is managing the care for inmates at the county jail and the juveniles at the Juvenile Services department. The medical director will also manage a clinic for employees. The employee clinic is expected to open for employees late fall of 2017. The clinic is expected to implement a wellness component to assist employees and their families to live a healthier and happier life style.

Functions of County Government

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

Structure of County Government

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

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

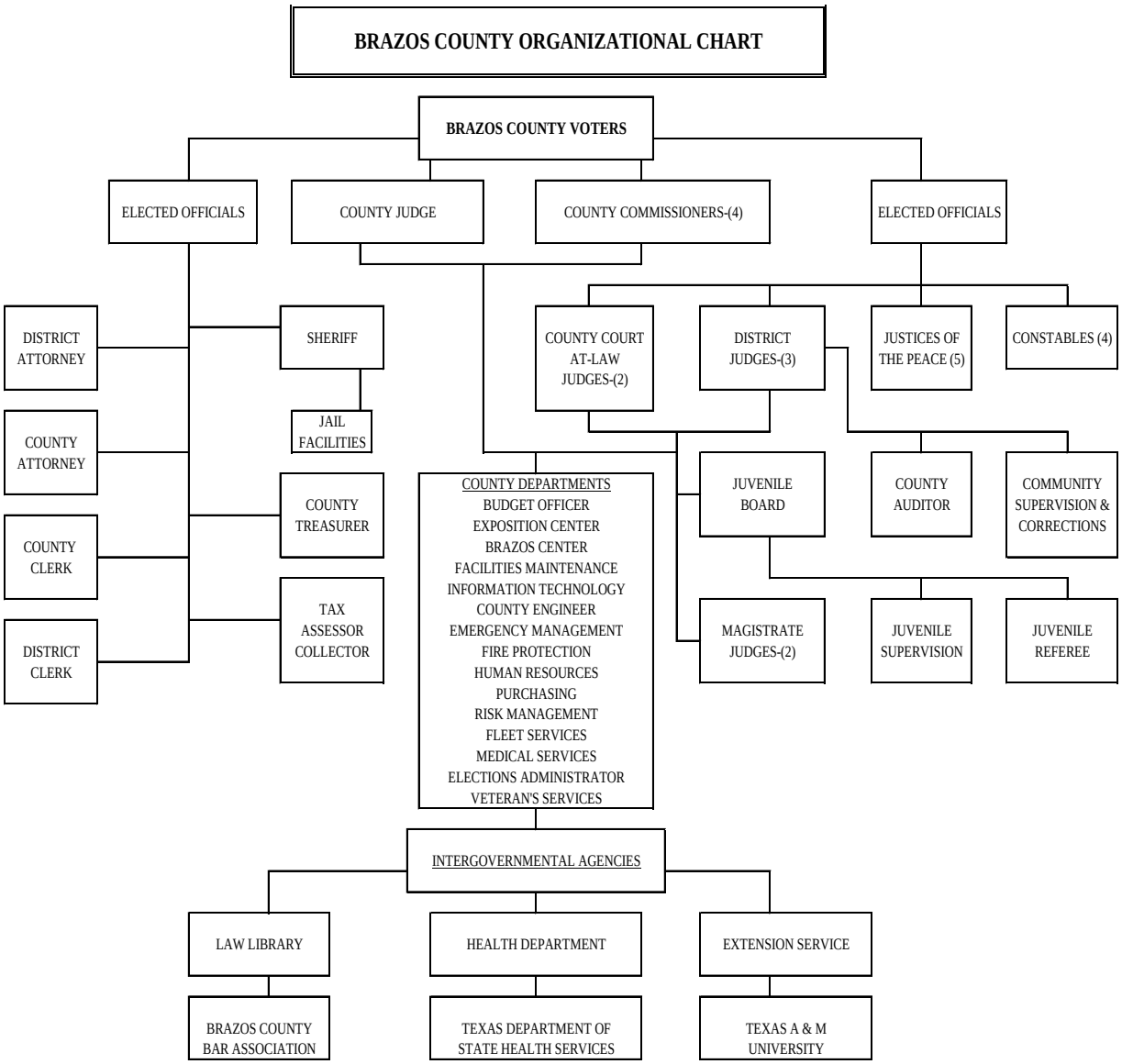
The Commissioners' Court of Brazos County serves both as a legislative and executive branch of government, with budget authority over the majority of county offices. Commissioners' Court annually sets the County tax rate, adopts the budget, appoints boards and commissions, approves grants and personnel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

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

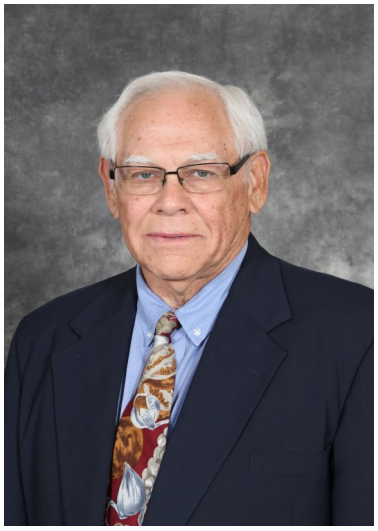
Elected offices created by the Texas Constitution include County Judge, Commissioner, Constable, County Clerk, District Attorney, District Clerk, Justice of the Peace, Sheriff, Tax Assessor/Collector, and the Treasurer. These officers are elected at large with the exception of

the Commissioners, Constables and Justices of the Peace, which are elected by individual precincts.

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



Brazos County Commissioners' Court



Lloyd Wassermann
Commissioner, Precinct 1

Sammy Catalena
Commissioner, Precinct 2

Duane Peters
County Judge

Kenny Mallard
Commissioner, Precinct 3

Irma Cauley
Commissioner, Precinct 4

BRAZOS COUNTY, TEXAS
PRINCIPAL OFFICIALS
September 30, 2016

Commissioners' Court:

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

District Court:

Kyle Hawthorne	Judge, 85th Judicial District
Travis Bryan, III	Judge, 272nd Judicial District
Steve Smith	Judge, 361st Judicial District

County Court-at-Law:

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

Law Enforcement and Correction:

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

Financial Administration:

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

Recording Offices:

Karen McQueen	County Clerk
Marc Hamlin	District Clerk

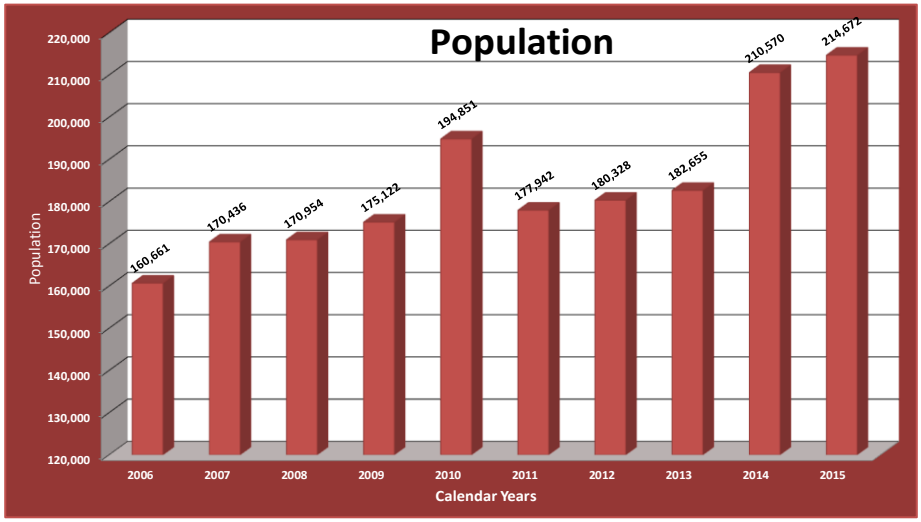
Election Administration:

Trudy Handcock*	Election Administrator

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

BRAZOS COUNTY PROFILE

Brazos County is located in East Central Texas, in an area bounded on all sides by large metropolitan areas. Dallas-Ft. Worth is 180 miles to the north, Houston 95 miles to the southeast, Austin 104 miles to the west, and San Antonio 166 miles to the southwest. There are two major cities in the County that make up the business and cultural center, Bryan and College Station that have a combined population of approximately approximately 172,400. The City of Bryan is the county seat. The 2015 county population is projected at 214,672. Brazos County also includes the Cities of Wixon Valley and the towns of Kurten and Millican.



* Projects for 2015 are from the Texas Department of State Health Services

County services and responsibilities include:

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

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

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

THE BUDGET PROCESS

The FY 2017 Adopted Budget covers a twelve-month period from October 1, 2016 through September 30, 2017. The purpose of the budget preparation process is to develop a work program and financial plan for Brazos County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available.

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

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

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

***Budget Requests**:*

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

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

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

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

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

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

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

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

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

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

Budget Review

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

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

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

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

Budget Office will provide the Commissioners' Court with a balanced budget in the 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 an opportunity to meet with the court on these dates or any revisions of these dates.

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

Implementation of the Adopted Budget

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

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

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

BRAZOS COUNTY, TEXAS

Budget Planning Calendar for 2016-2017

Date	Calendar of Events
March 18	Capital Improvement Requests Due to Budget Office
April 11 - 18	Departmental Meetings with Capital Improvement Committee
April 19	Budget Instructions and worksheets distributed
May 26	Deadline for departments to return completed budget request forms to the Budget Office.
May 27 - June 14	Budget Office enters data into system.
June 15	Budget Office delivers budget request worksheets to Commissioners and Department Heads.
June 20 - July 8	Commissioners Court meeting with Elected Officials/Department Heads
July 25	Deadline for receiving Certified Values from Chief Appraiser
July 29	FY 2017 Proposed Budget filed with County Clerk & County Auditor
August 9	Commissioners Court to discuss tax rate, if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings. 10:00 a.m.
August 12	Publish Effective and Rollback Tax Rates, Schedules, and Fund Balances
August 12	Publish Notice of Public Hearing on Budget and Elected Official Salaries
August 19	72 hour notice for first public hearing (Open Meetings Notice)
August 23	Public Hearing on Proposed Budget (LGC 111.007) 1:30pm
August 23	1st Public Hearing on Proposed Tax Rate, schedule and announce meeting to adopt tax rate (LGC 111.007) (if required) 1:45pm
August 26	72 hour notice for second public hearing (Open Meetings Notice)
August 30	2nd Public Hearing on Proposed Tax Rate, schedule and announce meeting to adopt tax rate (LGC 111.007) (if required) 6:00 pm
September 2	72 hour notice to Adopt Budget and Tax Rate (Open Meetings Notice)
September 6	Public Meeting to Adopt Budget and Tax Rate 10:00 am
	1) Vote to adopt budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year (LGC 111.008c) (if required)

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

ACCOUNTING SYSTEM

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

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

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

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

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

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

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

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

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

The FY 2016-17 Adopted Budget appropriates funds using the following expenditure categories.

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

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

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

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

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

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

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

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

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

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

FUND STRUCTURE

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

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

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

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

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

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

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

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

FINANCIAL SUMMARY OVERVIEW

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

REVENUES

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

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

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

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

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

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

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

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

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

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

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

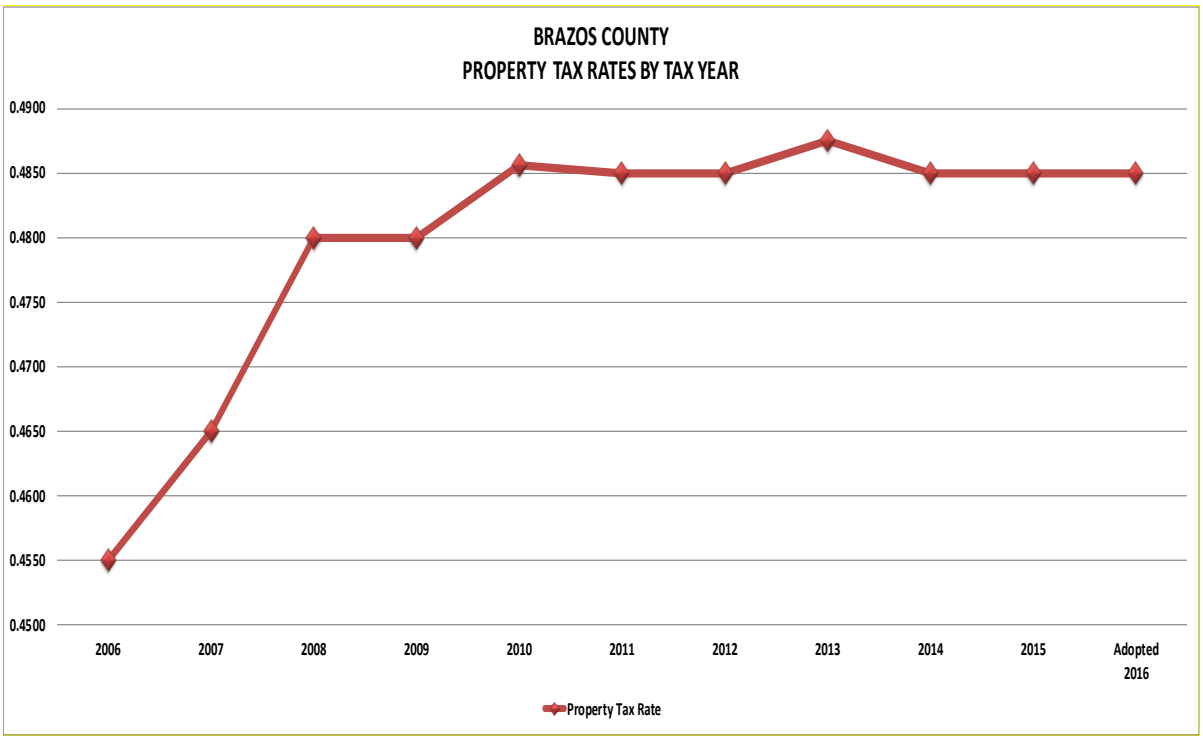
Other Revenue – Includes revenue not classified in another category.

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

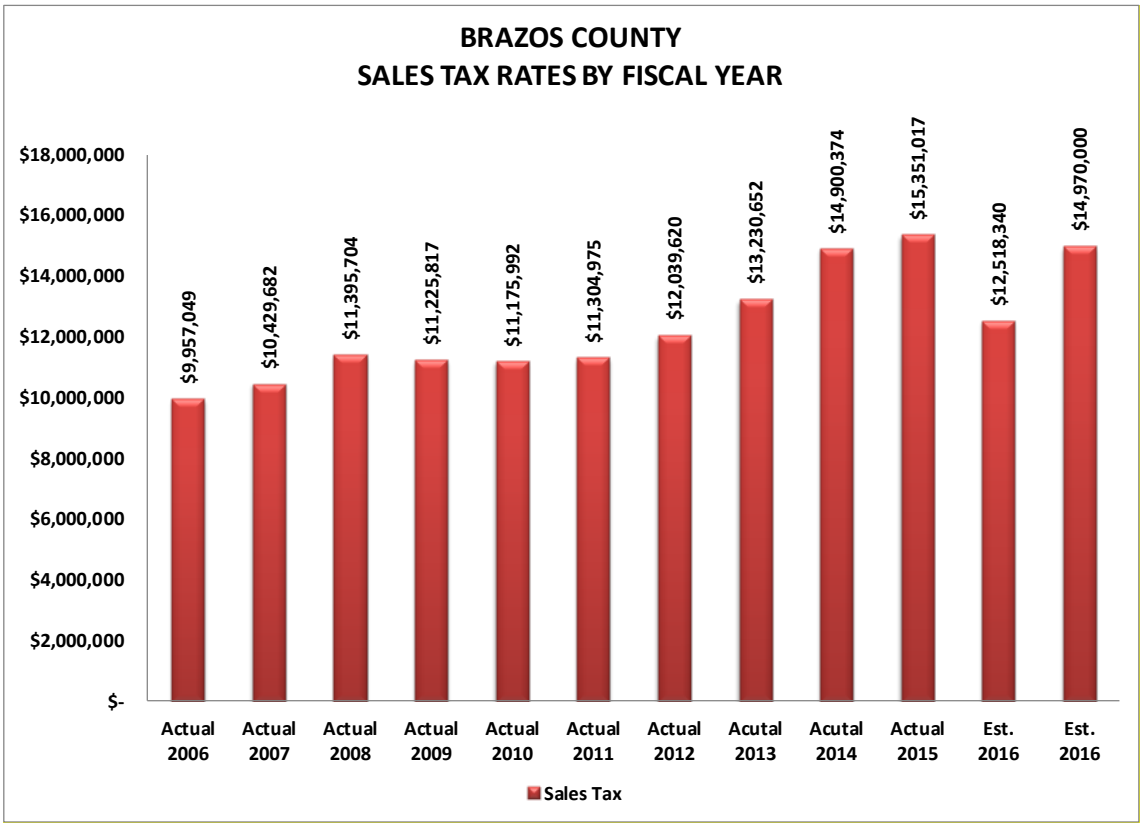
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 17 budget is based on projected receipts of taxes, fees, other revenues and reserves which total slightly over $112 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, 2017 approximately 71% of the revenues used to resource General Fund activities are raised primarily from ad valorem tax and sales. Use of Reserves makes up the next highest category of resources at approximately 17%. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: The County's total property tax receipts comprise approximately 57% of revenues and are estimated at 6.6% more than the 2016 approved 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 $60.7 million in FY 2016 to $60.8 million in the approved FY 2017 budget. Below are the historical tax rates for Brazos County. The adopted 2016 total tax rate is $0.485 per $100 appraised valuation.



SALES TAX: Brazos County voters approved a ½% sales tax. It comprises 13.3% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 16 are budgeted at $14.95 million which is estimated lower than actual receipts for FY 2015, and 2016 estimated receipt is also lower at $12.5 million.



FEES, FINES & OTHER PAYMENTS: Comprising 9.78% 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 16 estimated revenue of $10.6 million is a million lower than the FY 2015 actual of $11.6 million. The FY 2017 fees, fines and other payments are proposed to be slightly higher at $11 million than the projected FY 2016 but still lower than FY 2015 actual.

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

Salaries and fringe benefits comprise approximately 52.2% of total expenditures, followed by 10.1% of departmental support, 6.9% for repairs and maintenance, 1.3% for minor acquisition, 2.85% for contracts for services, 6.5% for professional services, contracts for community support make up approximately 4.4%, 7.1% for capital outlay and 8.1% inter-fund transfers.

SPECIAL REVENUE HIGHLIGHTS

Special Revenue funds are those funds for which the County collects revenues, fines, fees, etc. that must be used for a specific statutory activity. The Local Provider Participation Fund represents 78%, the Hotel Occupancy Tax fund represents 13% of the total special revenue funds, 9% are minor special revenues. Each has been identified in the attached documents. The source of revenues has been disclosed as well as the related budgeted expenditures.

GRANT REVENUE HIGHLIGHTS

The Grant Funds specifically funded by state or federal agencies are to be used to supplement budget allocations and/or in support of services provided by County offices and departments. The TJJD – Juvenile Grants represent 58% of the grants, followed by the Metropolitan Planning Organization (MPO) at 21%, next highest is an Office of the Attorney General to the District Attorney at 11% , the 10% remaining are minor grants.

Since the 2008 economic downturn, local governments have been struggling to meet the increase in demand for services while grant funding from the federal and state agencies have decreased in this same time period. Although the local economy has seen minor improvements, funding from the state and federal levels have not increased locally. Most of these grants pay for new or expanded programs and do not replace any current spending while also increasing the requirements for current grants; therefore they offer minor budgetary relief. The County has replaced funding for some of the programs that were funded wholly or in part by federal and state grants. Looking forward, all indicators consistently predict that this trend is likely to continue.

DEBT SERVICE HIGHLIGHTS

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

minimum required fund balance for Debt Service is $2,666,200 to meet our commitment to investors, rating agencies and bond covenants.

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

In the fall of 2013 several bond issues were refinanced allowing for the debt rate to decrease slightly. For the calendar year 2016 the Debt Service tax rate is adopted at $0.0592 per $100 of valuation, a slight decrease of $0.001 per $100 valuation compared to $0.0602 in 2015. Use of $1.5 fund balance reserves helped reduce the rate required to meet the debt obligations in the FY 2017.

The total debt outstanding for FY 2017 is $100,195,715 million, of that $79.4 million in principal and $20.7 in interest on the debt. $9,934,919 represents the total debt service requirement for FY 17 of that $6.5 million in principal and $3.4 million is the total interest due on the debt.

CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

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

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

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

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

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

- Plan for the future of the County.

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

Capital Project Fund – General Capital Improvements:

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

A total of approximately $857 thousand million is set aside for Information Technology projects for replacement of an integrated justice software system and data center UPS replacement. The judicial software replacement project has been a multi-year project expected to be completed by the fall of 2016.

Approximately $41,000 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. This project is in the fourth year of funding.

The County allocated funds to continue its courthouse renovation project. The project is expected to be completed in the fall of 2017. To complete Phase V of the Courthouse Renovation project, $2.6 million has been appropriated in the general capital improvement fund. Funding included in the general capital improvement fund comes from general fund tax revenues and is then transferred to the general capital improvement fund to cover additional costs associated with the renovation project.

$1.7 million is set aside for building of a Justice of the Peace and Constable Pct. #1 building. $4 million is set aside for capital construction of roads. For the expansion of the Juvenile Detention facility, $6 million has been set aside.

Capital Project Fund - Exposition Complex – Expansion Phase III:

The County issued $3 million in certificates of obligation for the third expansion of the Exposition Complex. This third expansion will complete the east side of the South Arena by making it a full stall barn , installing 125 additional parking spaces, replacing existing outdoor warmup arena and sound system upgrades in the North Arena and East/West Pavilions. Additionally, there are smaller projects within this expansion that will increase the marketability of the facility to bigger out of county shows and events.

PROPRIETYARY FUND 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 has elected to self-insure its health insurance program and its group life insurance plan. Revenues for the fund come from employee insurance premiums funded by the participating entity and employee dependent premiums paid by the employee. A Medical Service department was created in FY 2014 to establish an employee clinic to serve all county employees and their dependents. The clinic is intended to help reduce health care costs for both Brazos County employees and their dependents carrying county insurance. The fund is balanced at $6.5 million with an estimated fund balance of $2.9 million at the end of FY 2016.

SUMMARY

Brazos County provides services to virtually all of its' approximately 214,672 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 2017 Adopted Budget represents a balanced budget and demonstrates teamwork by the members of Commissioners' Court, elected officials, department heads, employees and citizens in this extensive and complex budgeting process. Brazos County continues its approach of prudent financial management practices by continually analyzing operating costs and encouraging departmental efficiencies. To all elected and appointed officials, department heads and staff, thank you for your hard work, dedication and cooperation during the FY 2017 budget process.

BRAZOS COUNTY

RESOLUTION LEVING A TAX RATE

FOR THE COUNTY OF BRAZOS

FOR THE TAX YEAR 2016

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 2016 as follows:

$0.4258	for the purpose of maintenance and operations
$0.0592	for the payment of principal and interest on county debt
$0.4850	**Total Tax Rate**

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.17 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $1.04.

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 6th day of Sept 2016.

Duane Peters, County Judge

Lloyd Wassermann, 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

1841 175 2016

BRAZOS COUNTY, TEXAS
CALCULATION OF EFFECTIVE AD VALOREM TAX RATE
For the Fiscal Year 2016-2017

Valuation:			
Land Market Value	$	5,796,283,220	
Improvements		12,454,902,141	
Personal Property		1,725,366,814	
Minerals		407,801,643	
		20,384,353,818	**100.00%**
Adjustments:			
Homestead Cap Adjustment		(54,755,395)	
Exempt Property		(2,415,947,332)	
AG Use - Loss		41,392,999	
AG - Market Productivity		(1,260,261,674)	
Over 65		(643,239,606)	
Disabled Vet		(62,294,345)	
Less Than $500:			
Mineral and Personal		(826,576)	
Community Housing Dev.		(9,838,418)	
Abatements		(274,904,976)	
Freeport Exemption		(56,834,625)	
Pollution		(5,520,642)	
Charity Exemptions		(698,172)	
Proration		(4,888,857)	
		(4,748,617,619)	**23.30%**
Net Taxable Value	**$**	**15,635,736,199**	**76.70%**

BRAZOS COUNTY, TEXAS
CALCULATION OF EFFECTIVE AD VALOREM TAX RATE
For the Fiscal Year 2016-2017

Effective Tax Rate Calculation

2015 Total Taxable Value	**$**	**14,627,950,395**
2015 Tax Ceilings	**$**	**(1,052,778,679)**
Preliminary 2014 Adjusted Taxable Value	**$**	**13,575,171,716**
Add: 2015 Value Loss on Appeals of ARB		**3,438,858**
Less: Absolute Exemptions		**(75,366,442)**
Partial Exemptions		**(46,195,396)**
2015 Market Value due to Ag Appraisal		**-**
		13,457,048,736
2015 Total Tax Rate/$100 Valuation		**0.4850**
2015 Adjusted Taxes	$	65,266,686
Add: Taxes Refunded during 2015		27,890
Less: Taxes Paid into TIFs during 2015		(892,384)
Adjusted 2015 Taxes	**$**	**64,402,192**
2016 Taxable Value	$	15,239,203,062
Railroad Rolling Stock		9,397,278
Less: Captured Appraised TIF Property		(194,946,344)
Adjusted Taxable Value	**$**	**15,053,653,996**
Add: Total value under protest or not certified	**$**	**387,214,717**
Less: Taxable Value of 2016 "New" Improvements		**(461,026,816)**
2016 Tax Ceilings		**(1,206,292,091)**
	$	**13,773,549,806**

Effective Tax Rate	**0.467578**

BRAZOS COUNTY, TEXAS
ADOPTED TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2017

HISTORICAL DEMOGRAPHICS:

TAX YEAR	NET TAXABLE VALUE	TAX RATE GENERAL FUND	TAX RATE DEBT SERVICE	TAX RATE TOTAL	TAXES LEVIED
2006	7,934,129,172	0.3930	0.0620	0.4550	36,099,574
2007	8,798,540,643	0.4030	0.0620	0.4650	40,913,214
2008	9,639,130,856	0.3987	0.0813	0.4800	46,267,828
2009	9,958,033,650	0.3966	0.0834	0.4800	47,798,562
2010	10,281,394,248	0.4012	0.0844	0.4856	49,926,450
2011	10,864,866,796	0.4037	0.0813	0.4850	52,694,604
2012	11,236,181,618	0.4071	0.0779	0.4850	54,495,481
2013	11,735,963,016	0.4168	0.0707	0.4875	57,212,820
2014	12,825,944,466	0.4226	0.0624	0.4850	62,205,831
2015	13,604,036,182	0.4248	0.0602	0.4850	65,979,575
ADOPTED:					
2016	14,429,444,108	0.4258	0.0592	0.4850	69,982,804

	@ 100%		@ 98%
	$ 61,440,573	**M & O**	**$ 60,211,762**
	$ 8,542,231	**I & S**	**$ 8,371,386**
Over 65 Ceiling	**$ 3,984,261**		**$ 3,904,576**
Disabled Person Ceiling	**$ 217,476**		**$ 213,126**
	$ 74,184,541		**$ 72,700,850**

BRAZOS COUNTY, TEXAS
ADOPTED TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2017

OVERVIEW OF CERTIFIED 2016 TAX ROLL

Certified Tax Roll	$	18,714,196,611
Exemptions		(3,474,993,549)
Certified Net Taxable		**15,239,203,062**
Less:		
TIF Captured Appraised Value		(194,946,344)
Taxable value of new improvement since 1/1/2015		(461,026,816)
2016 Tax Ceilings		(1,206,292,091)
Add:		
Rolling Stock		9,397,278
Value of properties under protest		387,214,717
Adjusted Taxable Value	**$**	**13,773,549,806**
Net Valuation Increase Over 2015	**$**	**169,513,624**
% Valuation Increase Over 2015		**1.25%**

RECAP OF ROLL BACK CALCULATION

2015 Maintenance & Operations Tax Rate		**0.4247**
2015 Adjusted Taxable Value	**$**	**13,457,048,736**
2015 M & O Taxes		**57,152,085**
Add:		
Criminal Justice Mandate		**236,458**
Enhanced IHC Expenditures		**-**
TIF Payments 2014		**(892,384)**
Taxes Refunded		**24,105**
2015-2016 Sales Tax		**15,362,601**
Adjusted 2015 M & O Taxes	**$**	**71,882,865**
2016 Adjusted Taxable Value	**$**	**13,773,549,806**
2016 Effective M & O Rate		**0.521891**
2016 M&O Roll Back Rate		**0.563642**

BRAZOS COUNTY, TEXAS
ADOPTED TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2017

2016 Debt To Be Paid With Property Taxes	9,934,920
Refunding Savings/ Penalties and Interest Collected	(1,500,000)
	8,434,920
Certified 2016 Anticipated Collection Rate	100%
2016 Debt Adjusted For Collections	8,434,920
2016 Total Net Taxable Value	14,234,576,622
2016 Debt Tax Rate	0.059256
2016 Tax Roll Back Rate	0.622897

RECAP OF ROLLBACK WITHOUT TIF ADJUSTMENTS

Effective Tax Rate	**0.467578**	Per $100 of Appraisal Evaluation
Calculated M&O Rate	**0.521891**	Per $100 of Appraisal Evaluation
M&O Roll Back Rate	**0.563642**	Per $100 of Appraisal Evaluation
Debt Service Rate	**0.059256**	Per $100 of Appraisal Evaluation
Overall Roll Back Rate	**0.622897**	Per $100 of Appraisal Evaluation
Sales Tax Adjustment Rate	**0.106467**	Per $100 of Appraisal Evaluation
Adjusted Roll Back Rate	**0.516430**	Per $100 of Appraisal Evaluation

BRAZOS COUNTY, TEXAS
ADOPTED TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2017

