BRAZOS COUNTY

Texas

Proposed Budget
For the Fiscal Year Ending
September 30, 2027

Prepared by the Brazos County Budget Office

This budget will raise more total property taxes than last year's budget by $12,877,663 or 10.27%, and of that amount, $5,020,573 is tax revenue to be raised from new property added to the tax roll this year. **(LGC 111.033(b))**

Property Tax Rate Comparison (Amounts per $100 of appraised valuation)

	Proposed FY 2027	FY 2026
Property Tax Rate	$0.448474/100	$0.419700/100
No-New-Revenue Rate	$0.414658/100	$0.387683/100
No-New-Revenue M&O Tax Rate	$0.396393/100	$0.357724/100
Voter Approved Tax Rate	$0.455272/100	$0.423059/100
Debt Service Rate	$0.038474/100	$0.030246/100

Total debt obligations for Brazos County secured by property taxes: $162,839,895.

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
For The Fiscal Year Ending September 30, 2027

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TAX RATE SECTION

THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
PROPOSED 2026 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2027

HISTORICAL DEMOGRAPHICS:

TAX YEAR		NET TAXABLE VALUE	TAX RATE GENERAL FUND	TAX RATE DEBT SERVICE	TAX RATE TOTAL		TAXES LEVIED
2015	$	13,604,036,182	0.4248	0.0602	0.4850	$	65,979,575
2016	$	14,429,444,108	0.4258	0.0592	0.4850	$	69,982,804
2017	$	16,165,956,398	0.4290	0.0560	0.4850	$	78,404,889
2018	$	17,278,100,955	0.4317	0.0533	0.4850	$	83,798,790
2019	$	18,444,501,585	0.4475	0.0500	0.4975	$	91,761,395
2020	$	19,138,691,417	0.4407	0.0543	0.4950	$	94,736,523
2021	$	19,738,788,650	0.4423	0.0512	0.4935	$	97,410,922
2022	$	22,879,121,718	0.3893	0.0401	0.4294	$	98,245,465
2023	$	26,991,963,472	0.3690	0.0407	0.4097	$	110,586,074
2024	$	28,328,425,403	0.3818	0.0379	0.4197	$	118,894,401
2025	$	30,154,970,897	0.3895	0.0302	0.4197	$	126,560,413
Proposed							
2026	$	31,066,160,109	0.410000	0.03847	0.448474	$	139,323,651

		@ 100%			@ 98%
	$	**127,371,256**	**M & O**	**$**	**124,823,831**
	$	**11,952,394**	**I & S**	**$**	**11,713,347**
Over 65 Ceiling	**$**	**11,323,167**		**$**	**11,096,704**
Disabled Person Ceiling	**$**	**290,623**		**$**	**284,811**
	$	**150,937,441**		**$**	**147,918,691**

THE STATE OF TEXAS

COUNTY OF BRAZOS

COMBINING STATEMENTS ALL FUNDS

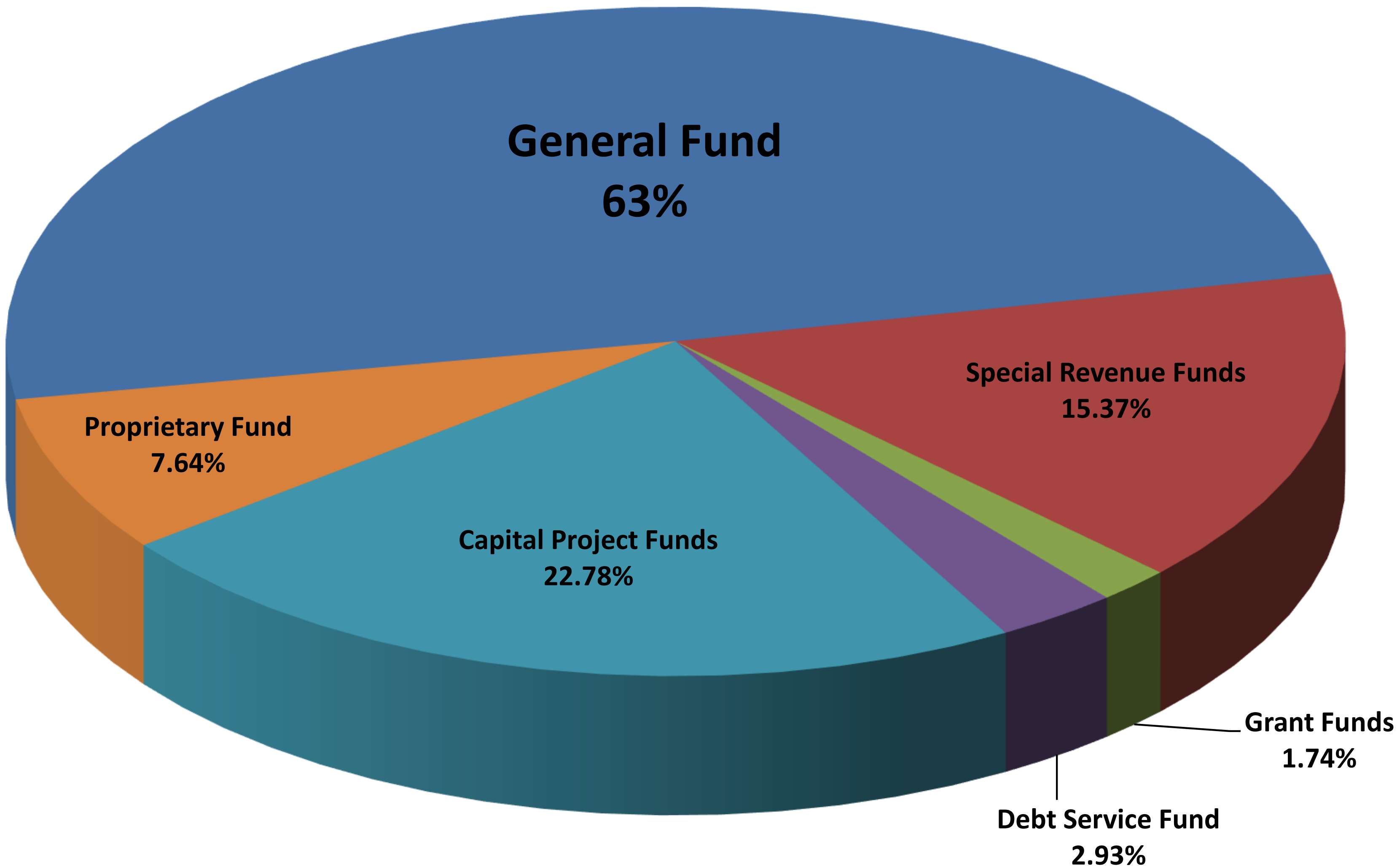
THE STATE OF TEXAS

COUNTY OF BRAZOS

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

	ADOPTED BUDGET 2023	ADOPTED BUDGET 2024	ADOPTED BUDGET 2025	ADOPTED BUDGET 2026	PROPOSED BUDGET 2027	COMPARISON 2026 VS 2027	% INCR/(DECR)
General Fund	$ 203,944,640	$ 198,198,377	$ 267,646,766	$ 270,340,219	$ 238,959,877	$ (31,380,342)	-12%
Special Revenue Funds	61,242,438	69,231,732	76,144,995	80,539,491	74,125,327	(6,414,164)	-8%
Grant Funds	33,894,642	25,520,289	43,127,721	34,043,937	8,410,154	(25,633,783)	-75%
Debt Service Fund	9,261,000	12,830,000	14,807,305	13,021,932	14,132,233	1,110,301	9%
Capital Project Funds							
Certificates of Obligation 2020	12,235,000	8,520,000	6,082,000	1,754,759	-	(1,754,759)	-100%
General Obligation Bonds, Series 2023							
On System Road Bond - TXDOT	-	19,800,000	17,338,000	11,700,429	-	(11,700,429)	-100%
Off System Road Bond	-	10,100,000	6,051,000	5,211,031	-	(5,211,031)	-100%
Certificates of Obligation 2023	-	9,908,000	61,000,000	69,477,487	-	(69,477,487)	-100%
General Obligation Bonds, Series 2026	-	-	-	-	6,938,905	6,938,905	100%
Certificates of Obligation 2026	-	-	-	-	61,602,424	61,602,424	100%
General Capital Improvement	30,415,000	43,762,133	28,410,286	27,933,975	21,318,483	(6,615,492)	-24%
Deferred Mainteance	-	-	-	-	20,000,000	20,000,000	100%
Proprietary Fund	26,020,700	26,341,700	33,636,458	34,234,679	36,849,335	2,614,656	8%
Totals	**$ 377,013,420**	**$ 424,212,231**	**$ 554,244,531**	**$ 548,257,939**	**$ 482,336,738**	**$ (65,921,201)**	**-12.02%**

BRAZOS COUNTY, TEXAS
Budget Summary Comparison by Fund Type
FY 2027



GENERAL FUND

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

The primary tax and operating fund for County Governmental Activities used to account for all County revenues and expenditures which are not accounted for in other funds, and which are used for the general operating functions of County agencies. Revenues are derived primarily from general property taxes, local sales tax, license and permit fees, and state shared taxes. General Fund expenditures include the costs of the general County government and transfers to other funds.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
ANTICIPATED SPENDABLE FUND BALANCE

For The Year Ending September 30, 2026

Fund Balance at September 30, 2025 (audited)		$	**183,534,377**
Reserved Balances:			
Nonspendable Fund Balances:			
For Prepaid Expenditures	1,547,059		
For Inventories	1,682,717		**(3,229,776)**
Restricted Fund Balances:			
For Pre-Trial Bond Program	462,822		
For Pre-Trial Intervention	-		
For Vital Statistics	72,201		
For Title IV-E Programs	26,689		
For Family Protection Services	-		
For Court Facility	141,651		
For ARPA Revenue Replacement	500,000		**(1,203,362)**
Committed Emergency Fund Balance			**(40,000,444)**
Unreserved, Uncommitted Fund balance at September 30, 2025		$	**139,100,795**
Change in Committed Emergency Fund based on FY25 Actual Revenues		$	**(2,271,442)**
For The Year Ending September 30, 2026			
Estimated Revenues (see notes)			**176,799,393**
Estimated Expenditures (see notes)			**(204,475,920)**
Committed Deferred Maintenance Fund			**(20,000,000)**
Assigned - Project Encumbrance			**(12,625,000)**
Estimated Spendable Fund Balance at September 30, 2026		$	**76,527,826**

Notes:
Estimated Revenues are the amounts budgeted for revenues less budgeted use of fund balance, less indigent assigned fund balance, less assigned contingency reserve.

Estimated Expenditures are the budgeted expenditures after deducting unused transfers (to Capital Improvement Fund, CO Issue 2020, CO Issue 2023, and Grants Fund), unused Indigent Health Expenditures, unused Contingency and estimated Road & Bridge Repairs/Capital Outlay Rolled Expenditures.

BRAZOS COUNTY, TEXAS
GENERAL FUND
ESTIMATED USE OF FUND BALANCE

For The Year Ending September 30, 2027

Estimated Spendable Fund Balance at September 30, 2026	**$**	**76,527,826**
Assigned - Contingency		**(6,500,000)**
Assigned - Indigent Health Care		**(5,000,000)**
Reserve Fund Balance		**(7,877,500)**
Estimated Spendable Fund Balance at September 30, 2027	**$**	**57,150,326**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

SOURCE	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Year End Estimate	REVENUES September 30, 2027	Percent of Budget
TAXES						
Current Ad Valorem	$ 105,611,144	$ 114,529,168	$ 126,287,050	$ 125,294,403	$ 136,205,346	
Delinquent Ad Valorem	477,253	(398,754)	-	709,213	-	
Ad Valorem Tax Refunds	-	-	-	(707,486)	-	
TIF Payments	(1,818,795)	(1,563,921)	-	-	(160,000)	
381 Development Agreement	(758,560)	(896,060)	(975,000)	(1,012,733)	(1,135,000)	
Tax Shortage/Overage	57,073	30,067	30,000	64,150	50,000	
Penalties & Interest on Taxes	571,488	689,112	450,000	629,185	550,000	
County Sales Tax	25,534,197	26,165,531	25,810,000	24,697,973	26,800,000	
Mixed Drink Tax	1,493,323	1,450,510	1,350,000	1,437,264	1,400,000	
TOTAL TAXES	**131,167,122**	**140,005,653**	**152,952,050**	**151,111,969**	**163,710,346**	**68.51%**
CHARGES FOR SERVICES						
Contract Detention Services - Juvenile Services	65,451	149,385	60,000	406,517	100,000	
JJAEP Service Fee	51,808	70,367	45,000	59,497	60,000	
Contracted Jail Services	144,660	153,140	130,000	195,714	175,000	
Jail SSA Incentive	19,800	10,400	12,000	5,040	10,000	
Fees - Collections Administrative	35,276	-	-	-	-	
Fees - Administrative Child Safety	25,675	27,919	26,000	27,595	26,000	
Fees - Collections County Arrest	1,209	862	1,000	765	800	
Fees - Justice of the Peace #1 County Arrest	2,520	3,504	3,000	3,875	4,000	
Fees - Justice of the Peace #2 County Arrest	3,454	2,782	2,500	2,193	2,500	
Fees - Justice of the Peace #3 County Arrest	813	766	750	923	750	
Fees - Justice of the Peace #4 County Arrest	1,281	1,184	1,000	1,569	1,300	
Fees - Collection Warrant/Capias	70,485	75,724	70,000	68,858	72,000	
Fees - Justice of the Peace #1 Warrant/Capias	17,110	22,584	17,000	23,513	20,000	
Fees - Justice of the Peace #2 Warrant/Capias	15,404	15,938	10,000	12,643	13,000	
Fees - Justice of the Peace #3 Warrant/Capias	32,233	31,324	25,000	21,925	22,000	
Fees - Justice of the Peace #4 Warrant/Capias	13,847	16,433	5,000	13,832	14,000	
Fees - Brazos Center	228,385	225,259	230,000	290,904	280,000	
Fees - Expo Center	1,669,211	1,616,146	1,600,000	1,324,722	1,600,000	
Fees - Expo Concessions	4,905	12,173	-	10,015	-	
Fees - Collections Bond Services	48,621	50,862	50,000	44,189	50,000	
Fees - Election Service	140,877	113,683	130,000	113,053	130,000	
Fees - County Clerk	959,055	1,058,890	1,000,000	1,002,937	1,000,000	
Fees- Language Access Fund	22,013	25,589	20,000	25,240	25,000	
Fees - Guardianship	-	5,644	-	-	-	
Fees - County Clerk - Guardianship	16,942	18,938	18,000	14,652	17,000	
Fees - Vital Stat/Preservation	6,285	6,112	6,000	4,870	5,750	
Fees - County Attorney	28,661	30,467	30,000	26,004	30,000	
Fees - Court Facility Fund	61,548	68,812	60,000	59,131	60,000	
Fees - Hot Check Collection	6,025	4,590	4,500	5,760	5,000	
Fees - Constable Precinct 1	49,486	56,642	50,000	49,661	50,000	
Fees - Constable Precinct 2	109,229	131,457	88,000	108,157	110,000	
Fees - Constable Precinct 3	125,752	128,159	100,000	115,202	120,000	
Fees - Constable Precinct 4	70,843	82,213	60,000	77,349	80,000	
Fees - County Clerk County Courts - Court Reporter	14,485	13,825	12,000	12,810	12,000	
Fees - Collections - District Clerk Court Reporter	4,169	4,450	3,500	3,858	4,000	
Fees - District Clerk District Courts - Court Reporter	57,297	72,281	55,000	61,079	60,000	
Fees - Collections - Magistrate	81	209	100	-	100	
Fees - Collections - District Clerk	106,646	100,911	80,000	89,121	90,000	
Fees - District Clerk	217,136	263,825	195,000	218,538	215,000	
Fees - Community Supervision - Support - District Clerk	48	-	-	-	-	
Fees - Time Payment Collections	210	-	-	-	-	
Fees - District Clerk Registry	155	272	250	-	-	
Fees - District Attorney	97	190	100	95	100	
Fees - Child Abuse Prevention	282	115	200	204	200	
Fees - Motor Carrier Weight	58,421	59,170	50,000	38,561	50,000	
Fees - Inmate Medical	29,423	25,887	25,000	-	-	
Fees - Inmate Medical	-	-	-	27,075	25,000	
Fees - Jail Record Services	55	20	50	10	-	
Fees - Time Payment Collections	-	23,151	20,000	21,190	20,000	
Fees - Time Payment JP 1	3,842	4,893	3,000	4,779	4,500	
Fees - Time Payment JP 2	5,130	5,245	5,000	3,526	5,000	
Fees - Time Payment JP 3	6,882	8,281	5,500	7,326	8,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

SOURCE	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Year End Estimate	REVENUES September 30, 2027	Percent of Budget
CHARGES FOR SERVICES (cont..)						
Fees - Time Payment JP 4	4,163	4,978	3,000	3,200	3,500	
Fees - Justice of the Peace Precinct 1	225,294	324,988	225,000	184,974	325,000	
Fees - Justice of the Peace Precinct 2	266,301	235,765	250,000	574,458	235,000	
Fees - Justice of the Peace Precinct 3	536,510	500,503	480,000	574,458	500,000	
Fees - Justice of the Peace Precinct 4	187,803	209,361	150,000	199,205	210,000	
Fees - Justice of the Peace Sheriff Administration	12,228	11,086	12,000	12,372	12,000	
Fees - Justice of the Peace R&B Administration	14,600	16,380	13,000	18,096	16,000	
Fees - Admin - Collections	-	36,453	30,000	32,539	32,000	
Fees - Admin - Justice of the Peace Precinct 1	4,043	5,998	3,500	5,474	5,300	
Fees - Admin - Justice of the Peace Precinct 2	5,303	5,260	5,000	3,426	5,000	
Fees - Admin - Justice of the Peace Precinct 3	10,060	9,257	8,000	10,563	10,000	
Fees - Admin - Justice of the Peace Precinct 4	3,202	5,270	3,000	4,256	4,000	
Fees - Truant Conduct - JP 3	10,550	7,400	10,000	10,563	9,000	
Fees - Juvenile Service - Truant Prevention	35,757	34,452	27,000	4,256	30,000	
Fees - Juvenile Probation	1,390	2	-	-	-	
Fees - Jury Fund District Clerk - Jury Services	27,003	30,918	24,000	26,290	25,000	
Fees - Jury Fund County Clerk - Administration	5,794	5,530	5,000	5,124	5,000	
Fees - Jury Fund Justice of the Peace Precinct 1	114	177	100	163	150	
Fees - Jury Fund Justice of the Peace Precinct 2	149	121	100	95	100	
Fees - Jury Fund Justice of the Peace Precinct 3	362	304	300	375	300	
Fees - Jury Fund Justice of the Peace Precinct 4	90	85	100	74	85	
Fees - License & Weight	-	480	1,000	-	-	
Fees - Specialty Court - Collections	43,373	43,944	42,500	39,812	42,500	
Fees - Omnibus Crime Control - Collections	49,154	47,209	47,000	43,235	47,000	
Fees - Omnibus Crime Control - District Clerk	38	15	50	15	20	
Fees - Omnibus Crime Control - County Clerk	(69)	-	-	-	-	
Fees - Omnibus Crime Control - JP 1	10,302	12,091	10,000	10,625	10,500	
Fees - Omnibus Crime Control - JP 2	12,336	8,205	8,500	6,489	7,300	
Fees - Omnibus Crime Control - JP 3	26,729	19,326	18,000	23,513	20,000	
Fees - Omnibus Crime Control - JP 4	8,504	6,341	6,500	5,377	6,500	
Fees - Omnibus Crime Control - CSCD	60	53	25	50	25	
Fees - Omnibus Crime Control - Sheriff Administration	8,748	7,963	6,000	7,011	6,000	
Judicial Support Fee - Collections	65	59	100	31	100	
Fees - Optional License - R&B	1,726,684	1,880,738	1,650,000	1,764,435	1,750,000	
Fees - Parking Garage	-	14,208	-	44,669	40,000	
Fees - Probate/Judicial - County Clerk	7,353	7,575	6,000	6,385	6,500	
Fees - R&B Subdivision Construction	53,276	15,560	15,000	85,060	52,000	
Fees - R&B Road Maintenance	2,441	1,202	-	60,812	-	
Fees - R&B Culvert Installation	4,100	11,950	5,000	10,380	8,500	
Fees - R & B Floodplain Fee	6,240	27,160	10,000	13,824	15,000	
Fees - School Crossing - R&B	31,285	34,510	28,000	34,857	30,000	
Fees - R&B Other	10,040	306	1,000	204	500	
Fees - R&B Platting Services	42,700	27,720	20,000	7,980	10,000	
Fees - Sheriff	96,546	96,794	85,000	105,400	100,000	
Fees - Sheriff - CSISD SRO	1,169,899	1,221,285	1,530,092	1,254,099	1,340,016	
Fees - Solid Waste	34,782	36,288	30,000	34,797	33,000	
Fees - Tax Assessor/Collector	663,243	702,686	660,000	585,516	660,000	
Fees - Unaffiliated Filing Fees	2,450	-	-	-	-	
Fees - Economic Development Applications	3,000	2,000	1,000	1,200	1,000	
Fees - Vehicle Registration - R&B	351,950	352,300	350,000	424,470	350,000	
Motor Vehicle Sales Tax	2,110,300	2,232,019	2,150,000	2,171,159	2,200,000	
Forfeitures - County Court at Law #1	69,495	56,957	75,000	69,976	70,000	
Forfeitures - County Court at Law #2	51,732	72,644	60,000	68,656	60,000	
Forfeitures - 85th District Court	29,395	37,643	55,000	28,594	35,000	
Forfeitures - 272nd District Court	22,158	28,817	50,000	28,278	30,000	
Forfeitures - 361st District Court	16,208	83,242	60,000	40,538	14,000	
Forfeitures - District Attorney	11,242	20,000	20,000	20,065	20,000	
License - Liquor and Beer	36,240	9,705	8,500	15,000	10,000	
Fees - Pre-Trial Bond Supervision	161,977	172,880	156,000	175,178	160,000	
Fees - Pretrial Intervention District Attorney	21,171	12,007	11,200	9,608	11,000	
Fines - County Court At Law #1	408,935	425,038	410,000	345,587	400,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