2015 & 2016 Certified Roll

	2015 Units	2016 Units	2015 Value	2016 Value	% Change
Number of Properties:	**126,982**	**127,067**			
Valuation:					
Land Market Value	-	-	$ 5,355,862,229	$ 5,796,283,220	8%
Improvements	-	-	11,320,921,821	12,454,902,141	10%
Personal Property	**8,699**	**8,828**	1,724,570,961	1,725,366,814	0%
Minerals	**49,052**	**47,503**	654,958,709	407,801,643	-38%
			19,056,313,721	**20,384,353,818**	**7%**
Less:					
Homestead Cap Adjustment			(37,069,564)	(54,755,395)	48%
Market Productivity Loss			(1,285,508,323)	(1,260,261,674)	-2%
Ag Use Loss			41,550,326	41,392,999	0%
			17,775,286,160	**19,110,729,748**	**8%**
Exemptions:					
Exempt Property	**1,943**	**1,886**	(2,209,604,764)	(2,415,947,332)	9%
Over 65	**8,934**	**9,276**	(616,397,636)	(643,239,606)	4%
Disabled Vet	**1,659**	**1,284**	(51,748,552)	(62,294,345)	20%
House Bill 366	**21,672**	**23,692**	(854,802)	(826,576)	-3%
Abatements	**15**	**9**	(172,839,112)	(274,904,976)	59%
Freeport Exemption	**47**	**44**	(64,967,862)	(56,834,625)	-13%
Pollution	**22**	**17**	(7,143,381)	(5,520,642)	-23%
Primarily Charity	**7**	**7**	(582,906)	(698,172)	20%
Proration-Exempt Property	**26**	**15**	(2,626,307)	(4,888,857)	86%
Community Housing Dev.	**15**	**9**	(9,077,634)	(9,838,418)	8%
			(3,135,842,956)	**(3,474,993,549)**	**11%**
		Certified Tax Roll For:	**14,639,443,204**	**15,635,736,199**	6.8%
Freeze Taxable	**8,641**	**8,995**	(1,031,360,718)	(1,202,843,300)	17%
Transfer Adjustment	**93**	**81**	(4,046,304)	(3,448,791)	-15%
		Total Freeze and Transfer Adjustment	**(1,035,407,022)**	**(1,206,292,091)**	17%
		Adjusted Certified Tax Roll:	**13,604,036,182**	**14,429,444,108**	**6.1%**

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

MONTH	Estimated 2016-2017	Actual 2015-2016	Actual 2014-2015	Actual 2013-2014	Actual 2012-2013
October	**$ 1,500,000**	$ 1,484,627	$ 1,561,576	$ 1,271,117	$ 1,201,443
November	**$ 1,200,000**	$ 1,256,658	$ 1,096,780	$ 1,115,349	$ 977,565
December	**$ 1,200,000**	$ 1,192,389	$ 1,236,772	$ 1,145,894	$ 995,310
January	**$ 1,600,000**	$ 1,630,266	$ 1,625,029	$ 1,445,219	$ 1,315,986
February	**$ 1,100,000**	$ 1,187,303	$ 1,191,351	$ 1,144,262	$ 1,032,360
March	**$ 1,120,000**	$ 1,119,997	$ 1,130,468	$ 1,141,383	$ 966,718
April	**$ 1,300,000**	$ 1,371,019	$ 1,358,943	$ 1,371,311	$ 1,211,285
May	**$ 1,200,000**	$ 1,189,685	$ 1,203,700	$ 1,253,034	$ 1,013,872
June	**$ 1,100,000**	$ 1,123,696	$ 1,139,438	$ 1,166,228	$ 1,082,377
July	**$ 1,300,000**	**$ 1,300,000**	$ 1,368,391	$ 1,328,257 *	$ 1,161,598
August	**$ 1,100,000**	**$ 1,100,000**	$ 1,194,632	1,158,672 *	$ 1,044,458
September	**$ 1,250,000**	**$ 1,300,000**	$ 1,243,938	1,359,648 *	$ 1,227,679
TOTALS	**$ 14,970,000**	**$ 15,255,640**	**$ 15,351,017**	**$ 14,900,374**	**$ 13,230,651**
INCREASE (DECREASE) FROM PREVIOUS YEAR	$ (285,640)	$ (95,377)	$ 450,643	$ 1,669,723	$ 1,191,035
% INCREASE (-) DECREASE	-1.87%	-0.62%	3.02%	12.62%	9.89%

*** Represents estimated amounts**

BRAZOS COUNTY

1841 175 2016

COMBINING STATEMENTS ALL FUNDS

BRAZOS COUNTY

1841 175 2016

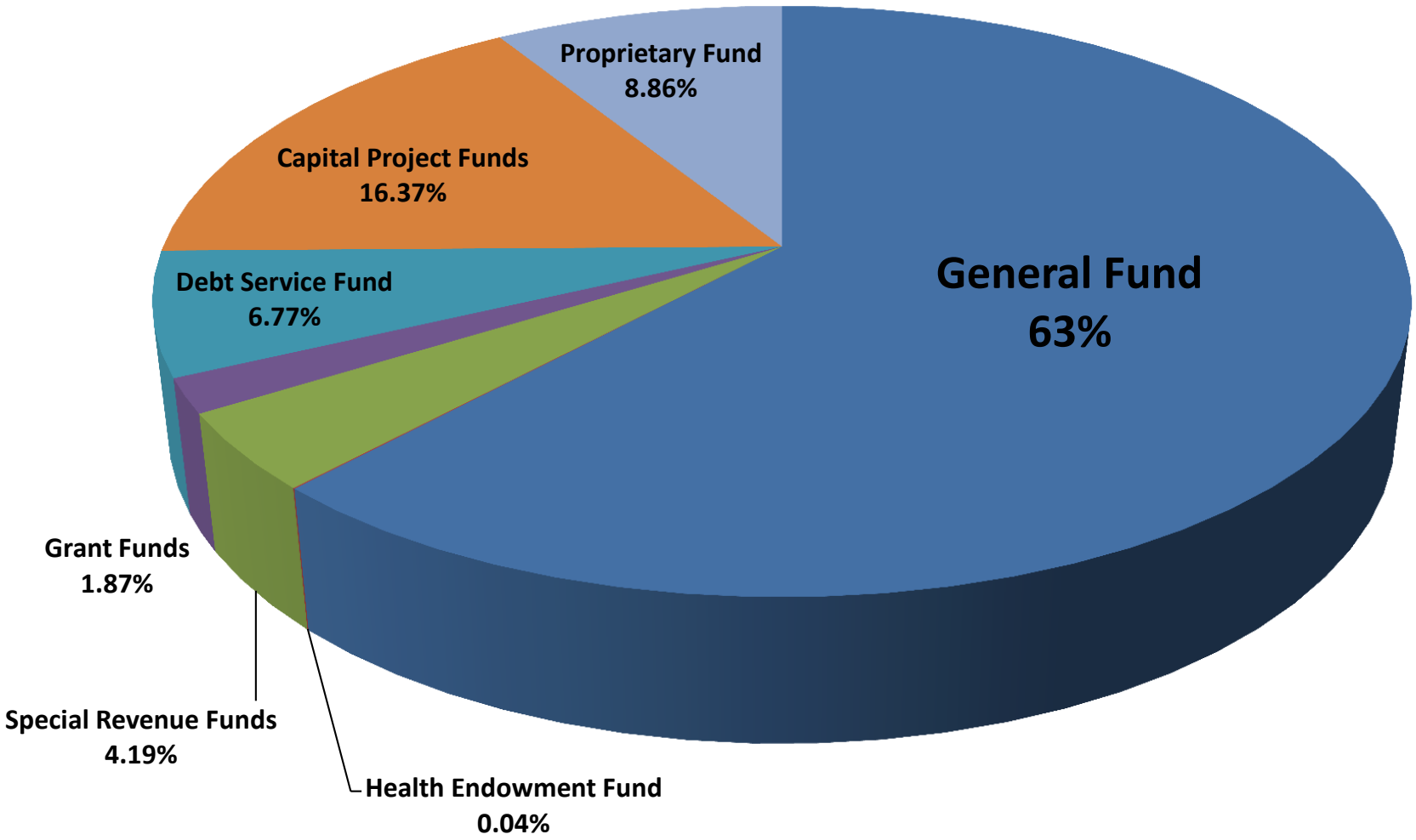
BRAZOS COUNTY, TEXAS
COMPARATIVE ANALYSIS
CASH AND CASH EQUIVALENTS AVAILABILITY
For The Fiscal Years As Indicated

	Anticipated Cash and Cash Equivalents Balances At September 30 2016	Actual Cash and Cash Equivalents Balances At September 30 2015	Actual Cash and Cash Equivalents Balances At September 30, 2014	Actual Cash and Cash Equivalents Balances At September 30, 2013	Actual Cash and Cash Equivalents Balances At September 30, 2012
General Fund	$ 54,000,000	$ 44,980,123	$ 41,408,689	$ 38,703,744	$ 28,310,120
Health Endowment Fund	522,600	468,932	400,503	336,669	261,199
Special Revenue Funds	5,800,000		4,721,442	3,647,273	3,573,370
Grant Funds	-	-	-	-	-
Debt Service Fund	5,700,000	5,830,995	6,149,710	5,728,685	5,268,756
Capital Project Funds					
Jail Expansion 2007	-	46,091	353,641	373,174	2,336,794
Judicial Software Program	-	-	-	-	-
General Improvement	11,500,000	14,469,276	6,780,579	5,933,116	6,992,140
Exposition Center	-		2,230	2,225	102,330
C.O. 2012 (Courthouse & Tax Office)	6,500,000	3,125	4,983,937	6,788,338	
Proprietary Fund	2,900,000	2,966,037	4,061,748	3,546,060	2,125,162
	$ 86,922,600	**$ 68,764,579**	**$ 68,862,479**	**$ 65,059,284**	**$ 48,969,873**
Percentage Increase (Decrease -) Over Prior Period	**26.406%**	**-0.142%**	**5.846%**	**32.856%**	**1.578%**

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

	ADOPTED BUDGET 2013	ADOPTED BUDGET 2014	ADOPTED BUDGET 2015	ADOPTED BUDGET 2016	ADOPTED BUDGET 2017	2016 VS 2017	% INCR/(DECR)
General Fund	$ 81,529,596	$ 81,921,554	$ 99,927,316	$ 102,790,992	$ 112,495,218	$ 9,704,226	9%
Health Endowment Fund	40,000	66,000	65,900	65,900	53,000	$ (12,900)	-20%
Special Revenue Funds	3,620,362	4,169,138	5,354,821	6,962,668	34,686,961	$ 27,724,293	398%
Grant Funds	1,915,091	3,960,375	4,183,365	3,110,450	2,670,535	$ (439,915)	-14%
Debt Service Fund	11,221,582	10,380,000	10,356,000	11,233,310	11,014,180	$ (219,130)	-2%
Capital Project Funds							
General Improvement	7,659,971	7,890,249	20,960,185	18,128,850	20,734,921	$ 2,606,071	14%
Jail Expansion 2007	1,505,000	330,000	310,728	46,092	-	$ (46,092)	-100%
Exposition Center - Expansion	100,500	-	2,229	3,000,000	2,760,235	$ (239,765)	-8%
Courthouse Renovations & Other	10,000,000	9,500,000	6,112,500	6,000,000	3,667,765	$ (2,332,235)	-39%
Proprietary Fund	11,731,500	11,811,820	13,600,000	14,709,000	16,539,700	$ 1,830,700	12%
Totals	**$ 129,323,602**	**$ 130,029,136**	**$ 160,873,044**	**$ 166,047,262**	**$ 204,622,515**	**$ 38,575,253**	**23.23%**

BRAZOS COUNTY, TEXAS
Budget Summary Comparison by Fund Type
FY 2017



BRAZOS COUNTY

1841 175 2016

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

1841 175 2016

BRAZOS COUNTY, TEXAS
GENERAL FUND
ANTICIPATED UNRESERVED FUND BALANCE

For The Year Ending September 30, 2016

Fund Balance at October 1, 2015		**$ 42,563,449**
Reserved Balances:		
Nonspendable Fund Balances:		
For Prepaid Expenditures	512,773	
For Inventories	812,476	
		1,325,249
Restricted Fund Balances:		
For Pre-Trail Bond Program	152,771	
For Drug Court Programs	46,892	
For Vital Statistics	49,503	
For Title IV-E Programs	40,894	
For Family Protection Services	69,064	
For Operations and Emergency	9,000,000	
For Donations for Constables Use	1,017	
		9,360,141
Assigned Fund Balances		
For Booneville Cemetery	-	
For Incentives for Research Valley	119,000	
For Indigent Health Care	904,141	
Total Reserved Fund Balance		**1,023,141**
Unreserved, Unrestricted Fund Balance 10/01/2015		**$ 30,854,918**
For The Year Ending September 30, 2016:		
Estimated Revenues		**89,050,685**
Estimated Expenditures		**(98,087,201)**
Estimated Unreserved and Unrestricted Fund Balance (September 30, 2016)		**$ 21,818,402**

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

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

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

SOURCE	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Year End Estimate	REVENUES September 30, 2017	Percent of Budget
TAXES						
Current Ad Valorem	$ 50,940,029	$ 56,708,074	$ 60,288,000	$ 63,274,268	$ 64,300,000	
Delinquent Ad Valorem	487,549	472,833	500,000	739,176	550,000	
Ad Valorem Tax Refunds	-	-	-	-	-	
TIF Payments	(684,772)	(889,557)	(900,000)	(1,134,156)	(900,000)	
Tax Shortage/Overage	193	124	-	24,084	-	
Penalties & Interest on Taxes	370,671	325,541	325,000	308,184	350,000	
County Sales Tax	14,900,374	15,351,017	14,950,000	12,518,340	14,970,000	
Mixed Drink Tax	532,822	966,894	550,000	513,204	750,000	
TOTAL TAXES	**66,546,866**	**72,934,928**	**75,713,000**	**76,243,100**	**80,020,000**	**71.13%**
FEES, FINES & OTHER PAYMENTS						
JJAEP	35,593	39,126	37,500	60,348	50,000	
Contracted Jail Services	85,533	100,740	75,000	92,784	80,000	
Jail SSA Incentive	32,800	35,800	30,000	27,840	33,000	
Fees - Administrative	26,759	9,150	10,000	7,380	8,000	
Fees - County Arrest	19,908	17,207	17,000	17,184	17,000	
Fees - Warrant	153,176	165,295	150,000	143,448	157,000	
Fees - Brazos Center	207,863	187,427	200,000	174,708	175,000	
Fees - Expo Center	1,043,507	1,098,688	950,000	893,988	975,000	
Fees - Bond Services	52,690	64,642	60,000	64,464	60,000	
Fees - Election Service	54,109	66,905	60,000	77,064	60,000	
Fees - County Clerk	1,464,938	1,304,813	1,250,000	881,760	1,100,000	
Fees - Vital Stat/Preservation	6,918	7,514	6,500	5,988	7,000	
Fees - Dist Clk E-Filing	5,885	19,570	16,000	20,640	25,000	
Fees - County Attorney	43,656	47,754	50,000	43,392	48,000	
Fees - County Court at Law	-	5	-	-	-	
Fees - Hot Check Collection	4,815	3,320	4,000	2,448	3,000	
Fees - Constable Precinct 1	53,971	51,904	48,500	41,328	50,000	
Fees - Constable Precinct 2	58,328	63,830	57,500	62,304	75,000	
Fees - Constable Precinct 3	27,521	42,092	35,000	44,184	50,000	
Fees - Constable Precinct 4	55,128	54,210	45,000	39,288	49,000	
Fees - County Courts - Court Reporter	6,885	8,355	8,000	6,684	8,333	
Fees - District Courts - Court Reporter	30,983	31,397	30,000	24,252	30,000	
Fees - Magistrate	21,096	11,264	10,000	7,200	8,000	
Fees - District Clerk	366,340	384,000	380,000	290,328	345,000	
Fees - Time Payment DCLK	5,225	5,609	5,000	4,560	5,000	
Fees - District Clerk Redirected	-	5	-	-	-	
Fees - District Clerk Registry	5,515	448	500	372	500	
Fees - District Attorney	5,578	4,040	4,000	2,688	3,000	
Fees - Family Protection	8,595	8,657	8,000	6,852	8,000	
Fees - Child Abuse Prevention	575	1,080	1,000	684	500	
Fees - Motor Carrier Weight	36,234	91,611	60,000	35,712	45,000	
Fees - Inmate Medical	14,915	16,884	15,000	16,332	15,000	
Fees - Time Payment JP 1	467	369	350	432	500	
Fees - Time Payment JP 2	-	767	1,000	792	900	
Fees - Time Payment JP 2.1	658	85.83	-	-	-	
Fees - Time Payment JP 2.2	323	138.02	-	-	-	
Fees - Time Payment JP 3	580	584	500	552	600	
Fees - Time Payment JP 4	546	539	400	312	300	
Fees - Justice of the Peace Precinct 1	503,859	479,275	475,000	403,404	500,000	
Fees - Justice of the Peace Precinct 2	-	343,476	500,000	290,196	350,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

SOURCE	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Year End Estimate	REVENUES September 30, 2017	Percent of Budget
FEES, FINES & OTHER PAYMENTS (con't.)						
Fees - Justice of the Peace Precinct 2 Pl 1	340,748	48,047	-	-	-	
Fees - Justice of the Peace Precinct 2 Pl 2	151,054	80,206	-	-	-	
Fees - Justice of the Peace Precinct 3	339,935	378,271	350,000	369,576	350,000	
Fees - Justice of the Peace Precinct 4	205,245	249,638	175,000	288,804	250,000	
Fees - Admin - Justice of the Peace Precinct 1	8,547	8,011	7,500	8,064	10,000	
Fees - Admin - Justice of the Peace Precinct 2	-	6,449	8,000	5,508	6,800	
Fees - Admin - Justice of the Peace Precinct 2 Pl 1	5,665	447	-	-	-	
Fees - Admin - Justice of the Peace Precinct 2 Pl 2	2,715	1,198	-	-	-	
Fees - Admin - Justice of the Peace Precinct 3	4,804	6,141	4,000	6,888	6,500	
Fees - Admin - Justice of the Peace Precinct 4	4,671	5,074	4,000	5,076	5,000	
Fees - Truant Conduct	-	-	-	5,640	10,000	
Fees - Juvenile Probation	12,042	10,974	10,000	3,480	3,000	
Fees - License & Weight	22,265	16,980	15,000	8,268	10,000	
Fees - County Drug Court	27,903	31,947	31,000	29,892	32,000	
Fees - Omnibus Crime Control	90,589	95,354	90,000	84,372	95,000	
Judicial Support Fee	2,052	2,206	2,000	1,956	2,200	
Fees - Optional License	1,389,880	1,394,421	1,300,000	1,761,336	1,500,000	
Fees - Probate/Judicial	3,448	4,122	3,000	3,168	30,000	
Fees - R&B Road Maintenance	2,225	3,627	1,000	1,392	1,000	
Fees - R&B Culvert Installation	6,290	2,290	2,000	180	2,000	
Fees - R & B Floodplain Fee	57,000	27,500	30,000	1,800	10,000	
Fees - School Crossing	26,540	26,567	25,000	25,128	25,000	
Fees - Sheriff	67,600	62,544	65,000	48,084	65,000	
Fees - Junkyard License	100	50	-	-	-	
Fees - Solid Waste	37,200	36,504	35,000	30,552	35,000	
Fees - TAC Postage	37,137	33,251	35,000	58,800	30,000	
Fees - Tax Assessor/Collector	647,113	636,829	650,000	492,396	615,000	
Fees - Vehicle Registration	458,090	344,950	450,000	-	300,000	
Motor Vehicle Sales Tax	1,061,486	1,299,279	1,200,000	1,612,092	1,300,000	
Forfeitures - County Courts	112,990	181,272	100,000	132,444	120,000	
Forfeitures - District Courts	16,552	1,121	-	176,760	20,000	
Forfeitures - District Attorney	13,541	20,399	5,000	16,044	10,000	
License - Liquor and Beer	71,494	63,076	70,000	46,476	50,000	
Fees - Pretrial Intervention	98,720	75,076	50,000	67,416	75,000	
Fees - Bond Supervision	-	-	-	-	-	
CSCD Bond Fees	9,600	2,942	3,000	-	-	
Fines - County Court At Law Number 1	723,202	683,100	675,000	622,044	675,000	
Fines - County Court At Law Number 2	717,252	761,345	750,000	714,132	750,000	
Fines - 85th District Court	124,185	109,808	110,000	84,924	90,000	
Fines - 272nd District Court	77,715	89,943	100,000	86,532	75,000	
Fines - 361st District Court	127,653	113,107	110,000	89,256	100,000	
TOTAL FEES, FINES & OTHER PAYMENTS	**11,546,721**	**11,682,640**	**11,066,250**	**10,680,372**	**11,001,133**	**9.78%**
INTEREST						
Interest - Accounts	141,099	162,890	150,000	134,304	150,000	
Interest - Administration	759	(4,210)	1,000	(3,960)	-	
Interest - Investments	791	1,217	-	4,644	-	
Interest - Miscellaneous	922	1,085	-	-	-	
TOTAL INTEREST	**143,571**	**160,982**	**151,000**	**134,988**	**150,000**	**0.13%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

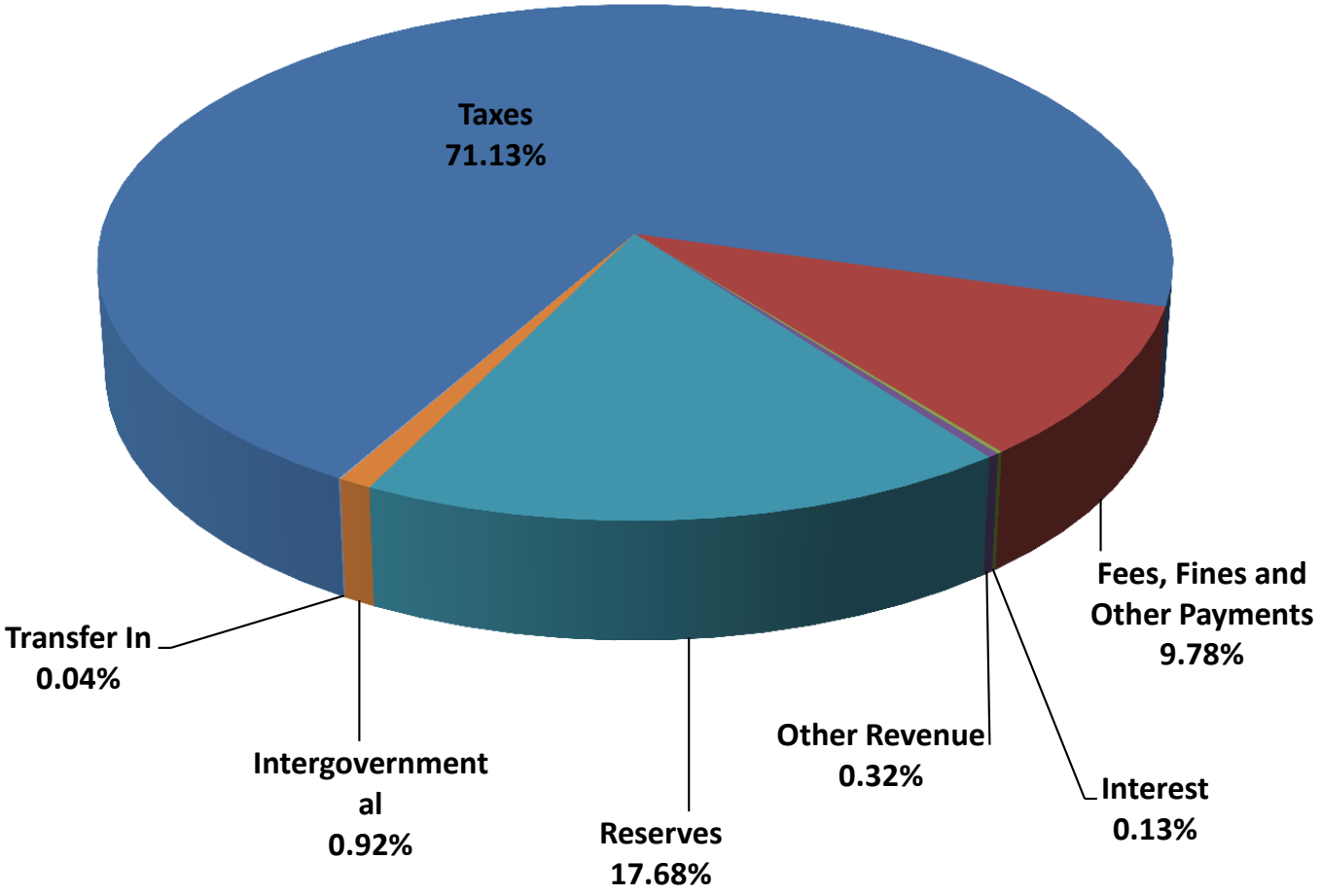
SOURCE	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Year End Estimate	REVENUES September 30, 2017	Percent of Budget
OTHER REVENUE						
Donations - Hot/Mix Road Repair	14,080	57,153	-	-	-	
Donations - Other	105,079	108,681	-	26,652	-	
Donations - Capital Asset	-	-	-	433,200	-	
Donations - Juror/Child Welfare	31,775	27,160	20,000	22,512	20,000	
Estray Animal Sales	1,264	47	-	-	-	
Fingerprint Sales	1,110	31	-	12	-	
NACo Rx Reimb Fee	8,851	4,674	5,000	2,844	4,000	
Informal Adjudication/Probate Fees	6,814	10,423	7,000	7,416	7,000	
Jail Workcrew	-	-	-	888	-	
Jail - Inmate Phones	206,438	206,471	200,000	85,756	-	
Leases - Oil and Gas	779	396	500	180	500	
Leases - County Property	10,248	17,192	12,500	9,588	12,500	
Shared Employee - MPO	10,000	10,000	-	-	-	
Fees - ATM Machine	1,888	1,731	500	2,040	500	
Miscellaneous - Other	15,978	59,830	10,000	116,160	10,000	
Open Records Requests	283	463	100	2,316	1,000	
FEMA - Program Income	-	-	-	-		
Juvenile SSI Reimbursement	-	-	-	-	1,000	
Tax Office Software Reimbursement	26,321	26,394	26,000	33,708	26,000	
JP Court Appointed Attorneys	-	-	-	-	-	
Refunds - Court Appointed Attorneys	339,550	369,918	300,000	348,048	250,000	
Road Crossings	22,000	9,526	5,000	1,200	3,000	
Sale of Capital Assets	-	17,425	-	-	-	
Sale of Other Assets	14,884	-	5,000	11,400	5,000	
Sale of Scrap	20,082	11,173	5,000	8,124	5,000	
State Traffic Fees	9,444	10,324	9,000	9,960	10,000	
TOTAL OTHER REVENUE	**846,868**	**949,011**	**605,600**	**1,122,004**	**355,500**	**0.32%**
RESERVES						
Reserve Fund Balance	-	-	9,093,997	-	14,622,465	
Reserve Contingency	-	-	3,786,862	-	3,786,900	
Reserve Boonville Cemetery	-	-	-	-	-	
Reserve Family Protection	-	-	60,000	-	69,000	
Reserve Title IVE FC	-	-	10,000	-	40,000	
Reserve Juvenile Title IV-E	-	-	-	-	-	
Reserve Research Valley Partnership	-	-	119,000	-	119,000	
Reserve Indigent Health Care	-	-	904,141	-	1,000,000	
Reserve Vital Statistics	-	-	45,000	-	49,000	
Reserve Drug Court	-	-	40,000	-	46,800	
Reserve Pretiral Bond	-	-	140,000	-	152,770	
TOTAL RESERVES	**-**	**-**	**14,199,000**	**-**	**19,885,935**	**17.68%**
INTERGOVERNMENTAL						
MHMR	-	-	-			
County Attorney State Salary Supplement	70,000	70,000	70,000	70,000	70,000	
County Court At Law State Salary Supplement	168,000	168,000	150,000	150,000	168,000	
District Attorney Salary Supplement Temporary	-	370	4,450	4,450	4,450	
S.O. Sexual Assault Kit Reimbursement	2,052	2,174	100	4,728	3,000	
District Attorney Salary Supplement	22,500	22,500	22,500	22,500	22,500	
District Attorney - Longevity	54,490	54,350	54,000	54,000	55,000	
Indigent Defense TF	367,499	310,518	200,000	144,196	200,000	
Title IV-E DFPS Foster Care	5,765	2,956	2,500	432	1,000	
Title IV-E Juvenile Maintenance	234,682	125,764	80,000	115,188	90,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

SOURCE	2014 Actual	2015 Actual	2016 Adopted Budget	2016 Year End Estimate	REVENUES September 30, 2017	Percent of Budget
INTERGOVERNMENTAL (con't.)						
Juror Reimbursement	78,812	69,326	50,000	56,304	65,000	
TJPC - JJAEP	3,526	14,984	17,000	17,988	17,000	
TJJD - Title IV-D Admin	1,935	1,580	-	996	-	
Grant - T. J. P. C. Title IV-E	-	-	-	-	-	
Title IV-D - Constable PCT 1	277	323	-	168	-	
Title IV-D - Constable PCT 2	185	647	-	732	-	
Title IV-D - Constable PCT 4	323	92	-	288	-	
Title IV-D - District Clerk	33,824	34,958	30,000	31,584	30,000	
Title IV-D Sheriff	105,538	113,744	120,000	92,222	100,000	
Title IV-E CPS	60,439	46,169	50,000	22,284	50,000	
TCJD - Inmate Transport	11,864	13,869	10,000	11,112	10,000	
Federal Emergency Management Agency	56,751	55,696	50,000	-	50,000	
T. D. H. S. - Commodities	1,806	3,320	1,000	2,664	2,200	
T. D. H. S. - Special Nutrition - Lunch	24,664	31,371	20,000	31,953	25,000	
T. D. H. S. - Special Nutrition - Breakfast	15,899	20,454	15,000	21,228	17,000	
Texas Youth Commission	11,275	10,596	12,500	15,204	12,500	
USDJ-Criminal Alien Assistance	44,532	44,719	40,000	-	40,000	
FBI - Task Forces	413	-	1,000	-	-	
Tobacco Settlement	62,926	67,357	-	-	-	
TOTAL INTERGOVERNMENTAL	**1,439,978**	**1,285,840**	**1,000,050**	**870,221**	**1,032,650**	**0.92%**
OTHER FINANCING SOURCES						
Transfer from Capital Projects	-	-	-	-	-	
Transfer from Jail Expansion	-	-	46,092	-	-	
Transfer from Primary Elections	-	-	-	-	-	**0.00%**
Proceeds from Capital Leases	-	-	-	-	-	
Sales of Capital Assets	-	-	10,000	-	50,000	
TOTAL TRANSFER IN	**-**	**-**	**56,092**	**-**	**50,000**	
TOTAL GENERAL FUND	**$ 80,524,004**	**$ 87,013,400**	**$ 102,790,992**	**89,050,685**	**$ 112,495,218**	**100.00%**