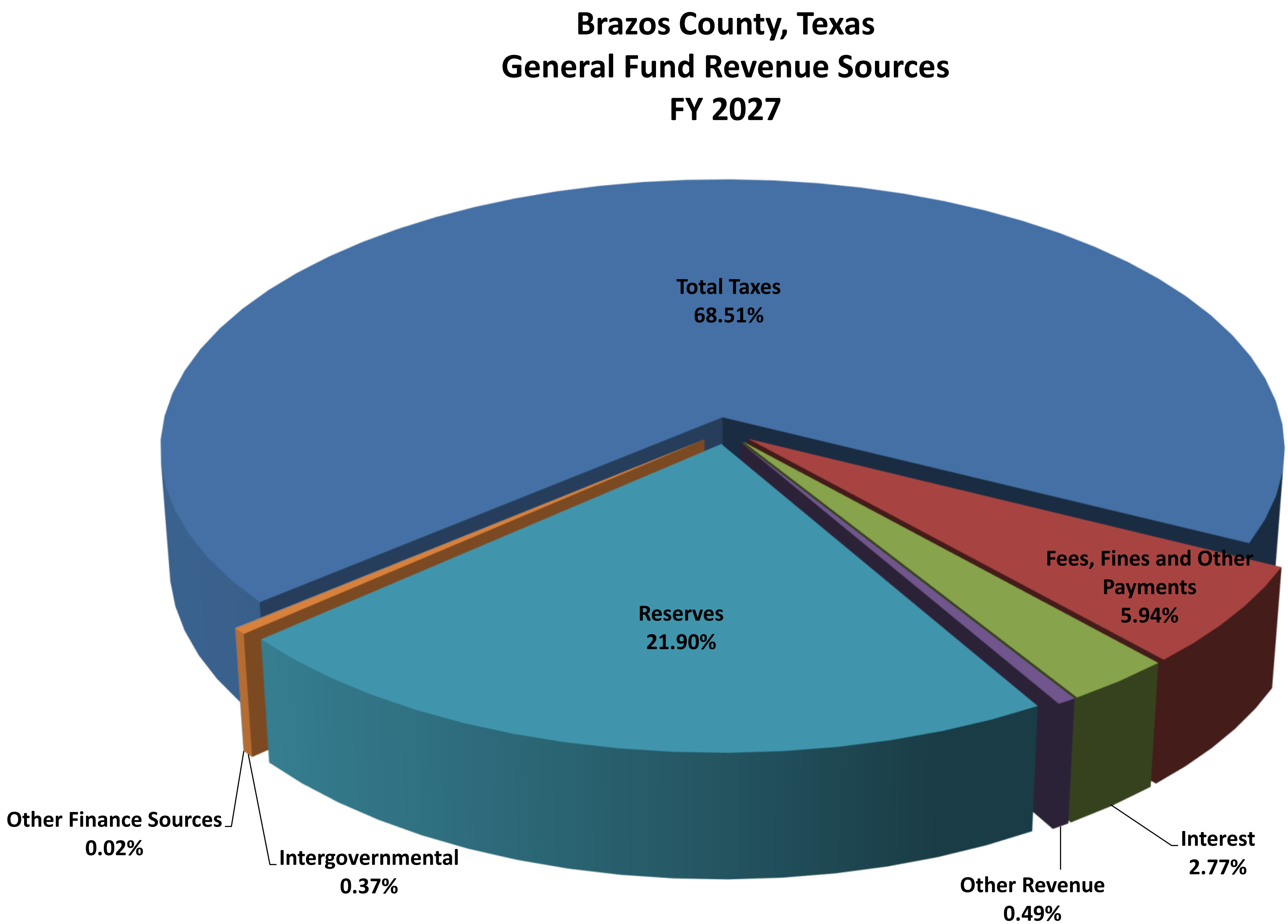
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

SOURCE	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Year End Estimate	REVENUES September 30, 2027	Percent of Budget
CHARGES FOR SERVICES (cont..)						
Fines - 472nd District Court	-	150	-	-	-	
Fines - County Court At Law #2	452,305	371,044	400,000	338,873	380,000	
Fines - 85th District Court	123,021	101,172	100,000	73,808	83,000	
Fines - 272nd District Court	83,116	85,493	80,000	77,157	80,000	
Fines - 361st District Court	118,550	131,117	110,000	93,180	104,000	
TOTAL CHARGES FOR SERVICES	**13,985,011**	**14,662,857**	**13,835,017**	**14,400,341**	**14,198,896**	**5.94%**
INTEREST						
Interest - Accounts	3,029,112	4,022,039	2,000,000	3,284,244	2,250,000	
Interest - Administration	389,851	588,547	275,000	443,519	375,000	
Interest - Investments	9,237,086	7,246,454	4,925,000	4,516,859	4,000,000	
TOTAL INTEREST	**12,656,049**	**11,857,040**	**7,200,000**	**8,244,622**	**6,625,000**	**2.77%**
OTHER REVENUE						
Donations - Other	5	-	-	500	-	
Donations - Other - Veteran Services	-	3,814	-	-	-	
Donations - Other - Commissioners Court	-	40	-	-	-	
Donations - Risk Management - Administration	200	-	-	-	-	
Donations - Human Resources - Administration	7,108	500	-	6,052	-	
Donations - County Specialty Court Program	-	100	-	-	-	
Donations - Other - Sheriff's Office Administration	8,999	6,800	-	33,164	-	
Donations - Other - Constable Precinct 1 Administration	-	8,400	-	8,451	-	
Donations - Other - Constable Precinct 2 Administration	650	8,400	-	9,406	-	
Donations - Other - Constable Precinct 3 Administration	-	8,400	-	8,451	-	
Donations - Other - Constable Precinct 4 Administration	-	16,800	-	8,451	-	
Donations - Other - Juvenile Services Detention	500	978	-	383	-	
Donations - JJAEP - Community Based	-	-	-	1,663		
Donations - Other - Child Protective Services Administration	-	25	-	30,098	-	
Donations - Juror/Child Welfare	48,674	52,788	30,000	16,032	30,000	
Donations - Juror/Veterans Services	-	-	-	16,032	-	
Estray Animal Sales - Sheriff	2,867	1,676	-	1,084	-	
Health District Vehicle Maintenance Service Fee	-	6,593	-	3,735	-	
Informal Adjudication/Probate Fees	2,077	6	-	-	-	
Insurance Claims	1,601,362	57,105	100,000	-	100,000	
Insurance Claims - Fleet Shop - Light Equipment	-	518	-	-	-	
Insurance Claims -Tax office - Collector - Administration	-	-	-	439		
Insurance Claims - Facilities Services	-	1,478	-	2,450	-	
Insurance Claims - Sheriff Office	-	25,753	-	26,762	-	
Insurance Claims - Sheriff Office - Jail Administration	-	750	-		-	
Insurance Claims - Constable Precinct 2 - Administration	-	39,335	-		-	
Insurance Claims - Constable Precinct 3 - Administration	-	-	-	750		
Insurance Claims - Constable Precinct 4 - Administration	-	1,000	-	-	-	
Insurance Claims - Juvenile Services - Administration Probation	-	608	-	-	-	
Insurance Claims - Exposition Center - Administration	-	308	-	152	-	
Insurance Claims - Brazos Center - Administration	-	500	-	-	-	
Insurance Claims - Road & Bridge - Administration	-	156	-	10,761	-	
Jail Workcrew	39,480	39,200	25,000	31,248	30,000	
Jail - Inmate Communications	342,781	439,670	275,000	227,541	275,000	
Leases - Oil and Gas	5,880	2,070	2,300	1,940	1,800	
Leases - State Land Oil & Gas	41,778	21,521	15,000	10,344	15,000	
Leases - Brazos Center	1,348	1,348	1,000	1,368	1,300	
Leases - County Property	1,200	1,200	1,200	1,440	1,200	
Miscellaneous - Other	178,019	159,737	150,000	174,335	150,000	
Miscellaneous - Sheriff's Office Administration	-	-	-	-		
Inauguration - Miscellaneous - Other	-	85,580	-	-	-	
Credit Card Rebates	-	-	-	1,350	-	
Open Records Requests	2,443	2,378	2,000	3,106	2,000	
Tax Office Software Reimbursement	35,087	36,659	35,000	45,893	35,000	
Emergency Notification System	10,569	11,467	10,000	-	10,000	
Refunds - Court Appointed Attorneys - Collections	415,014	482,019	375,000	479,877	475,000	
Refunds - Court Appointed Attorneys - Misdemeanor Associate Court	1,200	1,170	1,000	8,442	1,000	
Refunds - Court Appointed Attorneys - Juvenile	4,302	-	2,000	-	-	
Texas A&M University Health Science Center - District Attorney	30,000	15,000	15,000	18,000	15,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED REVENUE BUDGET

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

SOURCE	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Year End Estimate	REVENUES September 30, 2027	Percent of Budget
OTHER REVENUE (cont..)						
Sale of Other Assets	22,367	47,741	18,000	24,653	10,000	
Sale of Scrap	7,952	10,682	5,000	7,353	5,500	
State Traffic Fees - JP #1	1,312	1,668	1,250	1,616	1,400	
State Traffic Fees - JP #2	1,675	1,417	1,500	1,150	1,300	
State Traffic Fees - JP #3	4,513	3,564	3,200	4,626	4,400	
State Traffic Fees - JP #4	889	971	750	974	900	
TOTAL OTHER REVENUE	**2,820,246**	**1,607,893**	**1,069,200**	**1,230,072**	**1,165,800**	**0.49%**
RESERVES						
Reserve Fund Balance	-	-	82,540,826	-	7,877,500	
Assigned - Contingency	-	-	6,000,000	-	6,500,000	
Assigned - Reserve Indigent Health Care	-	-	5,000,000	-	5,000,000	
Restricted - Vital Statistics	-	-	10,700	-	16,700	
Restricted - Pretrial Bond	-	-	69,531	-	175,000	
Restricted - Court Facility Fund	-	-	131,815	-	140,000	
Restricted - American Rescue Plan Act	-	-	500,000	-	-	
Committed - Deferred Maintenance	-	-	-	-	20,000,000	
Assigned - Project Encumbrance	-	-	-	-	12,625,000	
TOTAL RESERVES	**-**	**-**	**94,252,872**	**-**	**52,334,200**	**21.90%**
INTERGOVERNMENTAL						
County Attorney State Salary Supplement	70,000	70,000	70,000	96,250	96,250	
County Court At Law #1 - State Salary Supplement	84,000	84,000	108,000	108,000	108,000	
County Court At Law #2 - State Salary Supplement	84,000	84,000	108,000	108,000	108,000	
District Attorney Salary Supplement	22,500	22,500	20,000	20,625	20,000	
County Attorney - Longevity	30,740	28,500	27,501	24,150	27,501	
District Attorney - Longevity	44,840	44,320	44,884	33,510	44,884	
SLFRF Revenue Replacement Funds	(478,903)	-	-	-	-	
Indigent Defense TF	244,126	158,562	-	-	-	
Title IV-E DFPS Foster Care	4,398	2,212	-	-	-	
District Clerk Juror Reimbursement	180,454	186,744	110,000	181,315	180,000	
TJPC - JJAEP	7,169	9,632	10,000	115,061	10,000	
TJJD - Regional DIV ALT - Juvenile Services	37,216	30,499	-	-	-	
Title IV-D - Constable PCT 1	5,198	7,955	3,000	5,658	5,500	
Title IV-D - Constable PCT 2	6,534	10,049	3,000	7,528	5,500	
Title IV-D - Constable PCT 3	4,653	6,732	3,000	5,596	4,500	
Title IV-D - Constable PCT 4	6,138	6,089	3,000	5,092	4,500	
Title IV-D - District Clerk	57,785	(25,748)	50,000	7,187	10,000	
Title IV-D Sheriff	10,445	5,099	4,000	2,114	2,500	
Title IV-E CPS	70,682	59,328	30,000	22,479	30,000	
TCJD - Inmate Transport	15,056	15,204	15,000	12,572	15,000	
T. D. H. S. - Commodities - Juvenile Services	16,334	6,746	8,500	6,375	8,500	
T. D. H. S. - Special Nutrition - Lunch	63,031	55,116	50,000	53,677	50,000	
T. D. H. S. - Special Nutrition - Breakfast	40,109	35,106	30,000	34,087	30,000	
Tobacco Settlement	88,258	113,510	85,000	157,953	100,000	
Secretary of State - Voter Registration	21,261	16,265	38,195	26,202	25,000	
Unclaimed Property - Capital Credits	111,970	88,673	-	-	-	
USDJ-Criminal Alien Assistance	126,716	(40,732)	-	-	-	
FBI - Joint Terrorism Task Force	-	1,252	-	4,110	-	
TOTAL INTERGOVERNMENTAL	**974,709**	**1,081,611**	**821,080**	**1,037,541**	**885,635**	**0.37%**
OTHER FINANCING SOURCES						
Transfer from LPPF Fund	20,000	20,000	20,000	20,000	20,000	
Transfer from District Attorney Crime Fund	9,000	-	-	-	-	
Transfer from Unclaimed Funds	-	-	-	-	20,000	
Sales of Capital Assets	161,452	127,893	190,000	42,802	-	
TOTAL TRANSFER IN	**190,452**	**147,893**	**210,000**	**62,802**	**40,000**	**0.02%**
TOTAL GENERAL FUND	**$ 161,793,589**	**$ 169,362,947**	**$ 270,340,219**	**$ 176,087,347**	**$ 238,959,877**	**100.00%**


Brazos County, Texas
General Fund Revenue Sources
FY 2027
Total Taxes
68.51%
Reserves
21.90%
Fees, Fines and Other Payments
5.94%
Interest
2.77%
Other Revenue
0.49%
Intergovernmental
0.37%
Other Finance Sources
0.02%