Brazos County, Texas
Revenues
FY 2017



BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET	% OF BUDGET
SALARY AND WAGES						
Salary - Elected Officials	$ 1,767,530	$ 1,777,223	$ 1,849,797	$ 1,849,797	$ 1,905,937	
Salary - Appointed Official	317,847	341,376	396,522	396,522	407,782	
Salary - Department Heads	845,655	878,454	947,304	947,304	1,148,010	
Salary - Staff	5,031,319	5,320,642	6,690,663	6,690,663	6,467,660	
Salary - Agriculture Extension	57,247	60,772	63,593	63,593	64,960	
Salary - Juvenile Board	7,827	7,800	7,800	7,800	7,800	
Salary - Law Enforcement	714,262	769,555	961,229	961,229	977,007	
Hourly - Staff	9,862,290	10,600,580	13,805,757	13,805,757	15,080,667	
Hourly - Law Enforcement	7,272,355	7,644,605	9,420,984	9,420,984	9,821,239	
Hourly - Overtime	768,002	926,846	150,819	1,222,908	100,000	
Hourly - Part Time	524,512	333,300	429,662	429,662	436,069	
Hourly - Three Quarter Time	101,322	83,507	102,198	102,198	106,471	
Hourly - Temporary	303,839	323,700	464,998	464,998	497,011	
Paid Benefits	2,697,428	2,950,484	-	-	-	
Visiting Judges	11,604	8,478	16,931	10,416	15,131	
Visiting Bailiffs	15,153	8,139	14,100	6,864	15,900	
Certified Interpreter	2,510	3,483	3,500	3,360	3,500	
MPO Supplement	2,008	2,000	-	84	-	
Vehicle Fringe Benefits	-	-	5,999	-	5,999	
Uniform Fringe Benefits	-	13	5,746	-	5,746	
Assignment Pay for Jailers	7,311	9,524	12,000	6,192	12,000	
Cell Phone Allowance	86,567	90,113	103,639	103,639	107,513	
County Attorney State Supplement	70,000	70,000	70,000	70,000	70,000	
St. Supplement - DA Temp	-	303	3,640	3,640	3,640	
St. Supplement - TJPC - JPO	69,651	1,929	-	-	-	
St. Supplement - TJPC - Det	18,203	482	-	-	-	
Longevity Pay - County	171,926	179,030	186,204	243,732	190,558	
Longevity Pay - Law Enforcement	46,836	50,700	46,140	59,364	43,980	
Longevity Pay - State Prosecutor	53,650	54,350	60,933	60,933	64,120	
Merit Pay	-	-	-	-	-	
SALARY AND WAGES	**30,826,853**	**32,497,388**	**35,820,158**	**36,931,639**	**37,558,700**	**33.39%**
OUTSIDE LABOR COSTS						
Election Workers	95,709	57,209	125,000	117,336	125,000	
Equipment Tabulators	975	513	-	1,296	-	
OUTSIDE LABOR COSTS	**96,684**	**57,721**	**125,000**	**118,632**	**125,000**	**0.11%**
BENEFITS						
Social Security	2,219,002	2,332,011	2,746,006	2,746,006	2,882,834	
Flex Administration Fee	19,363	20,058	27,988	27,988	30,754	
Retirement	4,198,049	4,518,233	5,439,232	5,439,232	7,185,891	
Employee Health Insurance	5,530,236	6,514,760	8,036,833	8,036,833	8,764,779	
Retiree Health Insurance	1,038,462	1,330,650	1,480,000	1,569,960	1,736,016	
Retiree Dental Insurance	11,580	-	-	-	-	
Employee Dental Insurance	70,517	2,408	-	-	-	
Survivor Spouse Medical	8,940	10,332	10,995	10,995	11,712	
Survivor Spouse Dental	120	-	-	-	-	
Worker's Compensation	362,187	400,616	483,169	483,169	491,443	
Unemployment Insurance	-	196,094	-	-	-	
BENEFITS	**13,458,457**	**15,325,162**	**18,224,223**	**18,314,183**	**21,103,429**	**18.76%**
TOTAL SALARY AND BENEFITS	**44,381,994**	**47,880,271**	**54,169,381**	**55,364,454**	**58,787,129**	**52.26%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET	% OF BUDGET
DEPARTMENTAL SUPPORT						
Donated Property - No Tag	4,324	8,724	-	3,540	1,018	
Clothing/Uniforms	66,445	53,219	66,975	55,380	72,727	
Copier/Printer Supplies	111,496	110,916	125,275	108,048	131,586	
Crime Prevention	1,096	1,050	1,200	-	1,200	
Counseling Supplies	696	890	1,100	432	3,100	
Software - No Tag	-	75,475	-	44,928	1,950	
Detention Supplies	26,459	28,121	40,000	22,584	41,000	
Education Supplies	3,114	3,090	4,200	2,856	4,900	
Event Supplies/Services	87,349	87,282	103,255	98,124	111,015	
Firearms Readiness	21,973	19,279	26,300	33,144	42,754	
Food and Food Supplements	619,278	600,377	689,717	615,120	730,623	
Furniture	13,516	33,270	20,723	11,436	64,980	
Health Program Supplies	217	1,766	2,475	612	3,575	
Investigation Supplies	13,633	16,370	18,750	11,088	19,750	
Janitorial Supplies	144,794	153,931	172,650	145,824	175,350	
Equipment	31,936	-	-	-	-	
Juvenile Supplies	-	36	100	-	-	
Equipment & I.T. Enhancements	-	38,216	37,180	32,076	43,274	
Office Supplies	103,041	89,395	140,435	82,224	135,450	
Postage	250,604	246,941	431,940	242,316	382,400	
Guardianship Checks	-	-	-	-	50	
Tax Rolls	10,860	14,951	20,000	18,492	17,000	
Advertising - Legal Notices	20,205	17,877	27,720	14,676	26,250	
Autopsy	377,475	393,850	300,000	389,688	430,000	
Awards	12,574	12,334	12,550	9,312	16,252	
Bonds	10,798	15,667	19,979	14,016	20,609	
Community Relations	1,704	1,322	3,300	1,188	2,800	
Conference and Seminar Fees	95,777	110,670	200,375	142,884	208,579	
Confidential Funds	50	-	2,500	1,272	2,500	
Contingency	-	-	3,832,954	-	3,730,486	
Continuing Education	-	87	-	-	-	
Court Costs	152,515	148,502	209,400	180,216	207,400	
Court Costs - Mental Case	47,853	39,508	55,000	26,484	55,000	
2nd Administrative Judicial Region	7,811	8,592	9,000	12,612	10,500	
Donations Expendable	-	500	-	1,272	-	
Drug Testing	9,507	5,571	13,400	6,288	23,100	
Dues	31,256	34,555	38,780	44,364	42,155	
Employment Investigations	-	-	1,050	60	1,050	
Estray Animal Expense	790	411	800	-	800	
Foster Care - County	15,288	14,243	25,000	15,324	24,250	
Grand Jury Expense	545	379	1,000	300	1,000	
Inmate - Clothing	11,298	14,991	15,400	20,340	18,000	
Inmate - Health Care	23,751	29,096	51,300	19,848	51,300	
Insurance	420,319	452,773	409,775	575,916	459,775	
Jurors - Petit/Grand Jury/Commissioners	146,024	126,514	156,100	149,412	156,100	
Miscellaneous Expenditures	18,406	36,439	-	-	-	
Pagers	86	77	-	-	-	
Polygraph Tests	-	-	2,100	-	3,000	
Prescriptions	57,779	66,234	521,300	103,244	531,300	
Prescriptions - Jail	427,974	382,930	350,000	324,588	350,000	
Petit Jury Expense	9,156	6,830	13,250	7,800	13,250	
Printing	58,662	52,436	82,126	63,876	78,943	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET	% OF BUDGET
DEPARTMENTAL SUPPORT (con't)						
Radio Service	-	-	-	3,456	3,800	
Recruiting	916	390	1,250	408	1,000	
Psychological Test Supply	3,066	3,631	5,400	11,856	9,100	
Subscriptions and Publications	77,767	87,142	95,292	80,652	109,432	
Training	4,538	16,178	27,290	20,412	32,260	
Telephone - Long Distance	5,429	6,128	10,400	4,968	8,895	
Telephone	108,469	105,902	190,930	102,204	194,509	
Telephone - Cellular	15,680	28,048	48,225	37,716	48,996	
Travel	207,148	206,399	256,285	215,316	256,509	
Travel - Inmate Transport	22,023	12,474	22,500	24,528	22,500	
Utilities	1,790,216	1,807,391	2,213,700	1,887,652	2,225,530	
Victim Assistance	699	530	1,500	600	1,500	
Visiting Court Reporters	11,800	10,681	22,100	14,736	23,100	
Visiting Judges	3,237	2,062	9,610	1,488	9,610	
Welfare Contribution	9,570	4,200	5,000	804	5,000	
Witness Reimbursement	6,278	9,722	8,500	5,880	8,500	
TOTAL DEPARTMENTAL SUPPORT	**5,735,268**	**5,856,564**	**11,174,416**	**6,065,880**	**11,408,342**	**10.14%**
		-				
REPAIRS AND MAINTENANCE						
Building Maintenance	111,032	157,678	162,000	78,648	223,797	
Air Conditioning/Heating Maintenance	67,089	54,777	50,000	48,276	605,000	
Carpentry & Building Maintenance	23,161	25,037	30,000	19,704	389,236	
Electrical System Maintenance	32,800	34,543	40,000	36,756	50,500	
Fire & Safety System Maintenance	28,352	21,450	20,000	12,948	15,000	
Surveillance & Security Maintenance	19,121	41,547	44,500	24,660	52,293	
Plumbing Maintenance	40,228	63,734	50,000	101,832	158,500	
Remodel Projects	12,084	4,578	10,000	7,188	10,000	
Appliance Maintenance	3,635	5,143	5,000	11,412	7,500	
Cleaning Solvents	983	1,811	3,250	1,308	3,250	
Computer Maintenance	17,256	22,593	17,100	17,520	36,672	
Diesel	278,198	199,829	253,800	103,836	210,700	
Elevator Maintenance	29,003	35,780	50,000	21,540	35,000	
Equipment - Repairs/Maintenance	271,067	181,770	231,716	169,056	227,526	
Gasoline	562,683	392,241	513,050	119,448	351,750	
Grounds Maintenance	43,576	53,075	93,300	25,260	88,300	
Network Maintenance	4,503	6,539	9,850	2,628	18,775	
Oil and Lubricants	(411)	42,154	25,500	20,820	27,000	
Pest Control	10,800	10,800	25,000	8,892	20,000	
Copier/Printer/Fax Maintenance	19,185	33,806	50,685	30,900	64,680	
Radio Maintenance	15,130	16,010	52,750	8,616	29,250	
Road & Bridge - Blades	6,763	6,729	7,000	9,276	7,000	
Road & Bridge - Equipment Maintenance	(1,343)	-	-	-	-	
Road & Bridge - Field Supplies	20,951	21,006	27,000	18,264	26,200	
Road & Bridge - Maintenance - General	3,124,374	4,203,540	4,514,080	4,287,784	4,795,000	
Bridge Maintenance	-	-	35,000	-	35,000	
Road & Bridge - Road Signs	58,476	72,329	75,050	72,817	75,050	
Shop Supplies	14,400	12,780	33,000	27,816	33,000	
Small Tools	2,175	959	3,000	972	2,500	
Tires	45,418	66,815	73,000	75,216	83,500	
Vehicle Maintenance	198,779	177,469	115,000	130,668	150,000	
TOTAL REPAIRS AND MAINTENANCE	**5,059,469**	**5,966,518**	**6,619,631**	**5,494,061**	**7,831,979**	**6.96%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET	% OF BUDGET
MINOR ACQUISITIONS						
Donated Minor Property	100,700	91,703	-	24,708	-	
Appliances	9,621	13,232	7,500	9,300	12,301	
Minor Buildings	4,288	3,499	8,000	-	4,428	
Minor Structure Improvements	9,000	-	3,500	-	24,000	
Minor Computer Hardware	71,081	63,669	221,620	175,908	513,670	
Network Costs	8,783	5,191	-	-	-	
Software	9,233	3,758	6,000	-	4,519	
Equipment - Electronic	6,044	3,641	4,050	2,640	8,710	
Equipment - Surveillance	1,480	743	-	-	-	
Equipment - Other	23,780	25,238	39,550	13,836	111,924	
Equipment - Radios	-	1,101	5,000	2,124	448,514	
Equipment - Telephone	-	-	258	-	-	
Furniture	12,991	8,174	9,244	3,012	8,726	
Printers	5,705	5,622	35,520	22,920	23,450	
Vehicle Equipment	-	-	-	-	326,465	
Vehicle Equipment - SO	-	-	-	-	7,911	
TOTAL MINOR ACQUISITIONS	**262,705**	**225,572**	**340,242**	**254,448**	**1,494,618**	**1.33%**
CONTRACTS FOR SERVICES						
Citizens Collections Sites	212,005	226,405	239,565	207,576	246,200	
Computer Contracts	755,251	739,634	898,816	1,074,036	1,003,290	
Contract Services	66,163	64,165	84,330	87,972	129,150	
Employment Services	7,042	9,719	8,500	2,124	8,500	
Contract Placement	1,463,232	995,053	600,000	1,173,816	600,000	
Contract Utility Construction	252,105	253,905	250,305	181,732	251,175	
GIS Support	6,344	8,025	9,000	11,472	9,000	
Grounds Maintenance	43,475	39,525	65,000	31,044	65,000	
Internet Contracts	-	6	-	12	50	
Janitorial Services	19,327	10,096	13,535	8,316	13,634	
Maintenance	75,188	18,870	30,000	10,116	25,000	
Boiler Licensing	-	-	1,500	1,128	1,500	
Carpet Cleaning	-	12,925	20,000	-	20,000	
Chiller Annual Services	-	10,374	18,000	-	18,000	
Fire Ex. And Panel	-	20,062	40,000	24,420	35,000	
Generator Annual Services	-	-	7,500	-	10,000	
Grease Trap Services	-	7,947	10,000	6,060	15,175	
HVAC Control Contract	-	-	50,000	-	50,000	
Jail Security Systems	-	-	4,500	-	4,500	
Water Treatment Services	-	8,861	10,500	6,936	10,500	
Microfilming	3,835	44,780	85,000	47,124	85,000	
Rental - Equipment	267,428	281,922	306,762	302,448	341,673	
Rental - Facility	32,155	30,090	37,310	43,284	39,960	
Rental - Land	1,200	3,600	2,400	3,204	1,200	
Rental - Office Space	198,490	131,489	107,975	119,604	107,975	
Rental - Uniforms	21,830	20,590	43,400	22,584	44,100	
Rental - Vehicles	169	100	1,050	204	400	
Solid Waste Hauling	62,582	65,123	72,950	52,008	74,950	
TOTAL CONTRACTS FOR SERVICES	**3,487,820**	**3,003,265**	**3,017,898**	**3,417,220**	**3,210,932**	**2.85%**
PROFESSIONAL SERVICES						
Attorneys - Civil	9,807	16,887	100,000	7,884	100,000	
Auditor - External	84,099	88,229	90,200	121,944	94,000	
Clinic Services	2,570	2,828	2,000	5,136	4,000	

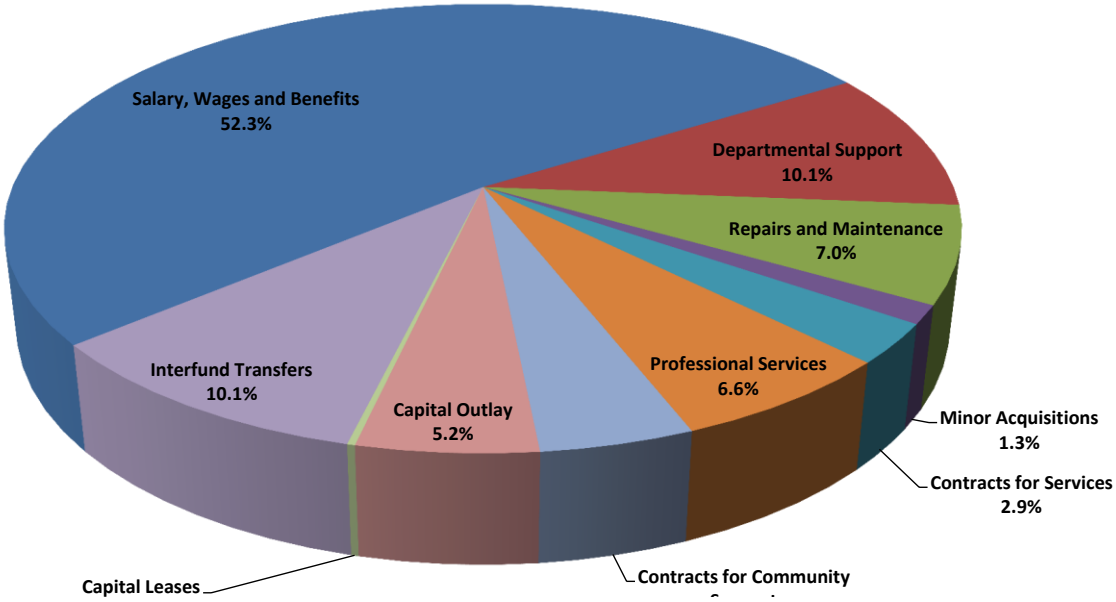
BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET	% OF BUDGET
PROFESSIONAL SERVICES (Con't)						
Counseling Services	2,960	2,740	6,800	1,932	6,800	
Court Appointed Attorneys - CPS Mediation	1,750	1,750	6,000	336	5,000	
Cluster Court Support	23,544	53,946	42,000	13,308	42,000	
Guardian Ad-Litem	40,000	40,000	40,000	53,340	40,000	
Court Appointed Attorneys	2,163,919	2,178,344	2,335,000	2,495,196	2,407,000	
Court Appointed Attorneys - Juvenile	180,000	180,000	180,000	205,008	235,000	
Court Appointed Interpreter	76,905	58,100	89,000	93,888	95,000	
Court Appointed Attorney - Capital	387,165	620,636	1,000,000	999,680	1,000,000	
Dental Services	29,740	34,346	31,840	24,012	32,000	
Hospital Services	-	-	1,000	-	1,000	
Hospital Services - Jail	107,622	168,433	350,000	210,708	350,000	
In-Patient Services	17,398	8,159	300,000	-	300,000	
Out-Patient Services	30,085	3,165	360,000	20,856	470,000	
Out-Patient Services - Jail	120,915	82,635	350,000	57,840	450,000	
Laboratory and X-Ray Services	18,775	21,899	302,975	16,512	402,725	
Laboratory and X-Ray - Jail	203,712	72,286	312,201	47,376	323,159	
Physician Services	90,498	82,600	105,500	81,608	105,500	
Physician Services - Jail	99,886	42,553	100,000	40,908	100,000	
Professional Fees - Other	157,947	150,826	771,450	140,888	780,550	
Psychiatric Services	43,435	91,450	57,000	77,316	66,500	
Psychological Services	-	-	1,500	5,604	1,500	
Security Services	2,933	3,390	4,220	4,704	4,220	
TOTAL PROFESSIONAL SERVICES	**3,895,666**	**4,005,200**	**6,938,686**	**4,725,984**	**7,415,954**	**6.59%**
CONTRACTS FOR COMMUNITY SUPPORT						
Big Brothers/Big Sisters	-	-	-	-	15,000	
Boys and Girls Club	45,000	45,000	46,500	46,500	46,500	
Brazos Beautiful, Inc.	15,000	15,000	15,000	15,000	15,000	
B / CS Chamber of Commerce	10,000	10,000	10,000	10,000	10,000	
Read by Third	2,500	2,500	2,500	2,500	3,000	
Brazos Animal Shelter	95,000	100,000	100,000	100,000	115,000	
Brazos Valley Arts Council	8,000	8,000	8,000	8,000	8,000	
Brazos Valley Community Network	4,000	4,000	4,000	4,000	4,000	
Brazos Valley Council of Government	124,200	184,200	124,200	124,200	124,200	
Brazos Food Bank	7,700	7,700	7,700	7,700	7,700	
Brazos County Historical Commission	4,900	5,500	12,000	12,000	5,000	
B.V. Veterans Memorial	-	10,000	25,000	25,000	25,000	
Bryan EMS Protection	181,774	181,774	396,014	396,014	266,828	
College Station EMS Protection	161,648	161,648	375,888	375,888	266,828	
BV Online Bidding System	-	-	10,250	10,250	10,250	
Central Appraisal District	559,045	578,779	616,728	616,728	644,527	
Easterwood Airport	65,400	65,400	69,600	69,600	70,456	
Research Valley Partnership	350,000	350,000	350,000	350,000	350,000	
Economic Development Incentives	211,000	45,000	164,000	164,000	164,000	
Federal Soil Conservation District	4,000	4,500	4,500	4,500	5,000	
Health & Human Serv IGT	283,909	209,460	800,000	800,000	800,000	
Health Department - County Support	326,500	326,500	326,500	326,500	326,500	
Health For All, Inc.	25,000	25,000	25,000	25,000	25,000	
Easter Seals	-	50,000	50,000	50,000	50,000	
M.H.M.R. of Brazos Valley	90,000	40,000	50,000	50,000	80,000	
Economic Development Foundation	189,760	189,760	3,309,718	3,309,718	163,911	
911 Emergency System	805,199	825,852	856,444	856,444	978,934	
Prenatal Care	65,771	67,500	67,500	67,500	67,500	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED EXPENDITURE BUDGET SUMMARY
BY CLASSIFICATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET	% OF BUDGET
CONTRACTS FOR COMMUNITY SUPPORT (Con't)						
NAMI	-	-	15,000	15,000	15,000	
Regional Radio System	91,955	89,157	107,058	107,058	142,938	
Rape Crisis Center	17,500	18,000	20,000	20,000	22,000	
Scotty's House	-	5,000	5,000	5,000	5,000	
10th Court of Appeals	1,942	1,936	2,700	2,700	2,700	
Volunteer Fire Department - Precinct 1	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 2	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 3	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 4	29,000	29,000	29,000	29,000	29,000	
TOTAL CONTRACTS-COMMUNITY SUPPORT	**3,862,702**	**3,743,165**	**8,092,800**	**8,092,800**	**4,951,772**	**4.40%**
CAPITAL OUTLAY	**1,919,533**	**1,961,941**	**4,020,353**	**3,201,680**	**5,799,000**	**5.15%**
CAPITAL LEASES	**118,183**	**219,645**	**222,700**	**377,644**	**251,568**	**0.22%**
INTERFUND TRANSFERS						
Transfers to Alternative Dispute Resolution	7,500	7,500	7,500	7,500	25,000	
Transfers to Capital Improvement Fund	3,122,411	14,601,524	6,385,048	10,153,408	9,234,921	
Transfers to Courthouse Security	270,109	238,127	289,565	386,088	300,516	
Transfer to Debt Service	-	-	-	-	-	
Transfers to Grants Fund	71,185	241,557	413,014	413,014	639,211	
Transfers to HLI Fund	-	-	1,000,000	-	1,000,000	
Transer to CC Records Management	-	-	99,758	133,020	144,276	
TOTAL INTERFUND TRANSFERS	**3,471,205**	**15,088,708**	**8,194,885**	**11,093,030**	**11,343,924**	**10.08%**
TOTAL GENERAL FUND	**$ 72,194,546**	**$ 87,950,850**	**$ 102,790,992**	**$ 98,087,201**	**$ 112,495,218**	**100.00%**

Expenditure Budget Summary by Classification



BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 14 ACTUAL	FY 15 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2017 ADOPTED BUDGET	Percent Change
GENERAL GOVERNMENT					
COUNTY JUDGE	$ 266,322	$ 269,876	$ 339,787	$ 351,321	3%
BUDGET OFFICE	191,370	201,532	217,307	227,122	5%
COMMISSIONERS' COURT					
Administration	1,727,128	2,031,955	2,245,289	2,538,850	13%
Non-Departmental	1,485,719	1,571,293	3,258,335	7,371,465	126%
Contingency	-	-	2,546,092	2,450,786	-4%
Community Support Contracts	3,022,672	2,977,583	6,297,948	3,395,166	-46%
FLEET SERVICES	-	26,179	404,277	664,777	100%
COUNTY TREASURER	439,533	466,902	541,482	521,126	-4%
RISK MANAGEMENT	146,044	153,336	171,049	198,604	16%
TAX ASSESSOR/COLLECTOR	1,679,745	1,655,652	2,004,132	1,975,752	-1%
INFORMATION TECHNOLOGY	2,320,988	2,455,502	3,234,913	3,269,656	1%
HUMAN RESOURCES	296,922	291,011	369,255	437,080	18%
AUDITOR	735,211	768,605	833,088	860,130	3%
PURCHASING	318,276	373,662	468,195	494,855	6%
FACILITIES SERVICES & LANDSCAPING	2,258,586	2,552,914	3,158,610	3,227,894	2%
	14,888,516	**15,796,002**	**26,089,759**	**27,984,584**	7%
JUDICIAL SYSTEM					
PRE-TRIAL BOND SUPERVISION	72,010	70,650	79,127	55,587	-30%
COLLECTIONS	295,908	310,894	361,871	399,230	10%
COURT SUPPORT COSTS - CRIMINAL	2,585,681	2,852,897	3,265,000	3,373,500	3%
COURT SUPPORT COSTS - CIVIL	2,219,373	1,753,151	1,525,315	1,687,155	11%
COUNTY ATTORNEY	2,717,340	2,847,322	3,084,571	3,179,875	3%
DISTRICT ATTORNEY					
Administration	2,592,967	2,849,295	3,308,830	3,392,282	3%
Child Protective Services	170,546	168,013	220,053	220,053	0%
DISTRICT CLERK					
Administration	792,241	850,435	1,013,000	1,049,986	4%
Jury Services	295,482	274,642	322,616	326,165	1%
COUNTY CLERK					
Administration	664,283	777,089	881,133	906,573	3%
Vital Statistics Preservation	3,106	3,422	7,000	9,250	32%
85TH DISTRICT COURT	310,115	331,383	367,635	380,818	4%
272ND DISTRICT COURT	303,444	322,393	345,046	358,047	4%
361ST DISTRICT COURT	316,886	332,501	362,045	373,744	3%
JUVENILE COURT REFEREE	143,037	151,363	162,289	168,740	4%
ASSOCIATE JUDGE # 1	264,287	276,923	294,583	305,852	4%
COUNTY DRUG COURT PROGRAM	28,046	26,623	50,910	50,910	0%
ASSOCIATE JUDGE # 2	245,704	258,799	298,918	309,815	4%
BRAZOS COUNTY FAMILY COURT ANNEX	187,263	132,847	-	-	-
COUNTY COURT AT LAW #1	489,371	508,670	541,570	590,287	9%
COUNTY COURT AT LAW #2	481,114	505,259	544,688	596,757	10%
JUSTICE OF THE PEACE - PRECINCT 1	322,100	343,764	381,626	389,212	2%
JUSTICE OF THE PEACE - PRECINCT 2	-	217,165	307,493	319,353	4%
JUSTICE OF THE PEACE - PRECINCT 2 Pl 1	214,661	51,413	-	-	-
JUSTICE OF THE PEACE - PRECINCT 2 Pl 2	210,551	66,696	-	-	-
JUSTICE OF THE PEACE - PRECINCT 3	304,995	319,728	355,114	397,338	12%

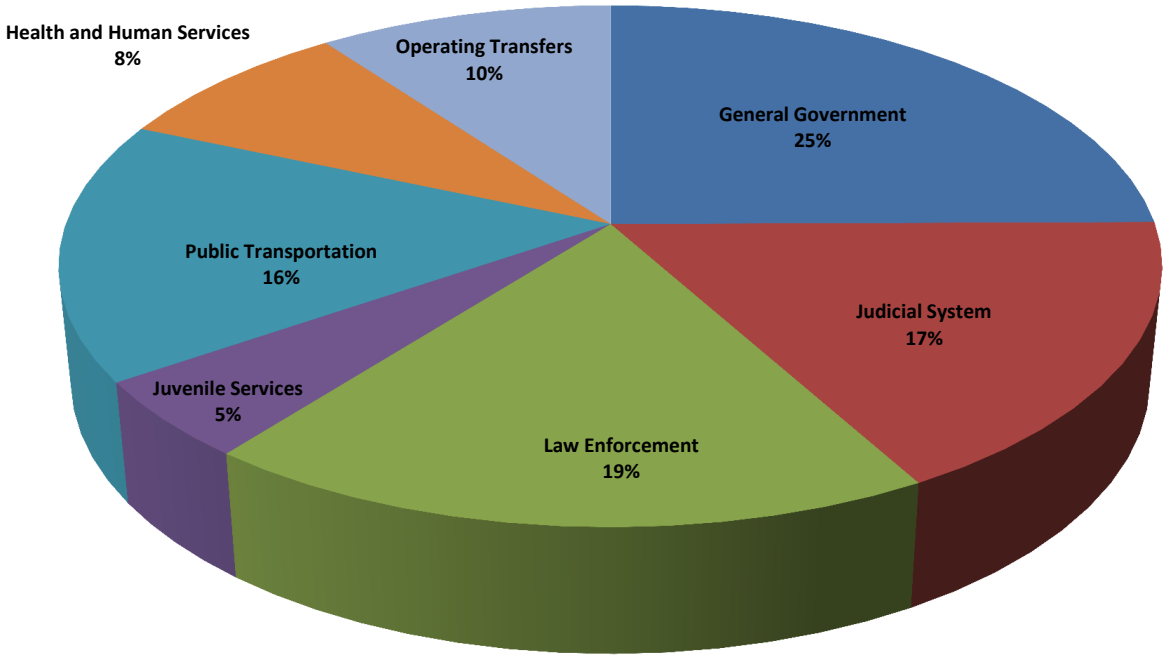
BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 14 ACTUAL	FY 15 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2017 ADOPTED BUDGET	Percent Change
JUDICIAL SYSTEM (con't)					
JUSTICE OF THE PEACE - PRECINCT 4	230,736	259,198	262,115	270,591	3%
COMMUNITY SUPERVISION SUPPORT	77,887	75,887	84,200	84,200	0%
	16,539,133	**16,938,423**	**18,426,748**	**19,195,320**	4%
LAW ENFORCEMENT					
SHERIFF					
Patrol Division	5,026,748	5,284,686	5,588,566	5,792,501	4%
Jail Administration	10,866,592	10,744,045	11,438,045	11,912,227	4%
Jail Medical Services	-	871,288	888,448	919,861	4%
JOINT TERRORISM TASK FORCE	413	-	1,000	-	-100%
CONSTABLE PRECINCT 1	406,020	437,189	453,715	466,685	3%
CONSTABLE PRECINCT 2	617,229	638,097	670,640	688,319	3%
CONSTABLE PRECINCT 3	311,979	326,410	382,567	437,066	14%
CONSTABLE PRECINCT 4	633,281	685,395	703,669	717,135	2%
	17,862,262	**18,987,112**	**20,126,650**	**20,933,794**	4%
JUVENILE SERVICES					
JUVENILE DEPARTMENT					
Administration	3,821,605	4,194,739	4,630,421	4,993,012	8%
Texas Youth Commission Parole	127,375	183,956	231,653	238,715	3%
Juvenile Justice Alternative Education Program	145,367	186,189	225,877	233,497	3%
Juvenile (Title IV-E)	69,433	79,676	113,359	-	-100%
State Commodity Program	1,806	3,320	-	4,000	100%
	4,165,585	**4,647,881**	**5,201,310**	**5,469,224**	5%
PUBLIC TRANSPORTATION					
ROAD AND BRIDGE	10,045,731	11,400,275	15,718,775	18,127,574	43%
	10,045,731	**11,400,275**	**15,718,775**	**18,127,574**	43%
HEALTH and HUMAN SERVICES					
INDIGENT HEALTH CARE	1,477,038	1,210,571	3,918,901	4,239,859	8%
VETERAN'S SERVICES	45,611	51,113	64,965	72,525	12%
BOONVILLE CEMETARY	775	470	300	300	0%
COUNTY EMS & FIRE PROTECTION	459,422	459,422	887,902	649,656	-27%
COUNTY CLERK - ELECTIONS	321,955	269,980	139,296	-	-100%
COUNTY WELFARE	9,570	4,200	5,000	5,000	0%
ELECTIONS ADMINISTRATOR	-	-	413,455	748,732	0%
HEALTH DEPARTMENT - SUPPORT	57,916	58,694	62,125	65,125	5%
EMERGENCY MANAGEMENT	257,833	244,311	289,563	310,432	7%
EXPOSITION CENTER	1,474,928	1,584,189	1,847,240	1,919,122	4%
BRAZOS CENTER	467,290	532,207	609,995	625,850	3%
COUNTY AGRICULTURE EXTENSION	345,757	361,456	442,338	454,631	3%
CHILD PROTECTIVE SERVICES	41,535	33,224	50,000	50,000	0%
ENVIRONMENTAL PROTECTION	262,484	282,612	301,785	299,566	-1%
	5,222,114	**5,092,449**	**9,032,865**	**9,440,798**	5%