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
GENERAL GOVERNMENT						
County Judge						
Salary and Wages	$ 1,131,504	$ 858,826	$ 1,459,192	$ 1,459,192	$ 1,387,203	
Benefits	453,658	329,800	590,907	590,907	607,771	
Supplies and Other Charges	40,722	36,332	38,930	23,988	39,350	
Repairs and Maintenance	330	120	260	140	260	
Contracts for Services	45,398	13,273	13,500	40,687	63,000	
Total County Judge	**$ 1,671,612**	**$ 1,238,351**	**$ 2,102,789**	**$ 2,114,914**	**$ 2,097,584**	**0.88%**
Budget Office						
Salary and Wages	155,687	195,463	297,187	297,187	222,559	
Benefits	65,481	81,706	143,003	143,003	134,043	
Supplies and Other Charges	5,047	6,311	10,695	2,647	9,495	
Contracts for Services	-	-	-	-	85,000	
Total Budget Office	**226,215**	**283,480**	**450,885**	**442,837**	**451,097**	**0.19%**
Commissioner's Court						
Administration						
Salary and Wages	569,420	777,923	641,825	641,825	601,205	
Benefits	4,088,791	268,290	297,624	297,624	304,740	
Supplies and Other Charges	24,306	46,190	48,925	15,185	47,775	
Repairs and Maintenance	785	23,512	1,340	635	1,340	
Total Administration	**4,683,302**	**1,115,915**	**989,714**	**955,269**	**955,060**	**0.40%**
Non-Departmental						
Salary and Wages	53,931	6,805	83,840	83,840	84,334	
Benefits	1,027,299	4,973,593	5,305,326	5,305,326	5,322,903	
Supplies and Other Charges	1,508,504	1,650,372	1,875,000	1,950,349	2,125,000	
Repairs and Maintenance	614	1,215	1,500	1,154	1,500	
Contracts for Services	48,988	56,589	60,000	51,503	60,000	
Professional Services	126,738	195,585	235,000	137,978	253,820	
Total Non-Departmental	**2,766,074**	**6,884,159**	**7,560,666**	**7,530,150**	**7,847,557**	**3.28%**
Contingency						
Supplies and Other Charges	-	-	6,500,000	-	10,500,000	
Total Contingency	**-**	**-**	**6,500,000**	**-**	**10,500,000**	**4.39%**
Community Support						
Contracts for Community Support	4,496,928	4,971,303	5,790,693	5,790,693	6,434,796	
Total Community Support	**4,496,928**	**4,971,303**	**5,790,693**	**5,790,693**	**6,434,796**	**2.69%**
Fleet Shop - Light Equipment						
Salary and Wages	485,511	520,278	546,664	546,664	550,393	
Benefits	238,065	250,293	261,982	261,982	280,162	
Supplies and Other Charges	16,709	16,333	16,050	12,127	15,900	
Repairs and Maintenance	165,880	170,698	187,340	187,340	202,340	
Contracts for Services	1,698	1,688	4,220	952	90,675	
Total Fleet Shop - Light Equipment	**907,863**	**959,290**	**1,016,256**	**1,009,065**	**1,139,470**	**0.48%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
Elections Administrator						
Elections Administrator						
Salary and Wages	531,583	588,677	589,531	589,531	597,363	
Outside Labor	177,763	108,225	163,000	163,000	163,000	
Benefits	286,883	302,318	332,682	332,682	358,972	
Supplies and Other Charges	197,166	83,586	129,800	63,372	125,300	
Repairs and Maintenance	7,976	6,840	16,500	150	16,500	
Contracts for Services	125,272	159,595	153,130	143,567	163,060	
Professional Services	716	-	200	-	-	
Total Elections Administrator	**1,327,359**	**1,249,241**	**1,384,843**	**1,292,302**	**1,424,195**	**0.60%**
Voter Registration						
Supplies and Other Charges	1,205	1,418	3,050	-	5,000	
Contingency	-	-	-	-	-	
Contracts for Community Support	13,500	16,265	35,146	12,908	20,000	
Total Voter Registration	**14,705**	**17,683**	**38,196**	**12,908**	**25,000**	**0.01%**
American Rescue Plan Revenue Replacement						
Contracts for Community Support	15,414	-	500,000	500,000	-	
Total American Rescue Plan Revenue Replacement	**15,414**	**-**	**500,000**	**500,000**	**-**	**0.00%**
County Treasurer - Administration						
Salary and Wages	425,258	443,334	532,836	532,836	489,877	
Benefits	215,398	221,377	253,448	253,448	259,807	
Supplies and Other Charges	18,125	21,649	22,450	12,821	20,450	
Repairs and Maintenance	767	524	980	210	980	
Contracts for Services	3,395	3,506	5,000	2,936	5,000	
Professional Services	-	-	50,000	-	50,000	
Total County Treasurer - Administration	**662,943**	**690,390**	**864,714**	**802,251**	**826,114**	**0.35%**
Risk Management - Administration						
Salary and Wages	201,929	245,930	351,974	351,974	364,017	
Benefits	99,844	119,804	173,879	173,879	189,123	
Supplies and Other Charges	22,796	28,808	30,510	15,799	26,210	
Repairs and Maintenance	155,158	214,648	150,550	112,951	150,550	
Contracts for Services	3,018	3,000	5,000	3,000	3,000	
Professional Services	-	25,000	25,000	25,000	25,000	
Total Risk Management - Administration	**482,745**	**637,190**	**736,913**	**682,603**	**757,900**	**0.32%**
Tax Assessor-Collector - Administration						
Salary and Wages	1,590,975	1,719,140	2,117,458	2,117,458	2,068,865	
Benefits	948,914	969,876	1,165,061	1,165,061	1,242,544	
Supplies and Other Charges	98,445	96,251	119,460	82,538	155,970	
Repairs and Maintenance	1,060	7,700	2,600	1,340	2,600	
Contracts for Services	11,546	11,802	14,940	86,025	94,800	
Total Tax Assessor-Collector - Administration	**2,650,940**	**2,804,769**	**3,419,519**	**3,452,422**	**3,564,779**	**1.49%**
Information Technology						
Administration						
Salary and Wages	2,527,078	2,893,477	3,218,187	3,218,187	3,136,764	
Benefits	1,089,209	1,228,536	1,422,843	1,422,843	1,471,860	
Supplies and Other Charges	128,771	140,020	162,000	88,051	127,170	
Repairs and Maintenance	9,083	1,875	3,540	843	3,540	
Contracts for Services	444	444	500	444	500	
Community Contracts	1,948	2,124	2,110	2,109	2,140	
Total Administration	**3,756,533**	**4,266,476**	**4,809,180**	**4,732,477**	**4,741,974**	**1.98%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
I.T. Services						
Supplies and Other Charges	129,202	172,883	518,610	439,091	921,280	
Repairs and Maintenance	78,193	100,729	90,910	60,181	65,500	
Contracts for Services	2,851,596	3,241,361	3,559,160	3,421,863	3,911,553	
Total I.T. Services	**3,058,991**	**3,514,973**	**4,168,680**	**3,921,135**	**4,898,333**	**2.05%**
Project Management						
Salary and Wages	-	218,617	307,035	307,035	451,975	
Benefits	-	84,884	128,273	128,273	191,696	
Supplies and Other Charges	-	5,662	13,500	6,115	12,350	
Repairs and Maintenance	-	148,650	100,000	125	500	
Contracts for Services	-	62,689	66,000	79,646	136,000	
Professional Services	-	88,605	1,720,000	359,918	1,120,518	
Total Project Management - Administration	**-**	**609,107**	**2,334,808**	**881,112**	**1,913,039**	**0.80%**
Human Resources - Administration						
Salary and Wages	531,416	638,985	755,481	755,481	790,750	
Benefits	242,829	274,707	343,382	343,382	374,475	
Supplies and Other Charges	98,427	169,954	164,266	89,713	178,500	
Repairs and Maintenance	610	275	800	290	800	
Contracts for Services	-	-	435,000	382,500	157,500	
Total Human Resources - Administration	**873,282**	**1,083,921**	**1,698,929**	**1,571,366**	**1,502,025**	**0.63%**
County Auditor - Administration						
Salary and Wages	1,042,524	1,141,157	1,267,798	1,267,798	1,143,611	
Benefits	438,887	459,677	540,186	540,186	541,257	
Supplies and Other Charges	25,095	8,629	17,065	12,229	17,740	
Repairs and Maintenance	250	615	600	455	720	
Contracts for Services	438,302	67,000	68,000	55,000	111,000	
Total County Auditor - Administration	**1,945,058**	**1,677,078**	**1,893,649**	**1,875,668**	**1,814,328**	**0.76%**
Purchasing - Administration						
Salary and Wages	503,673	528,481	637,880	637,880	578,991	
Benefits	208,001	235,367	296,874	296,874	301,731	
Supplies and Other Charges	14,301	21,993	90,130	11,567	48,180	
Repairs and Maintenance	2,226	2,016	15,250	215	250	
Contracts- Services	532,801	141,642	19,025	34,991	30,550	
Total Purchasing - Administration	**1,261,002**	**929,499**	**1,059,159**	**981,527**	**959,702**	**0.40%**
Facilities Services						
Administration						
Salary and Wages	1,897,270	2,034,662	2,200,662	2,200,662	2,267,425	
Benefits	1,042,075	1,077,713	1,218,839	1,218,839	1,345,324	
Supplies and Other Charges	206,585	220,942	223,950	165,608	138,800	
Repairs and Maintenance	566,127	645,281	653,140	498,092	702,720	
Contracts for Services	898,061	1,650,763	2,286,871	1,732,324	3,245,555	
Professional Services	15,240	20,000	-	25,700	-	
Total Administration	**4,625,358**	**5,649,361**	**6,583,462**	**5,841,225**	**7,699,824**	**3.22%**
Landscaping						
Salary and Wages	313,664	317,947	353,385	353,385	304,975	
Benefits	159,765	181,941	214,597	214,597	218,536	
Supplies and Other Charges	5,193	9,933	9,000	13,511	8,500	
Repairs and Maintenance	59,036	70,583	71,250	21,658	73,250	
Contracts for Services	66,012	98,875	85,250	63,303	95,694	
Total Landscaping	**603,670**	**679,279**	**733,482**	**666,454**	**700,955**	**0.29%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
Facilities Services						
Parking Garage						
Supplies and Other Charges	-	15,207	30,500	19,465	42,500	
Repairs and Maintenance	-	7,325	23,000	35,452	206,020	
Contracts for Services	-	22,062	17,500	42,556	91,000	
Total Parking Garage	**-**	**44,595**	**71,000**	**97,473**	**339,520**	**0.14%**
County Records Management - Administration						
Salary and Wages	268,525	292,517	316,532	316,532	320,173	
Benefits	133,439	139,543	165,027	165,027	178,105	
Supplies and Other Charges	10,601	23,875	14,400	11,851	17,800	
Repairs and Maintenance	40	85	140	90	140	
Contractual Services	4,949	5,771	8,500	4,113	8,500	
Total Administration	**417,554**	**461,791**	**504,599**	**497,613**	**524,718**	**0.22%**
TOTAL GENERAL GOVERNMENT	**36,447,548**	**39,767,851**	**55,212,136**	**45,651,464**	**61,117,970**	
JUDICIAL SYSTEM						
Pre-Trial Bond Supervision						
Salary and Wages	113,140	119,883	129,586	129,586	111,846	
Benefits	78,050	79,760	83,945	83,945	86,696	
Supplies and Other Charges	-	-	2,000	-	2,000	
Contingency	-	-	10,000	-	43,989	
Total Pre-Trial Bond Supervision	**191,190**	**199,643**	**225,531**	**213,531**	**244,531**	**0.10%**
Court Support - Criminal						
Salary and Wages	8,158	54,167	56,907	56,907	59,584	
Benefits	3,407	30,297	31,406	31,406	34,502	
Supplies and Other Charges	123,775	111,870	157,300	148,014	157,300	
Contracts for Services	199,100	184,607	225,000	142,069	225,000	
Professional Services	4,133,032	3,992,172	5,313,250	4,126,510	5,275,000	
Total Court Support - Criminal	**4,467,472**	**4,373,113**	**5,783,863**	**4,504,906**	**5,751,386**	**2.41%**
Court Support - Civil						
Salary and Wages	-	-	1,002	-	-	
Benefits	-	-	86	-	-	
Supplies and Other Charges	526,305	587,588	664,600	397,683	664,500	
Contracts for Services	874,611	1,685,325	1,200,000	1,010,651	1,300,000	
Professional Services	87,787	82,948	103,500	14,729	103,500	
Total Court Support - Civil	**1,488,703**	**2,355,861**	**1,969,188**	**1,423,063**	**2,068,000**	**0.87%**
Court Support - Child Protective Services - 272nd						
Professional Services	159,136	123,766	200,000	25,209	150,000	
Total Court Support - Child Protective Services - 272nd	**159,136**	**123,766**	**200,000**	**25,209**	**150,000**	**0.06%**
Court Support - Child Protective Services - 361st						
Professional Services	120,719	59,300	150,000	39,970	150,000	
Total Court Support - Child Protective Services - 361st	**120,719**	**59,300**	**150,000**	**39,970**	**150,000**	**0.06%**
Court Support - Child Protective Services - 472nd						
Professional Services	58,649	232,465	150,000	202,125	250,000	
Total Court Support - Child Protective Services - 472nd	**58,649**	**232,465**	**150,000**	**202,125**	**250,000**	**0.10%**
Court Support - Child Protective Services - 85th						
Professional Services	125,196	75,418	150,000	18,233	150,000	
Total Court Support - Child Protective Services - 85th	**125,196**	**75,418**	**150,000**	**18,233**	**150,000**	**0.06%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
Court Support - Mental Health						
Professional Services	750	2,250	10,000	-	10,000	
Total Court Support - Mental Health	**750**	**2,250**	**10,000**	**-**	**10,000**	**0.00%**
Court Support - Child Support Enforcement						
Professional Services	10,291	9,459	10,000	1,771	10,000	
Total Court Support - Child Support Enforcement	**10,291**	**9,459**	**10,000**	**1,771**	**10,000**	**0.00%**
Court Support - Guardianship						
Salary and Wages	-	-	327,960	327,960	275,380	
Benefits	-	-	150,690	150,690	147,319	
Supplies and Other Charges	-	-	4,500	2,968	14,860	
Professional Services	232,389	367,085	390,000	212,921	355,400	
Total Court Support - Guardianship	**232,389**	**367,085**	**873,150**	**694,539**	**792,959**	**0.33%**
Court Support - Probate						
Professional Services	-	-	500	-	500	
Total Court Support - Probate	**-**	**-**	**500**	**-**	**500**	**0.00%**
Alternative Dispute Resolution						
Community Contracts	50,000	50,000	50,000	50,000	60,000	
Total Alternative Dispute Resolution	**50,000**	**50,000**	**50,000**	**50,000**	**60,000**	**0.03%**
Court Support - Other						
Professional Services	2,768	-	5,000	-	5,000	
Total Alternative Dispute Resolution	**2,768**	**-**	**5,000**	**-**	**5,000**	**0.00%**
Collections						
Salary and Wages	346,072	400,969	431,132	431,132	434,603	
Benefits	184,015	199,388	228,037	228,037	245,918	
Supplies and Other Charges	15,054	28,108	23,130	15,923	25,530	
Repairs and Maintenance	136	420	500	365	600	
Contracts for Services	-	5,650	5,650	5,650	5,650	
Total Collections	**545,277**	**634,535**	**688,449**	**681,107**	**712,301**	**0.30%**
County Attorney - Administration						
Salary and Wages	2,338,724	2,382,546	2,675,753	2,675,753	2,249,538	
Benefits	987,920	966,021	1,137,966	1,137,966	1,097,976	
Supplies and Other Charges	65,559	65,266	133,524	53,920	97,950	
Repairs and Maintenance	5,940	5,036	6,950	3,294	6,950	
Contracts for Services	19,062	19,732	35,289	35,208	1,850	
Community Contracts	2,302	2,510	2,493	3,493	3,090	
Total County Attorney	**3,419,507**	**3,441,111**	**3,991,975**	**3,909,634**	**3,457,354**	**1.45%**
District Attorney						
Administration						
Salary and Wages	3,794,034	4,057,521	4,572,766	4,572,766	4,175,950	
Benefits	1,600,447	1,660,456	1,900,461	1,900,461	1,914,438	
Supplies and Other Charges	155,088	185,248	188,545	135,185	245,709	
Repairs and Maintenance	9,864	8,507	8,700	5,512	8,700	
Contracts for Services	90,104	88,510	88,511	88,418	88,511	
Community Contracts	-	1,738	1,726	1,726	2,140	
Total Administration	**5,649,537**	**6,001,980**	**6,760,709**	**6,704,068**	**6,435,448**	**2.69%**
Child Protective Services						
Salary and Wages	286,561	301,947	325,371	325,371	323,787	
Benefits	104,052	108,372	132,874	132,874	139,969	
Supplies and Other Charges	1,036	1,111	7,850	3,807	13,600	
Contingency	-	-	1,900	-	-	
Total Child Protective Services	**391,649**	**411,430**	**467,995**	**462,052**	**477,356**	**0.20%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
District Clerk						
Administration						
Salary and Wages	852,287	902,461	1,009,152	1,009,152	893,248	
Benefits	440,250	467,163	561,658	561,658	576,238	
Supplies and Other Charges	28,053	33,858	28,005	18,197	27,575	
Repairs and Maintenance	3,030	955	1,400	860	1,400	
Total Administration	**1,323,620**	**1,404,437**	**1,600,215**	**1,589,867**	**1,498,461**	**0.63%**
Jury Services						
Salary and Wages	109,791	105,491	121,888	121,888	94,732	
Benefits	60,835	58,288	64,829	64,829	62,863	
Supplies and Other Charges	277,634	289,744	327,900	241,423	327,900	
Repairs and Maintenance	88	120	260	140	260	
Total Jury Services	**448,348**	**453,643**	**514,877**	**428,280**	**485,755**	**0.20%**
County Clerk						
Administration						
Salary and Wages	824,820	861,178	922,219	922,219	862,131	
Benefits	466,975	471,924	505,433	505,433	529,122	
Supplies and Other Charges	18,218	19,280	25,545	21,004	46,985	
Repairs and Maintenance	995	24,470	1,760	1,096	1,760	
Contracts for Services	44,817	66,441	83,600	60,000	105,360	
Total Administration	**1,355,825**	**1,443,293**	**1,538,557**	**1,509,752**	**1,545,358**	**0.65%**
Vital Statistics Preservation						
Supplies and Other Charges	709	3,597	11,700	1,533	11,700	
Contingency	-	-	5,000	-	5,000	
Total Vital Statistics Preservation	**709**	**3,597**	**16,700**	**1,533**	**16,700**	**0.01%**
85th District Court - Administration						
Salary and Wages	332,666	353,665	378,290	378,290	344,763	
Benefits	165,831	171,450	179,878	179,878	183,702	
Supplies and Other Charges	25,339	24,933	34,040	20,766	35,240	
Repairs and Maintenance	285	241	650	455	700	
Contracts for Services	3,397	5,777	4,773	4,772	-	
Total 85th District Court - Administration	**527,518**	**556,066**	**597,631**	**584,161**	**564,405**	**0.24%**
272nd District Court - Administration						
Salary and Wages	335,244	355,950	383,343	383,343	346,004	
Benefits	165,809	171,076	180,974	180,974	183,847	
Supplies and Other Charges	23,231	21,304	18,175	10,506	18,650	
Repairs and Maintenance	242	147	300	82	300	
Contracts for Services	3,397	3,397	4,773	4,772	2,180	
Total 272nd District Court - Administration	**527,923**	**551,874**	**587,565**	**579,677**	**550,981**	**0.23%**
361st District Court						
Administration						
Salary and Wages	322,394	341,349	373,873	373,873	342,713	
Benefits	162,651	167,337	178,718	178,718	183,128	
Supplies and Other Charges	35,055	30,704	41,130	22,583	69,940	
Repairs and Maintenance	43	1,824	260	180	260	
Contracts for Services	3,397	3,397	4,773	4,772	2,180	
Total Administration	**523,540**	**544,611**	**598,754**	**580,126**	**598,221**	**0.25%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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BY FUNCTION
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FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
472nd District Court - Administration						
Salary and Wages	241,252	278,838	318,523	318,523	332,359	
Benefits	125,785	149,143	164,866	164,866	180,498	
Supplies and Other Charges	58,235	20,681	33,000	17,135	31,100	
Repairs and Maintenance	426	85	200	90	200	
Contracts for Services	3,953	-	4,773	4,772	2,180	
Total 472nd District Court - Administration	**429,651**	**448,747**	**521,362**	**505,386**	**546,337**	**0.23%**
Juvenile Court Referee						
Salary and Wages	163,014	254,171	265,425	265,425	266,945	
Benefits	64,589	95,183	100,709	100,709	106,182	
Supplies and Other Charges	6,642	13,735	7,750	6,779	8,600	
Contracts for Services	4,217	3,397	4,773	4,772	4,773	
Total Juvenile Court Referee	**238,462**	**366,486**	**378,657**	**377,685**	**386,500**	**0.16%**
Misdemeanor Associate Court - Administration						
Salary and Wages	339,729	373,329	393,742	393,742	396,699	
Benefits	144,846	158,725	166,540	166,540	177,214	
Supplies and Other Charges	26,019	9,117	10,712	4,745	10,080	
Repairs and Maintenance	263	1,851	2,250	1,482	2,250	
Contracts for Services	3,397	3,397	4,773	4,772	2,180	
Total Misdemeanor Associate Court - Administration	**514,254**	**546,419**	**578,017**	**571,281**	**588,423**	**0.25%**
County Specialty Court Program						
Salary and Wages	18,261	22,873	42,500	42,500	42,500	
Benefits	3,783	4,900	10,797	10,797	10,797	
Supplies and Other Charges	33,848	10,778	41,980	6,243	42,130	
Contingency	-	-	20,000	-	-	
Contracts for Services	175,000	189,019	205,000	145,669	280,000	
Professional Services	-	2,875	2,000	-	3,000	
Total County Specialty Court Program	**230,892**	**230,445**	**322,277**	**205,209**	**378,427**	**0.16%**
Family Law Associate Court - Administration						
Salary and Wages	452,196	413,453	436,802	436,802	438,977	
Benefits	168,249	151,871	177,295	177,295	187,841	
Supplies and Other Charges	9,108	11,659	14,853	10,152	14,328	
Repairs and Maintenance	88	85	200	135	200	
Contracts for Services	-	-	4,773	4,772	-	
Total Family Law Associate Court - Administration	**629,641**	**577,068**	**633,923**	**629,156**	**641,346**	**0.27%**
Felony Associate Court - Administration						
Salary and Wages	-	-	-	-	219,593	
Benefits	-	-	-	-	93,711	
Supplies and Other Charges	-	-	-	-	21,150	
Repairs and Maintenance	-	-	-	-	200	
Total Felony Associate Court - Administration	**-**	**-**	**-**	**-**	**334,654**	**0.14%**
County Court at Law #1						
Administration						
Salary and Wages	625,397	687,630	593,160	593,160	547,793	
Benefits	259,772	290,353	232,397	232,397	233,549	
Supplies and Other Charges	10,578	12,537	24,150	2,680	22,170	
Repairs and Maintenance	65	291	300	115	300	
Contracts for Services	-	3,397	4,773	4,772	2,180	
Total Administration	**895,812**	**994,208**	**854,780**	**833,124**	**805,992**	**0.34%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
Judicial Support						
Salary and Wages	1,497	3,742	-	-	-	
Benefits	117	292	-	-	-	
Supplies and Other Charges	2,194	2,066	-	-	-	
Total Judicial Support	**3,808**	**6,100**	**-**	**-**	**-**	**0.00%**
Staff Support						
Supplies and Other Charges	7,238	6,755	-	-	-	
Repairs and Maintenance	-	-	-	-	-	
Contracts for Services	3,397	-	-	-	-	
Total Staff Support	**10,635**	**6,755**	**-**	**-**	**-**	**0.00%**
County Court at Law #2 - Administration						
Salary and Wages	559,192	595,640	555,503	555,503	514,138	
Benefits	237,462	250,505	222,911	222,911	225,011	
Supplies and Other Charges	23,251	28,558	41,420	12,322	50,700	
Repairs and Maintenance	43	142	150	90	150	
Contracts for Services	13,773	3,397	4,773	4,772	-	
Total County Court at Law #2 - Administration	**833,721**	**878,242**	**824,757**	**795,598**	**789,999**	**0.33%**
Justice of the Peace, Precinct 1 - Administration						
Salary and Wages	292,864	311,019	330,944	330,944	297,652	
Benefits	129,354	143,956	168,627	168,627	172,443	
Supplies and Other Charges	24,458	18,010	25,500	16,430	26,550	
Repairs and Maintenance	68	183	3,420	225	320	
Contracts for Services	2,990	1,645	4,200	1,294	4,200	
Total Justice of the Peace, Precinct 1 - Administration	**449,734**	**474,813**	**532,691**	**517,520**	**501,165**	**0.21%**
Justice of the Peace, Precinct 2 - Administration						
Salary and Wages	277,450	295,811	315,509	315,509	298,012	
Benefits	132,866	140,583	164,772	164,772	172,533	
Supplies and Other Charges	14,079	9,982	12,950	8,173	11,500	
Repairs and Maintenance	98	183	380	275	430	
Professional Services	4	-	-	-	-	
Total Justice of the Peace, Precinct 2 - Administration	**424,497**	**446,559**	**493,611**	**488,729**	**482,475**	**0.20%**
Justice of the Peace, Precinct 3 - Administration						
Salary and Wages	368,115	395,516	425,761	425,761	388,865	
Benefits	185,730	199,212	226,696	226,696	234,427	
Supplies and Other Charges	18,709	16,948	17,550	12,040	19,050	
Repairs and Maintenance	174	500	800	590	1,000	
Contracts for Services	2,300	2,312	2,500	1,818	2,500	
Total Justice of the Peace, Precinct 3 - Administration	**575,028**	**614,488**	**673,307**	**666,905**	**645,842**	**0.27%**
Justice of the Peace, Precinct 4 - Administration						
Salary and Wages	232,496	306,463	321,983	321,983	307,651	
Benefits	107,072	142,010	166,389	166,389	174,956	
Supplies and Other Charges	7,498	10,492	19,400	9,707	18,050	
Repairs and Maintenance	270	495	680	500	900	
Total Justice of the Peace, Precinct 4 - Administration	**347,336**	**459,460**	**508,452**	**498,579**	**501,557**	**0.21%**
Community Supervision - Support						
Supplies and Other Charges	85,701	103,546	76,800	76,800	76,800	
Repairs and Maintenance	1,800	1,409	14,200	14,200	4,720	
Community Contracts	708	772	767	767	951	
Total Community Supervision - Support	**88,209**	**105,727**	**91,767**	**91,767**	**82,471**	**0.03%**