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 14 ACTUAL	FY 15 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2017 ADOPTED BUDGET	Percent Change
OPERATING TRANSFERS					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	25,000	233%
Capital Improvement Fund	3,122,411	14,601,524	6,385,048	9,234,921	45%
Courthouse Security	270,109	238,127	289,565	300,516	4%
Grants Fund	71,185	241,557	413,014	639,211	55%
HLI Fund	-	-	1,000,000	1,000,000	0%
CC Records Management	-	-	99,758	144,276	45%
	3,471,205	**15,088,708**	**8,194,885**	**11,343,924**	38%
TOTAL GENERAL FUND EXPENDITURES	**$ 72,194,546**	**$ 87,950,850**	**$ 102,790,992**	**$ 112,495,218**	9%

Expenditure Budget by Function



BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
COUNTY JUDGE					
Salary and Wages	$ 191,194	$ 189,746	$ 247,187	$ 247,187	$ 254,862
Benefits	67,609	73,512	79,380	79,380	83,239
Departmental Support	6,815	5,878	12,900	11,588	12,900
Repairs and Maintenance	267	293	320	67	320
Minor Acquisitions	-	448	-	-	-
Contracts for Services	437	-	-	-	-
TOTAL COUNTY JUDGE	**266,322**	**269,876**	**339,787**	**338,222**	**351,321**
PRE-TRIAL BOND SUPERVISION **					
Salary and Wages	52,802	54,901	56,921	56,921	43,833
Benefits	12,640	12,432	12,666	12,666	9,754
Departmental Support	1,050	307	1,800	-	2,000
Contracts for Services	5,518	3,010	7,740	-	-
TOTAL PRE-TRIAL BOND SUPERVISION	**72,010**	**70,650**	**79,127**	**69,587**	**55,587**
BUDGET OFFICE					
Salary and Wages	139,146	143,323	155,283	155,283	162,139
Benefits	48,174	52,698	56,674	56,674	59,633
Departmental Support	4,050	5,510	5,350	4,161	5,350
TOTAL BUDGET OFFICE	**191,370**	**201,532**	**217,307**	**216,118**	**227,122**
COMMISSIONERS' COURT					
ADMINISTRATION					
Salary and Wages	477,470	489,634	520,198	520,198	545,857
Benefits	1,223,252	1,515,665	1,691,220	1,691,220	1,959,172
Departmental Support	25,481	25,928	33,075	18,997	33,025
Repairs and Maintenance	638	729	796	570	796
Contracts for Services	285	-	-	-	-
TOTAL ADMINISTRATION	**1,727,128**	**2,031,955**	**2,245,289**	**2,230,985**	**2,538,850**
NON-DEPARTMENTAL					
Salary and Wages	-	-	50,000	50,000	-
Benefits	-	26,221	500,000	500,000	2,000,000
Departmental Support	1,092,507	1,124,481	1,641,680	1,149,976	1,712,289
Repairs and Maintenance	(3,476)	1,770	-	286	1,099,583
Minor Acquisitions	-	-	-	-	1,490,068
Contracts for Services	289,633	291,385	301,655	238,649	302,525
Professional Services	107,055	127,435	765,000	447,411	767,000
TOTAL NON-DEPARTMENTAL	**1,485,719**	**1,571,293**	**3,258,335**	**2,386,322**	**7,371,465**
CONTINGENCY					
Departmental Support	-	-	2,546,092	-	2,450,786
TOTAL CONTINGENCY	**-**	**-**	**2,546,092**	**-**	**2,450,786**
COMMUNITY SUPPORT					
Contracts for Community Support	3,022,672	2,977,583	6,297,948	6,297,948	3,395,166
TOTAL COMMUNITY SUPPORT	**3,022,672**	**2,977,583**	**6,297,948**	**6,297,948**	**3,395,166**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
				-	
COLLECTIONS ***					
Salary and Wages	195,151	201,187	228,838	228,838	255,225
Benefits	86,500	95,374	117,049	117,049	127,221
Departmental Support	11,722	12,285	13,179	14,103	13,979
Repairs and Maintenance	-	-	375	40	375
Minor Acquisitions	494	-	-	1,237	2,430
Contracts- Services	2,040	2,049	2,430	-	
TOTAL COLLECTIONS	**295,908**	**310,894**	**361,871**	**361,267**	**399,230**
COURT SUPPORT COSTS - CRIMINAL					
Departmental Support	111,509	88,508	135,000	84,841	136,500
Professional Services	2,474,172	2,764,389	3,130,000	3,672,270	3,237,000
TOTAL COURT SUPPORT COSTS - CRIMINAL	**2,585,681**	**2,852,897**	**3,265,000**	**3,757,111**	**3,373,500**
COURT SUPPORT COSTS - CIVIL					
Salary and Wages	-	-	4,300	4,300	4,300
Benefits	-	-	355	355	355
Departmental Support	386,434	402,053	312,660	389,693	440,500
Contracts for Services	1,463,232	995,053	600,000	1,173,816	600,000
Professional Services	369,707	356,045	608,000	609,315	642,000
TOTAL COURT SUPPORT COSTS - CIVIL	**2,219,373**	**1,753,151**	**1,525,315**	**2,177,479**	**1,687,155**
FLEET MAINTENANCE SERVICES					
Salary and Wages	-	17,289	131,454	131,454	296,702
Benefits	-	7,265	62,433	62,433	136,685
Departmental Support	-	671	36,450	11,013	35,750
Repairs and Maintenance	-	-	169,240	134,929	193,120
Minor Acquisitions	-	953	4,000	4,158	-
Contracts for Services	-	-	700	691	2,520
TOTAL FLEET MAINTENANCE SERVICES	**-**	**26,179**	**404,277**	**344,678**	**664,777**
ELECTIONS ADMINISTRATOR					
Salary and Wages	-	-	86,200	86,200	312,058
Outside Labor	-	-	125,000	125,000	125,000
Benefits	-	-	51,114	51,114	157,183
Departmental Support	-	-	32,251	19,175	36,601
Repairs and Maintenance	-	-	7,590	3,787	7,590
Minor Acquisitions	-	-	6,000	-	-
Contracts for Services	-	-	55,300	77,330	55,300
Professional Services	-	-	50,000	55,104	55,000
TOTAL ELECTIONS ADMINISTRATOR	**-**	**-**	**413,455**	**417,710**	**748,732**
TOTAL COMMISSIONERS COURT	**11,336,480**	**11,523,952**	**20,317,582**	**17,973,500**	**22,629,661**
BOONVILLE CEMETARY					
Repairs and Maintenance	775	470	300	-	300
Minor Acquisitions	-	-	-	11,854	-
Capital Outlay	-	-		481,334	-
TOTAL BOONVILLE CEMETARY	**775**	**470**	**300**	**493,188**	**300**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
COUNTY TREASURER					
Salary and Wages	298,778	317,611	361,416	361,416	346,302
Benefits	119,178	135,726	163,765	163,765	159,394
Departmental Support	20,118	13,208	15,400	11,840	14,650
Repairs and Maintenance	1,197	351	901	235	730
Contracts for Services	263	6	-	-	50
TOTAL COUNTY TREASURER	**439,533**	**466,902**	**541,482**	**537,256**	**521,126**
RISK MANAGEMENT					
Salary and Wages	98,263	101,137	107,194	107,194	119,527
Benefits	39,280	43,300	45,975	45,975	50,152
Departmental Support	5,767	5,738	11,380	6,872	23,125
Repairs and Maintenance	-	484	2,500	-	1,000
Minor Acquisitions	-	-	-	2,839	-
Contracts for Services	-	-	-	-	800
Professional Services	2,734	2,678	4,000	1,828	4,000
TOTAL RISK MANAGEMENT	**146,044**	**153,336**	**171,049**	**164,708**	**198,604**
TAX ASSESSOR/COLLECTOR					
Salary and Wages	1,114,126	1,067,424	1,261,350	1,261,350	1,231,892
Benefits	518,147	537,228	656,851	656,851	661,441
Departmental Support	43,105	46,185	77,325	73,671	70,615
Repairs and Maintenance	1,515	1,780	5,416	1,200	4,164
Contract Services	2,852	2,886	2,770	2,419	7,220
Professional Services	-	150	420	500	420
TOTAL TAX ASSESSOR-COLLECTOR	**1,679,745**	**1,655,652**	**2,004,132**	**1,995,991**	**1,975,752**
INFORMATION TECHNOLOGY					
Salary and Wages	1,075,065	1,108,264	1,436,415	1,436,415	1,536,815
Benefits	385,755	419,590	584,175	584,175	635,443
Departmental Support	50,575	95,646	87,165	95,248	86,042
Repairs and Maintenance	2,837	5,305	3,062	2,275	5,050
Minor Acquisitions	4,822	4,066	9,950	5,846	-
Professional Services	300	300	300	400	300
TOTAL INFORMATION TECHNOLOGY	**1,519,354**	**1,633,172**	**2,121,067**	**2,124,359**	**2,263,650**
I.T. SERVICES					
Departmental Support	7,572	66,472	41,640	71,939	49,056
Repairs and Maintenance	15,664	29,229	27,000	19,477	33,600
Minor Acquisitions	75,686	62,196	234,470	187,899	-
Contract Services	679,356	664,433	810,736	983,009	923,350
Capital Outlay	23,356	-	-	40,976	-
TOTAL I.T. SERVICES	**801,634**	**822,330**	**1,113,846**	**1,303,300**	**1,006,006**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
HUMAN RESOURCES					
Salary and Wages	185,748	177,031	212,674	212,674	233,594
Benefits	81,075	83,403	102,627	102,627	110,866
Departmental Support	19,730	16,234	28,000	12,502	36,000
Repairs and Maintenance	1,210	1,320	954	1,027	1,620
Minor Acquisitions	-	1,308	-	-	-
Contracts for Services	6,993	2,815	-	2,123	30,000
Professional Services	2,166	8,901	25,000	10,197	25,000
TOTAL HUMAN RESOURCES	**296,922**	**291,011**	**369,255**	**341,150**	**437,080**
AUDITOR					
Salary and Wages	517,827	532,066	576,343	576,343	593,868
Benefits	198,689	218,435	238,849	238,849	249,917
Departmental Support	11,937	13,497	15,300	16,340	15,395
Repairs and Maintenance	-	-	600	240	410
Minor Acquisitions	2,640	-	-	1,104	-
Contracts for Services	4,118	4,607	1,996	-	540
TOTAL AUDITOR	**735,211**	**768,605**	**833,088**	**832,876**	**860,130**
PURCHASING					
Salary and Wages	216,336	249,502	306,935	306,935	325,223
Benefits	88,323	107,480	134,660	134,660	143,032
Departmental Support	9,270	11,294	12,750	7,251	12,750
Repairs and Maintenance	609	2,692	2,700	2,255	2,700
Minor Acquisitions	-	1,603	-	-	-
Contracts- Services	3,739	1,090	900	206	900
Community Contracts	-	-	10,250	-	10,250
TOTAL PURCHASING	**318,276**	**373,662**	**468,195**	**451,307**	**494,855**
BUILDING/GROUNDS MAINTENANCE					
FACILITIES SERVICES					
Salary and Wages	934,772	1,024,487	1,203,554	1,203,554	1,244,615
Benefits	398,714	521,077	650,470	650,470	682,525
Departmental Support	66,228	79,845	103,275	89,312	105,850
Repairs and Maintenance	364,969	438,091	434,200	447,412	443,200
Minor Acquisitions	19,342	11,301	18,000	12,391	-
Contracts for Services	93,800	95,303	219,300	226,707	211,800
Professional Services	2,633	2,940	3,500	3,762	3,500
Capital Outlay	-	7,500	7,500	-	7,500
TOTAL FACILITIES SERVICES	**1,880,457**	**2,180,544**	**2,639,799**	**2,633,608**	**2,698,990**
LANDSCAPING					
Salary and Wages	179,660	179,854	232,558	232,558	240,072
Benefits	93,506	102,400	134,178	134,178	140,757
Departmental Support	1,995	1,674	2,475	474	2,475
Repairs and Maintenance	55,996	44,369	81,100	47,724	80,100
Minor Acquisitions	3,498	4,304	3,000	760	-
Contracts for Services	43,475	39,770	65,500	31,043	65,500
TOTAL LANDSCAPING	**378,130**	**372,370**	**518,811**	**446,737**	**528,904**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
TOTAL OF FACILITIES SERVICES & LANDSCAPING	**2,258,587**	**2,552,914**	**3,158,610**	**3,080,345**	**3,227,894**
COUNTY ATTORNEY					
Salary and Wages	1,922,262	1,983,323	2,120,977	2,120,977	2,188,413
Benefits	663,988	744,326	813,220	813,220	850,047
Departmental Support	105,745	101,807	130,098	93,245	128,950
Repairs and Maintenance	15,525	9,000	11,924	4,507	10,746
Minor Acquisitions	-	-	1,900	2,534	-
Contract Services	9,820	8,865	6,452	4,904	1,719
TOTAL COUNTY ATTORNEY	**2,717,340**	**2,847,322**	**3,084,571**	**3,039,387**	**3,179,875**
DISTRICT ATTORNEY					
ADMINISTRATION					
Salary and Wages	1,811,230	1,955,419	2,267,829	2,267,829	2,317,802
Benefits	656,032	757,712	879,523	879,523	915,120
Departmental Support	103,215	120,566	148,000	104,330	148,000
Repairs and Maintenance	16,953	12,708	11,620	6,295	11,360
Minor Acquisitions	349	760	1,858	7,152	-
Contract Services	5,188	2,130	-	-	-
TOTAL ADMINISTRATION	**2,592,967**	**2,849,295**	**3,308,830**	**3,265,129**	**3,392,282**
CHILD PROTECTIVE SERVICES (Title IV-E)					
Salary and Wages	125,170	120,070	155,400	155,400	155,400
Benefits	43,491	45,611	55,753	55,753	55,753
Departmental Support	1,885	2,332	8,900	894	8,900
CHILD PROTECTIVE SERVICES	**170,546**	**168,013**	**220,053**	**212,047**	**220,053**
TOTAL DISTRICT ATTORNEY	**2,763,513**	**3,017,308**	**3,528,883**	**3,477,176**	**3,612,335**
DISTRICT CLERK					
ADMINISTRATION					
Salary and Wages	536,767	567,005	640,932	640,932	661,905
Benefits	210,778	238,625	314,343	314,343	330,356
Departmental Support	34,972	36,832	50,225	26,362	50,225
Repairs and Maintenance	-	6,160	7,500	5,390	7,500
Contract Services	9,724	1,812	-	-	-
TOTAL ADMINISTRATION	**792,241**	**850,435**	**1,013,000**	**987,027**	**1,049,986**
JURY SERVICES					
Salary and Wages	79,251	78,735	84,029	84,029	85,760
Benefits	35,292	35,356	40,821	40,821	42,639
Departmental Support	169,526	150,067	184,800	173,712	184,800
Repairs and Maintenance	80	67	266	47	266
Contract Services	11,332	10,416	12,700	8,339	12,700
TOTAL JURY SERVICES	**295,482**	**274,642**	**322,616**	**306,948**	**326,165**
TOTAL DISTRICT CLERK	**1,087,723**	**1,125,076**	**1,335,616**	**1,293,975**	**1,376,151**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
COUNTY CLERK					
Salary and Wages	421,869	467,796	496,181	496,181	513,416
Benefits	202,978	241,208	259,295	259,295	272,874
Departmental Support	28,823	19,206	31,175	25,909	29,725
Repairs and Maintenance	1,581	792	842	616	842
Minor Acquisitions	1,222	3,006	4,020	-	-
Contract Services	7,810	45,080	89,620	47,119	89,716
TOTAL COUNTY CLERK - ADMINISTRATION	**664,283**	**777,089**	**881,133**	**829,120**	**906,573**
COUNTY CLERK - ELECTIONS					
Salary and Wages	68,049	71,728	95,846	95,846	-
Outside Labor Costs	96,684	57,721	-	(248)	-
Benefits	35,031	39,674	43,450	43,450	-
Departmental Support	16,681	10,020	-	-	-
Repairs and Maintenance	596	5,023	-	-	-
Minor Acquisitions	8,500	-	-	-	-
Contracts for Services	54,969	53,814	-	-	-
Professional Services	41,445	32,000	-	-	-
TOTAL COUNTY CLERK - ELECTIONS	**321,955**	**269,980**	**139,296**	**139,048**	**-**
COUNTY CLERK - VITAL STATISTIC PRESERVATION					
Departmental Support	3,106	3,422	7,000	5,500	9,250
TOTAL COUNTY CLERK - VITAL STATISTICS	**3,106**	**3,422**	**7,000**	**5,500**	**9,250**
TOTAL COUNTY CLERK	**989,344**	**1,050,491**	**1,027,429**	**973,668**	**915,823**
85TH DISTRICT COURT					
Salary and Wages	210,577	219,328	231,995	231,995	239,518
Benefits	81,404	98,421	106,395	106,395	111,655
Departmental Support	14,945	11,617	26,825	13,894	26,825
Repairs and Maintenance	-	132	1,000	-	1,400
Minor Acquisitions	1,281	-	-	-	-
Contracts for Services	1,908	1,884	1,420	2,094	1,420
TOTAL 85TH DISTRICT COURT	**310,115**	**331,383**	**367,635**	**354,378**	**380,818**
272ND DISTRICT COURT					
Salary and Wages	209,543	222,176	231,242	231,242	239,394
Benefits	81,400	91,111	94,940	94,940	99,622
Departmental Support	10,220	8,433	17,750	5,394	17,917
Repairs and Maintenance	-	264	1,114	206	1,114
Contract Services	2,280	410	-	-	-
TOTAL 272ND DISTRICT COURT	**303,444**	**322,393**	**345,046**	**331,782**	**358,047**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
361ST DISTRICT COURT					
ADMINISTRATION					
Salary and Wages	204,559	208,603	226,941	226,941	232,862
Benefits	89,337	98,610	105,398	105,398	110,301
Departmental Support	4,958	3,787	6,250	3,756	6,000
Repairs and Maintenance	217	497	525	185	600
Contract Services	228	-	-	-	-
TOTAL ADMINISTRATION	**299,300**	**311,497**	**339,114**	**336,280**	**349,763**
JUDICIAL SUPPORT					
Salary and Wages	-	-	351	351	351
Benefits	-	3	30	30	30
Departmental Support	11,757	16,162	14,950	12,326	16,000
TOTAL JUDICIAL SUPPORT	**11,757**	**16,165**	**15,331**	**12,707**	**16,381**
STAFF SUPPORT					
Departmental Support	5,829	4,839	7,600	2,780	7,600
TOTAL STAFF SUPPORT	**5,829**	**4,839**	**7,600**	**2,780**	**7,600**
TOTAL 361ST DISTRICT COURT	**316,886**	**332,501**	**362,045**	**351,767**	**373,744**
JUVENILE COURT REFEREE					
Salary and Wages	103,007	107,792	115,358	115,358	119,756
Benefits	35,407	39,216	42,261	42,261	44,314
Departmental Support	4,622	4,355	4,670	3,047	4,670
TOTAL JUVENILE COURT REFEREE	**143,037**	**151,363**	**162,289**	**160,666**	**168,740**
ASSOCIATE JUDGE #1					
Salary and Wages	188,119	194,147	205,358	205,358	213,206
Benefits	66,848	73,525	78,877	78,877	82,774
Departmental Support	6,756	6,992	7,782	3,357	7,582
Repairs and Maintenance	-	195	366	52	366
Minor Acquisitions	-		-	928	-
Contracts for Services	2,564	2,064	2,200	1,824	1,924
TOTAL ASSOCIATE JUDGE #1	**264,287**	**276,923**	**294,583**	**290,396**	**305,852**
COUNTY DRUG COURT PROGRAM					
Salary and Wages	13,203	17,205	12,007	12,007	12,007
Benefits	2,117	2,867	2,673	2,673	2,673
Departmental Support	12,727	6,551	36,230	7,010	36,230
TOTAL COUNTY DRUG COURT PROGRAM	**28,046**	**26,623**	**50,910**	**21,690**	**50,910**
ASSOCIATE JUDGE # 2					
Salary and Wages	184,835	188,683	206,838	206,838	213,700
Benefits	53,052	64,157	84,066	84,066	88,101
Departmental Support	5,537	4,989	7,700	3,563	7,700
Repairs and Maintenance	-	220	314	206	314
Contracts for Services	2,280	750	-	-	-
TOTAL ASSOCIATE JUDGE #2	**245,704**	**258,799**	**298,918**	**294,673**	**309,815**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
BRAZOS COUNTY FAMILY COURT ANNEX					
Salary and Wages	7,087	5,762	-	-	-
Benefits	570	703	-	-	-
Departmental Support	15,559	5,939	-	-	-
Contracts for Services	98,753	24,747	-	-	-
Professional Fees	65,294	95,696	-	-	-
TOTAL BRAZOS COUNTY FAMILY COURT ANNEX	**187,263**	**132,847**	**-**	**-**	**-**
COUNTY COURT AT LAW #1					
ADMINISTRATION					
Salary and Wages	351,694	363,103	381,005	381,005	417,675
Benefits	119,100	130,577	139,800	139,800	151,825
Departmental Support	3,691	4,112	5,650	3,391	5,650
Repairs and Maintenance	143	156	425	120	447
Minor Acquisitions	442	1,229	-	-	-
Contracts for Services	600	-	-	-	-
TOTAL ADMINISTRATION	**475,670**	**499,177**	**526,880**	**524,316**	**575,597**
JUDICIAL SUPPORT					
Salary and Wages	10,038	3,925	7,140	7,140	7,140
Benefits	814	291	590	590	590
Departmental Support	1,640	1,675	2,210	556	2,210
TOTAL JUDICIAL SUPPORT	**12,491**	**5,891**	**9,940**	**8,286**	**9,940**
COUNTY COURT AT LAW #1 CONT.					
STAFF SUPPORT					
Departmental Support	1,210	3,603	4,750	2,895	4,750
TOTAL STAFF SUPPORT	**1,210**	**3,603**	**4,750**	**2,895**	**4,750**
TOTAL COUNTY COURT AT LAW #1	**489,371**	**508,670**	**541,570**	**535,497**	**590,287**
COUNTY COURT AT LAW #2					
Salary and Wages	349,328	361,432	382,325	382,325	420,685
Benefits	118,368	129,918	139,835	139,835	152,494
Departmental Support	11,990	12,482	21,050	14,859	22,050
Repairs and Maintenance	-	-	-	319	-
Minor Acquisitions	-	-	1,478	-	-
Contracts for Services	1,428	1,428	-	1,428	1,528
TOTAL COUNTY COURT AT LAW #2	**481,114**	**505,259**	**544,688**	**538,766**	**596,757**
JUSTICE OF THE PEACE - PRECINCT 1					
Salary and Wages	192,955	205,401	216,620	216,620	221,804
Benefits	77,925	87,486	103,504	103,504	108,243
Departmental Support	21,188	20,803	28,450	18,796	28,100
Repairs and Maintenance	33	75	75	167	819
Contracts for Services	29,999	29,999	32,977	32,652	30,246
TOTAL JUSTICE OF THE PEACE PRECINCT 1	**322,100**	**343,764**	**381,626**	**371,739**	**389,212**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
JUSTICE OF THE PEACE - PRECINCT 2					
Salary and Wages	-	141,669	194,815	194,815	201,584
Benefits	-	63,002	98,653	98,653	103,744
Departmental Support	-	11,381	12,250	10,641	12,989
Repairs and Maintenance	-	151	125	-	465
Contracts for Services	-	963	1,500	1,142	421
Professional Services	-	-	150	-	150
TOTAL JUSTICE OF THE PEACE PRECINCT 2	**-**	**217,165**	**307,493**	**305,251**	**319,353**
JUSTICE OF THE PEACE - PRECINCT 2 Place 1					
Salary and Wages	151,564	37,785	-	-	-
Benefits	57,695	12,732	-	-	-
Departmental Support	4,118	575	-	-	-
Contracts for Services	1,284	321	-	-	-
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 1	**214,661**	**51,413**	**-**	**-**	**-**
JUSTICE OF THE PEACE - PRECINCT 2 Place 2					
Salary and Wages	140,406	44,466	-	-	-
Benefits	58,928	20,535	-	-	-
Departmental Support	9,934	1,374	-	-	-
Repairs and Maintenance	-	-	-	-	-
Contracts for Services	1,284	321	-	-	-
Professional Services	-	-	-	-	-
TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 2	**210,551**	**66,696**	**-**	**-**	**-**
JUSTICE OF THE PEACE - PRECINCT 3					
Salary and Wages	199,163	204,119	227,241	227,241	249,069
Benefits	87,374	89,189	105,867	105,867	126,087
Departmental Support	14,875	21,464	17,400	13,076	17,600
Repairs and Maintenance	-	-	362	192	338
Minor Acquisitions	-	1,400	-	-	-
Contract Services	3,583	3,556	4,244	1,998	4,244
TOTAL JUSTICE OF THE PEACE PRECINCT 3	**304,995**	**319,728**	**355,114**	**348,374**	**397,338**
JUSTICE OF THE PEACE - PRECINCT 4					
Salary and Wages	156,612	170,874	170,272	170,272	175,268
Benefits	70,112	77,273	82,131	82,131	86,111
Departmental Support	3,087	9,678	9,130	8,344	9,030
Repairs and Maintenance	-	66	232	326	182
Minor Acquisitions	-	602	350	-	-
Contracts Services	925	705	-	-	-
TOTAL JUSTICE OF THE PEACE PRECINCT 4	**230,736**	**259,198**	**262,115**	**261,073**	**270,591**
COMMUNITY SUPERVISION SUPPORT					
Departmental Support	70,140	72,865	75,750	51,963	76,050
Repairs and Maintenance	-	2,706	2,956	2,105	3,600
Minor Acquisitions	1,198	-	5,494	-	4,550
Contracts Services	6,549	317	-	-	-
TOTAL COMMUNITY SUPERVISION SUPPORT	**77,887**	**75,887**	**84,200**	**54,068**	**84,200**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
SHERIFF					
ADMINISTRATION - PATROL					
Salary and Wages	3,235,039	3,375,855	3,645,159	3,645,159	3,791,103
Benefits	1,291,532	1,430,123	1,579,057	1,579,057	1,669,199
Departmental Support	166,920	164,900	172,300	170,823	195,829
Repairs and Maintenance	319,784	241,056	175,800	244,984	125,970
Minor Acquisitions	1,971	54,484	2,000	54,126	-
Contracts for Services	8,517	10,605	11,200	8,865	6,400
Professional Services	2,985	2,845	3,050	5,135	4,000
Capital Outlay	-	4,820	-	-	-
TOTAL ADMINISTRATION	**5,026,748**	**5,284,686**	**5,588,566**	**5,708,149**	**5,792,501**
JOINT TERRORISM TASK FORCE					
Salary and Wages	334	-	819	819	-
Benefits	79	-	181	181	-
TOTAL JOINT TERRORISM TASK FORCE	**413**	**-**	**1,000**	**1,000**	**-**
JAIL ADMINISTRATION					
Salary and Wages	6,411,630	6,372,682	6,581,454	6,581,454	6,864,071
Benefits	2,734,821	2,902,165	3,271,501	3,271,501	3,479,504
Departmental Support	1,420,053	1,364,856	1,470,210	1,243,989	1,468,210
Repairs and Maintenance	94,726	72,571	90,850	58,632	71,412
Minor Acquisitions	96,200	2,700	-	-	-
Contract Services	17,921	14,329	12,680	14,457	12,680
Professional Services	91,241	14,741	11,350	14,128	16,350
TOTAL JAIL ADMINISTRATION	**10,866,592**	**10,744,045**	**11,438,045**	**11,184,161**	**11,912,227**
JAIL MEDICAL SERVICES					
Salary and Wages	-	587,875	544,286	544,286	562,841
Benefits	-	221,333	261,087	261,087	273,745
Departmental Support	-	27,233	48,840	20,387	48,840
Contract Services	-	3,247	3,860	2,596	4,060
Professional Services	-	31,601	30,375	21,874	30,375
TOTAL JAIL ADMINISTRATION	**-**	**871,288**	**888,448**	**850,230**	**919,861**
TOTAL SHERIFF	**15,893,340**	**16,900,020**	**17,915,059**	**17,742,540**	**18,624,589**
CONSTABLE PRECINCT 1					
Salary and Wages	247,704	257,053	271,856	271,856	280,776
Benefits	100,388	111,792	119,659	119,659	125,176
Departmental Support	15,997	20,261	24,835	22,911	27,719
Repairs and Maintenance	18,117	11,694	13,000	4,990	8,200
Minor Acquisitions	-	11,798	-	-	-
Contracts for Services	23,813	24,042	24,365	26,873	24,814
Capital Outlay	-	550	-	-	-
TOTAL CONSTABLE PRECINCT 1	**406,020**	**437,189**	**453,715**	**446,289**	**466,685**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
CONSTABLE PRECINCT 2					
Salary and Wages	394,559	400,580	428,148	428,148	441,896
Benefits	161,159	174,711	189,736	189,736	198,449
Departmental Support	17,441	21,429	22,850	21,696	26,454
Repairs and Maintenance	41,323	27,665	22,806	15,583	21,520
Minor Acquisitions	85	10,800	2,000	127	-
Contract Services	2,662	2,912	5,100	181	-
TOTAL CONSTABLE PRECINCT 2	**617,229**	**638,097**	**670,640**	**655,471**	**688,319**
CONSTABLE PRECINCT 3					
Salary and Wages	202,204	205,026	246,154	246,154	280,393
Benefits	82,698	87,510	102,446	102,446	124,506
Departmental Support	13,607	17,706	17,775	13,545	22,575
Repairs and Maintenance	9,339	8,931	10,282	4,001	6,182
Minor Acquisitions	1,228	5,400	2,500	-	-
Contract Services	2,904	1,837	3,410	1,569	3,410
TOTAL CONSTABLE PRECINCT 3	**311,979**	**326,410**	**382,567**	**367,715**	**437,066**
CONSTABLE PRECINCT 4					
Salary and Wages	403,731	442,874	461,730	461,730	475,483
Benefits	164,492	187,763	197,142	197,142	205,855
Departmental Support	15,447	15,644	18,865	11,706	18,865
Repairs and Maintenance	47,187	26,109	24,182	11,705	15,182
Minor Acquisitions	-	10,800	-	-	-
Contracts - Services	2,425	2,205	1,750	167	1,750
TOTAL CONSTABLE PRECINCT 4	**633,281**	**685,395**	**703,669**	**682,450**	**717,135**
JUVENILE SERVICES					
ADMINISTRATION					
Total Administration	3,809,212	4,194,739	4,630,421	4,630,421	4,993,012
Capital Outlay	12,393	-	-	-	-
TOTAL ADMINISTRATION	**3,821,606**	**4,194,739**	**4,630,421**	**4,630,421**	**4,993,012**
T. Y. C. PAROLE					
Salary and Wages	73,493	98,779	108,907	108,907	113,167
Benefits	28,046	40,998	57,416	57,416	60,516
Departmental Support	886	-	2,100	-	2,802
Repairs and Maintenance	699	264	1,850	57	1,850
Minor Acquisitions	-	-	1,000	-	-
Contract Services	24,251	43,914	60,380	44,525	60,380
TOTAL T. Y. C. PAROLE	**127,375**	**183,956**	**231,653**	**210,905**	**238,715**
JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM					
Salary and Wages	98,454	123,435	147,674	147,674	151,562
Benefits	45,922	61,872	77,103	77,103	80,835
Departmental Support	991	883	1,100	1,252	1,100
TOTAL JUVENILE JUSTICE ALTERNATIVE EDUCATION	**145,367**	**186,189**	**225,877**	**226,029**	**233,497**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
JUVENILE FEDERAL TITLE IV-E					
Salary and Wages	27,519	34,055	39,866	39,866	-
Benefits	12,282	15,895	19,933	19,933	-
Departmental Support	21,803	28,481	50,250	28,498	-
Repairs and Maintenance	4,999	949	710	514	-
Minor Acquisitions	-	-	1,000	-	-
Contract Services	2,830	295	1,600	-	-
TOTAL TITLE IV-E	**69,433**	**79,676**	**113,359**	**88,811**	**-**
TDHS - COMMODITIES					
Departmental Support	1,806	3,320	-	2,948	4,000
TOTAL TDHS - COMMODITIES	**1,806**	**3,320**	**-**	**2,948**	**4,000**
TOTAL JUVENILE SERVICES	**4,165,587**	**4,647,881**	**5,201,310**	**5,159,114**	**5,469,224**
ROAD AND BRIDGE					
ADMINISTRATION					
Salary and Wages	2,646,749	2,722,650	2,992,269	2,992,269	2,899,830
Benefits	1,149,740	1,259,576	1,462,411	1,462,411	1,467,534
Departmental Support	86,343	90,707	1,351,112	69,636	1,352,048
Repairs and Maintenance	3,667,981	4,625,389	5,085,080	4,482,230	5,264,940
Minor Acquisitions	3,369	8,472	7,500	1,870	-
Contracts for Services	145,030	175,915	202,700	240,378	252,400
Professional Services	68,445	53,601	90,000	23,977	90,000
Capital Outlay	1,881,614	1,949,072	4,012,853	2,508,716	5,791,500
Debt Service	118,183	219,645	222,700	377,656	251,568
TOTAL ADMINISTRATION	**9,767,454**	**11,105,026**	**15,426,625**	**11,781,487**	**17,369,820**
SHOP					
Salary and Wages	-	-	-	-	307,981
Benefits	-	-	-	-	150,973
Departmental Support	-	766	2,100	519	3,350
Repairs and Maintenance	270,825	284,130	280,750	261,542	287,750
Minor Acquisitions	3,628	4,909	4,000	932	-
Contracts for Services	3,824	5,444	5,300	3,692	7,700
TOTAL SHOP	**278,277**	**295,249**	**292,150**	**266,685**	**757,754**
ENVIRONMENTAL PROTECTION					
Departmental Support	7,892	16,501	8,720	8,032	9,066
Repairs and Maintenance	-	-	3,000	38	3,000
Minor Acquisitions	4,288	-	8,000	-	-
Contracts for Services	250,304	266,111	282,065	245,061	287,500
TOTAL ENVIRONMENTAL PROTECTION	**262,484**	**282,612**	**301,785**	**253,131**	**299,566**
TOTAL ROAD AND BRIDGE	**10,308,215**	**11,682,887**	**16,020,560**	**12,301,303**	**18,427,140**
INDIGENT HEALTH CARE					
Departmental Support	473,384	425,752	850,000	354,639	850,000
Professional Services	623,045	478,659	2,172,201	2,772,360	2,493,159
Contracts for Community Support	380,609	306,160	896,700	96,700	896,700
TOTAL INDIGENT HEALTH CARE	**1,477,038**	**1,210,571**	**3,918,901**	**3,223,699**	**4,239,859**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
VETERANS SERVICES					
Salary and Wages	36,775	40,689	42,620	42,620	48,196
Benefits	8,027	9,217	20,545	20,545	22,503
Departmental Support	666	1,051	1,500	1,481	1,500
Repairs and Maintenance	143	156	300	276	326
TOTAL VETERAN'S SERVICES	**45,611**	**51,113**	**64,965**	**64,922**	**72,525**
COUNTY EMS & FIRE PROTECTION					
Fire/EMS City of Bryan	181,774	181,774	396,014	396,014	266,828
Fire/EMS City of College Station	161,648	161,648	375,888	375,888	266,828
VFD - Precinct 1	29,000	29,000	29,000	29,000	29,000
VFD - Precinct 2	29,000	29,000	29,000	29,000	29,000
VFD - Precinct 3	29,000	29,000	29,000	29,000	29,000
VFD - Precinct 4	29,000	29,000	29,000	29,000	29,000
TOTAL COUNTY FIRE PROTECTION	**459,422**	**459,422**	**887,902**	**887,902**	**649,656**
COUNTY WELFARE					
Departmental Support	9,570	4,200	5,000	5,000	5,000
TOTAL COUNTY WELFARE	**9,570**	**4,200**	**5,000**	**5,000**	**5,000**
HEALTH DEPARTMENT - SUPPORT					
Departmental Support	49,662	49,793	51,125	51,125	52,125
Professional Services	8,254	8,901	11,000	11,000	13,000
TOTAL HEALTH DEPARTMENT - SUPPORT	**57,916**	**58,694**	**62,125**	**62,125**	**65,125**
EMERGENCY MANAGEMENT					
Salary and Wages	116,609	108,191	127,497	127,497	132,576
Benefits	43,452	41,662	50,491	50,491	53,056
Departmental Support	9,470	7,607	18,675	12,674	17,900
Repairs and Maintenance	5,158	2,814	4,550	5,433	4,550
Minor Acquisitions	2,327	1,254	-	-	-
Contracts for Services	80,815	82,783	88,350	114,347	102,350
TOTAL EMERGENCY MANAGEMENT	**257,832**	**244,311**	**289,563**	**310,442**	**310,432**
EXPOSITION CENTER					
Salary and Wages	569,590	618,054	725,019	725,019	783,785
Benefits	207,478	237,393	255,884	255,884	288,403
Departmental Support	385,482	388,971	431,950	372,986	437,950
Repairs and Maintenance	73,887	60,834	83,700	68,184	63,700
Minor Acquisitions	6,685	2,642	17,200	2,982	-
Contracts for Services	36,400	37,044	52,000	22,489	56,500
Capital Outlay	2,170	-	-	-	-
TOTAL EXPOSITION CENTER	**1,281,693**	**1,344,937**	**1,565,753**	**1,447,544**	**1,630,338**
FAIR ADMINISTRATION					
Salary and Wages	141,047	165,031	200,494	200,494	206,270
Benefits	52,189	67,317	80,993	80,993	82,514
Contracts	-	6,905	-	-	-
TOTAL FAIR ADMINISTRATION	**193,236**	**239,252**	**281,487**	**281,487**	**288,784**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

DEPARTMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
BRAZOS CENTER					
Salary and Wages	243,397	245,532	296,300	296,300	311,948
Benefits	100,476	111,003	140,205	140,205	148,672
Departmental Support	109,262	153,604	151,300	125,460	146,775
Repairs and Maintenance	6,128	13,057	18,290	11,192	16,680
Minor Acquisitions	4,930	6,611	3,400	4,689	-
Contracts for Services	3,097	2,400	500	13,334	1,775
TOTAL BRAZOS CENTER	**467,290**	**532,207**	**609,995**	**591,180**	**625,850**
COUNTY AGRICULTURE EXTENSION					
Salary and Wages	201,889	215,040	233,524	233,524	240,800
Benefits	60,940	69,920	118,051	118,051	123,971
Departmental Support	43,422	43,100	47,200	41,030	43,600
Repairs and Maintenance	4,391	4,681	8,253	3,165	8,500
Minor Acquisitions	3,790	-	-	-	-
Contracts for Services	31,325	28,715	35,310	38,529	37,760
TOTAL COUNTY AGRICULTURE EXTENSION	**345,757**	**361,456**	**442,338**	**434,299**	**454,631**
CHILD PROTECTIVE SERVICES					
Departmental Support	41,535	33,224	50,000	50,000	50,000
TOTAL CHILD PROTECTIVE SERVICES	**41,535**	**33,224**	**50,000**	**50,000**	**50,000**
TOTAL DEPARTMENTAL BUDGETS	**68,723,344**	**72,862,142**	**94,596,107**	**87,640,715**	**101,151,294**
OPERATING TRANSFERS OUT					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	7,500	25,000
Capital Improvement Fund	3,122,411	14,601,524	6,385,048	8,636,649	9,234,921
Courthouse Security	270,109	238,127	289,565	289,565	300,516
Debt Service	-	-	-	-	-
Grants Fund	71,185	241,557	413,014	413,014	639,211
HLI Fund	-	-	1,000,000	1,000,000	1,000,000
CC Records Management	-	-	99,758	99,758	144,276
TOTAL OPERATING TRANSFERS	**3,471,205**	**15,088,708**	**8,194,885**	**10,446,486**	**11,343,924**
TOTAL GENERAL FUND EXPENDITURES	**$ 72,194,546**	**$ 87,950,850**	**$ 102,790,992**	**$ 98,087,201**	**$ 112,495,218**

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

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

ELECTED OFFICIALS
ADOPTED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2017

Elected Officials	Base Salary	County Longevity	Other Supplements*	Annual Salary
County Judge	$ 100,116.64	$ 960	$ 2,040	$ 103,117
County Commissioners'				
Precinct 1	77,508.86	480	840	78,829
Precinct 2	77,508.86	240	840	78,589
Precinct 3	77,508.86	480	840	78,829
Precinct 4	77,508.86	240	840	78,589
County Treasurer	77,508.86	720	840	79,069
Tax Assessor/Collector	77,508.86	720	-	78,229
County Attorney	92,405.04	1,440	480	94,325
District Attorney	18,000	480	3,640	22,120
District Clerk	77,508.86	960	480	78,949
County Clerk	77,508.86	1,680	480	79,669
District Judge				
85th District Court	16,800	-	1,200	18,000
272nd District Court	13,626	240	1,200	15,066
361st District Court	16,800	960	1,680	19,440
County Court at Law #1	169,265.98	720	1,200	171,186
County Court at Law #2	169,265.98	1,200	1,200	171,666
Justice of the Peace				
Precinct 1	71,671.34	240	840	72,751
Precinct 2	71,671.34	1,200	840	73,711
Precinct 3	71,671.34	-	840	72,511
Precinct 4	71,671.34	-	840	72,511
Sheriff	116,207.78	1,680	480	118,368
Constable				
Precinct 1	71,671.34	480	480	72,631
Precinct 2	71,671.34	720	-	72,391
Precinct 3	71,671.34	-	480	72,151
Precinct 4	71,671.34	1,200	480	73,351
	$ 1,905,929	$ 17,040	$ 23,080	$ 1,946,049

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

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2017

		ADOPTED 2017	
GENERAL - COMMISSIONERS' COURT			
Court Appointed Attorneys	$	100,000	
Capital Murder Trial		1,000,000	
Autopsy		224,000	
Court Support Cost		200,000	
Utilities		122,000	
Insurance		25,786	
Worker's Compensation		75,000	
Juvenile Placement		200,000	
Discretionary Departmental Expenditure Accounts		204,000	
Overtime		100,000	
Gasoline/Diesel		100,000	
Health and Life Fund Support		100,000	
Total Contingency	**$**	**2,450,786**	*

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

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2017

	ADOPTED 2017

DISTRICT ATTORNEY - CPS

Allowance For Excess Use	**$ 1,900**

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

Drug Court

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

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

ROAD AND BRIDGE DEPARTMENT

Allowance for Road Maintenance and Construction	**$ 1,257,800**

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

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

1841 175 2016

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

For The Year Ending September 30, 2017

REVENUES (0200)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest	$ 922	$ 1,085	$ 900	$ 479	$ 1,000
Tobacco Settlement	62,926	67,357	65,000	53,125	52,000
Committed Fund Balance	-	-	-		
TOTAL REVENUES	**$ 63,848**	**$ 68,442**	**$ 65,900**	**$ 53,604**	**$ 53,000**

EXPENDITURES (11002200)					
Community Public Health	$ -	$ -	$ 65,900	$ -	$ 53,000
TOTAL CONTRACT SERVICES	**$ -**	**$ -**	**$ 65,900**	**$ -**	**$ 53,000**
Net Change in Committed Fund Balance	$ 63,848	$ 68,442	$ 131,800	$ 53,604	$ 106,000
Fund Balance, October 1	**$ 336,739**	**$ 400,587**	**$ 469,029**	**$ 469,029**	**$ 522,633**
Fund Balance, September 30	**$ 400,587**	**$ 469,029**	**$ 600,829**	**$ 522,633**	**$ 628,633**

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.

BRAZOS COUNTY

1841 175 2016

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

1841 175 2016

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
ANALYSIS OF FUND BALANCE

For The Year Ending September 30, 2017

	Actual Fund Balance 10/1/2015	Estimated Revenue Year Ending 9/30/2016	Transfers In/ (Out)	Estimated Expenditures Year Ending 9/30/2016	Restricted Fund Balance Year Ending 9/30/2016
SPECIAL REVENUE FUND					
Hotel Occupancy Tax	$ 2,586,402	$ 2,353,387	$ (883,750)	$ 1,433,404	2,622,633
State Lateral Road	26,964	30,138	--	57,100	1
Unclaimed Property Fund	56,018	699	--	--	56,717
Law Library Fund	135,018	52,217	--	80,166	107,070
Local Provider Participation Fund	-	24,770,375	--	22,513,302	2,257,074
Alternative Dispute Resolution Fund	--	45,595	--	45,595	--
Law Enforcement Education Fund	27,420	18,374	--	3,345	42,449
County Records Management Fund	156,726	102,261	144,276	158,919	244,344
County Clerk Records Management Fund	465,705	272,182	--	183,863	554,024
County Clerk Archival Fund	639,529	270,032	--	--	909,560
Courthouse Security Fund	19,776	91,407	289,565	370,037	30,711
Justice Court Security Fund	44,152	12,518	--	--	56,670
District Clerk Management Fund	162,693	19,207	--	464	181,436
District Clerk Archival Fund	48,183	19,114	--	--	67,297
Justice of the Peace Technology Fund	118,313	47,940	--	27,149	139,104
County and District Court Tech Fund	43,325	9,582	--	--	52,907
Forfeitures Fund	34,477	789	--	1,803	33,463
D. A. Hot Check Collection Fund	2,485	119	--	--	2,604
Bail Bond Board Fee Fund	86,733	3,713	--	1,240	89,207
Voter Registration Fund	22,871	20,805	--	20,754	22,922
Vehicle Inventory Tax Interest Fund	199,124	29,481	--	2,848	225,757
Sheriff - Crime Fund	233,604	532	--	18,246	215,889
District Attorney - Crime Fund	103,791	24,959	--	7,661	121,088
Primary Election Services Fund	27,714	73,482	--	83,574	17,622
Brazos County Housing Finance Corp	114,169	40,136	--	97,949	56,356
TOTAL SPECIAL REVENUE FUNDS	**$ 5,355,192**	**$ 28,309,044**	**$ (449,909)**	**$ 25,107,419**	**$ 8,106,905**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
ADOPTED BUDGET SUMMARY

For The Year Ending September 30, 2017

	Budget 2013	Budget 2014	Budget 2015	Budget 2016	Adopted Budget 2016-2017	Budget 2016 vs 2017	% Incr/(Decr)	% of Budget
SPECIAL REVENUE FUND								
Hotel Occupancy Tax	$ 1,253,500	$ 1,529,449	$ 2,244,150	$ 3,848,718	$ 4,396,000	$ 547,282	14%	**13%**
State Lateral Road	84,800	84,800	176,850	57,100	30,000	$ (27,100)	-47%	0%
Unclaimed Property Fund	51,000	51,000	45,000	56,500	57,200	$ 700	1%	0%
Law Library Fund	175,000	175,000	185,000	167,300	158,340	$ (8,960)	-5%	0%
Local Provider Participation Fund	--	--	--	24,962,369	26,891,000	$ 1,928,631	8%	**78%**
Alternative Dispute Resolution Fund	44,500	45,500	53,000	42,500	69,000	$ 26,500	62%	0%
Law Enforcement Education Fund	12,672	9,850	37,500	46,567	58,396	$ 11,829	120%	0%
County Records Management Fund	187,144	242,800	281,500	351,108	345,326	$ (5,782)	-2%	1%
County Clerk Records Management Fund	204,927	206,092	405,580	265,941	271,100	$ 5,159	2%	1%
County Clerk Archival Fund	160,000	170,700	210,700	251,000	510,500	$ 259,500	103%	1%
Courthouse Security Fund	350,017	351,028	376,127	395,065	420,016	$ 24,951	6%	1%
Justice Court Security Fund	26,627	51,475	62,000	70,450	68,900	$ (1,550)	-2%	0%
District Clerk Management Fund	105,300	117,300	117,300	178,800	199,400	$ 20,600	12%	1%
District Clerk Archival Fund	14,400	25,825	39,550	59,050	85,600	$ 26,550	45%	0%
Justice of the Peace Technology Fund	152,000	144,900	161,550	162,200	183,800	$ 21,600	13%	1%
County and District Court Tech Fund	14,900	36,000	38,250	57,550	62,500	$ 4,950	9%	0%
Forfeitures Fund	34,000	30,927	26,055	33,564	33,462	$ (102)	-0.3%	0%
D. A. Hot Check Collection Fund	100	100	1,900	2,300	2,703	$ 403	18%	0%
Bail Bond Board Fee Fund	72,800	72,800	72,900	88,600	91,850	$ 3,250	4%	0%
Voter Registration Fund	21,000	21,100	22,050	23,650	22,972	$ (678)	-3%	0%
Vehicle Inventory Tax Interest Fund	118,176	139,789	197,000	231,000	257,000	$ 26,000	11%	1%
Sheriff - Crime Fund	346,000	334,750	328,700	234,200	216,388	$ (17,812)	-8%	1%
District Attorney - Crime Fund	27,429	89,100	87,040	86,800	121,188	$ 34,388	40%	0%
Primary Election Services Fund	9,770	88,000	49,000	104,050	25,100	$ (78,950)	-76%	0%
Brazos County Housing Finance Corp	144,300	150,853	136,119	148,655	109,220	$ (39,435)	-27%	0%
TOTAL SPECIAL REVENUE FUNDS	**$ 3,610,362**	**$ 4,169,138**	**$ 5,354,821**	**$ 31,925,037**	**$ 34,686,961**	**$ 2,761,924**	**9%**	

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (1100)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Hotel, Motel Tax	$ 1,778,665	$ 1,900,062	$ 1,800,000	$ 1,797,967	$ 1,750,000
Program Income	662,720	712,412	-	-	-
Venue Tax	-		650,000	550,582	640,000
Interest	2,723	5,161	3,500	4,837	6,000
Reserve Fund Balance	-		1,000,000	-	
Restricted Fund Balance	-		395,218	-	2,000,000
TOTAL REVENUES	**$ 2,444,108**	**$ 2,617,635**	**$ 3,848,718**	**$ 2,353,387**	**$ 4,396,000**

EXPENDITURES (11002500)					
Hotel Occupancy Tax (11002500)					
Salary and Wages	$ 91,000	$ 94,116	$ 117,613	$ 117,613	$ 119,013
Benefits	35,389	41,661	48,292	48,292	52,159
Departmental Support	42,118	31,684	51,445	51,445	41,100
Repair and Maintenance	-	57,478	500	500	513,268
Minor Acquisitions	7,873	29,902	8,250	36,436	35,031
Contract Services	3,600	3,600	203,600	203,600	204,100
Professional Fees	5,300	5,300	5,300	5,300	5,800
Community Contracts	125,000	787,412	125,000	125,000	25,000
Capital Outlay	42,664	38,759	195,218	195,218	101,329
	$ 352,944	$ 1,089,912	$ 755,218	$ 783,404	$ 1,096,800
Venue Tax - Kyle Field					
Community Contracts	$ 662,720		$ 650,000	$ 650,000	$ 640,000
	$ 662,720		$ 650,000	$ 650,000	$ 640,000
Expo Complex Improvements (11002900)					
Repairs and Maintenance	$ 49,573		$ 1,611,190	$ 457,282	$ 1,454,020
	$ 49,573		$ 1,611,190	$ 457,282	$ 1,454,020

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

EXPENDITURES (11002500) Cont.	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ORGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Operating Transfers					
Transfer to Debt Service Fund	$ 484,996	$ 545,174	$ 832,310	$ 883,750	$ 1,205,180
	$ 484,996	$ 545,174	$ 832,310	$ 883,750	$ 1,205,180
TOTAL EXPENDITURES AND TRANSFERS	**$ 1,550,232**	**$ 1,635,086**	**$ 3,848,718**	**$ 2,774,436**	**$ 4,396,000**
Net Changes in Fund Balance	$ 893,875	$ 982,549	$ -	$ (421,049)	$ -
FUND BALANCE, OCTOBER 1	$ 709,978	$ 1,603,853	$ 2,616,580	$ 2,586,402	$ 2,165,354
FUND BALANCE, SEPTEMBER 30	$ 1,603,853	$ 2,586,402	$ 2,616,580	$ 2,165,354	$ 2,165,354

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
STATE LATERAL ROAD
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (1200)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest - Accounts	$ 365	$ 282	$ 100	$ -	$ -
State of Texas - Lateral Road Fund	30,831	30,140	30,000	30,138	30,000
Restricted Fund Balance	-	-	27,000		-
TOTAL REVENUES	**$ 31,196**	**$ 30,422**	**$ 57,100**	**$ 30,138**	**$ 30,000**
EXPENDITURES (56006000)					
Repair & Maintenance	$ -	$ 150,000	$ -	$ -	$ -
Capital Outlay	-	-	57,100	57,100	30,000
TOTAL EXPENDITURES	**$ -**	**$ 150,000**	**$ 57,100**	**$ 57,100**	**$ 30,000**
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 115,345	$ 146,541	$ 27,115	$ 146,541	$ 146,541
FUND BALANCE, SEPTEMBER 30	$ 115,345	$ 146,541	$ 27,115	$ 146,541	$ 146,541

Each year the County receives funds from the State to be expended on County road projects that intersect State highways and Farm-to-Market roadways under Section 256.002, Texa Transportation Code.

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
UNCLAIMED PROPERTY FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (1300)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest - Accounts	$ 824	$ 645	$ 500	$ 699	$ 700
Restricted Fund Balance	-	-	56,000	-	56,500
TOTAL REVENUES	**$ 824**	**$ 645**	**$ 56,500**	**$ 699**	**$ 57,200**
EXPENDITURES (12005000)					
Departmental Support	$ 597	$ -	$ 56,000	$ -	$ 57,200
TOTAL EXPENDITURES	**$ 597**	**$ -**	**$ 56,000**	**$ -**	**$ 57,200**
Net Changes in Fund Balance	$ 227	$ 645	$ 500	$ 699	$ -
FUND BALANCE, OCTOBER 1	$ 55,146	$ 55,373	$ 56,026	$ 56,018	$ 56,717
FUND BALANCE, SEPTEMBER 30	$ 55,373	$ 56,018	$ 56,526	$ 56,717	$ 56,717

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
ADOPTED BUDGET
LAW LIBRARY
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (1500)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees - County Clerk	$ 9,684	$ 11,522	$ 10,000	$ 10,083	$ 11,000
Fees - District Clerk	41,277	41,880	40,000	41,753	40,000
Interest - Accounts	542	419	300	381	340
Restricted Fund Balance	-	-	117,000	-	107,000
TOTAL REVENUES	**$ 51,503**	**$ 53,821**	**$ 167,300**	**$ 52,217**	**$ 158,340**
EXPENDITURES (52000100)					
Departmental Support - Subscriptions	$ 85,970	$ 111,210	$ 153,700	$ 79,850	$ 149,740
Repairs and Maintenance	-	336	600	316	600
Minor Acquisitions	-	1,443	10,000	-	5,000
Contracts	2,800	-	3,000	-	3,000
Buildings	-	-	-	-	-
TOTAL EXPENDITURES	**$ 88,770**	**$ 112,989**	**$ 167,300**	**$ 80,166**	**$ 158,340**
Net Changes in Fund Balance	$ (37,267)	$ (59,168)	$ -	$ (27,949)	$ -
FUND BALANCE, OCTOBER 1	$ 231,454	$ 194,187	$ 117,651	$ 135,019	$ 107,070
FUND BALANCE, SEPTEMBER 30	$ 194,187	$ 135,019	$ 117,651	$ 107,070	$ 107,070

The County and District Courts assess a $20.00 Law Library fee for each civil case filed in the County and District Courts. The fee is collected by the County and District Clerks. Funds are deposited into the County Law Library Fund to maintain and furnish a law library for the County. The funds collected are restricted for the use of the law library under Section 323.023, Texas Local Government Code.

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
LOCAL PROVIDER PARTICIPATION FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (1600)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Part-Scott& White	$ -	$ -	$ -	$ 5,349,978	$ 5,300,000
Part-CS Medical Center	-	-	-	$ 7,311,890	$ 7,300,000
Part-St. Joseph	-	-	-	$ 11,269,678	$ 11,269,000
Part-Physicans Center	-	-	-	$ 581,450	$ 580,000
Part-Chrisitus Dubuis	-	-	-	$ 68,565	$ -
Part-Rock Prarie Behavioral	-	-	-	$ 175,112	$ 175,000
Interest - Accounts	-	-	-	13,702	10,000
Restricted Fund Balance	-	-	-	-	2,257,000
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 24,770,375**	**$ 26,891,000**
EXPENDITURES (52000100)					
Community Contracts	$ -	$ -	$ -	$ 22,513,302	$ 26,891,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 22,513,302**	**$ 26,891,000**
Net Changes in Fund Balance	$ -	$ -	$ -	$ 2,257,073	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 2,257,073
FUND BALANCE, SEPTEMBER 30	$ -	$ -	$ -	$ 2,257,073	$ 2,257,073

In 2011, Texas pursued a Health Care Transformation and Quality Improvement Program Medicaid Section 1115 Waiver (Waiver) at the direction of the Texas Legislature. The Waiver empowers local communities to transform the delivery of health care by establishing local projects tailored to meet communities' unique health care needs. However, the Waiver requires local government funds to support Waiver payments. As such, communities without hospital districts are disadvantaged because they lack a mechanism to generate funds for Intergovernmental Transfers (IGT) to draw down federal dollars.