BRAZOS COUNTY, TEXAS
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FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
Public Defender's Office - Administration						
Salary and Wages	-	37,028	40,198	40,198	40,558	
Benefits	-	23,257	27,233	27,233	29,721	
Supplies and Other Charges	-	-	-	-		
Total Public Defender's Office - Administration	**-**	**60,285**	**67,431**	**67,431**	**70,279**	**0.03%**
Court Facility -Administration						
Supplies and Other Charges	-	-	10,000	-	-	
Contingency	-	-	41,815	-	-	
Repairs and Maintenance	-	-	15,000	12,733	140,000	
Capital Outlay	91,146	-	125,000	125,000	-	
Total Court Facility - Administration	**91,146**	**-**	**191,815**	**137,733**	**140,000**	**0.06%**
TOTAL JUDICIAL SYSTEM	**27,383,542**	**29,510,739**	**33,613,506**	**30,589,707**	**32,880,183**	
LAW ENFORCEMENT						
Sheriff						
Administration						
Salary and Wages	6,258,027	6,782,630	6,936,056	6,936,056	6,943,663	
Benefits	2,768,213	2,910,644	3,183,214	3,183,214	3,402,761	
Supplies and Other Charges	515,440	466,026	452,540	315,799	460,940	
Repairs and Maintenance	247,763	222,620	252,350	158,154	252,350	
Contracts for Services	479,605	574,811	992,995	1,004,625	1,119,799	
Professional Services	11,880	13,350	2,400	-	2,400	
Community Contracts	29,041	32,244	32,022	32,022	40,168	
Total Administration	**$ 10,309,969**	**$ 11,002,325**	**$ 11,851,577**	**$ 11,629,870**	**$ 12,222,081**	**5.11%**
Jail Administration						
Salary and Wages	10,781,937	12,568,992	11,967,648	12,667,648	14,318,310	
Benefits	4,974,855	5,603,475	6,449,836	8,449,836	7,515,504	
Supplies and Other Charges	2,153,155	2,537,910	2,593,350	2,022,897	2,992,830	
Repairs and Maintenance	251,551	1,246,876	894,878	608,913	89,200	
Contracts for Services	194,387	206,439	608,384	658,467	685,354	
Professional Services	46,860	15,539	287,000	14,141	295,000	
Community Contracts	9,739	11,198	11,314	11,313	14,737	
Total Jail Administration	**18,412,484**	**22,190,429**	**22,812,410**	**24,433,215**	**25,910,935**	**10.84%**
Jail Medical Services						
Salary and Wages	945,496	1,125,822	-	-	-	
Benefits	418,984	471,969	-	-	-	
Supplies and Other Charges	45,706	25,927	-	-	-	
Repairs and Maintenance	685	1,650	-	-	-	
Contracts for Services	2,570	2,955	-	-	-	
Professional Services	28,670	62,995	-	-	-	
Total Jail Medical Services	**1,442,111**	**1,691,318**	**-**	**-**	**-**	**0.00%**
CSISD School Security						
Salary and Wages	775,910	806,925	973,099	973,099	800,934	
Benefits	324,211	339,330	410,090	410,090	387,072	
Supplies and Other Charges	26,738	31,896	54,300	24,518	54,300	
Repairs and Maintenance	-	-	2,300	810	2,000	
Contracts for Services	35,426	33,866	79,812	84,018	82,830	
Professional Services	-	-	520	-	520	
Community Contracts	7,614	9,268	9,971	9,971	12,360	
Total CSISD School Security	**1,169,899**	**1,221,285**	**1,530,092**	**1,502,506**	**1,340,016**	**0.56%**

BRAZOS COUNTY, TEXAS
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LAW ENFORCEMENT (Continued)						
Inauguration						
Salary and Wages	-	55,772	-	-	-	
Benefits	-	13,748	-	-	-	
Supplies and Other Charges	-	16,060	-	-	-	
Total Inauguration	**-**	**85,580**	**-**	**-**	**-**	**0.00%**
Jail Correctional Medicine - Administration						
Salary and Wages	-	-	1,279,844	1,279,844	1,601,454	
Benefits	-	-	702,318	702,318	827,468	
Supplies and Other Charges	-	-	55,310	66,871	106,800	
Repairs and Maintenance	-	-	1,200	680	1,200	
Contracts for Services	-	-	2,800	77,774	78,800	
Professional Services	-	-	35,000	398,855	235,000	
Total Adult Correctional Medicine - Administration	**-**	**-**	**2,076,472**	**2,526,342**	**2,850,722**	**#DIV/0!**
Constable Precinct 1 - Administration						
Salary and Wages	473,115	515,976	540,901	540,901	505,071	
Benefits	221,674	233,220	244,239	244,239	249,890	
Supplies and Other Charges	31,522	57,339	41,270	34,740	55,300	
Repairs and Maintenance	11,333	10,185	13,850	7,051	12,100	
Contracts for Services	39,784	36,991	62,796	64,561	65,065	
Community Contracts	2,479	2,703	2,685	2,684	3,566	
Total Constable Precinct 1 - Administration	**779,907**	**856,414**	**905,741**	**894,176**	**890,992**	**0.37%**
Constable Precinct 2 - Administration						
Salary and Wages	662,107	733,271	802,046	802,046	744,972	
Benefits	312,444	332,986	364,369	364,369	371,816	
Supplies and Other Charges	35,114	65,260	40,300	31,423	53,800	
Repairs and Maintenance	23,535	18,689	25,980	19,854	27,800	
Contracts for Services	46,235	45,758	73,025	77,230	75,786	
Community Contracts	3,365	3,668	3,644	3,643	4,516	
Total Constable Precinct 2 - Administration	**1,082,800**	**1,199,632**	**1,309,364**	**1,298,565**	**1,278,690**	**0.54%**
Constable Precinct 3						
Administration						
Salary and Wages	473,211	512,872	537,887	537,887	501,951	
Benefits	221,462	232,580	243,416	243,416	249,026	
Supplies and Other Charges	28,941	42,621	41,920	36,935	36,320	
Repairs and Maintenance	8,663	9,287	12,655	6,146	15,590	
Contracts for Services	37,750	32,007	49,121	50,575	50,876	
Community Contracts	2,125	2,317	2,301	2,301	2,853	
Total Administration	**772,152**	**831,684**	**887,300**	**877,260**	**856,616**	**0.36%**
Constable Precinct 4 - Administration						
Salary and Wages	676,990	770,890	806,256	806,256	745,692	
Benefits	319,365	349,775	365,436	365,436	371,999	
Supplies and Other Charges	37,793	52,849	24,400	26,612	27,450	
Repairs and Maintenance	22,747	21,740	27,640	21,718	27,640	
Contracts for Services	51,004	51,125	79,812	83,551	82,830	
Community Contracts	3,187	3,475	3,452	3,451	4,279	
Total Constable Precinct 4 - Administration	**1,111,086**	**1,249,854**	**1,306,996**	**1,307,024**	**1,259,890**	**0.53%**
TOTAL LAW ENFORCEMENT	**35,080,408**	**40,328,521**	**42,679,952**	**44,468,958**	**46,609,942**	

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
JUVENILE SERVICES						
Juvenile Correctional Medicine - Administration						
Salary and Wages	-	-	90,563	90,563	91,565	
Benefits	-	-	36,931	36,931	39,135	
Supplies and Other Charges	-	-	23,750	7,550	24,150	
Professional Services	-	-	2,500	712	2,500	
Total Juvenile Correctional Medicine - Administration	**-**	**-**	**153,744**	**135,756**	**157,350**	**0.07%**
Juvenile Services						
Administration						
Total Administration	6,924,641	7,176,348	8,453,267	7,300,495	8,663,398	
Total Administration	**6,924,641**	**7,176,348**	**8,453,267**	**7,300,495**	**8,663,398**	**3.63%**
Juvenile Justice Alternative Education Program (JJAEP)						
Salary and Wages	219,352	233,883	244,485	244,485	253,289	
Benefits	121,008	125,020	130,976	130,976	143,270	
Supplies and Other Charges	-	-	810	1,663	810	
Total JJAEP	**340,360**	**358,903**	**376,271**	**377,124**	**397,369**	**0.17%**
TDHS Commodities						
Supplies and Other Charges	16,334	6,746	7,310	5,313	6,200	
Total TDHS Commodities	**16,334**	**6,746**	**7,310**	**5,313**	**6,200**	**0.00%**
TOTAL JUVENILE SERVICES	**7,281,335**	**7,541,997**	**8,990,592**	**7,818,688**	**9,224,317**	
PUBLIC TRANSPORTATION						
Road and Bridge - Administration						
Salary and Wages	3,706,185	3,801,816	4,701,063	4,701,063	4,454,727	
Benefits	1,904,785	2,006,148	2,522,280	2,522,280	2,650,263	
Supplies and Other Charges	86,651	86,675	96,530	82,338	109,080	
Repairs and Maintenance	7,772,356	7,002,010	8,106,000	8,093,074	8,099,500	
Contracts for Services	989,356	247,702	344,773	262,789	492,058	
Professional Services	1,398,584	367,745	680,000	213,268	500,000	
Capital Outlay	7,129,371	2,024,485	10,775,000	7,143,559	14,524,753	
Total Road and Bridge - Administration	**22,987,288**	**15,536,581**	**27,225,646**	**23,018,371**	**30,830,381**	**12.90%**
Fleet Shop - Heavy Equipment						
Salary and Wages	391,496	420,402	452,075	452,075	454,934	
Benefits	205,540	220,302	238,078	238,078	255,896	
Supplies and Other Charges	10,793	10,322	12,300	17,531	12,150	
Repairs and Maintenance	295,241	293,804	316,500	270,226	326,000	
Contracts for Services	3,227	1,914	9,100	1,794	3,100	
Total Fleet Shop - Heavy Equipment	**906,297**	**946,744**	**1,028,053**	**979,704**	**1,052,080**	**0.44%**
TOTAL PUBLIC TRANSPORTATION	**23,893,585**	**16,483,325**	**28,253,699**	**23,998,075**	**31,882,461**	
PUBLIC HEALTH						
Health Department - Support						
Supplies and Other Charges	51,680	67,325	77,600	53,218	78,600	
Repairs and Maintenance	-	-	200,000	183,258	30,000	
Contracts for Services	33,502	2,770	-	-	2,774	
Professional Services	18,430	18,430	23,500	18,430	28,240	
Total Health Department - Support	**103,612**	**88,525**	**301,100**	**254,906**	**139,614**	**0.06%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
PUBLIC HEALTH (Continued)						
Indigent Health Care - Administration						
Supplies and Other Charges	733,477	808,923	1,500,000	1,119,767	1,500,000	
Professional Services	792,244	684,876	2,593,640	487,872	2,593,630	
Contracts for Community Support	93,700	119,700	906,360	106,360	906,370	
Total Indigent Health Care - Administration	**1,619,421**	**1,613,499**	**5,000,000**	**1,713,999**	**5,000,000**	**2.09%**
American Rescue Plan Revenue Replacement - R U OK Program						
Salary and Wages	21,274	-	-	-	-	
Benefits	5,258	-	-	-	-	
Supplies and Other Charges	618	-	-	-	-	
Contracts for Services	-	-	-	-	-	
Total R U OK Program	**27,150**	**-**	**-**	**-**	**-**	**0.00%**
Office of the Medical Examiner						
Salary and Wages	-	-	424,448	424,448	829,912	
Benefits	-	-	191,706	191,706	364,017	
Supplies and Other Charges	-	-	11,150	6,717	172,655	
Repairs and Maintenance	-	-	-	20,000	6,200	
Contracts for Services	-	-	-	10,000	30,470	
Professional Services	-	-	-	5,000	75,000	
Total Forensic Services	**-**	**-**	**627,304**	**657,871**	**1,478,254**	**0.62%**
Environmental Protection						
Supplies and Other Charges	16,168	14,759	19,500	13,010	21,000	
Repairs and Maintenance	-	-	1,000	-	-	
Contracts for Services	322,501	327,011	345,257	345,257	353,284	
Total Environmental Protection	**338,669**	**341,770**	**365,757**	**358,267**	**374,284**	**0.16%**
TOTAL PUBLIC HEALTH	**2,088,852**	**2,043,794**	**6,294,161**	**2,985,043**	**6,992,152**	
HUMAN SERVICES						
Veteran Services						
Salary and Wages	96,283	130,686	139,861	139,861	162,480	
Benefits	40,338	48,918	52,237	52,237	79,994	
Supplies and Other Charges	5,826	14,831	13,125	7,571	10,200	
Repairs and Maintenance	250	242	320	140	320	
Total Veteran Services	**142,697**	**194,677**	**205,543**	**199,809**	**252,994**	**0.11%**
Boonville Heritage Park						
Supplies and Other Charges	2,232	2,984	3,000	2,815	3,500	
Repairs and Maintenance	-	48,643	173,600	35,000	96,000	
Contracts for Services	420	420	5,000	420	5,000	
Professional Services	4,600	-	-	-	-	
Total Boonville Heritage Park	**7,252**	**52,047**	**181,600**	**38,235**	**104,500**	**0.04%**
County Fire Protection						
Contracts for Services	775,955	1,043,200	1,156,000	1,256,000	1,413,800	
Total County Fire Protection	**775,955**	**1,043,200**	**1,156,000**	**1,256,000**	**1,413,800**	**0.59%**
County Welfare						
Supplies and Other Charges	1,500	2,100	5,000	2,100	3,000	
Total County Welfare	**1,500**	**2,100**	**5,000**	**2,100**	**3,000**	**0.00%**

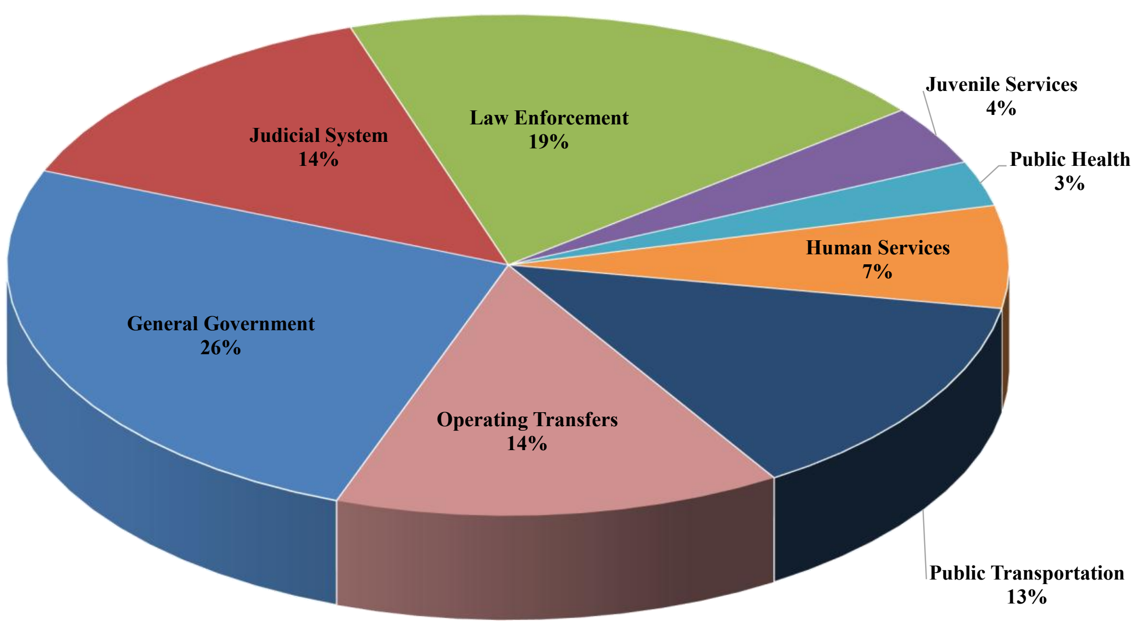
BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
HUMAN SERVICES (Continued)						
Emergency Management - Administration						
Salary and Wages	224,708	136,810	281,246	281,246	283,971	
Benefits	85,024	56,355	121,831	121,831	129,948	
Supplies and Other Charges	14,402	15,080	16,540	9,787	18,550	
Repairs and Maintenance	4,324	1,709	9,000	15,758	9,700	
Contracts for Services	128,059	117,817	125,000	100,094	132,000	
Community Contracts	39,311	42,477	43,335	43,335	54,908	
Total Emergency Management - Administration	**495,828**	**370,248**	**596,952**	**572,051**	**629,077**	**0.26%**
Exposition Center - Administration						
Salary and Wages	874,708	938,617	1,550,573	1,550,573	1,436,254	
Benefits	433,781	434,068	805,975	805,975	834,791	
Supplies and Other Charges	656,376	532,111	528,800	543,325	530,900	
Repairs and Maintenance	60,269	71,347	10,074,500	3,241,298	8,180,000	
Contracts for Services	141,899	97,133	91,000	95,000	100,600	
Professional Services	39,192		-	-	-	
Total Exposition Center - Administration	**2,206,225**	**2,073,276**	**13,050,848**	**6,236,171**	**11,082,545**	**4.64%**
Fair Administration						
Salary and Wages	184,511	191,483	319,904	319,904	322,016	
Benefits	80,725	83,253	137,225	137,225	146,020	
Total Fair Administration	**265,236**	**274,736**	**457,129**	**457,129**	**468,036**	**0.20%**
Brazos Center - Administration						
Salary and Wages	417,939	464,777	511,111	511,111	518,137	
Benefits	232,289	253,434	269,007	269,007	290,360	
Supplies and Other Charges	152,112	183,810	163,388	192,739	164,518	
Repairs and Maintenance	7,225	55,790	267,350	212,881	17,350	
Contracts for Services	15,436	105	300	104	600	
Total Brazos Center - Administration	**825,001**	**957,916**	**1,211,156**	**1,185,842**	**990,965**	**0.41%**
County Agriculture Extension - Administration						
Salary and Wages	308,920	354,455	385,140	385,140	393,117	
Benefits	105,204	131,333	233,564	233,564	254,890	
Supplies and Other Charges	62,849	53,448	58,010	42,635	57,900	
Repairs and Maintenance	3,600	240	1,400	891	1,400	
Contracts for Services	31,133	33,570	38,500	26,160	41,240	
Total County Agriculture Extension - Administration	**511,706**	**573,046**	**716,614**	**688,390**	**748,547**	**0.31%**
Child Protective Services - Administration						
Supplies and Other Charges	45,028	42,460	50,000	46,000	50,000	
Total Child Protective Services - Administration	**45,028**	**42,460**	**50,000**	**46,000**	**50,000**	**0.02%**
Family Protection Service - Administration						
Community Services	80,900	20,000	29,250	29,250	29,250	
Total Family Protection Service - Administration	**80,900**	**20,000**	**29,250**	**29,250**	**29,250**	**0.01%**
TOTAL HUMAN SERVICES	**5,357,328**	**5,603,706**	**17,660,092**	**10,710,977**	**15,772,714**	
TOTAL BUDGETS	**137,532,598**	**141,279,933**	**192,704,138**	**166,222,912**	**204,479,739**	**85.57%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET	Percent of Budget
Operating Transfers Out						
Capital Improvement Fund	-	-	14,226,237	2,161,937	11,787,163	
Transfer to Deferred Maintenance Fund	-	-	-	-	20,000,000	
CO Issue 2020	-	777,473	731,729	76,207	-	
CO Issue 2023	-	-	60,175,000	174,057	-	
CO Issue 2026	-	-	-	35,293,415	-	
American Rescue Plan Act	-	15,610,777	470,000	-	-	
Grants Fund	478,638	1,162,822	2,033,115	547,392	2,692,975	
TOTAL OPERATING TRANSFERS	**478,638**	**17,551,072**	**77,636,081**	**38,253,008**	**34,480,138**	**14.43%**
TOTAL GENERAL FUND EXPENDITURES	**138,011,236**	**158,831,005**	**270,340,219**	**204,475,920**	**238,959,877**	

Expenditure Budget by Function



ELECTED OFFICIALS
PROPOSED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2027

Elected Officials	Base Salary	County Longevity	Other Supplements*	Annual Salary	Footnotes
County Judge	$ 129,579.84	$ 3,600	$ 1,200	$ 134,379.84	
County Commissioners'					
Precinct 1	100,318.66	120	-	100,438.66	
Precinct 2	100,318.66	360	-	100,678.66	
Precinct 3	100,318.66	120	-	100,438.66	
Precinct 4	100,318.66	360	-	100,678.66	
County Treasurer	107,842.54	600	-	108,442.54	
Tax Assessor/Collector	107,842.54	3,000	-	110,842.54	
County Attorney	96,250.00	600	-	96,850.00	(1)
District Attorney	25,000.00	2,400	-	27,400.00	(1)
District Clerk	107,842.54	600	-	108,442.54	
County Clerk	107,842.54	4,200	-	112,042.54	
District Judge					
85th District Court	23,800.00	1,200	1,200	26,200.00	(1)
272nd District Court	23,800.00	2,400	1,200	27,400.00	(1)
361st District Court	23,800.00	480	1,200	25,480.00	(1)
472nd District Court	23,800.00	240	1,200	25,240.00	(1)
County Court at Law #1	234,000.00	3,000	1,200	238,200.00	(2)
County Court at Law #2	199,000.00	360	1,200	200,560.00	(2)
Justice of the Peace					
Precinct 1	100,318.66	600	-	100,918.66	
Precinct 2	100,318.66	600	-	100,918.66	
Precinct 3	100,318.66	1,200	-	101,518.66	
Precinct 4	100,318.66	360	-	100,678.66	
Sheriff	161,686.72	600	-	162,286.72	
Constable					
Precinct 1	100,318.66	2,400	-	102,718.66	
Precinct 2	100,318.66	3,000	-	103,318.66	
Precinct 3	100,318.66	1,200	-	101,518.66	
Precinct 4	100,318.66	3,000	-	103,318.66	
	$ 2,575,910.64	$ 36,600	$ 8,400	$ 2,620,910.64	

(1) District Court Judges can receive up to a maximum salary match from the County of $25,000 per Government Code 659.012(a) (1) and 32.001. The District Attorney is compensated per Government Code 46.003. The Count Attorney is compensated per Government Code 46.0031.

(2) County Court at Law Judge must be paid not less than $1,000 less than the total annual salary received by a district judge in the County. Minimum Salary: (Tex. Gov't Code Sec. 25.0005(a)) Maximum Salary: (Tex Gov't Code Sec. 25.0005(a-2))

*Other Supplements include funds received from the State Juvenile Board Supplement.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
PROPOSED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2027

		PROPOSED 2027
GENERAL - COMMISSIONERS' COURT		
Court Appointed Attorneys	$	600,000
Capital Murder Trial	$	1,000,000
Personnel Salary Adjustments	$	4,000,000
Court Support Cost	$	600,000
Utilities	$	600,000
Insurance	$	300,000
Worker's Compensation	$	200,000
Juvenile Placement	$	1,000,000
Overtime	$	1,000,000
Gasoline/Diesel	$	350,000
Health and Life Fund Support	$	850,000
Total Contingency	$	10,500,000 *

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

BRAZOS COUNTY, TEXAS
PROPOSED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2027

	PROPOSED 2027
<u>Pre-Trial Bond Supervision</u>	
Allowance For Excess Use	**$ 43,989**

Pre-Trial Bond Supervision has budgeted $43,989 in the Pre-Trial Bond Supervision Division for costs that can not be anticipated at the time the budget is being prepared. The funding will be provided from the bond fees collected by CSCD.

<u>Vital Statistics/Preservation</u>	
Allowance For Excess Use	**$ 5,000**

County Clerk has budgeted $5,000 in Vital Statistics/Preservation for costs that can not be anticipated at the time the budget is being prepared. This is to help cover the cost for vital records, such as birth or death certificates.

SPECIAL REVENUE FUNDS

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUNDS
BUDGET SUMMARY

For The Year Ending September 30, 2027

	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2026 vs 2027	% Incr/(Decr)	% of Budget
SPECIAL REVENUE FUND								
Hotel Occupancy Tax	8,500,000	4,300,000	6,370,838	5,995,611	7,724,374	$ 1,728,763	29%	10.42%
State Lateral Road	30,300	251,000	284,000	171,691	209,533	$ 37,842	22%	0.28%
Unclaimed Property Fund	65,200	71,000	109,000	146,897	26,511	$ (120,386)	-82%	0.04%
Law Library Fund	56,000	77,500	267,500	369,828	421,507	$ 51,679	14%	0.57%
Local Provider Participation Fund	51,270,000	58,864,372	62,480,000	66,538,800	58,105,870	$ (8,432,930)	-13%	78.39%
Law Enforcement Education Fund	80,204	83,860	119,638	150,600	125,448	$ (25,152)	-17%	0.17%
Court Records Preservation Fund	673,000	300,500	729,400	-	--	$ -	0%	0.00%
County Clerk Records Management Fund	1,763,000	1,600,000	1,628,000	1,717,140	1,934,041	$ 216,901	13%	2.61%
County Clerk Archival Fund	1,672,000	1,618,000	1,781,000	2,116,000	2,116,730	$ 730	0%	2.86%
Courthouse Security Fund	628,651	170,050	251,800	387,877	455,502	$ 67,625	17%	0.61%
Justice Court Security Fund	202,000	242,000	301,800	313,868	338,538	$ 24,670	8%	0.46%
District Clerk Management Fund	267,000	264,000	429,000	1,217,786	1,178,764	$ (39,022)	-3%	1.59%
District Clerk Archival Fund	34,500	-	1,765	-	--	$ -	0%	0.00%
Justice of the Peace Technology Fund	195,500	221,000	121,200	133,738	161,401	$ 27,663	21%	0.22%
County and District Court Tech Fund	114,000	129,000	148,400	164,978	178,879	$ 13,901	8%	0.24%
Forfeitures Fund	35,000	33,000	37,827	81,476	91,137	$ 9,661	12%	0.12%
D. A. Hot Check Collection Fund	4,650	4,950	5,550	6,285	6,546	$ 261	4%	0.01%
Bail Bond Board Fee Fund	101,000	108,500	121,500	129,841	135,737	$ 5,896	5%	0.18%
Voter Registration Fund	62,145	-	-	-	-	$ -	0%	0.00%
Vehicle Inventory Tax Interest Fund	315,750	348,500	428,766	498,805	563,556	$ 64,751	13%	0.76%
Sheriff - Crime Fund	126,750	113,500	120,611	120,965	115,740	$ (5,225)	-4.3%	0.16%
District Attorney - Crime Fund	263,000	271,000	246,900	153,705	125,248	$ (28,457)	-19%	0.17%
Election Contracts Fund	41,000	90,000	91,500	57,241	48,500	$ (8,741)	-15%	0.07%
County Attorney Operating Fund	62,000	70,000	69,000	66,359	61,765	$ (4,594)	-7%	0.08%
TOTAL SPECIAL REVENUE FUNDS	**$ 66,562,650**	**$ 69,231,732**	**$ 76,144,995**	**$ 80,539,491**	**$ 74,125,327**	**$ (6,414,164)**	**-7.96%**	

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
PROPOSED BUDGET
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (11000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Hotel, Motel Tax	$ 2,973,286	$ 3,059,740	$ 2,919,000	$ 3,034,822	$ 3,100,000
Venue Tax	1,110,866	1,147,399	1,000,000	1,100,925	1,200,000
Interest	318,887	412,365	315,000	365,296	330,000
P & I On Taxes	3,363	10,763	-	3,179	-
Program Income	2,750	-	-	-	-
Other Subscriptions - SBITA	46,708	4,385	-	-	-
TOTAL REVENUES	**$ 4,455,860**	**$ 4,634,652**	**$ 4,234,000**	**$ 4,504,222**	**$ 4,630,000**

EXPENDITURES (11002500)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Hotel Occupancy Tax (11002500)					
Salary and Wages	$ 75,019	$ 127,203	$ 177,830	$ 160,411	$ 178,988
Benefits	36,336	56,871	78,806	75,401	84,036
Supplies and Other Charges	32,748	119,943	70,375	49,118	57,850
Contingency	-	-	500,000	-	500,000
Repair and Maintenance	-	-	2,600	-	45,000
Contract Services	175,950	183,536	210,500	206,827	268,000
Professional Fees	5,300	5,300	5,500	5,300	5,500
Community Contracts	-	100,000	50,000	50,000	50,000
Capital Outlay	563,572	44,287	100,000	45,777	150,000
	$ 888,925	$ 637,140	$ 1,195,611	$ 592,834	$ 1,339,374
Venue Tax - Kyle Field					
Community Contracts	$ 1,110,866	$ 1,147,399	$ 1,000,000	$ 1,129,240	$ 1,200,000
	$ 1,110,866	$ 1,147,399	$ 1,000,000	$ 1,129,240	$ 1,200,000
Expo Complex Improvements (11002900)					
Repairs and Maintenance	$ -	$ -	$ 1,500,000	$ -	$ 3,000,000
Contract Services	-	-	-	1,480	10,000
Professional Fees	-	125,490	1,050,000	924,351	925,000
	$ -	$ 125,490	$ 2,550,000	$ 925,831	$ 3,935,000

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
PROPOSED BUDGET
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

EXPENDITURES (11002500) Cont.	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Operating Transfers					
Transfer to Debt Service Fund	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
Transfer to Expo Expansion	-	-	-	-	-
	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 3,249,791**	**$ 3,160,029**	**$ 5,995,611**	**$ 3,897,905**	**$ 7,724,374**
Net Changes in Fund Balance	$ 1,206,069	$ 1,474,623	$ (1,761,611)	$ 606,317	$ (3,094,374)
FUND BALANCE, OCTOBER 1	$ 5,557,473	$ 6,763,542	$ 8,424,255	$ 8,238,165	$ 8,844,483
FUND BALANCE, SEPTEMBER 30	$ 6,763,542	$ 8,238,165	$ 6,662,644	$ 8,844,483	$ 5,750,109

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
STATE LATERAL ROAD
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (12000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest - Accounts	$ 13,764	$ 8,004	$ 6,500	$ 7,217	$ 6,500
State of Texas - Lateral Road Fund	29,508	29,502	29,000	29,519	29,000
TOTAL REVENUES	**$ 43,272**	**$ 37,506**	**$ 35,500**	**$ 36,736**	**$ 35,500**
EXPENDITURES (56006000)					
Repair & Maintenance	$ -	$ 165,000	$ 171,691	$ -	$ 209,533
TOTAL EXPENDITURES	**$ -**	**$ 165,000**	**$ 171,691**	**$ -**	**$ 209,533**
Net Changes in Fund Balance	$ 43,272	$ (127,494)	$ (136,191)	$ 36,736	$ (174,033)
FUND BALANCE, OCTOBER 1	$ 221,519	$ 264,791	$ 136,191	$ 137,297	$ 174,033
FUND BALANCE, SEPTEMBER 30	$ 264,791	$ 137,297	$ -	$ 174,033	$ -

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, Texas 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
PROPOSED BUDGET
UNCLAIMED PROPERTY FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (13000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest - Accounts	$ 23,062	$ 26,138	$ 21,500	$ 18,511	$ 8,000
TOTAL REVENUES	**$ 23,062**	**$ 26,138**	**$ 21,500**	**$ 18,511**	**$ 8,000**
EXPENDITURES (12005000)					
Supplies and Other Charges	$ -	$ -	$ 2,000	$ -	$ 8,000
Contingency	-	-	144,897	-	-
	-	-	146,897	-	8,000
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ 123,574	$ 18,511
	$ -	$ -	$ -	$ 123,574	$ 18,511
TOTAL EXPENDITURES AND TRANSFERS	**$ -**	**$ -**	**$ 146,897**	**$ 123,574**	**$ 26,511**
Net Changes in Fund Balance	$ 23,062	$ 26,138	$ (125,397)	$ (105,063)	$ (18,511)
FUND BALANCE, OCTOBER 1	$ 74,374	$ 97,436	$ 125,397	$ 123,574	$ 18,511
FUND BALANCE, SEPTEMBER 30	$ 97,436	$ 123,574	$ -	$ 18,511	$ -

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 of the holder.

Commissioners' Court has oversight responsibility for the fund.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
LAW LIBRARY
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (15000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees - County Clerk	$ 20,279	$ 19,355	$ 17,560	$ 18,295	$ 20,000
Fees - District Clerk	84,795	101,230	97,000	94,704	110,000
Interest - Accounts	8,101	11,021	8,000	10,151	11,000
TOTAL REVENUES	**$ 113,175**	**$ 131,606**	**$ 122,560**	**$ 123,150**	**$ 141,000**

EXPENDITURES (52000100)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Supplies and Other Charges	$ 65,385	$ 67,876	$ 369,828	$ 74,410	$ 421,507
TOTAL EXPENDITURES	**$ 65,385**	**$ 67,876**	**$ 369,828**	**$ 74,410**	**$ 421,507**
Net Changes in Fund Balance	$ 47,790	$ 63,730	$ (247,268)	$ 48,740	$ (280,507)
FUND BALANCE, OCTOBER 1	$ 120,247	$ 168,037	$ 247,268	$ 231,767	$ 280,507
FUND BALANCE, SEPTEMBER 30	$ 168,037	$ 231,767	$ -	$ 280,507	$ -

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
LOCAL PROVIDER PARTICIPATION FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (16000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Part-Scott& White	$ 16,123,273	$ 23,382,568	$ 18,515,000	$ 18,519,249	$ 18,515,000
Part-CS Medical Center	3,689,202	4,311,120	4,310,000	4,311,120	4,310,000
Part-St. Joseph	17,710,357	16,015,491	16,015,000	16,015,491	16,015,000
Part-Physicians Center	1,257,954	1,637,941	1,635,000	1,637,941	1,635,000
Part - Encompass (CHI St. Joseph Rehab Hospital)	1,227,908	1,996,044	1,995,000	1,996,044	1,995,000
Part-Caprock	487,494	79,569	-	-	-
Local Provider Part. Fund Refund	-	460,551	-	3,539,102	-
Interest - Accounts	1,392,213	1,148,426	1,045,000	857,889	995,000
TOTAL REVENUES	**$ 41,888,401**	**$ 49,031,710**	**$ 43,515,000**	**$ 46,876,836**	**$ 43,465,000**
EXPENDITURES (34000200)					
Community Contracts	$ 37,357,270	$ 51,598,849	$ 66,518,800	$ 54,513,160	$ 58,085,870
Operating Transfers					
Transfer to General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 37,377,270**	**$ 51,618,849**	**$ 66,538,800**	**$ 54,533,160**	**$ 58,105,870**
Net Changes in Fund Balance	$ 4,511,131	$ (2,587,139)	$ (23,023,800)	$ (7,656,324)	$ (14,640,870)
FUND BALANCE, OCTOBER 1	$ 20,373,202	$ 24,884,333	$ 23,023,800	$ 22,297,194	$ 14,640,870
FUND BALANCE, SEPTEMBER 30	$ 24,884,333	$ 22,297,194	$ -	$ 14,640,870	$ -

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 tremendous 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.

Funds are restricted by both State statute and Commissioners' Court.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
LAW ENFORCEMENT EDUCATION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (18000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
State LEOSE - Training	$ 37,584	$ 42,779	$ 42,750	$ 42,991	$ 42,750
TOTAL REVENUES	**$ 37,584**	**$ 42,779**	**$ 42,750**	**$ 42,991**	**$ 42,750**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
LEOSE Training - Constable Precinct 1	$ -	$ -	$ 14,411	$ -	$ 14,360
LEOSE Training - Constable Precinct 2	-	-	15,473	650	14,772
LEOSE Training - Constable Precinct 3	-	-	8,837	-	8,786
LEOSE Training - Constable Precinct 4	-	-	16,231	-	16,179
LEOSE Training - County Attorney	500	-	9,969	-	9,918
LEOSE Training - District Attorney	2,310	2,579	5,181	1,568	2,629
LEOSE Training - Sheriff	7,557	2,622	18,799	10,017	8,885
LEOSE Training -Jail	15,544	12,000	61,699	12,119	49,919
TOTAL EXPENDITURES	**$ 25,911**	**$ 17,201**	**$ 150,600**	**$ 24,354**	**$ 125,448**
Net Changes in Fund Balance	$ 11,673	$ 25,578	$ (107,850)	$ 18,637	$ (82,698)
FUND BALANCE, OCTOBER 1	$ 69,560	$ 81,233	$ 107,850	$ 106,811	$ 125,448
FUND BALANCE, SEPTEMBER 30	$ 81,233	$ 106,811	$ -	$ 125,448	$ 42,750

All County, District and Justice of the Peace Courts collects a 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
PROPOSED BUDGET
COURT RECORDS PRESERVATION FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (19000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service - Co Records Mgt	$ -	$ -	$ -	$ -	$ -
Fees for Service - Ct Records Preservation	410	-	-	-	-
Interest - Accounts	36,546	-	-	-	-
TOTAL REVENUES	**$ 36,956**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES (50000200)					
Court Record Preservation (Government Code: Section 51.708)					
Supplies and Other Charges	$ -		$ -	$ -	$ -
Contractual Services	-		-	-	-
	$ -	$ -	$ -	$ -	$ -
Operating Transfers					
Transfer to District Clerk Records Management Fund	$ -	$ 702,725	$ -	$ -	$ -
	$ -	$ 702,725	$ -	$ -	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ -**	**$ 702,725**	**$ -**	**$ -**	**$ -**
Net Changes in Fund Balance	$ 36,956	$ (702,725)	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 665,769	$ 702,725	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ 702,725	$ -	$ -	$ -	$ -

The County collects a fee that can only be used for records management and preservation services, including automation, performed by the court clerk on approval by the Commissioner's Court of a budget as provided by Texas Local Government Code Chapter 111. (Texas Local Government Code, Section 135.154)

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOED BUDGET
COUNTY CLERK RECORDS MANAGEMENT FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (20000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 305,258	$ 320,659	$ 300,000	$ 318,268	$ 315,000
Interest - Accounts	69,629	73,115	55,000	63,734	57,750
TOTAL REVENUES	**$ 374,887**	**$ 393,774**	**$ 355,000**	**$ 382,002**	**$ 372,750**

EXPENDITURES (21005000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Salary and Wages	$ 124,374	$ 133,395	$ 140,014	$ 142,635	$ 128,538
Benefits	62,648	66,346	86,618	70,197	91,008
Supplies and Other Charges	17,345	6,695	8,500	105	8,500
Contingency	-	-	1,056,168	-	1,280,155
Repairs and Maintenance	133,123	77,016	500	657	500
Contracts for Services	-	-	425,340	15,809	425,340
Capital Outlay	22,822	-	-	-	-
TOTAL EXPENDITURES	**$ 360,312**	**$ 283,452**	**$ 1,717,140**	**$ 229,403**	**$ 1,934,041**
Net Changes in Fund Balance	$ 14,575	$ 110,322	$ (1,362,140)	$ 152,599	$ (1,561,291)
FUND BALANCE, OCTOBER 1	$ 1,283,795	$ 1,298,370	$ 1,362,140	$ 1,408,692	$ 1,561,291
FUND BALANCE, SEPTEMBER 30	$ 1,298,370	$ 1,408,692	$ -	$ 1,561,291	$ -

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY CLERK ARCHIVAL FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (20010)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 280,855	$ 301,845	$ 295,000	$ 302,895	$ 295,000
Interest - Accounts	74,393	86,971	63,000	73,105	63,000
TOTAL REVENUES	**$ 355,248**	**$ 388,816**	**$ 358,000**	**$ 376,000**	**$ 358,000**
EXPENDITURES (21006000)					
Contingency	$ -	$ -	$ 1,541,000	$ -	$ 1,541,730
Contracts for Services	220,953	263,277	575,000	226,230	575,000
	$ 220,953	$ 263,277	$ 2,116,000	$ 226,230	$ 2,116,730
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ 220,953**	**$ 263,277**	**$ 2,116,000**	**$ 226,230**	**$ 2,116,730**
Net Changes in Fund Balance	$ 134,295	$ 125,539	$ (1,758,000)	$ 149,770	$ (1,758,730)
FUND BALANCE, OCTOBER 1	$ 1,349,126	$ 1,483,421	$ 1,758,000	$ 1,608,960	$ 1,758,730
FUND BALANCE, SEPTEMBER 30	$ 1,483,421	$ 1,608,960	$ -	$ 1,758,730	$ -

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COURTHOUSE SECURITY FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (22000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 89,005	$ 110,054	$ 114,600	$ 115,667	$ 107,500
Interest - Accounts	6,601	11,321	5,000	10,661	10,500
TOTAL REVENUES	**$ 95,606**	**$ 121,375**	**$ 119,600**	**$ 126,328**	**$ 118,000**
EXPENDITURES					
Sheriff Support (51000100):					
Supplies and Other Charges	$ 2,936	$ 7,648	$ 2,510	$ 7,712	$ 12,010
Contingency	-	-	300,702	-	358,551
Repairs and Maintenance	4,633	1,243	20,000	1,274	20,000
Contract Services	-	450	53,514	47,808	53,514
Community Contracts	1,062	1,158	1,151	1,150	1,427
Capital Outlay	6,264	-	10,000	-	10,000
	$ 14,895	$ 10,499	$ 387,877	$ 57,944	$ 455,502
TOTAL EXPENDITURES AND TRANSFERS	**$ 14,895**	**$ 10,499**	**$ 387,877**	**$ 57,944**	**$ 455,502**
Net Changes in Fund Balance	$ 80,711	$ 110,876	$ (268,277)	$ 68,384	$ (337,502)
FUND BALANCE, OCTOBER 1	$ 77,531	$ 158,242	$ 268,277	$ 269,118	$ 337,502
FUND BALANCE, SEPTEMBER 30	$ 158,242	$ 269,118	$ -	$ 337,502	$ -

The County collects a fee as part of the court costs to provide adequate security for buildings that house a District or County

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE COURT SECURITY FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (22010)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 35,819	$ 21,538	$ 8,800	$ 10,078	$ 9,600
Interest - Accounts	12,673	14,872	10,750	12,000	12,000
TOTAL REVENUES	**$ 48,492**	**$ 36,410**	**$ 19,550**	**$ 22,078**	**$ 21,600**
EXPENDITURES (51000300)					
Supplies and Other Charges	$ -	$ -	$ 60,000	$ -	$ 30,000
Repair and Maintenance	-	-	60,000	-	30,000
Contracts for Services	-	-	30,000	-	30,000
Professional Services	-	-	60,000	-	60,000
Capital Outlay	-	-	163,868	-	188,538
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 373,868**	**$ -**	**$ 338,538**
Net Changes in Fund Balance	$ 48,492	$ 36,410	$ (354,318)	$ 22,078	$ (316,938)
FUND BALANCE, OCTOBER 1	$ 209,959	$ 258,451	$ 294,318	$ 294,861	$ 316,938
FUND BALANCE, SEPTEMBER 30	$ 258,451	$ 294,861	$ (60,000)	$ 316,938	$ -

The County collects a fee for each 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 §102.017) for justice courts located outside of the county courthouse.