In 2015 the Texas Legislature created the Local Provider Participation Funds (LPPF) in an effort to help Texas safety-net hospitals deal with the challenges of accessing a significant percentage of their allocated federal matching funds in comparison to large well-funded hospitals. The LPPF allows funds eligible for match to be collected by Brazos County directly from area hospitals in the form of mandatory assessment payments. Brazos County hospitals provide a trendous amount of uncompensated care, but Brazos County does not have a hospital district to IGT for federal funds. An LPPF allows local providers access to more funds under the 1115 Wavier and would help ensure access to care and reduce the level of uncompensated care in the community. Brazos County created a LPPF in the fall of 2015 as allowed by the Health & Safety Code Section 296.

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
ALTERNATIVE DISPUTE RESOLUTION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (1700)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 37,866	$ 39,130	$ 45,500	$ 45,595	$ 44,000
Transfer From General Fund	7,500	7,500	7,500	-	25,000
TOTAL REVENUES	**$ 45,366**	**$ 46,630**	**$ 53,000**	**$ 45,595**	**$ 69,000**
EXPENDITURES (11070000)					
Contracts for Community Support	$ 45,366	$ 46,630	$ 53,000	$ 45,595	$ 69,000
TOTAL EXPENDITURES	**$ 45,366**	**$ 46,630**	**$ 53,000**	**$ 45,595**	**$ 69,000**
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ -	$ -	$ -	$ -	$ -

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

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

Funding is restricted by Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
LAW ENFORCEMENT EDUCATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (1800)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
State LEOSE - Training	$ 19,027	$ 19,323	$ 19,000	$ 18,374	$ 18,300
Restricted Fund Balance	-	-	18,500	-	40,096
TOTAL REVENUES	**$ 19,027**	**$ 19,323**	**$ 37,500**	**$ 18,374**	**$ 58,396**
EXPENDITURES (30000100)					
LEOSE Training - Constable Precinct 1	$ -	$ 350	$ 2,438	$ -	$ 3,855
LEOSE Training - Constable Precinct 2	-	800	4,935	100	6,100
LEOSE Training - Constable Precinct 3	-	2,263	3,691	600	787
LEOSE Training - Constable Precinct 4	-	-	2,936	-	5,125
LEOSE Training - County Attorney	1,300	1,450	3,400	-	4,200
LEOSE Training - District Attorney	779	-	775	-	2,350
LEOSE Training - Sheriff	4,073	9,912	19,325	2,645	35,979
TOTAL EXPENDITURES	**$ 6,152**	**$ 14,775**	**$ 37,500**	**$ 3,345**	**$ 58,396**
Net Changes in Fund Balance	$ 12,875	$ 4,548	$ -	$ 15,029	$ -
FUND BALANCE, OCTOBER 1	$ 9,997	$ 22,872	$ 45,672	$ 27,420	$ 42,449
FUND BALANCE, SEPTEMBER 30	$ 22,872	$ 27,420	$ 45,672	$ 42,449	$ 42,449

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 funds 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
ADOPTED BUDGET
COUNTY RECORDS MANAGEMENT FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (1900)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service - Co Records Mgt	$ 66,253	$ 70,426	$ 70,000	$ 70,853	$ 70,000
Fees for Service - Ct Records Preservation	27,242	28,245	27,000	30,836	30,500
Interest - Accounts	502	428	350	572	550
Transfer from General Fund	-	-	99,758	-	144,276
Restricted Fund Balance	-	-	154,000	-	100,000
TOTAL REVENUES	**$ 93,997**	**$ 99,099**	**$ 351,108**	**$ 102,261**	**$ 345,326**
EXPENDITURES (50000100)					
County Records Management and Preservation					
Salary and Wages	$ 71,384	$ 80,190	$ 132,471	$ 115,277	$ 126,585
Benefits	25,551	28,824	34,937	33,619	40,218
Departmental Support	177	194	200	741	200
Repairs and Maintenance	-	-	-	-	98
Minor Acquisitions	5,220	22,114	24,500	6,902	20,000
Contracts for Services	3,080	2,065	5,000	2,380	4,225
	$ 105,411	**$ 133,387**	**$ 197,108**	**$ 158,919**	**$ 191,326**
EXPENDITURES (50000200)					
County Record Preservation (Government Code: Section 51.708)					
Minor Acquisitions	$ -	$ -	$ 154,000	$ -	$ 154,000
	$ -	**$ -**	**$ 154,000**	**$ -**	**$ 154,000**
TOTAL EXPENDITURES	**$ 105,411**	**$ 133,387**	**$ 351,108**	**$ 158,919**	**$ 345,326**

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

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ORGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Net Changes in Fund Balance	$ (11,414)	$ (34,288)	$ -	$ (56,658)	$ -
FUND BALANCE, OCTOBER 1	$ 202,429	$ 191,015	$ 156,390	$ 156,727	$ 100,070
FUND BALANCE, SEPTEMBER 30	$ 191,015	$ 156,727	$ 156,390	$ 100,070	$ 100,070

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

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

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

Funding is restricted by Commissioners' Court under Section 203.003, Texas Local Government Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
COUNTY CLERK RECORDS
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2000)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 257,487	$ 269,437	$ 250,000	$ 270,991	$ 270,000
Interest - Accounts	1,238	1,356	1,200	1,191	1,100
Other Revenue	-	1	-	-	-
Restricted Fund Balance	-	-	14,741	-	-
TOTAL REVENUES	**$ 258,725**	**$ 270,794**	**$ 265,941**	**$ 272,182**	**$ 271,100**
EXPENDITURES (21005000)					
Salary and Wages	$ 72,495	$ 75,499	$ 80,398	$ 80,398	$ 82,435
Benefits	37,960	42,540	45,543	45,543	47,788
Departmental Support	3,415	2,700	55,500	-	56,377
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	3,500	-	3,500
Contracts for Services	76,468	223,564	81,000	57,922	81,000
Professional Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 190,338**	**$ 344,303**	**$ 265,941**	**$ 183,863**	**$ 271,100**
Net Changes in Fund Balance	$ 68,387	$ (73,509)	$ -	$ 88,319	$ -
FUND BALANCE, OCTOBER 1	$ 470,827	$ 539,214	$ 465,705	$ 465,705	$ 554,024
FUND BALANCE, SEPTEMBER 30	$ 539,214	$ 465,705	$ 465,705	$ 554,024	$ 554,024

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

These funds are under the specific control of the County Clerk, but the Commissioners' Court retains oversight responsibility under Article 102.005 (f), Texas Code of Criminal Procedure and Section 118.0216, Texas Local Government Code..

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
COUNTY CLERK ARCHIVAL FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2001)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 252,919	$ 267,027	$ 250,000	$ 268,259	$ 260,000
Interest - Accounts	779	1,276	1,000	1,773	1,700
Restricted Fund Balance	-	-	-	-	248,800
TOTAL REVENUES	**$ 253,698**	**$ 268,303**	**$ 251,000**	**$ 270,032**	**$ 510,500**
EXPENDITURES (21006000)					
Departmental Support	$ -	$ -	$ 81,000	$ -	$ -
Contracts for Services	114,180	9,515	$ 170,000	-	50,000
Professional Fees	-	-	-	-	-
Capital Outlay	-	-	-	-	460,500
TOTAL EXPENDITURES	**$ 114,180**	**$ 9,515**	**$ 251,000**	**$ -**	**$ 510,500**
Net Changes in Fund Balance	$ 139,518	$ 258,788	$ -	$ 270,032	$ -
FUND BALANCE, OCTOBER 1	$ 241,221	$ 380,740	$ 639,528	$ 639,528	$ 909,560
FUND BALANCE, SEPTEMBER 30	$ 380,740	$ 639,528	$ 639,528	$ 909,560	$ 909,560

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
COURTHOUSE SECURITY FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2200)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 91,093	$ 92,094	$ 86,000	$ 90,854	$ 89,000
Interest - Accounts	450	383	500	553	500
Reserve Fund Balance	-	-	19,000	-	30,000
Transfer from General Fund	270,109	238,127	289,565	289,565	300,516
TOTAL REVENUES	**$ 361,652**	**$ 330,604**	**$ 395,065**	**$ 380,972**	**$ 420,016**
EXPENDITURES					
Sheriff Support (51000100):					
Salary and Wages	$ 237,001	$ 244,931	$ 261,734	$ 250,233	$ 280,555
Benefits	100,134	110,185	117,281	109,309	125,311
Departmental Support	2,876	3,306	4,050	1,448	4,050
Repairs and Maintenance	4,900	9,800	12,000	9,047	10,100
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	**$ 344,911**	**$ 368,222**	**$ 395,065**	**$ 370,037**	**$ 420,016**
Net Changes in Fund Balance	$ 16,741	$ (37,618)	$ -	$ 10,935	$ -
FUND BALANCE, OCTOBER 1	$ 40,653	$ 57,394	$ 19,776	$ 19,776	$ 30,711
FUND BALANCE, SEPTEMBER 30	$ 57,394	$ 19,776	$ 19,776	$ 30,711	$ 30,711

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
ADOPTED BUDGET
JUSTICE COURT SECURITY FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2201)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 9,400	$ 10,152	$ 8,350	$ 12,402	$ 12,200
Interest - Accounts	122	147	100	116	100
Restricted Fund Balance	-	-	62,000	-	56,600
TOTAL REVENUES	**$ 9,522**	**$ 10,299**	**$ 70,450**	**$ 12,518**	**$ 68,900**
EXPENDITURES (51000300)					
Repair and Maintenance	$ -	$ -	$ 5,450	$ -	$ 3,900
Contracts for Services	-	-	3,000	-	3,000
Professional Services	-	-	30,000	-	30,000
Capital Outlay	-	19,427	32,000	-	32,000
TOTAL EXPENDITURES	**$ -**	**$ 19,427**	**$ 70,450**	**$ -**	**$ 68,900**
Net Changes in Fund Balance	$ 9,522	$ (9,128)	$ -	$ 12,518	$ -
FUND BALANCE, OCTOBER 1	$ 43,759	$ 53,281	$ 44,153	$ 44,153	$ 56,670
FUND BALANCE, SEPTEMBER 30	$ 53,281	$ 44,153	$ 44,153	$ 56,670	$ 56,670

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
ADOPTED BUDGET
DISTRICT CLERK MANAGEMENT FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2300)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2016 ADOPTED BUDGET
Fees for Service	$ 17,202	$ 17,821	$ 16,500	$ 18,795	$ 18,000
Interest - Accounts	340	384	300	412	400
Restricted Fund Balance	-	-	162,000	-	181,000
TOTAL REVENUES	**$ 17,542**	**$ 18,205**	**$ 178,800**	**$ 19,207**	**$ 199,400**
EXPENDITURES (20005000)					
Departmental Support	$ -	$ -	$ 104,500	$ -	$ 125,100
Minor Acquisitions	-	-	10,000	-	10,000
Contracts for Services	-	-	23,000	464	23,000
Professional Fees	-	-	29,300	-	29,300
Capital Outlay	-	-	12,000	-	12,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 178,800**	**$ 464**	**$ 199,400**
Net Changes in Fund Balance	$ 17,542	$ 18,205	$ -	$ 18,743	$ -
FUND BALANCE, OCTOBER 1	$ 126,946	$ 144,488	$ 162,693	$ 162,693	$ 181,436
FUND BALANCE, SEPTEMBER 30	$ 144,488	$ 162,693	$ 162,693	$ 181,436	$ 181,436

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

These funds are under the specific control of the District Clerk, but the Commissioners' Court retains oversight responsibility under Article 102.005 (f), Texas Code of Criminal Procedure and Section 51.317, Texas Government Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
DISTRICT CLERK ARCHIVAL FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2301)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 12,541	$ 14,817	$ 12,000	$ 18,980	$ 18,500
Interest - Accounts	66	102	50	134	100
Restricted Fund Balance	-	-	47,000	-	67,000
TOTAL REVENUES	**$ 12,607**	**$ 14,919**	**$ 59,050**	**$ 19,114**	**$ 85,600**
EXPENDITURES (20006000)					
Professional Fees	$ -	$ -	$ 59,050	$ -	$ 85,600
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 59,050**	**$ -**	**$ 85,600**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 12,607	$ 14,919	$ -	$ 19,114	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 20,658	$ 33,265	$ 48,184	$ 48,184	$ 67,297
FUND BALANCE, SEPTEMBER 30	$ 33,265	$ 48,184	$ 48,184	$ 67,297	$ 67,297

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
ADOPTED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2400)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 37,843	$ 40,744	$ 39,000	$ 47,591	$ 44,500
Interest	304	250	200	316	300
Sales of Other Assets	-	23		33	0
Bryan ISD AIM Contribution	-	-	-	-	-
CIRA	-	-	-	-	-
Restricted Fund Balance	-	-	123,000	-	139,000
TOTAL REVENUES	**$ 38,147**	**$ 41,017**	**$ 162,200**	**$ 47,940**	**$ 183,800**
EXPENDITURES					
JP's (24005000)					
Departmental Support	$ 1,080	$ 1,080	$ 16,889	$ 1,199	$ 25,000
Minor Acquisitions	-	-	25,000	-	-
Contract Services	-	-	-	-	25,000
Capital Outlay	-	-	60,000	-	75,709
	$ 1,080	$ 1,080	$ 101,889	$ 1,199	$ 125,709
JP #1 (24005100)					
Salary & Wages	$ 480	$ 480	$ 840	$ 840	$ 840
Benefits	103	104	189	189	189
Departmental Support	9,768	8,398	11,575	4,194	11,575
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	4,930	533	6,650	2,153	6,650
Contract Services	-	-	375	-	375
Capital Outlay	-	-	375	-	375
	$ 15,281	$ 9,515	$ 20,004	$ 7,376	$ 20,004
JP #2 (24005200)					
Salary & Wages	$ -	$ 630	$ 840	$ 840	$ 840
Benefits	-	136	189	189	189
Departmental Support	-	1,545	8,000	984	6,500
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	-	1,307	5,200	5,087	9,100
Contract Services	-	-	525	-	525
Capital Outlay	-	-	525	-	525
	$ -	$ 3,618	$ 15,279	$ 7,100	$ 17,679

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

EXPENDITURES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
JP #2-1 (24005210)					
Salary & Wages	$ 840	$ 210	$ -	$ -	$ -
Benefits	180	45	-	-	-
Departmental Support	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	7,369	-	-	-	-
Contract Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
	$ 8,389	$ 255	$ -	$ -	$ -
JP #2-2 (24005220)					
Salary & Wages	$ 840	$ 210	$ -	$ -	$ -
Benefits	180	45	-	-	-
Departmental Support	1,264	172	-	-	-
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	1,287	-	-	-	-
Contract Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
	$ 3,571	$ 427	$ -	$ -	$ -
JP #3 (24005300)					
Salary & Wages	$ 840	$ 840	$ 840	$ 840	$ 840
Benefits	180	182	189	189	189
Departmental Support	695	6,683	9,000	1,416	8,500
Repair & Maintenance	-	382	600	-	600
Minor Acquisitions	654	10,674	6,470	2,267	-
Contract Services	-	-	600	-	600
Capital Outlay	-	-	-	-	-
	$ 2,369	$ 18,761	$ 17,699	$ 4,712	$ 10,729

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

EXPENDITURES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
JP #4 (24005400)					
Salary & Wages	$ 480	$ 765	$ 840	$ 840	$ 840
Benefits	103	166	189	189	189
Departmental Support	-	184	5,000	267	6,550
Repair & Maintenance	-	-	-	-	500
Minor Acquisitions	-	5,924	1,300	5,466	1,500
Contract Services	-	-	-	-	100
Capital Outlay	-	-	-	-	-
	$ 583	$ 7,039	$ 7,329	$ 6,762	$ 9,679
TOTAL EXPENDITURES	**$ 31,273**	**$ 40,695**	**$ 162,200**	**$ 27,149**	**$ 183,800**
Net Changes in Fund Balance	$ 6,874	$ 376	$ -	$ 20,791	$ -
FUND BALANCE, OCTOBER 1	$ 111,064	$ 117,937	$ 118,313	$ 118,313	$ 139,104
FUND BALANCE, SEPTEMBER 30	$ 117,937	$ 118,313	$ 118,313	$ 139,104	$ 139,104

The Justices of the Peace collect a $4.00 fee on all misdemeanor convictions. The fee is to be used by the Justices of the Peace to upgrade existing technology within their respective offices. (Article 102.0173, Texas Code of Criminal Procedure)

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2401)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 8,549	$ 9,521	$ 9,500	$ 9,468	$ 9,500
Interest	75	97	50	114	100
Donations - Other	3,800	-	-	-	-
Restricted Fund Balance	-	-	48,000	-	52,900
TOTAL REVENUES	**$ 12,424**	**$ 9,618**	**$ 57,550**	**$ 9,582**	**$ 62,500**
EXPENDITURES (25005000)					
Departmental Support	$ 113	$ -	$ 5,000	$ -	$ 5,000
Minor Acquisitions	4,908	-	52,550	-	57,500
TOTAL EXPENDITURES	**$ 5,021**	**$ -**	**$ 57,550**	**$ -**	**$ 62,500**
Net Changes in Fund Balance	$ 7,403	$ 9,618	$ -	$ 9,582	$ -
FUND BALANCE, OCTOBER 1	$ 26,304	$ 33,707	$ 43,325	$ 43,325	$ 52,907
FUND BALANCE, SEPTEMBER 30	$ 33,707	$ 43,325	$ 43,325	$ 52,907	$ 52,907

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
ADOPTED BUDGET
FORFEITURE FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2500)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 10,037	$ 10,016	$ -	$ 789	$ -
Interest	79	80	-	-	-
Restricted Fund Balance	-	-	33,564	-	33,462
TOTAL REVENUES	**$ 10,116**	**$ 10,096**	**$ 33,564**	**$ 789**	**$ 33,462**
EXPENDITURES (18010000/28010000/30110000/30210000/30310000)					
County Attorney	$ -	$ -	$ 1,974	$ 424	$ 1,550
Sheriff Forfeitures	2,757	1,190	22,050	600	21,052
Constable Pct. 1 Forfeitures	-	-	3,122	-	3,130
Constable Pct. 2 Forfeitures	9,247	1,803	5,067	779	6,375
Constable Pct. 3 Forfeitures	-	-	1,351	-	1,355
TOTAL EXPENDITURES	**$ 12,004**	**$ 2,993**	**$ 33,564**	**$ 1,803**	**$ 33,462**
Net Changes in Fund Balance	$ (1,888)	$ 7,103	$ -	$ (1,014)	$ -
FUND BALANCE, OCTOBER 1	$ 29,262	$ 27,374	$ 34,477	$ 34,477	$ 33,463
FUND BALANCE, SEPTEMBER 30	$ 27,374	$ 34,477	$ 34,477	$ 33,463	$ 33,463

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

These funds are under the specific control of the Commissioners' Court and the department awarded the forfeiture. Use of the funds must follow existing State and County purchasing requirements prescribed by Article 59 of the Code of Criminal Procedure..

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
D.A. HOT CHECK COLLECTIONS
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2600)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest - Accounts	$ 4	$ 6	$ -	$ 119	$ 100
Other Revenue	707	551	-	-	-
Restricted Fund Balance	-	-	2,300	-	2,603
TOTAL REVENUES	**$ 711**	**$ 557**	**$ 2,300**	**$ 119**	**$ 2,703**
EXPENDITURES (19006000)					
Departmental Support	$ -	$ -	$ 2,300	$ -	$ 2,703
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 2,300**	**$ -**	**$ 2,703**
Net Changes in Fund Balance	$ 711	$ 557	$ -	$ 119	$ -
FUND BALANCE, OCTOBER 1	$ 1,217	$ 1,928	$ 2,485	$ 2,485	$ 2,604
FUND BALANCE, SEPTEMBER 30	$ 1,928	$ 2,485	$ 2,485	$ 2,604	$ 2,604

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
BAIL BOND BOARD FEE FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2700)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest - Accounts	$ 210	$ 215	$ 100	$ 71	$ 150
Other Revenue	6,000	1,500	1,500	3,642	2,500
Restricted Fund Balance	-	-	87,000	-	89,200
TOTAL REVENUES	**$ 6,210**	**$ 1,715**	**$ 88,600**	**$ 3,713**	**$ 91,850**
EXPENDITURES (12006000)					
Salary and Wages	$ 1,833	$ 580	$ -	$ 877	$ -
Benefits	658	246	-	363	-
Departmental Support	6	-	88,600	-	91,850
TOTAL EXPENDITURES	**$ 2,497**	**$ 826**	**$ 88,600**	**$ 1,240**	**$ 91,850**
Net Changes in Fund Balance	$ 3,713	$ 889	$ -	$ 2,473	$ -
FUND BALANCE, OCTOBER 1	$ 82,131	$ 85,844	$ 86,733	$ 86,733	$ 89,207
FUND BALANCE, SEPTEMBER 30	$ 85,844	$ 86,733	$ 86,733	$ 89,207	$ 89,207

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
VOTER REGISTRATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2800)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest - Accounts	$ 56	$ 56	$ 50	$ 36	$ 50
Secretary of State	2,713	6,080	-	20,769	-
Transfer from General Fund	-	-	-	-	-
Restricted Fund Balance	-	-	23,600	-	22,922
TOTAL REVENUES	**$ 2,769**	**$ 6,136**	**$ 23,650**	**$ 20,805**	**$ 22,972**
EXPENDITURES (13005000)					
Departmental Support	$ 1,834	$ 6,087	$ 21,950	$ 5,970	$ 22,072
Minor Acquisitions	1,029	-	800	14,784	-
Contracts - Services	101	-	-	-	-
Professional Services	-	-	900	-	900
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 2,963**	**$ 6,087**	**$ 23,650**	**$ 20,754**	**$ 22,972**
Net Changes in Fund Balance	$ (194)	$ 49	$ -	$ 51	$ -
FUND BALANCE, OCTOBER 1	$ 23,016	$ 22,822	$ 22,871	$ 22,871	$ 22,922
FUND BALANCE, SEPTEMBER 30	$ 22,822	$ 22,871	$ 22,871	$ 22,922	$ 22,922

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
ADOPTED BUDGET
VEHICLE INVENTORY TAX INTEREST FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (2900)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
P & I Taxes	$ 27,112	$ 31,943	$ 30,000	$ 25,664	$ 30,000
Interest	1,432	1,899	1,000	3,817	1,300
Restricted Fund Balance	-	-	200,000	-	225,700
TOTAL REVENUES	**$ 28,544**	**$ 33,842**	**$ 231,000**	**$ 29,481**	**$ 257,000**
EXPENDITURES (13006000)					
Salary and Wages	$ -		$ 11,100	$ -	$ 11,100
Employee benefits	-		2,419	-	2,419
Departmental Support	1,606	3,008	169,981	2,848	192,981
Repair & Maintenance	98	-	500	-	1,000
Minor Acquisitions	-	-	16,000	-	18,000
Contracts	815	-	1,000	-	1,500
Professional Fees	-	-	10,000	-	10,000
Capital Outlay	-	1,041	20,000	-	20,000
TOTAL EXPENDITURES	**$ 2,519**	**$ 4,049**	**$ 231,000**	**$ 2,848**	**$ 257,000**
Net Changes in Fund Balance	$ 26,025	$ 29,793	$ -	$ 26,633	$ -
FUND BALANCE, OCTOBER 1	$ 143,305	$ 169,330	$ 199,123	$ 199,123	$ 225,757
FUND BALANCE, SEPTEMBER 30	$ 169,330	$ 199,123	$ 199,123	$ 225,757	$ 225,757

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
SHERIFF - CRIME FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3300)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest	$ 820	$ 635	$ 700	$ 532	$ 500
Other Revenue	1	-	-	-	-
Sheriff Crime Fund	-	-	-	-	-
Restricted Fund Balance	-	-	233,500	-	215,888
TOTAL REVENUES	**$ 821**	**$ 635**	**$ 234,200**	**$ 532**	**$ 216,388**
EXPENDITURES (28050000)					
Salary and Wages	$ -	$ -	$ -	$ -	$ -
Employee benefits	-	-	-	-	-
Departmental Support	17,275	18,720	115,140	11,126	97,328
Repairs and Maintenance	1,126	8	4,000	-	4,000
Minor Acquisitions	17,085	18,442	85,800	7,120	85,800
Contract Services	-	-	-	-	-
Professional Services	-	-	-	-	-
Capital Outlay	-	39,112	29,260	-	29,260
TOTAL EXPENDITURES	**$ 35,486**	**$ 76,282**	**$ 234,200**	**$ 18,246**	**$ 216,388**
Net Changes in Fund Balance	$ (34,665)	$ (75,647)	$ -	$ (17,714)	$ -
FUND BALANCE, OCTOBER 1	$ 340,928	$ 306,263	$ 230,616	$ 230,616	$ 212,902
FUND BALANCE, SEPTEMBER 30	$ 306,263	$ 230,616	$ 230,616	$ 212,902	$ 212,902

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
ADOPTED BUDGET
DISTRICT ATTORNEY - CRIME FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3400)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest	$ 237	$ 235	$ 100	$ 100	$ 100
District Attorney - Crime Fund	17,103	22,370	-	24,859	-
Sale of Other Assets	338	-	-	-	-
Restricted Fund Balance	-	-	86,700	-	121,088
TOTAL REVENUES	**$ 17,677**	**$ 22,605**	**$ 86,800**	**$ 24,959**	**$ 121,188**
EXPENDITURES (19200100)					
Salary and Wages	$ 6,925	$ 5,462	$ 16,000	$ -	$ 16,000
Benefits	6,803	536	2,968	-	1,320
Departmental Support	3,532	4,562	67,832	7,661	103,868
Contract Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ 17,259**	**$ 10,560**	**$ 86,800**	**$ 7,661**	**$ 121,188**
Net Changes in Fund Balance	$ 418	$ 12,045	$ -	$ 17,298	$ -
FUND BALANCE, OCTOBER 1	$ 91,328	$ 91,746	$ 103,791	$ 103,791	$ 121,088
FUND BALANCE, SEPTEMBER 30	$ 91,746	$ 103,791	$ 103,791	$ 121,088	$ 121,088

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
ADOPTED BUDGET
PRIMARY ELECTION SERVICES FUND
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3500)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 74,319	$ 7,341	$ 55,000	$ 73,469	$ 7,500
Interest	40	124	50	13	-
Restricted Fund Balance	-	-	49,000	-	17,600
TOTAL REVENUES	**$ 74,358**	**$ 7,465**	**$ 104,050**	**$ 73,482**	**$ 25,100**
EXPENDITURES (21120000)					
Outside Labor Costs	$ -	$ -	$ -	$ -	$ -
Departmental Support	145	-	400	106	-
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	-	-		-	-
Contract Services	1,555	-	2,000	-	-
Professional Fees	49,430	-	55,000	55,000	-
	$ 51,130	$ -	$ 57,400	$ 55,106	$ -
EXPENDITURES (21130000)					
Departmental Support	$ 933	$ 22,350	$ 44,650	$ 22,350	$ 23,100
Repairs and Maintenance	756	-	1,000	-	1,000
Minor Acquisitions	3,035	7,283	1,000	6,118	1,000
	$ 4,724	$ 29,633	$ 46,650	$ 28,468	$ 25,100
Operating Transfers					
Transfer to General Fund		$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
Total Co Clk Election SVCS (21130000)	**$ 4,724**	**$ 29,633**	**$ 46,650**	**$ 28,468**	**$ 25,100**
TOTAL EXPENDITURES	**$ 55,854**	**$ 29,633**	**$ 104,050**	**$ 83,574**	**$ 25,100**
Net Changes in Fund Balance	$ 18,504	$ (22,168)	$ -	$ (10,092)	$ -
FUND BALANCE, OCTOBER 1	$ 31,378	$ 49,882	$ 27,714	$ 27,714	$ 17,622
FUND BALANCE, SEPTEMBER 30	$ 49,882	$ 27,714	$ 27,714	$ 17,622	$ 17,622

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
ADOPTED BUDGET
BRAZOS COUNTY HOUSING FINANCE CORPORATION
For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3901)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Fees for Service	$ 44,147	$ 55,148	$ 41,000	$ 40,069	$ 53,000
Interest	279	288	275	67	220
Restricted Fund Balance	-	-	107,380	-	56,000
TOTAL REVENUES	**$ 44,425**	**$ 55,436**	**$ 148,655**	**$ 40,136**	**$ 109,220**
EXPENDITURES (39010000)					
Departmental Support	$ 250	$ 250	$ 4,375	$ 275	$ 4,375
Professional Fees	42,430	54,043	144,280	97,674	104,845
TOTAL EXPENDITURES	**$ 42,680**	**$ 54,293**	**$ 148,655**	**$ 97,949**	**$ 109,220**
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 1,745	$ 1,143	$ -	$ (57,813)	$ -
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 111,281	$ 113,026	$ 114,169	$ 114,169	$ 56,356
FUND BALANCE, SEPTEMBER 30	$ 113,026	$ 114,169	$ 114,169	$ 56,356	$ 56,356

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

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

BRAZOS COUNTY

1841 175 2016

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

1841 175 2016

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET - SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2017

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2015	Budgeted Revenue Year Ending Sept. 30, 2016	Transfers In		Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2016	Fund Balance Reserved For Special Purpose
Vine Program	--	27,715	--		--	27,715	--
TJJD - Juvenile Grants	--	1,064,964	407,992	(2)	--	1,472,956	--
TJJD - C - Commitment Reduction	--	--	--		--	--	--
TJJD - N - Mental Health	--	--	--		--	--	--
HAVA - General Compliance	--	27,182	--		--	27,182	--
Edward Byrne Justice Assistance Grant	--	8,307	--		--	8,307	--
State Homeland Security	--	20,000	--		--	20,000	--
Metropolitan Planning Organization	--	536,541	--		--	536,541	--
OAG - District Attorney	--	50,000	231,219		--	281,219	--
Texas Capital Fund	--	111,590	--		--	111,590	--
Drug Court Program	--	159,089	--		--	159,089	--
TAC Risk Control Grant	--	25,936	--		--	25,936	--
TOTAL GRANT PROGRAMS	$ --	$ 2,031,324	$ 639,211	(1)	$ --	$ 2,670,535	$ --

(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
ADOPTED BUDGET SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2017