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT CLERK MANAGEMENT FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (23000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 126,480	$ 153,497	$ 135,000	$ 133,347	$ 135,000
Interest - Accounts	14,173	56,366	40,000	41,062	40,000
Transfer from Court Records Management Fund	-	702,725	-	-	-
TOTAL REVENUES	**$ 140,653**	**$ 912,588**	**$ 175,000**	**$ 174,409**	**$ 175,000**

EXPENDITURES (20005000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Salary and Wages	$ 60,195	$ 61,627	$ 81,012	$ 39,650	$ 96,394
Benefits	4,718	15,275	20,400	11,153	43,798
Supplies and Other Charges	-	-	-	2,928	995,572
Contracts for Services	-	178,673	1,096,374	78,183	23,000
Professional Fees	-	-	20,000	-	20,000
TOTAL EXPENDITURES	**$ 64,913**	**$ 255,575**	**$ 1,217,786**	**$ 131,914**	**$ 1,178,764**
Net Changes in Fund Balance	$ 75,740	$ 657,013	$ (1,042,786)	$ 42,495	$ (1,003,764)
FUND BALANCE, OCTOBER 1	$ 228,516	$ 304,256	$ 1,042,786	$ 961,269	$ 1,003,764
FUND BALANCE, SEPTEMBER 30	$ 304,256	$ 961,269	$ -	$ 1,003,764	$ -

The District Clerk collects a 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 Section 134.101, 134.102, 135.134 and 134.155, Texas Government Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT CLERK ARCHIVAL FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (23010)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 320	$ 95	$ -	$ -	$ -
Interest - Accounts	75	75	-	-	-
TOTAL REVENUES	**$ 395**	**$ 170**	**$ -**	**$ -**	**$ -**
EXPENDITURES (20006000)					
Professional Fees	$ -	$ 1,774	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ 1,774**	**$ -**	**$ -**	**$ -**
Net Changes in Fund Balance	$ 395	$ (1,604)	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 1,209	$ 1,604	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ 1,604	$ -	$ -	$ -	$ -

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (24000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 30,069	$ 28,858	$ 27,550	$ 31,937	$ 29,500
Interest	10,515	4,660	3,300	4,104	4,000
TOTAL REVENUES	**$ 40,584**	**$ 33,518**	**$ 30,850**	**$ 36,041**	**$ 33,500**
EXPENDITURES					
JP's (24005000)					
Contingency	$ -	$ -	$ 73,738	$ -	$ 140,851
	$ -	$ -	$ 73,738	$ -	$ 140,851
JP #1 (24005100)		$ 1,420			
Supplies and Other Charges	$ 2,988		$ 12,800	$ 43	$ -
Contingency	-	-	-	-	-
Contract Services	-	-	2,200	-	2,400
	$ 2,988	$ 1,420	$ 15,000	$ 43	$ 2,400
JP #2 (24005200)					
Supplies and Other Charges	$ 1,231	$ 3,252	$ 12,800	$ -	$ 11,262
Contingency	-	-	-	-	-
Contract Services	-	-	2,200	-	1,400
Capital Outlay	49,937	-	-	-	-
	$ 51,168	$ 3,252	$ 15,000	$ -	$ 12,662
JP #3 (24005300)					
Supplies and Other Charges	$ 2,997	$ 3,349	$ 12,800	$ -	$ -
Contingency	-	-	-	-	-
Contract Services	-	-	2,200	-	1,600
Capital Outlay	49,064	-	-	-	
	$ 52,061	$ 3,349	$ 15,000	$ -	$ 1,600
JP #4 (24005400)					
Supplies and Other Charges	$ 6,172	$ 1,460	$ 12,800	$ 2,890	$ 2,288
Contingency	-	-	-	-	-
Contract Services	-	-	2,200	-	1,600
Capital Outlay	49,937	-	-	-	-
	$ 56,109	$ 1,460	$ 15,000	$ 2,890	$ 3,888
TOTAL EXPENDITURES	**$ 162,326**	**$ 9,481**	**$ 133,738**	**$ 2,933**	**$ 161,401**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Net Changes in Fund Balance	$ (121,742)	$ 24,037	$ (102,888)	$ 33,108	$ (127,901)
FUND BALANCE, OCTOBER 1	$ 192,498	$ 70,756	$ 102,888	$ 94,793	$ 127,901
FUND BALANCE, SEPTEMBER 30	$ 70,756	$ 94,793	$ -	$ 127,901	$ -

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (24010)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 8,304	$ 8,425	$ 8,200	$ 8,027	$ 8,200
Interest	6,831	7,583	6,000	6,109	5,800
TOTAL REVENUES	**$ 15,135**	**$ 16,008**	**$ 14,200**	**$ 14,136**	**$ 14,000**
EXPENDITURES (25005000)					
Supplies and Other Charges	$ -	$ -	$ 164,978	$ -	$ 178,879
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 164,978**	**$ -**	**$ 178,879**
Net Changes in Fund Balance	$ 15,135	$ 16,008	$ (150,778)	$ 14,136	$ (164,879)
FUND BALANCE, OCTOBER 1	$ 119,600	$ 134,735	$ 150,778	$ 150,743	$ 164,879
FUND BALANCE, SEPTEMBER 30	$ 134,735	$ 150,743	$ -	$ 164,879	$ -

A defendant convicted of a criminal offense in a county court, statutory county court, or district court shall pay a fee as part of the court cost to fund the technological needs of the county and district courts. (Code of Criminal Procedure §102.0169)

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
FORFEITURE FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (25000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 304	$ -	$ -	$ -	$ -
Interest	1,965	4,049	-	2,484	-
Foreitures - Sheriff	-	1,661	-	10,533	-
Foreitures - Constable Precinct 3	-	43,175	-	-	-
TOTAL REVENUES	**$ 2,269**	**$ 48,886**	**$ -**	**$ 13,017**	**$ -**

EXPENDITURES (18010000/28010000/30110000/30210000/30310000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Sheriff Forfeitures	$ 235	$ 1,458	$ 26,652	$ 1,250	$ 37,858
Constable Pct. 1 Forfeitures	-	-	3,732	1,250	2,635
Constable Pct. 2 Forfeitures	-	2,420	2,608	1,250	1,425
Constable Pct. 3 Forfeitures	-	-	48,484	1,250	49,219
TOTAL EXPENDITURES	**$ 235**	**$ 3,878**	**$ 81,476**	**$ 5,000**	**$ 91,137**
Net Changes in Fund Balance	$ 2,034	$ 45,008	$ (81,476)	$ 8,017	$ (91,137)
FUND BALANCE, OCTOBER 1	$ 36,078	$ 38,112	$ 81,476	$ 83,120	$ 91,137
FUND BALANCE, SEPTEMBER 30	$ 38,112	$ 83,120	$ -	$ 91,137	$ -

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
D.A. HOT CHECK COLLECTIONS
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (26000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest - Accounts	$ 277	$ 298	$ 200	$ 179	$ 200
Other Revenue	75	225	150	150	150
TOTAL REVENUES	**$ 352**	**$ 523**	**$ 350**	**$ 329**	**$ 350**
EXPENDITURES (19006000)					
Contingency	$ -	$ -	$ 6,285	$ -	$ 6,546
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 6,285**	**$ -**	**$ 6,546**
Net Changes in Fund Balance	$ 352	$ 523	$ (5,935)	$ 329	$ (6,196)
FUND BALANCE, OCTOBER 1	$ 4,992	$ 5,344	$ 5,935	$ 5,867	$ 6,196
FUND BALANCE, SEPTEMBER 30	$ 5,344	$ 5,867	$ -	$ 6,196	$ -

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
BAIL BOND BOARD FEE FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (27000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest - Accounts	$ 5,975	$ 6,292	$ 4,800	$ 5,307	$ 5,000
Other Revenue	2,500	2,000	2,500	2,500	2,500
TOTAL REVENUES	**$ 8,475**	**$ 8,292**	**$ 7,300**	**$ 7,807**	**$ 7,500**

EXPENDITURES (12006000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Salary and Wages	$ -	$ -	$ 4,001	$ 19	$ 4,001
Benefits	-	-	1,016	-	1,016
Supplies and Other Charges	419	1,718	7,660	1,700	7,660
Contingency	-	-	117,164	-	123,060
TOTAL EXPENDITURES	**$ 419**	**$ 1,718**	**$ 129,841**	**$ 1,719**	**$ 135,737**
Net Changes in Fund Balance	$ 8,056	$ 6,574	$ (122,541)	$ 6,088	$ (128,237)
FUND BALANCE, OCTOBER 1	$ 107,519	$ 115,575	$ 122,541	$ 122,149	$ 128,237
FUND BALANCE, SEPTEMBER 30	$ 115,575	$ 122,149	$ -	$ 128,237	$ -

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
VEHICLE INVENTORY TAX INTEREST FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (29000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
P & I Taxes	$ 2,465	$ 2,335	$ 2,500	$ 3,285	$ 2,500
Interest	53,643	58,617	44,000	57,190	55,000
TOTAL REVENUES	**$ 56,108**	**$ 60,952**	**$ 46,500**	**$ 60,475**	**$ 57,500**
EXPENDITURES (13006000)					
Salary and Wages	$ -	$ -	$ 11,100	$ -	$ 11,100
Employee benefits	-	-	2,822	-	2,822
Supplies and Other Charges	2,196	3,461	26,750	5,137	26,750
Contingency	-	-	427,633	-	492,384
Repair & Maintenance	-	-	1,000	-	1,000
Contracts	-	-	2,000	-	2,000
Professional Fees	-	-	7,500	-	7,500
Capital Outlay	-	-	20,000	-	20,000
TOTAL EXPENDITURES	**$ 2,196**	**$ 3,461**	**$ 498,805**	**$ 5,137**	**$ 563,556**
Net Changes in Fund Balance	$ 53,912	$ 57,491	$ (452,305)	$ 55,338	$ (506,056)
FUND BALANCE, OCTOBER 1	$ 339,315	$ 393,227	$ 452,305	$ 450,718	$ 506,056
FUND BALANCE, SEPTEMBER 30	$ 393,227	$ 450,718	$ -	$ 506,056	$ -

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
SHERIFF - CRIME FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (33000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest	$ 4,597	$ 4,104	$ 3,150	$ 3,304	$ 3,150
Other Revenue	60	-	-	-	-
TOTAL REVENUES	**$ 4,657**	**$ 4,104**	**$ 3,150**	**$ 3,304**	**$ 3,150**
EXPENDITURES (28050000)					
Supplies and Other Charges	$ 3,237	$ 1,397	$ 63,100	$ 6,601	$ 63,100
Contingency	-	-	23,865	-	18,640
Repairs and Maintenance	-	-	4,000	-	4,000
Contracts	-	-	-	1,910	-
Capital Outlay	-	-	30,000	-	30,000
	$ 3,237	$ 1,397	$ 120,965	$ 8,511	$ 115,740
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 3,237**	**$ 1,397**	**$ 120,965**	**$ 8,511**	**$ 115,740**
Net Changes in Fund Balance	$ 1,420	$ 2,707	$ (117,815)	$ (5,207)	$ (112,590)
FUND BALANCE, OCTOBER 1	$ 113,670	$ 115,090	$ 117,816	$ 117,797	$ 112,590
FUND BALANCE, SEPTEMBER 30	$ 115,090	$ 117,797	$ -	$ 112,590	$ -

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.

Texas Code of Criminal Procedure Statue 59.06 (d) - Commissioner's Court must approve reallocation of funding if needed during the fiscal year by a budget adjustment or budget amendment.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
DISTRICT ATTORNEY - CRIME FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (34000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
District Attorney - Crime Fund	$ 11,247	$ 45,351	$ 20,000	$ 24,590	$ 20,000
Interest	12,302	9,256	7,700	3,602	5,000
TOTAL REVENUES	**$ 23,549**	**$ 54,607**	**$ 27,700**	**$ 28,192**	**$ 25,000**
EXPENDITURES (19200100)					
Salary and Wages	$ 27,105	$ 69,805	$ 88,179	$ 32,149	$ 7,800
Benefits	10,544	35,555	40,346	14,991	1,982
Supplies and Other Charges	18,986	22,905	24,180	7,911	30,180
Contingency	-	-	-	-	84,286
Contract Services	360	360	1,000	270	1,000
Capital Outlay	-	-	-	-	-
Operating Transfers					
Transfer to General Fund	$ 9,000	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 65,995**	**$ 128,625**	**$ 153,705**	**$ 55,321**	**$ 125,248**
Net Changes in Fund Balance	$ (42,446)	$ (74,018)	$ (126,005)	$ (27,129)	$ (100,248)
FUND BALANCE, OCTOBER 1	$ 253,841	$ 211,395	$ 126,005	$ 137,377	$ 110,248
FUND BALANCE, SEPTEMBER 30	$ 211,395	$ 137,377	$ -	$ 110,248	$ 10,000

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 in accordance with an inter-local agreement restrictively for the litigation of seizures incurred in law enforcement activities.

Texas Code of Criminal Procedure Statue 59.06 (d) - Commissioner's Court must approve reallocation of funding if needed during the fiscal year by a budget adjustment or budget amendment.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
ELECTION CONTRACTS FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (35000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 14,088	$ 11,368	$ 25,000	$ 30,103	$ 25,000
Interest	3,591	2,140	1,925	532	500
TOTAL REVENUES	**$ 17,679**	**$ 13,508**	**$ 26,925**	**$ 30,635**	**$ 25,500**
EXPENDITURES (21120000)					
Supplies and Other Charges	$ -	$ -	$ 200	$ -	$ -
Contract Services	2,540	-	4,500	4,344	-
Total Primary Election Services (21120000)	$ 2,540	$ -	$ 4,700	$ 4,344	$ -
EXPENDITURES (21130000)					
Supplies and Other Charges	$ 7,163	$ 10,483	$ 11,500	$ 8,750	$ 11,500
Repairs and Maintenance	5,620	6,400	25,041	-	21,000
Contract Services	11,626	27,166	16,000	20,148	16,000
Total Election Services (21130000)	$ 24,409	$ 44,049	$ 52,541	$ 28,898	$ 48,500
TOTAL EXPENDITURES	**$ 26,949**	**$ 44,049**	**$ 57,241**	**$ 33,242**	**$ 48,500**
Net Changes in Fund Balance	$ (9,270)	$ (30,541)	$ (30,316)	$ (2,607)	$ (23,000)
FUND BALANCE, OCTOBER 1	$ 65,418	$ 56,148	$ 30,316	$ 25,607	$ 23,000
FUND BALANCE, SEPTEMBER 30	$ 56,148	$ 25,607	$ -	$ 23,000	$ -

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
PROPOSED BUDGET
COUNTY ATTORNEY OPERATING FUND
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (58000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Fees for Service	$ 913	$ 624	$ 1,000	$ 545	$ 1,000
TOTAL REVENUES	**$ 913**	**$ 624**	**$ 1,000**	**$ 545**	**$ 1,000**

EXPENDITURES (18006000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Benefits	$ -	$ -	$ -	$ -	$ -
Supplies and Other Charges	-	4,978	-	5,000	-
Contingency	-	-	66,359	-	61,765
Contract Services	-	-	-	-	
TOTAL EXPENDITURES	**$ -**	**$ 4,978**	**$ 66,359**	**$ 5,000**	**$ 61,765**
Net Changes in Fund Balance	$ 913	$ (4,354)	$ (65,359)	$ (4,455)	$ (60,765)
FUND BALANCE, OCTOBER 1	$ 68,661	$ 69,574	$ 65,359	$ 65,220	$ 60,765
FUND BALANCE, SEPTEMBER 30	$ 69,574	$ 65,220	$ -	$ 60,765	$ -

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

FEDERAL & STATE GRANT FUNDS

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET - SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2027

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2026	Budgeted Revenue Year Ending Sept. 30, 2027	Transfers In (1)	Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2027	Fund Balance Reserved For Special Purpose
Specialty Court Program	--	135,288	--	--	135,288	--
Texas Indigent Defense Commission Grant	--	1,601,083	1,743,332	--	3,344,415	--
Statewide Automated Victim Notification Service (SAVNS)	--	15,320	--	--	15,320	--
Edward Byrne Justice Assistance Grant	--	7,403	--	--	7,403	--
TJJD - Juvenile Grants	--	2,191,256	949,643 (2)	--	3,140,899	--
Metropolitan Planning Organization	--	698,479	--	--	698,479	--
Rural Law Enforcement Salary Assistant Program	--	1,068,350	--	--	1,068,350	--
TOTAL GRANT PROGRAMS	$ --	$ 5,717,179	$ 2,692,975 (1)	$ --	$ 8,410,154	$ --

(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.
(3) Revenues for the non grant portion of the Medical Examiner's Building. Accounting for Expenditures will remain separate.

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2027

GRANT FUNDS	Actual 2023-2024	Actual 2024-2025	Adopted Budget 2025-2026	Proposed Budget 2026-2027	Budget 2026 vs 2027	% Incr/(Decr)	% of Budget
Texas Veterans Commission	--	4,818	--	--	--	0%	0.0%
NRA	8,179	5,514	--	--	--	0%	0.0%
Specialty Court Program	22,684	68,855	--	135,288	135,288	100%	1.61%
Texas Indigent Defense Commission Grant	1,124,864	1,490,758	3,250,672	3,344,415	93,743	3%	39.77%
Office of the Governor	363,922	263,513	--	--	--	0%	0%
Department of Justice - Sheriff's Office	320,019	287,647	243,940	--	(243,940)	-100%	0%
Statewide Automated Victim Notification Service (SAVNS)	30,285	31,194	31,194	15,320	(15,874)	-51%	0.18%
Edward Byrne Justice Assistance Grant	7,886	6,578	--	7,403	7,403	100%	0.09%
TJJD - Juvenile Grants	2,336,949	2,758,584	3,060,993	3,140,899	79,906	3%	37.35%
TJJD - R - Regionalization	18,904	--	--	--	--	0%	0%
Texas Education Agency (Juvenile)	--	2,903	--	--	--	0%	0%
State Homeland Security	23,750	24,462	25,195	--	(25,195)	-100%	0%
Metropolitan Planning Organization	440,873	447,730	811,224	698,479	(112,745)	-14%	8.31%
Safe Streets and Roads for All	270,000	--	--	--	--	0%	0%
American Rescue Plan Act	1,509,822	14,625,159	25,545,344	--	(25,545,344)	-100%	0%
Rural Law Enforcement Salary Assistant Program	1,049,224	1,047,683	1,075,375	1,068,350	(7,025)	-1%	12.70%
TOTAL GRANT PROGRAMS	$ 7,527,360	$ 21,065,397	$ 34,043,937	$ 8,410,154	$ (25,633,783)	-75.30%	

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
Texas Veterans Commission

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Texas Veterans Commission	$ -	$ 4,818	$ -	$ -	$ -
TOTAL REVENUES	**$ -**	**$ 4,818**	**$ -**	**$ -**	**$ -**

EXPENDITURES					
Texas Veterans Commission - Employment Services (100022)					
Supplies and Other Charges	$ -	$ 1,968	$ -	$ -	$ -
	$ -	**$ 1,968**	**$ -**	**$ -**	**$ -**
Texas Veterans Commission - Counseling Services (100023)					
Professional Services	$ -	$ 2,850	$ -	$ -	$ -
	$ -	**$ 2,850**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ -**	**$ 4,818**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
NRA GRANT

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Grant - NRA	$ 8,179	$ 5,514	$ -	$ -	$ -
TOTAL REVENUES	**$ 8,179**	**$ 5,514**	**$ -**	**$ -**	**$ -**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
NRA - County Attorney (181001)					
Supplies and Other Charges	$ 3,050	$ -	$ -	$ -	$ -
	$ 3,050	**$ -**	**$ -**	**$ -**	**$ -**
NRA - Sheriff Administration (281001)					
Supplies and Other Charges	$ 2,757	$ -	$ -	$ -	$ -
	$ 2,757	**$ -**	**$ -**	**$ -**	**$ -**
NRA - Constable Pct. #2 (302001)					
Supplies and Other Charges	$ -	$ 2,526	$ -	$ -	$ -
	$ -	**$ 2,526**	**$ -**	**$ -**	**$ -**
NRA - Constable Pct. #3 (303001)					
Supplies and Other Charges	$ 2,372	$ 2,988	$ -	$ -	$ -
	$ 2,372	**$ 2,988**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 8,179**	**$ 5,514**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
SPECIALTY COURT PROGRAM
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Brazos County Recovery Court (Court ID 58)	$ 22,684	$ 68,855	$ -	$ 176,719	$ 59,644
Brazos County RESTART Court (Court ID 348)	-	-	-	183,653	75,644
TOTAL REVENUES	**$ 22,684**	**$ 68,855**	**$ -**	**$ 360,372**	**$ 135,288**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Brazos County Recovery Court (Court ID 58) (227100)					
Salary and Wages	$ -	$ -	$ -	$ 26,437	$ 27,873
Benefits	-	-	-	15,085	16,771
Supplies and Other Charges	-	2,359	-	4,852	-
Contract Services	22,684	66,496	-	128,845	15,000
Professional Services	-	-	-	1,500	-
	$ 22,684	**$ 68,855**	**$ -**	**$ 176,719**	**$ 59,644**
Brazos County RESTART Court (Court ID 348) (227200)					
Salary and Wages	$ -	$ -	$ -	$ 26,437	$ 27,873
Benefits	-	-	-	15,085	16,771
Supplies and Other Charges	-	-	-	12,220	-
Contract Services				68,633	1,000
Professional Services	-	-	-	61,278	30,000
	$ -	**$ -**	**$ -**	**$ 183,653**	**$ 75,644**
TOTAL EXPENDITURES	**$ 22,684**	**$ 68,855**	**$ -**	**$ 360,372**	**$ 135,288**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
TEXAS INDIGENT DEFENSE COMMISSION GRANT
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Texas Indigent Defense Grant PB-22-21	$ 1,124,864	$ 190,519	$ -	$ -	$ -
Texas Indigent Defense Grant 212-25-C03	-	1,028,590	1,003,349	1,061,941	688,340
T.I.D.C. - Public Defender Juvenile & Appellate Grant	-		987,560	488,252	729,890
T.I.D.C. - Public Defender Mental Health Grant	-		250,325	171,018	182,853
General Fund Transfer	-	271,648	1,009,438	547,392	1,743,332
TOTAL REVENUES	**$ 1,124,864**	**$ 1,490,758**	**$ 3,250,672**	**$ 2,268,603**	**$ 3,344,415**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Texas Indigent Defense Grant PB-22-21 (272200)					
Salary and Wages	$ 756,649	$ 92,075	$ -	$ -	$ -
Benefits	310,247	33,944	-	-	-
Supplies and Other Charges	57,181	-	-	-	-
Repairs and Maintenance	786	-	-	-	-
Contracts for Services	-	79,000	-	-	-
Capital	-	-	-	-	-
	$ 1,124,864	**$ 205,019**	**$ -**	**$ -**	**$ -**
Texas Indigent Defense Grant 212-25-C03 (272300)					
Salary and Wages	$ -	$ 864,990	$ 1,153,240	$ 1,046,496	$ 1,160,964
Benefits	-	340,792	460,000	397,546	487,027
Supplies and Other Charges	-	79,528	67,537	41,308	112,300
Repairs and Maintenance	-	428	1,300	520	1,500
Contracts for Services	-	-	12,207	13,689	15,000
	$ -	**$ 1,285,738**	**$ 1,694,284**	**$ 1,499,559**	**$ 1,776,791**
T.I.D.C. - Public Defender Junvenile & Appellate Expansion 212-26-C14 (272400)					
Salary and Wages	$ -	$ -	$ 805,967	$ 377,017	$ 817,411
Benefits	-	-	341,182	144,980	361,642
Supplies and Other Charges	-	-	92,800	47,767	68,732
Repairs and Maintenance	-	-	1,500	-	1,250
Contracts for Services	-	-	-	-	5,000
	$ -	**$ -**	**$ 1,241,449**	**$ 569,764**	**$ 1,254,035**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
TEXAS INDIGENT DEFENSE COMMISSION GRANT
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
T.I.D.C. - Public Defender Mental Health Division Expansion MH-26-002 (272500)					
Salary and Wages	$ -	$ -	$ 182,394	$ 134,641	$ 184,868
Benefits	-	-	80,445	54,645	85,513
Supplies and Other Charges	-	-	51,000	9,994	42,558
Repairs and Maintenance	-	-	1,100	-	650
	$ -	**$ -**	**$ 314,939**	**$ 199,280**	**$ 313,589**
TOTAL EXPENDITURES	**$ 1,124,864**	**$ 1,490,758**	**$ 3,250,672**	**$ 2,268,603**	**$ 3,344,415**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
OFFICE OF THE GOVERNOR
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Office of the Governor - Cybersecurity (IT)	$ -	$ 58,340	$ -	$ -	$ -
Office of the Governor - Sheriff's Office	363,922	8,527	-	-	-
Office of the Governor - Constable Pct 1	-	21,713	-	-	-
Office of the Governor - Constable Pct 2	-	25,894	-	-	-
Office of the Governor - Constable Pct 3	-	28,409	-	-	-
Office of the Governor - Constable Pct 4	-	34,763	-	-	-
Transfer from General Fund		85,866		-	-
TOTAL REVENUES	**$ 363,922**	**$ 263,513**	**$ -**	**$ -**	**$ -**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Cybersecurity - IT (1400100)					
Capital Outlay	$ -	$ 144,207	$ -	$ -	$ -
	$ -	**$ 144,207**	**$ -**	**$ -**	**$ -**
Rifle Resistant body Armor (283100)					
Supplies and Other Charges	$ -	$ 8,527	$ -	$ -	$ -
	$ -	**$ 8,527**	**$ -**	**$ -**	**$ -**
DVE Real Time Crime Center (283500)					
Supplies and Other Charges	$ 363,922	$ -	$ -	$ -	$ -
Capital Outlay	-	-	-	-	-
	$ 363,922	**$ -**	**$ -**	**$ -**	**$ -**
Bullet Resistant Shield - Constable Pct 1 (301002)					
Capital Outlay	-	19,520	-	-	-
	$ -	**$ 19,520**	**$ -**	**$ -**	**$ -**
Rifle Resistant body Armor - Constable Pct 1 (301003)					
Supplies and Other Charges	-	2,192	-	-	-
	$ -	**$ 2,192**	**$ -**	**$ -**	**$ -**
Bullet Resistant Shield - Constable Pct 2 (302002)					
Capital Outlay	-	25,894	-	-	-
	$ -	**$ 25,894**	**$ -**	**$ -**	**$ -**
Bullet Resistant Shield - Constable Pct 3 (303002)					
Capital Outlay	-	25,894	-	-	-
	$ -	**$ 25,894**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
OFFICE OF THE GOVERNOR
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Rifle Resistant Body Armor - Constable Pct 3 (303003)					
Supplies and Other Charges	-	2,515	-	-	-
	$ -	**$ 2,515**	**$ -**	**$ -**	**$ -**
Bullet Resistant Shield - Constable Pct 4 (304002)					
Capital Outlay	-	32,647	-	-	-
	$ -	**$ 32,647**	**$ -**	**$ -**	**$ -**
Rifle Resistant Body Armor - Constable Pct 4 (304002)					
Supplies and Other Charges	-	2,117	-	-	-
	$ -	**$ 2,117**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 363,922**	**$ 93,413**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
DEPARTMENT OF JUSTICE: OFFICE OF JUSTICE PROGRAMS - SHERIFF'S OFFICE
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Department of Justice - Sheriff's Office	$ 320,019	$ 287,647	$ 90,000	$ 92,209	$ -
Transfer from General Fund	-	-	153,940	135,070	-
TOTAL REVENUES	**$ 320,019**	**$ 287,647**	**$ 243,940**	**$ 227,279**	**$ -**

EXPENDITURES (283700)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
BV Human Trafficking Task Force Development					
Salary and Wages	$ 146,034	$ 158,143	$ 165,976	$ 154,894	$ -
Benefits	68,014	74,222	77,964	72,385	-
Supplies and Other Charges	67,744	53,775	-	-	-
Repairs and Maitenance	763	1,507	-	-	-
Capital Outlay	37,464	-	-	-	-
	$ 320,019	**$ 287,647**	**$ 243,940**	**$ 227,279**	**$ -**
TOTAL EXPENDITURES	**$ 320,019**	**$ 287,647**	**$ 243,940**	**$ 227,279**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
STATEWIDE AUTOMATED VICTIM NOTIFICATION SERVICES (SAVNS GRANT)
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Grant - Funding	$ 30,285	$ 31,194	$ 31,194	$ 11,490	$ 15,320
TOTAL REVENUES	**$ 30,285**	**$ 31,194**	**$ 31,194**	**$ 11,490**	**$ 15,320**

EXPENDITURES (286000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Contract Services	$ 30,285	$ 31,194	$ 31,194	$ 11,490	$ 15,320
TOTAL EXPENDITURES	**$ 30,285**	**$ 31,194**	**$ 31,194**	**$ 11,490**	**$ 15,320**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Criminal Justice Division Governor's Office	$ 7,886	$ 6,578	$ -	$ -	$ 7,403
TOTAL REVENUES	**$ 7,886**	**$ 6,578**	**$ -**	**$ -**	**$ 7,403**

EXPENDITURES (289700, 289800, 289900)					
Supplies and Other Charges	$ 7,886	$ 6,578	$ -	$ -	$ 7,403
TOTAL EXPENDITURES	**$ 7,886**	**$ 6,578**	**$ -**	**$ -**	**$ 7,403**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - JUVENILE GRANTS
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)		FY 2024 ACTUAL		FY 2025 ACTUAL		FY 2026 ADOPTED BUDGET		FY 2026 YEAR-END ESTIMATE		FY 2027 PROPOSED BUDGET
Grant - T. J. J. D. - Salary Supplement	$	265,754	$	513,038	$	709,894	$	709,894	$	709,894
Grant - T. J. J. D. - State Aid		1,434,906		1,440,238		1,481,362		1,481,362		1,481,362
General Fund Transfer		636,289		805,308		869,737		869,737		949,643
TOTAL REVENUES	**$**	**2,336,949**	**$**	**2,758,584**	**$**	**3,060,993**	**$**	**3,060,993**	**$**	**3,140,899**

EXPENDITURES		FY 2024 ACTUAL		FY 2025 ACTUAL		FY 2026 ADOPTED BUDGET		FY 2026 YEAR-END ESTIMATE		FY 2027 PROPOSED BUDGET
TJJD - Salary Adjustment Basic Probation (311110)										
Salary and Wages	$	115,152	$	217,026	$	252,408	$	252,408	$	252,408
Benefits		28,120		53,695		64,111		64,111		64,111
	$	**143,272**	**$**	**270,721**	**$**	**316,519**	**$**	**316,519**	**$**	**316,519**
TJJD - Salary Adjustment Pre & Post Adjudication - Detention (311120)										
Salary and Wages	$	127,191	$	239,979	$	291,846	$	291,846	$	291,846
Benefits		32,349		60,828		74,128		74,128		74,128
	$	**159,540**	**$**	**300,807**	**$**	**365,974**	**$**	**365,974**	**$**	**365,974**
TJJD - Salary Adjustment Community Based Programs - Mental Health										
Salary and Wages	$	-	$	3,034	$	47,328	$	47,328	$	47,328
Benefits		-		754		12,022		12,022		12,022
	$	**-**	**$**	**3,787**	**$**	**59,350**	**$**	**59,350**	**$**	**59,350**
TJJD - SA Basic Probation (312110)										
Salary and Wages	$	372,138	$	396,787	$	414,326	$	414,326	$	416,101
Benefits		190,701		200,090		208,582		208,582		224,209
Repairs and Maintenance		1,843		-		-		-		-
	$	**564,682**	**$**	**596,877**	**$**	**622,908**	**$**	**622,908**	**$**	**640,310**
TJJD - SA Basic Court (312111)										
Salary and Wages	$	378,465	$	403,685	$	421,454	$	421,454	$	423,263
Benefits		143,834		151,041		158,148		158,148		166,603
	$	**522,299**	**$**	**554,726**	**$**	**579,602**	**$**	**579,602**	**$**	**589,866**
TJJD - SA Comm Programs - Community Based (312123)										
Salary and Wages	$	55,458	$	60,173	$	66,236	$	66,236	$	66,745
Benefits		30,027		31,367		34,045		34,045		36,698
	$	**85,485**	**$**	**91,540**	**$**	**100,281**	**$**	**100,281**	**$**	**103,443**
TJJD - SA Pre & Post Adjudication (312130)										
Repairs and Maintenance		-		3,150		-		-		-
	$	**-**	**$**	**3,150**	**$**	**-**	**$**	**-**	**$**	**-**
TJJD - Pre & Post Adjudication - Detention (312132)										
Salary and Wages	$	225,491	$	240,136	$	257,447	$	257,447	$	269,024
Benefits		119,000		124,504		133,885		133,885		146,817
	$	**344,491**	**$**	**364,640**	**$**	**391,332**	**$**	**391,332**	**$**	**415,841**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - JUVENILE GRANTS
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
TJJD - SA Commitment Diversion - Community Based (312143)					
Salary and Wages	$ 201,124	$ 239,674	$ 250,572	$ 250,572	$ 257,039
Benefits	107,733	110,999	132,528	132,528	144,234
	$ 308,857	**$ 350,673**	**$ 383,100**	**$ 383,100**	**$ 401,273**
TJJD - Mental Health Services - Community Based (312154)					
Salary and Wages	$ 65,620	$ 69,581	$ 76,513	$ 76,513	$ 77,080
Benefits	30,271	34,095	36,305	36,305	38,899
	$ 95,891	**$ 103,676**	**$ 112,818**	**$ 112,818**	**$ 115,979**
TJJD - SA Aid Mental Health Services - Residential Programs (312157)					
Salary and Wages	$ 77,040	$ 81,311	$ 89,215	$ 89,215	$ 89,734
Benefits	35,392	36,676	39,894	39,894	42,610
	$ 112,432	**$ 117,987**	**$ 129,109**	**$ 129,109**	**$ 132,344**
TOTAL EXPENDITURES	**$ 2,336,949**	**$ 2,758,584**	**$ 3,060,993**	**$ 3,060,993**	**$ 3,140,899**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
T. J. J. D. - REGIONALIZATION GRANT
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Grant - T. J. J. D. - R	$ 18,904	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 18,904**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (313100)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Contract Services	$ 18,904	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 18,904**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
TEXAS EDUCATION AGENCY GRANT

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Grant - TEA - Education Materials	$ -	$ 2,903	$ -	$ 7,200	$ -
TOTAL REVENUES	**$ -**	**$ 2,903**	**$ -**	**$ 7,200**	**$ -**

EXPENDITURES (319200)					
Supplies and Other Charges	$ -	$ 2,903	$ -	$ 5,834	$ -
TOTAL EXPENDITURES	**$ -**	**$ 2,903**	**$ -**	**$ 5,834**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
STATE HOMELAND SECURITY GRANT
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Office of Attorney General - Web EOC	$ 23,750	$ 24,462	$ 25,195	$ 25,195	$ -
TOTAL REVENUES	**$ 23,750**	**$ 24,462**	**$ 25,195**	**$ 25,195**	**$ -**

EXPENDITURES (355400)					
GDEM - State Homeland Security (355400)					
Contract Services	$ 23,750	$ 24,462	$ 25,195	$ 25,195	$ -
	$ 23,750	**$ 24,462**	**25,195**	**25,195**	**-**
TOTAL EXPENDITURES	**$ 23,750**	**$ 24,462**	**$ 25,195**	**$ 25,195**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
METROPOLITAN PLANNING ORGANIZATION
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Grant - M. P. O.	$ 440,873	$ 447,730	$ 811,224	$ 811,244	$ 698,479
Participation - Bryan	-	-	-	40,000	-
Participation - Brazos County	-	-	-	40,000	-
Participation - College Station	-	-	-	40,000	-
Participation - Texas A&M	-	-	-	40,000	-
TOTAL REVENUES	**$ 440,873**	**$ 447,730**	**$ 811,224**	**$ 971,244**	**$ 698,479**

EXPENDITURES (424100)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Salary and Wages	$ 273,967	$ 286,371	$ 290,934	$ 290,934	$ 293,214
Benefits	115,613	119,450	141,291	141,291	149,310
Supplies and Other Charges	11,159	10,693	38,825	22,843	33,145
Contingency	-	-	12,329	-	15,000
Repairs and Maintenance	245	120	1,850	82	1,200
Contracts for Services	37,389	28,595	48,495	55,695	48,590
Professional Services	2,500	2,500	277,500	437,500	158,020
TOTAL EXPENDITURES	**$ 440,873**	**$ 447,730**	**$ 811,224**	**$ 948,345**	**$ 698,479**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
SAFE STREETS AND ROADS FOR ALL
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Public Health Revenue	$ 60,000	$ -	$ -	$ -	$ -
Federal Highway Administration	210,000	-	-	-	-
TOTAL REVENUES	**$ 270,000**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (424500)					
Contractual Services	$ 270,000	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 270,000**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
AMERICAN RESCUE PLAN ACT