GRANT FUNDS	Budget 2012-2013	Budget 2013-2014	Budget 2014-2015	Budget 2015-2016	ADOPTED Budget 2016-2017	Budget 2016 vs 2017	% Incr/(Decr)	% of Budget
TxDOT - Comprehensive Underage	130,816	--	--	--	--	--	0%	
Vine Program	29,174	29,174	27,715	27,715	27,715	--	0%	1.04%
TJJD - Juvenile Grants	944,851	1,000,843	1,066,026	1,448,132	1,472,956	24,824	2%	55.16%
TJJD - C - Commitment Reduction	158,138	158,045	170,450	--	--	--	0%	0.00%
TJJD - N - Mental Health	--	180,399	188,306	--	--	--	0%	0.00%
HAVA - General Compliance	5,474	8,002	21,875	14,815	27,182	12,367	155%	1.02%
Edward Byrne Justice Assistance Grant	13,825	7,898	19,198	8,419	8,307	(112)	-1%	0.31%
State Homeland Security	39,826	23,509	27,395	20,000	20,000	--	0%	0.75%
Metropolitan Planning Organization	388,881	401,233	402,400	342,000	536,541	194,541	48%	20.09%
COPS Technology	42,355	17,972	--	--	--	--	0%	0.00%
BCS Mobility Initiative	161,751	33,300	10,000	--	--	--	0%	0.00%
Texas Capital Fund	--	2,100,000	2,250,000	1,249,369	111,590	(1,137,779)	-54%	4.18%
OAG - District Attorney	--	--	--	--	281,219	281,219	100%	10.53%
Drug Crout Program	--	--	--	--	159,089	159,089	100%	5.96%
TAC Risk Control Grant	--	--	--	--	25,936	25,936	100%	0.97%
TOTAL GRANT PROGRAMS	$ 1,915,091	$ 3,960,375	$ 4,183,365	$ 3,110,450	$ 2,670,535	$ (439,915)	450%	

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
VINE PROGRAM

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

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Grant - Funding *	$ 27,715	$ 27,715	$ 27,715	$ 20,787	$ 27,715
TOTAL REVENUES	**$ 27,715**	**$ 27,715**	**$ 27,715**	**$ 20,787**	**$ 27,715**

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

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - JUVENILE GRANTS

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Grant - T. J. J. D. - State Aid	$ 808,336	$ 806,796	$ 1,035,118	$ 910,307	$ 1,064,964
General Fund Transfer	52,527	259,230	413,014	361,099	407,992
TOTAL REVENUES	**$ 860,863**	**$ 1,066,026**	**$ 1,448,132**	**$ 1,271,406**	**$ 1,472,956**

EXPENDITURES					
TJJD - State Aid (312100)					
Salary and Wages	$ 611,336	$ 733,377	$ -	$ -	$ -
Benefits	248,699	332,649	-	-	-
Departmental Support	828	-	-	-	-
	$ 860,863	**$ 1,066,026**	**$ -**	**$ -**	**$ -**
TJJD - Basic Probation (312110)					
Salary and Wages	$ -	$ -	$ 295,073	$ 292,867	$ 304,835
Benefits	-	-	131,844	117,753	125,500
	$ -	**$ -**	**$ 426,917**	**$ 410,620**	**$ 430,335**
TJJD - Community Programs (312120)					
Salary and Wages	$ -	$ -	$ 203,775	$ 205,380	$ 211,436
Benefits	-	-	91,222	88,221	94,158
	$ -	**$ -**	**$ 294,997**	**$ 293,601**	**$ 305,594**
TJJD - Pre & Post Adjudication Facilities (312130)					
Salary and Wages	$ -	$ -	$ 150,117	$ 104,065	$ 153,235
Benefits	-	-	67,076	43,972	81,289
	$ -	**$ -**	**$ 217,193**	**$ 148,037**	**$ 234,524**
TJJD - Commitment Diversion (312140)					
Salary and Wages	$ -	$ -	$ 158,438	$ 159,906	$ 163,823
Benefits	-	-	76,900	78,186	82,535
	$ -	**$ -**	**$ 235,338**	**$ 238,092**	**$ 246,358**
TJJD - Mental Health Services (312150)					
Salary and Wages	$ -	$ -	$ 176,918	$ 128,720	$ 180,324
Benefits	-	-	73,354	52,336	75,821
Departmental Support	-	-	23,415	-	-
	$ -	**$ -**	**$ 273,687**	**$ 181,056**	**$ 256,145**
TOTAL EXPENDITURES	**$ 860,863**	**$ 1,066,026**	**$ 1,448,132**	**$ 1,271,406**	**$ 1,472,956**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
COMMITMENT REDUCTION

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Grant - T. J. J. D. - C - Commitment Reduction	$ 136,920	$ 136,257	$ -	$ -	$ -
General Fund - Matching Funds	16,569	34,193	-	-	-
TOTAL REVENUES	**$ 153,489**	**$ 170,450**	**$ -**	**$ -**	**$ -**

EXPENDITURES (318700)					
Salary and Wages	$ 106,160	$ 113,525	$ -	$ -	$ -
Benefits	47,329	56,925	-	-	-
Departmental Support	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract for Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ 153,489**	**$ 170,450**	**$ -**	**$ -**	**$ -**

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

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Grant - T. J. J. D. -N - MENTAL HEALTH	$ 59,290	$ 180,399	$ -	$ -	$ -
General Fund - Matching Funds	-	7,907	-	-	-
TOTAL REVENUES	**$ 59,290**	**$ 188,306**	**$ -**	**$ -**	**$ -**

EXPENDITURES (318800)					
Salary and Wages	$ 43,753	$ 117,388	$ -	$ -	$ -
Benefits	15,537	47,503	-	-	-
Departmental Support	-	23,415	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract for Services	-	-		-	
TOTAL EXPENDITURES	**$ 59,290**	**$ 188,306**	**$ -**	**$ -**	**$ -**

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

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Reserve Fund Balance	$ 8,002	$ 13,875	$ 14,815	$ 14,815	$ 24,182
Fees - Election Services	-	8,000	-	13,626	3,000
TOTAL REVENUES	**$ 8,002**	**$ 21,875**	**$ 14,815**	**$ 28,441**	**$ 27,182**

EXPENDITURES (212100)					
Departmental Support	$ -	$ 21,875	$ 14,815	$ -	$ 27,182
Minor Acquisitions	-	-	-	-	-
Contract for Services	3,391	-	-	4,178	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 3,391**	**$ 21,875**	**$ 14,815**	**$ 4,178**	**$ 27,182**

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

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Criminal Justice Division Governor's Office	$ 8,419	$ 19,198	$ 8,419	$ 8,419	$ 8,307
TOTAL REVENUES	**$ 8,419**	**$ 19,198**	**$ 8,419**	**$ 8,419**	**$ 8,307**

EXPENDITURES (288800, 288300, 288400, 288500, 288600)					
Departmental Support	$ -	$ -	$ -	$ -	$ -
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	19,198	8,419	8,419	8,307
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 19,198**	**$ 8,419**	**$ 8,419**	**$ 8,307**

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

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
GDEM - Domestic Preparedness	$ 13,019	$ 27,395	$ 20,000	$ 16,991	$ 20,000
TOTAL REVENUES	**$ 13,019**	**$ 27,395**	**$ 20,000**	**$ 16,991**	**$ 20,000**

EXPENDITURES (355400)					
Departmental Support	$ -	$ -	$ -	$ -	$ -
Repairs and Maintenance	-	-	-	-	-
Minor Acquisitions	-	-	-	-	-
Contract Services	13,019	27,395	20,000	16,991	20,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 13,019**	**$ 27,395**	**$ 20,000**	**$ 16,991**	**$ 20,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
METROPOLITAN PLANNING ORGANIZATION

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Grant - M. P. O.	$ 356,794	$ 402,400	$ 342,000	$ 220,559	$ 536,541
General Fund - Matching Funds	-	-	-	-	-
TOTAL REVENUES	**$ 356,794**	**$ 402,400**	**$ 342,000**	**$ 220,559**	**$ 536,541**

EXPENDITURES (424100)					
Salary and Wages	$ 148,255	$ 180,190	$ 178,629	$ 130,160	$ 176,383
Benefits	56,961	72,120	72,864	55,017	74,691
Departmental Support	19,555	62,990	44,907	17,450	32,407
Repairs and Maintenance	146	1,500	700	333	700
Minor Acquisitions	18,867	4,500	3,000	-	3,000
Contracts for Services	40,189	51,100	41,900	5,975	141,360
Professional Services	72,821	30,000	-	-	108,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	**$ 356,794**	**$ 402,400**	**$ 342,000**	**$ 208,935**	**$ 536,541**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
COPS TECHNOLOGY GRANT

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
U.S. Department of Justice	$ 17,654	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 17,654**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (284000)					
Departmental Support	$ 1,084	$ -	$ -	$ -	$ -
Repairs and Mainteance	263	-	-	-	-
Minor Acquisitions	6,223	-	-	-	-
Capital Outlay	10,084	-	-	-	-
TOTAL EXPENDITURES	**$ 17,654**	**$ -**	**$ -**	**$ -**	**$ -**

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

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
BCS Mobility Initiative	$ 17,528	$ 10,000	$ -	$ -	$ -
TOTAL REVENUES	**$ 17,528**	**$ 10,000**	**$ -**	**$ -**	**$ -**

EXPENDITURES (424200)					
Contracts for Services	$ 17,528	$ 10,000	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 17,528**	**$ 10,000**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS CAPITAL FUND

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Texas Capital Fund	$ 516,676	$ 2,250,000	$ 1,249,369	$ 1,249,369	$ 111,590
TOTAL REVENUES	**$ 516,676**	**$ 2,250,000**	**$ 1,249,369**	**$ 1,249,369**	**$ 111,590**

EXPENDITURES (561000/561100)					
Contracts for Services	$ -	$ 200,000	$ 377,269	$ -	$ -
Community Contracts	227,538	-	677,714	299,799.00	111,590.00
Capital	289,138	2,050,000	194,386	160,020	-
TOTAL EXPENDITURES	**$ 516,676**	**$ 2,250,000**	**$ 1,249,369**	**$ 459,819**	**$ 111,590**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF ATTORNEY GENERAL - DISTRICT ATTORNEY

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
OAG - District Attorney	$ -	$ -	$ -	$ -	$ 50,000
General Fund Transfer	-	-	-	-	231,219
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 281,219**

EXPENDITURES					
Crime Against Women (191000)					
Salary and Wages	$ -	$ -	$ -	$ -	$ 155,962
Benefits	-	-	-	-	58,259
	$ -	**$ -**	**$ -**	**$ -**	**$ 214,221**
Victim Assistance Coordination (192000)					
Salary and Wages	$ -	$ -	$ -	$ -	$ 45,168
Benefits	-	-	-	-	21,830
	$ -	**$ -**	**$ -**	**$ -**	**$ 66,998**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 281,219**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
DRUG COURT PROGRAM

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Drug Court Program	$ -	$ -	$ -	$ -	$ 159,089
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 159,089**

EXPENDITURES (556300)					
Salary and Wages	$ -	$ -	$ -	$ -	$ 91,360
Benefits	-	-	-	-	35,118
Professional Services	-	-	-	-	32,611
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 159,089**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TAC Risk Control Grant

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (3000)	FY 2014 ACTUAL	FY 2015 ORIGINAL BUDGET	FY 2016 ORIGINAL BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
TAC Risk Control Grant	$ -	$ -	$ -	$ -	$ 25,936
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,936**

EXPENDITURES (556300)					
Professional Services	-	-	-	-	$ 25,936
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,936**

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

1841 175 2016

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
DEBT SERVICE FUND

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

REVENUES (4100)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Taxes	$ 8,730,818	$ 8,457,897	$ 8,124,000	$ 8,635,727	$ 8,460,000
Penalty and Interest	64,386	51,936	55,000	38,829	55,000
Interest - Accounts	23,948	23,752	22,000	14,805	22,000
Reserved Fund Balance	-	-	2,200,000	-	1,272,000
Transfer from HOT Fund	484,996	545,174	832,310	883,750	1,205,180
Transfer from Expo Expansion	-	805	-	-	-
Proceeds Fm Refunding Bonds	-	-	-	-	-
Bond Premium	-	-	-	-	-
TOTAL REVENUES	**$ 9,304,148**	**$ 9,079,564**	**$ 11,233,310**	**$ 9,573,111**	**$ 11,014,180**
EXPENDITURES (60000100/60002000)					
Refunded Debt	$ -	$ -	$ -	$ -	$ -
Debt Service - G. O. Interest	3,064,466	2,911,866	2,918,316	2,736,316	2,557,541
Debt Service - C. O. Interest	792,845	755,908	1,735,658	875,994	941,639
Debt Service - G.O. Principal	4,230,000	4,810,000	5,290,000	5,290,000	5,715,000
Debt Service - C.O. Principal	1,130,000	920,000	1,284,336	825,000	1,795,000
Bond Issuance Costs	-	-	-	-	-
Fiscal Agent Fees	2,000	1,800	5,000	1,800	5,000
TOTAL EXPENDITURES	**$ 9,219,311**	**$ 9,399,574**	**$ 11,233,310**	**$ 9,729,110**	**$ 11,014,180**
Net Change in Fund Balance	**$ 84,837**	**$ (320,010)**	**$ -**	**$ (155,999)**	**$ -**
Fund Balance, October 1	**$ 6,075,351**	**$ 6,160,188**	**$ 5,285,055**	**$ 5,840,177**	**$ 5,684,179**
Fund Balance, September 30	**$ 6,160,188**	**$ 5,840,177**	**$ 5,285,055**	**$ 5,684,179**	**$ 5,684,179**

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

September 30, 2017

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
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
General Obligation Bond	3.25/3.375/3.5/3.625			
2008 Series, Issued For:	3.75/4.0/4.125/5.0/4.5	5/1/2008	9/1/2028	55,000,000
Jail Expansion	3/1 and 9/1			
Certificates of Obligation				
2009 Series, Issues For:	5.0	9/29/2009	9/1/2034	12,000,000
Expansion of Exposition Center and Equipment				
Limited Tax Refunding Bonds				
Series 2009, Issued For:	3.0/4.0	10/15/2009	9/1/2021	7,365,000
Exposition Center Expansion and Cost of issuance of Certificates	3/1 and 9/1			
Certificates of Obligation				
2012 Series, Issued For:	2.0/3.0/5.0/3.125	9/1/2012	9/1/2032	9,700,000
Courthouse Renovation, Tax Office Fleet Mainteance Building, Renovations of Brazos Center Juvenile Detention Center	3.25/3.375			
Limited Tax Refunding Bonds				
Series 2012 Issued For:	2.0/2.0/3.0/3.0/4.0/4.0/4.0/	9/1/2012	9/1/2025	14,640,000
Refund portions of the outstanding debt payable from ad valorem taxes and certain costs of issuance of the bond	5.0/5.0/5.0/3.0/2.8/3.0 3/1 and 9/1			
Certificates of Obligation				
2015 Series, Issued For:	1.92	9/1/2015	9/1/2025	9,100,000
Courthouse Renovation Exposition Expansion Phase III				
Total Long Term Debt				$ 118,305,000

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 2017		
Principal	**Interest**	**Totals**	**Principal**	**Interest**	**Totals**
			585,000	23,400	608,400
39,625,000	11,819,150	51,444,150	2,740,000	1,901,781	4,641,781
8,870,000	3,644,503	12,514,503	445,000	390,310	835,310
2,425,000	199,700	2,624,700	540,000	107,800	647,800
8,360,000	2,368,494	10,728,494	415,000	302,348	717,348
12,020,000	1,977,620	13,997,620	850,000	524,560	1,374,560
8,165,000	721,248	8,886,248	935,000	174,720	1,109,720
$ 79,465,000	$ 20,730,715	$ 100,195,715	$ 6,510,000	$ 3,424,919	$ 9,934,919

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

At October 1, 2016

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2017	6,510,000	3,424,919	9,934,919
2018	6,750,000	3,190,317	9,940,317
2019	7,010,000	2,943,981	9,953,981
2020	7,285,000	2,683,158	9,968,158
2021	7,575,000	2,395,599	9,970,599
2022	7,200,000	2,100,776	9,300,776
2023	7,495,000	1,777,200	9,272,200
2024	7,015,000	1,487,540	8,502,540
2025	6,795,000	1,212,776	8,007,776
2026	5,145,000	937,958	6,082,958
2027 - 34	17,195,000	2,001,411	19,196,411
	$ 85,975,000	$ 24,155,634	$ 110,130,634

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 & Transfers In	Expenditures	Reserved Fund Balance	Tax Rates **
2007	5,351,133	4,829,535	2,908,627	0.0620
2008	6,060,450	6,137,699	2,831,378	0.0620
2009	8,237,284	7,639,774	3,428,888	0.0813
2010	10,035,432	9,389,134	4,075,186	0.0834
2011	10,048,631	9,203,000	4,920,817	0.0844
2012	10,253,259	9,659,699	5,514,377	0.0813
2013	26,987,310	26,426,336	6,075,351	0.0779
2014	9,304,148	9,219,311	6,160,188	0.0707
2015	9,079,564	9,399,574	5,840,178	0.0624
2016*	9,573,111	9,729,110	5,684,179	0.0603

* Anticipated for fiscal year ending September 30, 2016

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

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

Description	Est. Debt Requirements 09/30/17	Est. Debt Requirements 09/30/18	Est. Debt Requirements 09/30/19	Est. Debt Requirements 09/30/20
2005 GO's (9/1/05)	585,000			
(Issued $10,500,000)	23,400			
2005 CO's (9/1/05)	-			
(Issued $2,750,000)	-			
2005 Refunding Bonds (12/1//05)	-			
(Issued $12,00,000)	-			
2008 GO's (5/1/08)	2,740,000	2,865,000	2,990,000	3,125,000
Issued ($55,000,000)	1,901,781	1,799,031	1,684,431	1,564,832
2009 CO's (10/15/09)	445,000	445,000	465,000	475,000
Issued ($12,000,000)	390,310	372,510	354,710	336,110
2009 Refunding (10/15/09)	540,000	565,000	590,000	620,000
(Issued $7,365,000)	107,800	85,700	62,600	38,400
2012 CO's (9/1/12)	415,000	430,000	440,000	460,000
(Issued $9,700,000)	302,348	285,748	272,848	255,248
2012 Refunding Bonds (12/1/12)	850,000	1,490,000	1,555,000	1,615,000
(Issued $14,640,00)	524,560	490,560	430,960	368,760
2015 CO's (9/1/15)	935,000	955,000	970,000	990,000
(Issued $9,100,000)	174,720	156,768	138,432	119,808
Certified O/S Debt	**9,934,919**	**9,940,317**	**9,953,981**	**9,968,157**
Tax Rate	**$ 0.0592**	**$ 0.0609**	**$ 0.0609**	**$ 0.0609**
Beginning Fund Balance	5,684,179	6,825,826	6,857,588	7,052,454
Tax Revenue @ 98%	8,371,386	8,784,016	8,959,697	9,138,891
Transfer From HOT Fund	1,205,180	1,188,062	1,189,150	1,181,009
Amount to be paid from Fund Balance	1,500,000			
Use of Funds	(9,934,919)	(9,940,317)	(9,953,981)	(9,968,157)
Fund Balance At End of Year	6,825,826	6,857,588	7,052,454	7,404,196
Available Taxable Value	**14,429,444,108**	**14,718,032,990**	**15,012,393,650**	**15,312,641,523**
Estimated Appraised Value Increase (Decrease) as a %	2%	2%	2%	2%

CAPITAL PROJECT FUNDS

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

Capital Project Fund – Courthouse Remodel:
The project will have at least six phases and is expected to be completed in 2016.

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

Capital Project Fund - Exposition Complex - Expansion:

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

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

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

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BRAZOS COUNTY

1841 175 2016

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
ADOPTED BUDGET
For the Year Ending September 30, 2017

Revenues:	**General Capital**	**Jail Expansion 2007**	**Courthouse Renovations & Other 2015**	**Totals**
Interest	$ -	$ -	$ 7,000	$ 7,000
Transfer From General Fund	9,234,921	-	-	9,234,921
Transfer From Capital Project Fund	-	-	-	-
Fund Balance:				
Restricted	-	-	6,421,000	6,421,000
Assigned	11,500,000	-	-	11,500,000
Total Revenues & Reserves	$ 20,734,921	$ -	$ 6,428,000	$ 27,162,921
Expenditures:				
Building	$ 6,045,000	$ -	$ -	$ 6,045,000
Bldg. Renov - Jail	25,000	-	-	25,000
Compute - Hardware	22,800	-	-	22,800
Computer Software	134,832	-	-	134,832
Software - Judicial	834,348	-	-	834,348
Copiers	41,678	-	-	41,678
Equipment - Other	621,454	-	-	621,454
Equipment - R&B	507,955	-	-	507,955
Equipment - Telephone	6,495	-	-	6,495
Land	81,000	-	-	81,000
Parking Lot	111,000	-	-	111,000
Roads - Capital	6,200,000	-	-	6,200,000
Vehicles	721,116	-	-	721,116
JP & Constable Pct. #1 Building	1,760,000	-	-	1,760,000
Building Renovations - Courthouse	2,606,000	-	-	2,606,000
Building Renovations - Courthouse	-	-	3,667,765	3,667,765
Builiding Renovations - Elections	950,000	-	-	950,000
Building - Expo Center	-	-	2,760,235	2,760,235
Greens Prairie Trail	66,243	-	-	66,243
Total Expenditures	$ 20,734,921	$ -	$ 6,428,000	$ 27,162,921

BRAZOS COUNTY, TEXAS
JAIL EXPANSION 2007
ADOPTED BUDGET
For the Year Ending September 30, 2017

REVENUES (4308)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest	$ 933	$ 666	$ -	$ -	$ -
Restricted Fund Balance		-			
Transfer From Capital Project		-	-	-	-
TOTAL REVENUES	**$ 933**	**$ 666**	**$ -**	**$ -**	**$ -**
EXPENDITURES (63430800/63431000)					
Building Sheriff Jail	$ 1,163	$ -	$ -	$ -	$ -
Courthouse Jail Holding	248,168	308,289	-	-	-
TOTAL EXPENDITURES	**$ 249,330**	**$ 308,289**	**$ -**	**$ -**	**$ -**
OPERATING TRANSFER(S)					
Transfer In	$ 229,684	$ -		$ -	$ -
Transfer to General Fund	$ -	$ -	$ -	$ 46,091	$ -
TOTAL OPERATING TRANSFER(S)	**$ 229,684**	**$ -**	**$ -**	**$ 46,091**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 19,646**	**$ 308,289**	**$ -**	**$ 46,091**	**$ -**

BRAZOS COUNTY, TEXAS
EXPO EXPANSION 2009
ADOPTED BUDGET
For the Year Ending September 30, 2017

REVENUES (4309)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest	$ 5	$ 1	$ -	$ -	$ -
Restricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	**$ 5**	**$ 1**	**$ -**	**$ -**	**$ -**
EXPENDITURES (63430900)					
Bond Issuance Cost	$ -	$ -	$ -	$ -	$ -
Equipment - Other	-	-	-	-	-
Building - Expo Expansion	-	1,427	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 1,427**	**$ -**	**$ -**	**$ -**
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ 805	$ -	$ -	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ 805**	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES					
Proceeds from Bond Issue	$ -	$ -	$ -	$ -	$ -
Bond Issue Premium	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Changes in Fund Balance	**$ 5**	**$ (2,231)**	**$ -**	**$ -**	**$ -**
FUND BALANCE, OCTOBER 1	$ 2,226	$ 2,231	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	**$ 2,231**	**$ -**	**$ -**	**$ -**	**$ -**

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
ADOPTED BUDGET
For the Year Ending September 30, 2017

REVENUES (4312)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest	$ 19,456	$ 4,550	$ -	$ -	$ -
Bond Issue Premium	-	-	-	-	-
Proceeds from Bond	-	-	-	-	-
Restricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	**$ 19,456**	**$ 4,550**	**$ -**	**$ -**	**$ -**
EXPENDITURES (63000710/63000910)					
Courthouse Renovation	$ 3,486,619	$ 3,102,031	$ -	$ -	$ -
Bond Issuance Costs	-	-	-	-	-
Tax Office	1,922,795	977,007	-	-	-
TOTAL EXPENDITURES	**$ 5,409,414**	**$ 4,079,038**	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES					
Premium on Debt Issuance	$ -	$ -	$ -	$ -	$ -
Debt Issuance	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Changes in Fund Balance	$ 19,456	$ (4,074,488)	**$ -**	**$ -**	**$ -**
FUND BALANCE, OCTOBER 1	$ 9,464,446	$ 4,074,488	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	**$ 9,483,902**	**$ -**	**$ -**	**$ -**	**$ -**

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

BRAZOS COUNTY, TEXAS
COURTHOUSE RENOVATIONS & OTHER 2015
ADOPTED BUDGET
For the Year Ending September 30, 2017

REVENUES (4315)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest	$ -	$ -	$ -	$ 21,765	$ 7,000
Bond Issue Premium	-	-	-		
Proceeds from Bond	-	-	-		
Restricted Fund Balance	-	-	9,000,000	9,100,000	6,421,000
TOTAL REVENUES	**$ -**	**$ -**	**$ 9,000,000**	**$ 9,121,765**	**$ 6,428,000**
EXPENDITURES (63000720/63431500)					
Courthouse Renovation	$ -	$ -	$ 6,000,000	$ -	$ 3,667,765
Bond Issuance Costs	-	-	-	-	-
Expo Expansion	-	-	3,000,000	-	2,760,235
					-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 9,000,000**	**$ -**	**$ 6,428,000**
Net Changes in Fund Balance	**$ -**	**$ -**	**$ -**	**$ 9,121,765**	**$ -**
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 9,121,765
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ 9,121,765**	**$ 9,121,765**

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

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

REVENUES (4500)	BUDGET
Transfer From General Fund	$ 9,234,921
Reserve Fund Balance	11,500,000
TOTAL REVENUES	**$ 20,734,921**

EXPENDITURES (4500)	BUDGET
Booneville Cemetery Bathroom	$ 45,000
Building - Juvenile Expansion	6,000,000
Kitchen Expansion and Refrigeration Renovation	$ 25,000
Data Center UPS Replacement - Maxwell Center (IT)	$ 22,800
Emergency Notification System - Emergency Management	$ 50,000
Upgrade Financial Software (Auditor)	84,832
Replacement of Judicial Software (IT)	$ 834,348
Copier - Records Management	$ 5,132
Copier - JP. Pct. #1	5,378
Copier - JP. Pct. #2	5,378
Copier - Tax Office	5,378
Copier - County Attorney	6,386
Copier - SO Upstairs	7,013
Copier - SO Downstairs	7,013
16' Dump Trailer - Landscaping	$ 10,000
Oven Replacement (2) - Jail	16,454
Rider Floor Scrubber - Facilities Services	20,000
Generator Replacement - Juvenile Center	75,000
Equipment - Other (Comm. Court)	500,000
6 Yard Dump Truck - Replace Unit RB624	$ 88,877
55 Ton Low Boy Trailer w/ Detachable Neck - Replace Unit RB708 - R&B	91,378
14 Yard Dump Truck w/ Equipment - Addition to Fleet - R&B	149,700
Truck Tractor w/PTO and Wet Kit - Replace Unit RB678 - R&B	178,000
Hostage Negotiations Team Rescue Phone	$ 6,495

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

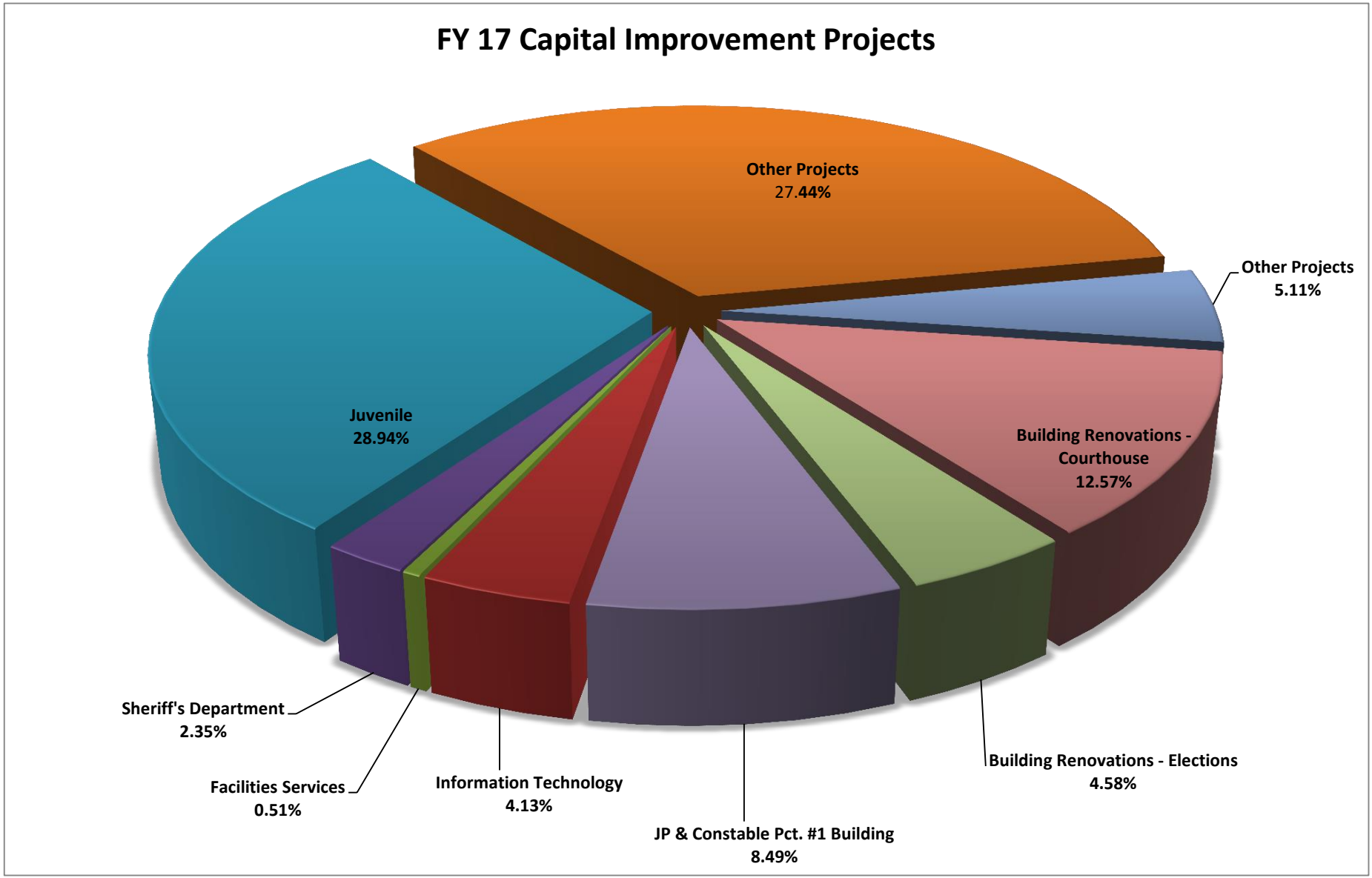
Land (R&B)	$	81,000
Booneville Cemetery Parking Lot	$	37,000
Entrance Expansion (additional Enter/Exit in Tax Office parking lot)		74,000
Roads	$	6,200,000
Replacement Vehicle: Unit #142 with a V6 Charger (SO - Special Services)	$	35,000
Replacement Vehicle: Unit #151 with a V6 Charger (SO - Special Services)		35,000
Replacement Vehicle: Unit #1130 with F150 Crew Cab (SO - CID Unit)		40,000
Replacement Vehicle: Unit #150 with a V8 Charger (SO - Patrol)		43,000
Replacement Vehicle: Unit #168 with a V8 Charger (SO - Patrol)		43,000
Replacement Vehicle: Unit #183 with a V8 Charger (SO - Patrol)		43,000
Replacement Vehicle: Unit #192 with a V8 Charger (SO - Patrol)		43,000
Replacement Vehicle: Unit #193 with a V8 Charger (SO - Patrol)		43,000
Additional Fleet Vehicle - (New SO - Patrol Deputy with a V8 Dodge Charger)		45,000
Replacement Vehicle: Unit #177 with a V6 Charger (Jail - CIT Division)		35,000
Replacement Vehicle: Unit #176 with a V6 Charger (Jail - CIT Division)		35,000
Replacement Vehicle: Unit #706 with a V8 Charger (Constable Pct. #2)		43,000
Additional Fleet Vehicle - (New Constable Pct. #3 Patrol Deputy with a V8 Dodge Charger)		45,000
Replacement Vehicle: Unit #804 with V8 Charger - (Constable Pct. #4)		43,000
Replacement Vehicle: Chevy 2500 Crew Cab - Expo Center		29,320
Replacement Vehicle: Unit #RB504 with (1/2 Ton 2wd Truck) - R&B		25,353
Replacement Vehicle: Unit #RB581 with (1/2 Ton 2wd Truck) - R&B		25,353
Replacement Vehicle: Unit #RB577 with (3/4 Ton 4wd Truck) - R&B		35,045
Fleet Vehicle Replacement Unit RB582 - 3/4 Ton 4wd with Equipment		35,045
JP & Constable Pct. #1 Building	$	1,760,000
Courthouse Remodeling		2,606,000
Elections and Voters Building Remodel		950,000
Greens Prairie Trail		66,243
TOTAL EXPENDITURES FOR GENERAL CAPITAL	**$**	**20,734,921**

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

BRAZOS COUNTY, TEXAS

ADOPTED FY 2017 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY DEPARTMENT

Department	FY 16 Adopted	FY 17 Requested	FY 17 Adopted	2017-18	2018-19	2019-20	2020-21
Booneville Cemetary - 11001000	$ -	$ 82,000	$ 82,000	$ -	$ -	$ -	$ -
Fleet Maintenance Service - 11100000	$ -	$ 35,000	$ -	$ -	$ -	$ -	$ -
Risk Management - 12500100	$ 28,000	$ 1,881	$ -	$ -	$ -	$ -	$ -
Tax Office - 13000100	$ 3,690	$ 90,160	$ 74,000	$ -	$ -	$ -	$ -
Information Technology - 14000100	$ 3,068,088	$ 1,957,569	$ 857,148	$ 384,075	$ 644,755	$ 600,827	$ 235,485
County Auditor - 16000100	$ -	$ 84,832	$ 84,832	$ 500,000	$ 1,500,000	$ 500,000	$ -
Purchasing - 16500100	$ 76,990	$ 45,178	$ 41,678	$ -	$ -	$ -	$ -
Facilities Services - 17000100	$ 1,482,000	$ 2,006,500	$ 105,000	$ 100,000	$ 90,000	$ -	$ 1,050,000
County Attorney - 18000100	$ -	$ 23,730	$ -	$ -	$ -	$ -	$ -
District Attorney - 19000100	$ 6,200	$ 30,000	$ -	$ -	$ -	$ -	$ -
County Clerk - 21000100	$ 139,906	$ 143,020	$ -	$ -	$ -	$ -	$ -
Sheriff's Office -Administration - 28000100	$ 438,743	$ 936,373	$ 376,495	$ 1,000,000	$ -	$ -	$ -
Sheriff's Office - Jail Division - 28002000	$ 141,437	$ 171,428	$ 111,454	$ 300,000	$ -	$ -	$ -
Constable Pct. #1 - 30101100	$ 6,000	$ 56,619	$ -	$ -	$ -	$ -	$ -
Constable Pct. #2 - 30201100	$ 2,500	$ 56,500	$ 43,000	$ -	$ -	$ -	$ -
Constable Pct. #3 - 30301100	$ 8,522	$ 56,279	$ 45,000	$ -	$ -	$ -	$ -
Constable Pct. #4 - 30401100	$ 56,000	$ 84,721	$ 43,000	$ -	$ -	$ -	$ -
Juvenile Services - 31000100	$ 119,296	$ 2,164,591	$ 6,000,000	$ -	$ -	$ -	$ -
Emergency Management - 35500100	$ 538,497	$ 589,481	$ 50,000	$ 60,000	$ 60,000	$ -	$ -
Expo Center - 36000100	$ -	$ 270,087	$ 29,320	$ -	$ -	$ -	$ -
Brazos Center - 36500100	$ 97,454	$ 253,402	$ -	$ 217,470	$ -	$ -	$ -
Road & Bridge Equipment - 56001000	$ 5,882,054	$ 5,857,048	$ 6,909,751	$ 304,640	$ -	$ -	$ -
Equipment - Other (Commissioner's Court)	$ 500,000	$ 500,000	$ 500,000	$ -	$ -	$ -	$ -
JP & Constable Pct. #1 Building 63000200	$ 951,845	$ 1,760,000	$ 1,760,000	$ -	$ -	$ -	$ -
Fleet Maintenance - 63000300	$ 573,000	$ -	$ -	$ -	$ -	$ -	$ -
Building Renovations - Courthouse - 63000700	$ 3,308,628	$ 2,606,000	$ 2,606,000	$ -	$ -	$ -	$ -
Building - Elections Admin. Office - 63210020	$ 700,000	$ 950,000	$ 950,000	$ -	$ -	$ -	$ -
Green Prairie Trail - 63560100	$ -	$ 66,243	$ 66,243	$ -	$ -	$ -	$ -
Total	$ 18,128,850	$ 20,878,642	$ 20,734,921	$ 2,866,185	$ 2,294,755	$ 1,100,827	$ 1,285,485


FY 17 Capital Improvement Projects
Other Projects
27.44%
Other Projects
5.11%
Juvenile
28.94%
Building Renovations - Courthouse
12.57%
Sheriff's Department
2.35%
Facilities Services
0.51%
Information Technology
4.13%
JP & Constable Pct. #1 Building
8.49%
Building Renovations - Elections
4.58%

BRAZOS COUNTY

1841 175 2016

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.

BRAZOS COUNTY

1841 175 2016

HEALTH AND LIFE INSURANCE FUND
ANALYSIS OF FUND BALANCE

September 30, 2016

Fund Balance At September 30, 2015		**2,130,785**
Estimated Revenues - 2016		13,509,703
Estimated Expenditures - 2016		12,719,092
Estimated Fund Balance At September 30, 2016	**$**	**2,921,396**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (5000)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Interest - Accounts	$ 9,967	$ 8,853	$ 9,000	$ 7,600	8,500.00
Employee Dental - County	345,304	392,696	385,000	408,000	408,000
Employer Dental - County	73,920	6,140	-	-	-
Employer Payments - County	5,794,498	6,778,805	6,733,500	7,476,000	7,475,000
Employer - Medical - Health Dept.	218,445	238,719	235,800	288,300	288,000
Employer - Dental - Health Dept.	2,820	230	-	-	-
Employee - Medical - Health Dept.	51,624	48,488	48,300	59,700	59,000
Employee - Dental - Health Dept.	13,235	13,413	13,200	15,900	15,800
Employer - Medical - MPO	17,832	20,505	20,400	15,900	15,800
Employer - Dental - MPO	240	20	-	-	-
Employee - Medical - MPO	12,288	11,424	11,500	7,500	7,500
Employee - Dental - MPO	2,496	2,316	2,300	1,400	1,300
Employer - Medical - Rape Crisis	17,544	36,800	38,500	21,800	20,800
Medical - Employee Deductions	1,390,286	1,512,971	1,498,000	1,666,200	1,666,000
Medical - Retirees - County Pay	1,125,437	1,433,885	1,400,000	1,732,983	1,692,000
Dental - Retiress - County Pay	12,780	-	-	-	76,000
Medical - Retiress - Self Pay	215,806	250,668	230,000	300,000	298,000
Dental - Retirees - Self Pay	52,278	65,927	57,000	-	-
Excess Risk Benefit	2,056,030	1,570,830	-	900,000	-
Cobra	2,469	14,420	5,000	8,100	9,000
Employer - Dental - 911 District	20,605	19,340	19,000	21,200	21,000
Employer - Dental - Rape Crisis	374	652	500	120	-
Employer - Medical - 911 District	409,673	502,084	502,000	579,000	578,000
Miscellaneous - Other	-	-	-		
Refunds-Misc, Sundry, Prescriptions	-	30	-		
Reserve Fund Balance	-		2,500,000	-	2,900,000
Transfer From General Fund	-	-	1,000,000	-	1,000,000
TOTAL REVENUES	**$ 11,845,950**	**$ 12,929,216**	**$ 14,709,000**	**$ 13,509,703**	**$ 16,539,700**

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

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

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

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2017
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED BUDGET	FY 2016 YEAR-END ESTIMATE	FY 2017 ADOPTED BUDGET
Administrative Fees	$ 489,269	$ 623,537	$ 537,875	$ 550,000	$ 588,500
Transitional Reinsurance,Pcor Institue Fee	-	3,243	93,300	97,000	103,500
Claims - Prescriptions	2,797,304	4,326,246	3,405,400	3,918,056	4,598,383
Claims - Medical	5,667,640	6,671,988	6,114,856	5,601,036	6,457,000
Claims - Dental	396,606	404,036	384,100	422,000	310,000
Life Insurance	26,654	27,175	28,000	28,200	28,200
Stop Loss Premium	1,818,485	1,876,720	1,700,000	2,004,000	1,996,300
Contract Services	-	-	15,000	-	-
Professional Services	42,376	29,497	10,360	25,000	25,000
	$ 11,238,335	$ 13,962,443	$ 12,288,891	$ 12,645,292	$ 14,106,883
Medical Services (64005100)					
Salary & Wages	$ -	$ 10,374	$ 307,456	$ 10,500	$ 315,505
Benefits	-	3,242	112,653	3,300	117,312
	$ -	$ 13,616	$ 420,109	$ 13,800	$ 432,817
Medical Clinic (64005200)					
Building Improvements	$ -	$ -	$ 2,000,000	$ 60,000	$ 2,000,000
	$ -	$ -	$ 2,000,000	$ 60,000	$ 2,000,000
TOTAL EXPENDITURES	**$ 11,238,335**	**$ 13,976,060**	**$ 14,709,000**	**$ 12,719,092**	**$ 16,539,700**
Net Changes in Fund Balance	**$ 607,615**	**$ (1,046,843)**	**$ -**	**$ 790,611**	**$ -**
FUND BALANCE, OCTOBER 1	**$ 2,615,371**	**$ 3,219,685**	**$ 2,172,842**	**$ 2,172,842**	**$ 2,963,453**
FUND BALANCE, SEPTEMBER 30	**$ 3,219,685**	**$ 2,172,842**	**$ 2,172,842**	**$ 2,963,453**	**$ 2,963,453**

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 retiree health costs.

During FY 2014 Commissioners' Court created a Medical Services Division to hire a medical doctor to direct and manage the prisoners in the county Jail and Juvenile. The doctor will also coordinate and direct the establishment of an employee clinic to open during FY 2017 for all county employees.

BRAZOS COUNTY

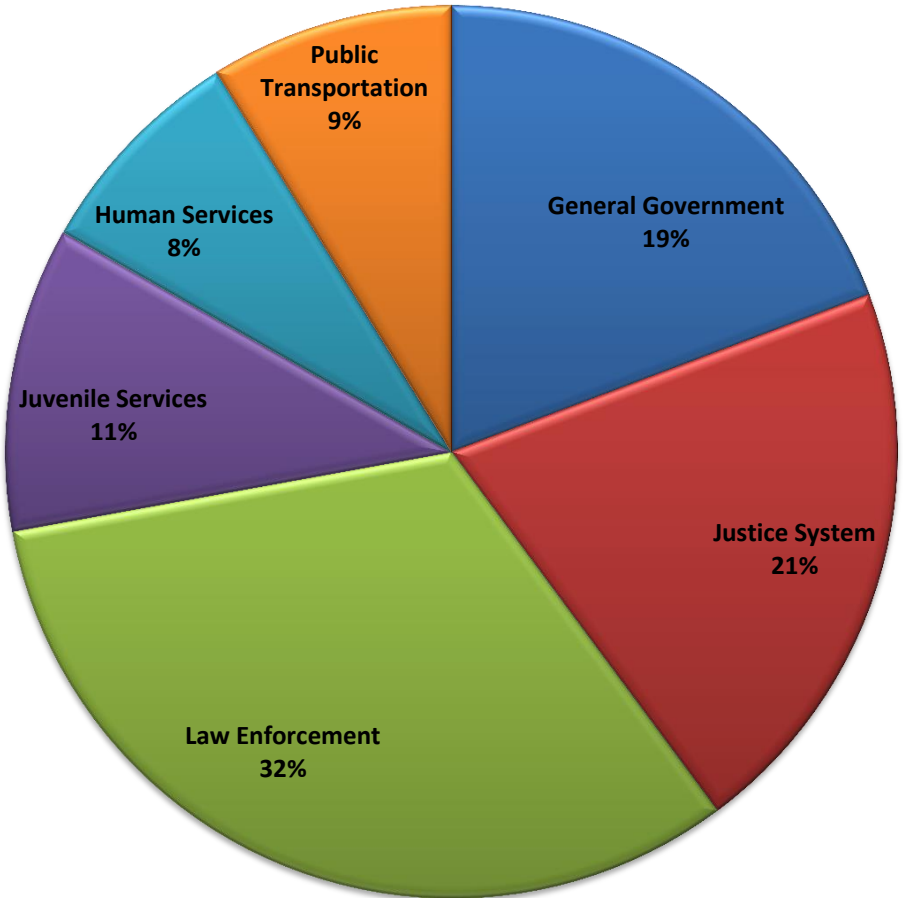
1841 175 2016

PERSONNEL

BRAZOS COUNTY

1841 175 2016

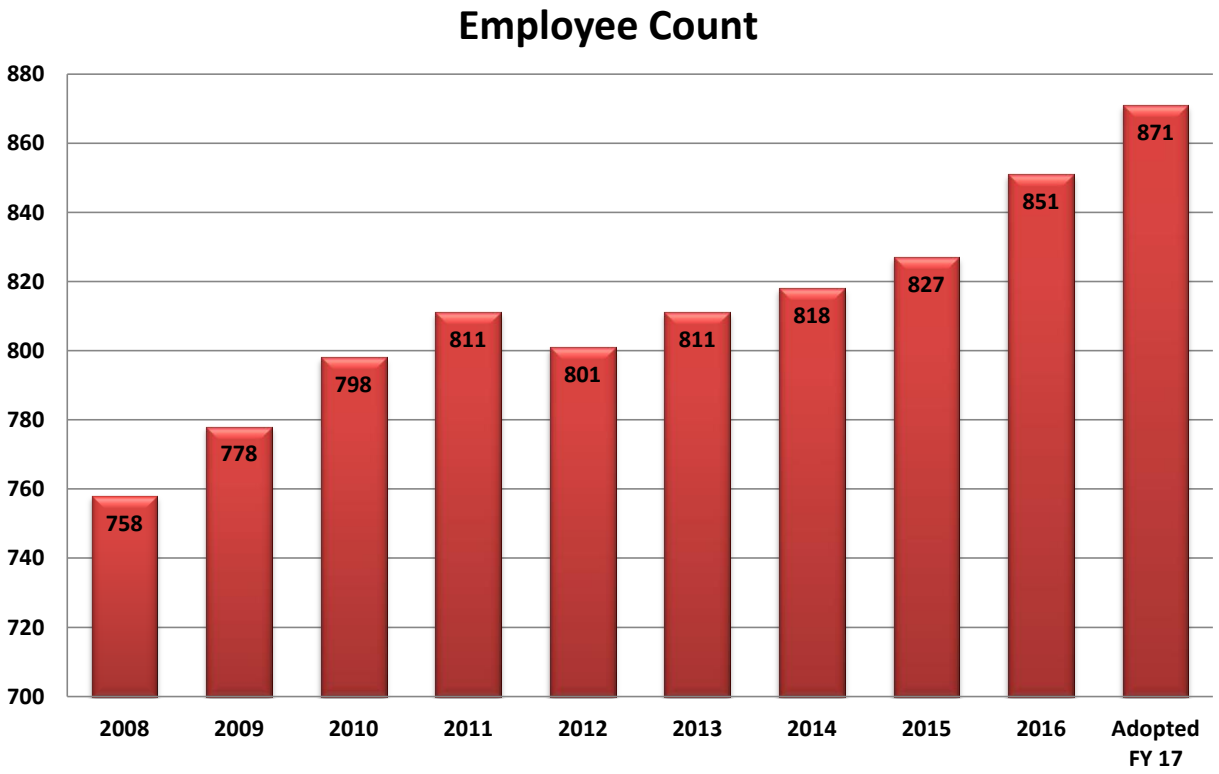
FY 2016 -2017 ADOPTED BUDGET
EMPLOYEE SUMMARY BY FUNCTION
871 POSITIONS



Brazos County, Texas

Brazos County, Texas
Ten Year Trend

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	Adopted FY 17
General Government	134	135	138	138	138	138	148	146	164	162
Justice System	171	168	172	175	171	176	175	181	175	178
Law Enforcement	249	257	265	266	261	265	268	272	275	282
Juvenile Services	91	97	98	93	92	92	94	93	94	101
Human Services	42	46	50	58	59	60	58	59	68	69
Public Transportation	71	75	75	81	80	80	75	76	75	79
Total	758	778	798	811	801	811	818	827	851	871



BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	ADOPTED 2011	ADOPTED 2012	ADOPTED FY 13	ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17
County Judge - 10000100							
Full-Time	2	3	3	3	3	3	4
Part-Time	-	1	-	1	1	-	-
Temporary	2	2	2	2	2	3	3
Veterans Adminstration - 10002000							
Full-Time	-	1	1	1	1	1	1
Part-Time	1	-	-	-	-	-	-
Pre-Trial Officer - 10003000							
Full-Time	-	-	-	1	-	-	-
Part-Time	-	-	2	3	3	3	2
Child Representation Office - 10004000							
Full-Time	-	-	2	-	-	-	-
Budget Officer Aministration - 10500000							
Full-Time	2	2	2	2	2	2	2
Commissioner's Court - 11000100							
Full-Time *	6.66	6.66	6.66	6.66	6.66	6.66	6.66
Three-Quarter Time	-	-	-	1	1	1	1
Temporary	1	1	1	-	-	-	-
Hotel Occupancy Tax Fund - 11002500							
Full-Time	2	2	2	2	2	2	2.18
HOT - Marketing Reimbursement - 11002600							
Full-Time *	2.85	2.85	2.85	-	-	-	-
Fleet Maintenance Service - 11100000							
Full-Time	-	-	-	-	-	3	6
Collections - 11200200							
Full-Time	5	5	5	5	5	6	6
Part-Time	0	0	0	1	1	-	-
Election Administrator - 11210020							
Full-Time	-	-	-	-	-	6	7
Part-Time	-	-	-	-	-	1	-
Temporary	-	-	-	-	-	1	4
County Treasurer - 12000100							
Full-Time	7	7	7	7	7	8	7
Temporary	-	-	-	-	-	-	-

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	ADOPTED 2011	ADOPTED 2012	ADOPTED FY 13	ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17
Risk Management - 12500100							
Full-Time	2	2	2	2	2	2	2
Tax Office - 13000100							
Full-Time	35	35	35	35	35	35	33
Part-Time	3	3	3	2	2	2	1
Temporary	3	1	1	2	2	2	1
Information Technology - 14000100							
Full-Time	18	19	20	20	20	24	25
Part-Time	1	1	1	1	1	1	1
Human Resources - 15000100							
Full-Time	5	5	5	5	5	5	5
County Auditor ** - 16000100							
Full-Time	10	10	10	10	10	10	10
Part-Time	-	-	-	-	-	-	-
Purchasing - 16500100							
Full-Time	4	4	4	5	5	6	6
Facilities Services - 17000100							
Full-Time	20	19	19	20	29	32	32
Part-Time	15	15	15	15	-	1	1
Landscaping - 17000200							
Full-Time	-	-	-	6	6	7	7
County Attorney - 18000100							
Full-Time	30	30	30	30	31	31	31
Part-Time	4	2	3	4	3	3	3
Temporary	1	1	1	-	-	-	-
CUDEP - 183100							
Full-Time	1	1	1	-	-	-	-
District Attorney - 19000100							
Full-Time *	30.90	30.90	30.90	29.90	31.90	32.90	34
Part-Time	1	1	1	1	-	2	2
Temporary	1	1	1	1	1	-	-
D. A. Child Protective Services - 19010000							
Full-Time *	1.10	1.10	1.10	2.10	2.10	2.10	1
D. A. Crime Fund - 19200100							
Temporary	4	4	4	4	4	4	4
D. A. Crimes Against Women Grant - 191000							
Full-Time	-	-	-	-	-	-	2

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	ADOPTED 2011	ADOPTED 2012	ADOPTED FY 13	ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17
D. A. Victim Assistance Grant - 192000							
Full-Time	-	-	-	-	-	-	1
District Clerk - 20000100							
Full-Time	15	14	14	13	14	14	14
Three-Quarter Time	2	2	2	2	2	2	2
Temporary	3	3	3	3	2	3	3
D. C. Jury Services - 20010000							
Full-Time	2	2	2	2	2	2	2
County Clerk - 21000100							
Full-Time *	12.50	11.50	12.50	12.50	13.50	13.50	13.50
Three-Quarter Time	1	1	-	-	-	-	-
County Clerk Elections -21002000							
Full-Time	2	2	2	2	2	3	-
Temporary	-	-	-	-	-	-	-
C. C. Records Management Fund - 21005000							
Full-Time *	2.50	2.50	2.50	2.50	2.50	2.50	2.50
85th District Court - 22000100							
Full-Time	5	5	5	5	5	5	5
272nd District Court - 22100100							
Full-Time	4	4	4	4	4	4	4
Part-Time	2	2	2	2	2	2	2
361st District Court - 22200100							
Full-Time	5	5	5	5	5	5	5
Juvenile Court Referee - 22500100							
Full-Time *	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Associate Judge #1 - 22600100							
Full-Time	3	3	3	3	3	3	3
Associate Judge #2 - 22800100							
Full-Time *	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Court Annex - 22900100							
Part-Time	-	1	1	1	1	-	-
Temporary	1	-	-	-	-	-	-
County Court At Law #1 - 23000100							
Full-Time	5	5	5	5	5	5	5
Part-Time	-	-	-	-	-	-	0.5
Temporary	-	-	-	-	-	-	-

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	ADOPTED 2011	ADOPTED 2012	ADOPTED FY 13	ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17
County Court At Law #2 - 23100100							
Full-Time	5	5	5	5	5	5	5
Part-Time	-	-	-	-	-	-	0.5
Justice Of The Peace, PCT 1 - 24101100							
Full-Time	5	4	4	4	5	5	5
Part-Time	-	2	2	2	-	-	-
Justice Of The Peace, PCT 2- 24200100							
Full-Time	-	-	-	-	5	5	5
Justice Of The Peace, PCT 2.1 - 24201100							
Full-Time	4	4	4	4	3	-	-
Part-Time	-	-	-	-	-	-	-
Justice Of The Peace, PCT 2.2 - 24201200							
Full-Time	3	4	4	4	5	-	-
Part-Time	1	-	-	-	-	-	-
Justice Of The Peace, PCT 3 - 24301100							
Full-Time	6	5	5	5	5	5	6
Part-Time	-	-	-	-	-	1	-
Justice Of The Peace, PCT 4 - 24401100							
Full-Time	3	4	4	4	4	4	4
Part-Time	1	-	-	-	-	-	-
Temporary	-	-	-	-	1	-	-
Sheriff's Administration - 28000100							
Full-Time	63	61	62	63	65	65	66
S. O. Jail Adminsitration - 28002000							
Full-Time	168	167	167	167	156	157	159
Part-Time	2	2	2	3	-	-	-
Temporary	3	3	5	5	3	3	7
S. O. Jail Medical Services - 28003000							
Full-Time	-	-	-	-	12	12	12
Part-Time	-	-	-	-	3	4	4
Temporary					2	2	2
S. O. Inmate Commissary - 28006000							
Full-Time	1	1	1	1	1	1	1
Temporary	1	2	2	2	2	2	2

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	ADOPTED 2011	ADOPTED 2012	ADOPTED FY 13	ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17
S. O. Crime Fund - 28050000							
Full-Time	1	-	-	-	-	-	-
Constable, PCT 1 - 30101100							
Full-Time	4	4	4	5	5	5	5
Constable, PCT 2 - 30201100							
Full-Time	9	8	8	8	8	8	8
Constable, PCT 3 - 30301100							
Full-Time	4	4	4	4	4	4	5
Part-Time	-	-	-	-	-	1	-
Constable, PCT 4 - 30401100							
Full-Time	7	7	8	8	8	8	8
Part-Time	-	-	-	-	1	1	1
Juvenile Administration - 31000100							
Full-Time	22	22	22	23	23	23	25
Juvenile Detention - 31000200							
Full-Time	28	28	28	31	34	37	43
Three-Quarter Time	-	-	-	-	-	-	-
Part-Time	5	5	5	5	3	2	2
Temporary	5	5	5	1	-	-	-
Juvenile Academy - 31000300							
Full-Time	3	4	4	4	4	4	4
Three-Quarter Time	1	1	1	1	-	-	-
Part-Time	2	-	-	-	-	-	-
Juvenile TYC - 31010000							
Full-Time	2	2	2	2	2	2	2
Three-Quarter Time	1	1	1	1	1	1	1
Juvenile JJAEP - 31040000							
Full-Time	4	4	4	4	4	4	4
Juvenile Title IV-E - 31050000							
Full-Time	2	2	2	1	1	1	-
TJJD - State Aid - 312100							
Full-Time	2	2	15	16	16	20	20

BRAZOS COUNTY, TEXAS
COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	ADOPTED 2011	ADOPTED 2012	ADOPTED FY 13	ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17
TJJD - N - Mental Health - 318800							
Full-Time	0	0	0	2	2	-	-
TJJD - Community Corrections - 316100							
Full-Time	6	6	-	-	-	-	-
TJJD - F - 318300							
Full-Time	4	4	-	-	-	-	-
TJJD-G-Prog Sanc - 318400							
Full-Time	1	1	-	-	-	-	-
TJJD - O - 318500							
Full-Time	1	1	-	-	-	-	-
TJJD-X - 318600							
Full-Time	1	1	-	-	-	-	-
TJJD-C - 318700							
Full-Time	3	3	3	3	3	-	-
Emergency Management - 35500100							
Full-Time	2	2	2	2	2	2	2
Exposition Complex - 36000100							
Full-Time *	9.15	9.15	9.15	14	10.66	10.66	11.66
Part-Time	-	-	-	-	-	-	-
Temporary	12	12	13	15	16	16	16
Fair Administration - 36100100							
Full-Time *	-	-	-	-	3.34	3.34	3.16
Brazos Center - 36500100							
Full-Time	12	12	12	6	6	7	7
Temporary	4	4	4	4	4	3	3
Extension Agency - 37000100							
Full-Time	7	6	6	6	6	6	6
Part-Time	2	3	3	3	3	3	3
MPO - 424100							
Full-Time	4	3	3	2	2	2	2
Part-Time	-	-	-	-	1	1	1
Temporary	2	2	2	1	1	-	-
Records Management - 50000100							
Full-Time *	1.34	1.34	1.34	1.34	1.34	1.34	2.34
Temporary	-	-	-	1	1	5	2

BRAZOS COUNTY, TEXAS

COUNTY EMPLOYEE COUNT BY DEPARTMENT

Department	ADOPTED 2011	ADOPTED 2012	ADOPTED FY 13	ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17
Courthouse Security Fund - 51000100							
Full-Time	5	5	5	5	5	5	5
Road & Bridge - 56001000							
Full-Time	62	62	62	65	68	68	66
Part-Time	1	1	1	1	1	1	-
Temporary	12	12	12	6	3	3	3
Road & Bridge Shop - 56002000							
Full-Time	-	-	-	-	-	-	7
Medical Services - 64005100							
Full-Time	-	-	-	-	4	4	4
Total							
Full Time	710	704	710	721	753	771	793
Three-Quarter Time	5	5	4	5	4	5	4
Part-Time	41	39	41	45	26	28	24
Temporary	55	53	56	47	44	47	50
	811	801	811	818	827	851	871

Notes:

* Employees are split funded in other departments

** See Court Order

BRAZOS COUNTY

1841 175 2016

GLOSSARY

BRAZOS COUNTY

1841 175 2016

A

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

keeping expenditures within the limitations of available appropriations and resources.

C

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

Depreciation – The process of estimating and recording the expired useful life or diminution of service of a fixed asset than cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is

the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

E

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

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

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

F

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

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

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

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

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

G

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

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

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

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

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

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

I

Infrastructure – Public domain fixed assets such as roads, bridges, curbs and gutters and similar

assets that are immovable and are of value to the governmental unit.

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

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

L

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

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

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

M

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

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

O

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

OEM – Office of Emergency Management

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

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

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

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

P

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

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

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

Professional Services – An industry of infrequent, technical, or unique functions performed by independent contractors or by

consultants whose occupation is the rendering of such services.

Purchase Order – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

R

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

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

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

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

Revenue – Sources of income financing the operations of government.

S

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

T

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

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

U

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

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

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

BRAZOS COUNTY

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