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (31000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
American Rescue Plan Act	$ 1,509,822	$ 13,078,112	$ 10,110,124	$ 7,410,813	$ -
Transfer from General Fund	-	15,610,777	470,000	897,972	-
TOTAL REVENUES	**$ 1,509,822**	**$ 28,688,889**	**$ 10,580,124**	**$ 8,308,785**	**$ -**
EXPENDITURES					
American Rescue Plan Act - General Government (116001)					
Discretionary Spending	$ (478,903)	$ -	$ -	$ -	
Contract Services	819,897	8,920	695,766	839,182	
	$ 340,994	$ 8,920	$ 695,766	$ 839,182	$ -
American Rescue Plan Act - Medical Examiner's Office (340500)					
Capital Outlay	$ 1,180,751	$ 13,069,192	$ 9,414,358	$ 6,715,049	
	$ 1,180,751	$ 13,069,192	$ 9,414,358	$ 6,715,049	$ -
American Rescue Plan Act - Human Services (350001)					
Supplies and Other Charges	$ (5,180)	$ -	$ -	$ -	$ -
Contract Services	(6,743)	-	-	-	-
	$ (11,923)	$ -	$ -	$ -	$ -
Medical Examiner - Non Grant Capital (63340510)					
Capital Outlay	$ -	$ 1,547,047	$ 15,435,220	$ 14,818,284	
	$ -	$ 1,547,047	$ 15,435,220	$ 14,818,284	$ -
TOTAL EXPENDITURES	**$ 1,509,822**	**$ 14,625,159**	**$ 25,545,344**	**$ 22,372,515**	**$ -**
Net Changes in Fund Balance	$ -	$ 14,063,730	$ (14,965,220)	$ (14,063,730)	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ 14,063,730	$ -
FUND BALANCE, SEPTEMBER 30	$ -	**$ 14,063,730**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
PROPOSED BUDGET
RURAL LAW ENFORCEMENT SALARY ASSISTANT PROGRAM (SB 22 - 2023)
For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (32000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest	$ 22,969	$ 11,798	$ 18,350	$ 24,948	$ 18,350
Rural Prosector Supplement - County Attorney	271,484	275,000	275,000	275,000	275,000
Rural Prosector Supplement - District Attorney	274,157	275,000	275,000	275,000	275,000
Rural Law Enforcement Grant Program - Sheriff's Office	480,613	485,885	500,000	500,000	500,000
TOTAL REVENUES	**$ 1,049,224**	**$ 1,047,683**	**$ 1,068,350**	**$ 1,074,948**	**$ 1,068,350**
EXPENDITURES					
County Attorney - Rural Prosecutor's Salary Assistance Grant Program (181002)					
Salary and Wages	$ 222,473	$ 223,744	$ 223,126	$ 223,126	$ 223,126
Benefits	55,013	55,218	56,674	56,674	56,674
	$ 277,486	$ 278,962	$ 279,800	$ 279,800	$ 279,800
District Attorney - Rural Prosecutor's Salary Assistance Grant Program (191002)					
Salary and Wages	$ 224,505	$ 226,872	$ 223,126	$ 223,126	$ 223,126
Benefits	55,475	55,964	56,674	56,674	56,674
	$ 279,979	$ 282,836	$ 279,800	$ 279,800	$ 279,800
Sheriff's Office - Rural Law Enforcement Grant Program (281002)					
Supplies and Other Charges	$ 105,586	$ 162,312	$ -	$ 9,580	$ -
Contingency	-	-	508,750	-	-
Repairs and Maintenance	40,000	-	-	-	-
Contract Services	-	12,574	-	-	-
Capital Outlay	346,174	310,999	7,025	505,768	508,750
	$ 491,759	$ 485,885	$ 515,775	$ 515,348	$ 508,750
TOTAL EXPENDITURES	**$ 1,049,224**	**$ 1,047,683**	**$ 1,075,375**	**$ 1,074,948**	**$ 1,068,350**

THE STATE OF TEXAS

COUNTY OF BRAZOS

DEBT SERVICE FUND

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
DEBT SERVICE FUND

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

REVENUES (41000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Taxes	$ 11,706,752	$ 11,312,404	$ 8,938,260	$ 9,708,079	$ 11,713,347
Penalty and Interest	65,781	71,694	60,000	64,264	60,000
Interest - Accounts	541,787	523,247	355,000	360,676	380,000
TOTAL REVENUES	**$ 12,314,320**	**$ 11,907,345**	**$ 9,353,260**	**$ 10,133,019**	**$ 12,153,347**
EXPENDITURES (60000100/60002000)					
Debt Service - G. O. Interest	$ 2,739,750	$ 2,202,738	$ 3,066,238	$ 1,966,238	$ 2,103,844
Debt Service - C. O. Interest	1,557,976	1,346,021	2,330,694	1,230,694	3,198,389
Debt Service - G.O. Principal	4,260,000	4,730,000	4,980,000	4,980,000	5,360,000
Debt Service - C.O. Principal	3,305,000	3,515,000	2,520,000	2,520,000	2,965,000
Bond Issuance Costs	-		120,000	-	500,000
Fiscal Agent Fees	1,849	1,850	5,000	1,600	5,000
TOTAL EXPENDITURES	**$ 11,864,575**	**$ 11,795,609**	**$ 13,021,932**	**$ 10,698,532**	**$ 14,132,233**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ 449,745**	**$ 111,736**	**$ (3,668,672)**	**$ (565,513)**	**$ (1,978,886)**
OTHER FINANCING SOURCES (USES)					
Transfer from HOT Fund	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
TOTAL OTHER FINANCING SOURCES (USES)	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
Net Change in Fund Balance	**$ 1,699,745**	**$ 1,361,736**	**$ (2,418,672)**	**$ 684,487**	**$ (728,886)**
Fund Balance, October 1	**$ 3,985,943**	**$ 5,685,688**	**$ 6,633,902**	**$ 7,047,424**	**$ 7,731,911**
2% Of Principal Reserve Required	**$ -**	**$ -**	**$ -**	**$ -**	**$ (3,292,000)**
Fund Balance, September 30	**$ 5,685,688**	**$ 7,047,424**	**$ 4,215,230**	**$ 7,731,911**	**$ 3,711,025**

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
Schedule of General Long Term Debt Payable By Issue
September 30, 2026

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
Certificates of Obligation				
2012 Series, Issued For:	2.00 - 5.00	9/1/2012	9/1/2032	9,700,000
Courthouse Renovation, Tax Office	3/1 and 9/1			
Fleet Maintenance Building,				
Renovations of Brazos Center				
Juvenile Detention Center				
Certificates of Obligation	2.0 to 4.0	11/1/2017	9/1/2037	11,650,000
2017 Series, Issued For:	3/1 and 9/1			
Juvenile Expansion				
Limited Tax Refunding Bonds	2.25 - 5.00	11/1/2017	9/1/2034	39,895,000
Series 2017 Issued For:	3/1 and 9/1			
2008 Jail Expansion and 2009 Exposition				
Center Expansion and Cost of				
issuance of Certificates				
Certificates of Obligation	1.375 to 4.0	10/1/2020	9/1/2040	24,020,000
2020 Series, Issued For:	3/1 and 9/1			
AgriLife Building				
JP #1 & Const #1Building				
Jail Kitchen Reno, Hail Repair				
Roads, R&B Heavy Equipment				
Facility Services Building Hwy 21				
Land acquisition				
Certificates of Obligation	2.60 to 4.00	6/1/2023	9/1/2043	9,290,000
2023 Series, Issued For:	3/1 and 9/1			
County Administration Building				
County Courthouse				
County BISD Building (including parking lot)				
Brazos County Dispatch Center				
Sheriff Department: Central Receiving/Storage Facility				
General Obligation Bonds	2.47 to 4.0	6/1/2023	9/1/2043	27,110,000
2023 Series, Issued For:	3/1 and 9/1			
TxDOT Projects:				
Inner Loop East				
Rellis				
Leonard Road				
North 2818				
Bush/Wellborn				
William D. Fitch				
Harvey Road				
County Roads				
Certificates of Obligation	2.47 to 4.0	6/1/2026	9/1/2046	36,175,000
2026 Series, Issued For:				
County Administration Building				
101 Annex				
General Obligation Bonds	2.47 to 4.0	6/1/2026	9/1/2046	6,760,000
2026 Series, Issued For:				
TxDOT Projects:				
Rellis				
Leonard Road				
North 2818				
Bush/Wellborn				
William D. Fitch				
Harvey Road				
County Roads				
Total Long Term Debt				$ 164,600,000

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 2027		
Principal	Interest	Totals	Principal	Interest	Totals
1,835,000	115,038	1,950,038	595,000	56,600	651,600
7,380,000	1,413,500	8,793,500	565,000	232,950	797,950
12,225,000	1,228,063	13,453,063	4,255,000	536,938	4,791,938
19,010,000	3,137,481	22,147,481	1,125,000	456,144	1,581,144
8,490,000	3,734,350	12,224,350	330,000	386,800	716,800
24,795,000	11,620,500	36,415,500	960,000	1,180,300	2,140,300
36,175,000	21,068,258	57,243,258	350,000	2,065,895	2,415,895
6,760,000	3,852,707	10,612,707	145,000	386,606	531,606
$ 116,670,000	$ 46,169,897	$ 162,839,897	$ 8,325,000	$ 5,302,233	$ 13,627,233

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
SCHEDULED DEBT RETIREMENT BY YEARS
At October 1, 2026

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2027	8,325,000	5,302,233	13,627,233
2028	9,115,000	4,491,938	13,606,938
2029	5,910,000	4,065,225	9,975,225
2030	5,570,000	3,820,750	9,390,750
2031	5,780,000	3,579,800	9,359,800
2032	5,975,000	3,363,569	9,338,569
2033	6,170,000	3,136,844	9,306,844
2034	6,390,000	2,897,881	9,287,881
2035	6,035,000	2,649,031	8,684,031
2036 - 43	57,400,000	12,862,625	70,262,625
	$ 116,670,000	$ 46,169,895	$ 162,839,895

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
For The Fiscal Years Shown

Description		Est. Debt Requirements 09/30/27	Est. Debt Requirements 09/30/28	Est. Debt Requirements 09/30/29	Est. Debt Requirements 09/30/30	Est. Debt Requirements 09/30/31
2012 CO's (9/1/12)	P	595,000	610,000	630,000		
(Issued $9,700,000)	I	56,600	38,750	19,688		
2017 CO's (10/1/17)	P	565,000	590,000	615,000	630,000	650,000
(Issued $11,650,000)	I	232,950	210,350	186,750	168,300	149,400
2017 Refunding Bonds (10/1/17)	P	4,255,000	4,455,000	535,000	615,000	605,000
(Issued $39,895,000	I	536,938	324,188	101,438	89,400	70,950
2020 CO's (10/6/20)	P	1,125,000	1,170,000	1,220,000	1,265,000	1,315,000
(Issued $24,020,000)	I	456,144	411,144	364,344	315,544	264,944
2023 Certificates of Obligation	P	330,000	350,000	365,000	385,000	405,000
(Issued $9,290,000)	I	386,800	370,300	352,800	334,550	315,300
2023 General of Obligation	P	960,000	1,010,000	1,060,000	1,115,000	1,170,000
(Issued $27,110,000)	I	1,180,300	1,132,300	1,081,800	1,028,800	973,050
2026 Certficates of Obligation	P	145,000	220,000	230,000	240,000	250,000
(Issued $6,760,000)	I	386,606	312,700	301,700	290,200	278,200
2026 General Obligation	P	350,000	710,000	1,255,000	1,320,000	1,385,000
(Issued $36,175,000)	I	2,065,895	1,692,206	1,656,706	1,593,956	1,527,956
Certified O/S Debt		**13,627,233**	**13,606,938**	**9,975,225**	**9,390,750**	**9,359,800**
Tax Rate		**$ 0.0385**	**$ 0.0385**	**$ 0.0385**	**$ 0.0385**	**$ 0.0385**
Beginning Fund Balance		7,047,424	5,564,500	5,043,221	8,160,768	12,104,645
Tax Revenue @ 98%		11,623,195	11,855,659	12,092,772	12,334,628	12,581,320
Transfer From HOT Fund		1,250,000	1,230,000	1,000,000	1,000,000	1,000,000
Amount to be paid from Fund Balance		(728,886)	-	-	-	-
Use of Funds		(13,627,233)	(13,606,938)	(9,975,225)	(9,390,750)	(9,359,800)
Fund Balance At End of Year		5,564,500	5,043,221	8,160,768	12,104,645	16,326,166
Available Taxable Value		**30,827,060,314**	**31,443,601,520**	**32,072,473,551**	**32,713,923,022**	**33,368,201,482**
Estimated Appraised Value Increase (Decrease) as a %		2%	2%	2%	2%	2%

THE STATE OF TEXAS

COUNTY OF BRAZOS

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:

General Obligation Bonds, Series 2026 (On System Road Bond – TXDOT and Off System Road Bond):
The Commissioner's Court issued General Obligation Bonds, Series 2026, of $7 million dollars in the spring of 2026 for (1) permanent public improvements, including designing, acquiring, constructing, improving, and maintaining roads, bridges, and highways within Brazos County, including the acquisition of land and rights-of-way therefor; and the (2) payment of contractual obligations for professional services in connection with such projects.

Certificates of Obligation 2026:
The Commissioner's Court issued Certificates of Obligation of $38 million dollars the spring of 2026 for the design, planning, acquisition, construction, furnishing, renovation and equipping public property and designated infrastructure and for other public purposes, specifically being improvements to (1) the County Courthouse Annex Building; (2) the County administration building; and (3) the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).

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.

Deferred Maintenance:
Resolution 26-014 Committed of General Fund Balance for Deferred Maintenance was approved on July 28, 2026 to commit $20 million for deferred maintenance and major repairs of Brazos County Buildings in accordance with Governmental Accounting Standards Board Statement 54.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES

For the Year Ending September 30, 2027

Revenues:	**General Obligation 2026 - On System Road Bond - TXDOT**	**Certificates of Obligation 2026**	**General Capital**	**Deferred Maintenance**	**Totals**
Interest	$ -	$ -	$ -	$ -	$ -
Transfer From General Fund	-	-	11,787,163	20,000,000	31,787,163
Fund Balance:					
Reserve	6,938,905	61,602,424	9,531,320	-	78,072,649
	$ 6,938,905	$ 61,602,424	$ 21,318,483	$ 20,000,000	$ 109,859,812
Expenditures:					
Rellis	$ 120,450	$ -	$ -	$ -	$ 120,450
Leonard Road	913,667	-	-	-	913,667
Harvey Road	459,455	-	-	-	459,455
County Administration Building	-	8,905,549	-	-	8,905,549
101 North	-	52,696,875	-	-	52,696,875
Road and Bridge Renovations	-	-	3,171,938	-	3,171,938
Commissioner's Court - Capital	-	-	14,865,970	-	14,865,970
Fleet Shop - Light Equipment - Capital	-	-	576,000	-	576,000
Elections Administration - Capital	-	-	321,075		321,075
Information Technology - Capital	-	-	653,840	-	653,840
County Attorney Administration - Capital	-	-	50,000	-	50,000
District Clerk Administration - Capital	-	-	147,660	-	147,660
County Administration Building - Capital	-	-	1,000,000	-	1,000,000
Juvenile Services - Capital	-	-	400,000	-	400,000
County Agriculture Extension - Capital	-	-	50,000	-	50,000
Road and Bridge - Capital	-	-	82,000	-	82,000
Commissioners' Court (Deferred Maintenance)	-	-	-	20,000,000	20,000,000
Total Expenditures	$ 6,938,905	$ 61,602,424	$ 21,318,483	$ 20,000,000	$ 109,859,812

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2020
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

REVENUES (43200)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest	$ 411,956	$ 199,315	$ -	$ 29,357	$ -
Transfer from General Fund	-	777,473	731,729	-	-
Miscellaneous	-	949	-	-	-
TOTAL REVENUES	**$ 411,956**	**$ 977,737**	**$ 731,729**	**$ 29,357**	**$ -**
EXPENDITURES					
Former Ag Ext. Renovations (63432010)	$ 15,250	$ -	$ -	$ -	$ -
Arbitrage (63432015)	-	480,657	-	-	-
R&B Renovations (63432020)	109,534	-	-	-	-
Jail Kitchen Expansion (63432100)	75,652	485	-	-	-
Roof Repair Commissioner's Court (63432110)	38,800	-	-	-	-
Roof Repair Fleet Shop Light (63432111)	57,800	-	-	-	-
Roof Repair Facilities Services (63432170)	217,900	-	-	-	-
Roof Repair Sheriff's Office (63432280	200,495	-	-	-	-
JP & Constable 1 Building (63432300)	46,675	-	-	-	-
Roof Repair Juvenile (63432310)	444,590	-	-	-	-
Roof Repair Exposition Center	755,233	-	-	-	-
Courthouse Roof Repair (63432400)	607,110	-	-	-	-
Roof Repair Road and Bridge (63432560)	76,080	-	-	-	-
Road Reconstruction (63432600)	57,780	4,671,850	1,754,759	1,232,948	-
R&B Heavy Equipment (63432700)	327,170	-	-	-	-
TOTAL EXPENDITURES	**$ 3,030,069**	**$ 5,152,992**	**$ 1,754,759**	**$ 1,232,948**	**$ -**
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ 217,139	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ 217,139**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 3,030,069**	**$ 5,152,992**	**$ 1,754,759**	**$ 1,450,087**	**$ -**
Net Changes in Fund Balance	$ (2,618,113)	$ (4,175,255)	$ (1,023,030)	$ (1,420,730)	$ -
FUND BALANCE, OCTOBER 1	$ 8,214,098	$ 5,595,985	$ 1,023,030	$ 1,420,730	$ -
FUND BALANCE, SEPTEMBER 30	**$ 5,595,985**	**$ 1,420,730**	**$ -**	**$ -**	**$ -**

The Commissioners Court plans to issue Certificates of Obligation of $25 million dollars the fall of 2020. 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 for the County Jail Kitchen, the Ag Extension building, the Justice of the Peace and Constable Pct #1 Building, land and/or property for county facilities including the Facilities Services and Road and Bridge Departments, equipment and vehicles for various departments, roof replacement and repairs, county wide road improvements and payment of contractual obligations for professional services in connection with these projects.

BRAZOS COUNTY, TEXAS
ON SYSTEM ROAD BOND - TXDOT
GENERAL OBLIGATION BONDS, SERIES 2023
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

REVENUES (43230)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest	$ 1,070,010	$ 629,338	$ 343,500	$ 259,788	$ -
TOTAL REVENUES	**$ 1,070,010**	**$ 629,338**	**$ 343,500**	**$ 259,788**	**$ -**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Inner Loop East (63432304)	$ 2,601,679	$ 2,522,115	$ -	$ -	$ -
Rellis (63432305)	1,458,425	1,741,688	1,135,941	362,291	-
Leonard Road (63432306)	428,575	921,521	1,060,087	204,084	-
North 2818 (63432307)	-	-	-	-	-
Bush/Wellborn (63432308	-	-	8,678,216	9,541,785	-
William D. Fitch (63432309)	-	-	-	-	-
Harvey Road (63432311)	1,252,446	635,884	826,185	306,817	-
TOTAL EXPENDITURES	**$ 5,741,125**	**$ 5,821,208**	**$ 11,700,429**	**$ 10,414,977**	**$ -**
Net Changes in Fund Balance	$ (4,671,115)	$ (5,191,870)	$ (11,356,929)	$ (10,155,189)	$ -
FUND BALANCE, OCTOBER 1	$ 20,018,174	$ 15,347,059	$ 11,356,929	$ 10,155,189	$ -
FUND BALANCE, SEPTEMBER 30	**$ 15,347,059**	**$ 10,155,189**	**$ -**	**$ -**	**$ -**

The Commissioners Court issued General Obligation Bonds, Series 2023, of $27.1 million dollars in the spring of 2023. This Bond is one of series of Bonds providing funds for permanent public improvements, including designing, acquiring, constructing, improving, and maintaining roads, bridges, and highways within Brazos County, including the acquisition of land and rights-of-way therefor; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).

BRAZOS COUNTY, TEXAS
OFF SYSTEM ROAD BOND
GENERAL OBLIGATION BONDS, SERIES 2023
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

REVENUES (43231)	**FY 2024 ACTUAL**	**FY 2025 ACTUAL**	**FY 2026 ADOPTED BUDGET**	**FY 2026 YEAR-END ESTIMATE**	**FY 2027 PROPOSED BUDGET**
Interest	$ 500,363	$ 276,233	$ 23,000	$ 174,435	$ -
Transfer from General Fund	-	-	135,000	-	-
TOTAL REVENUES	**$ 500,363**	**$ 276,233**	**$ 158,000**	**$ 174,435**	**$ -**
EXPENDITURES					
Roads - Capital (63432356)	$ 3,929,511	$ 2,056,242	$ 5,211,031	$ 4,189,210	
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ 1,008,749	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ 1,008,749**	**$ -**
TOTAL EXPENDITURES	**$ 3,929,511**	**$ 2,056,242**	**$ 5,211,031**	**$ 5,197,959**	**$ -**
Net Changes in Fund Balance	$ (3,429,148)	$ (1,780,009)	$ (5,053,031)	$ (5,023,524)	$ -
FUND BALANCE, OCTOBER 1	$ 10,232,681	$ 6,803,533	$ 5,053,031	$ 5,023,524	$ -
FUND BALANCE, SEPTEMBER 30	**$ 6,803,533**	**$ 5,023,524**	**$ -**	**$ -**	**$ -**

The Commissioners Court issued General Obligation Bonds, Series 2023, of $27.1 million dollars in the spring of 2023. This Bond is one of series of Bonds providing funds for permanent public improvements, including designing, acquiring, constructing, improving, and maintaining roads, bridges, and highways within Brazos County, including the acquisition of land and rights-of-way therefor; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2023
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

REVENUES (43232)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest	$ 561,066	$ 483,091	$ 377,000	$ 203,135	$ -
Transfer from General Fund	-	-	60,040,000	174,057	-
TOTAL REVENUES	**$ 561,066**	**$ 483,091**	**$ 60,417,000**	**$ 377,192**	**$ -**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
101 North (63432322)	$ 98,459	$ 2,538,351	$ 69,477,487	$ 2,959,103	$ -
County Administration Building Renovation (63432324)	-	-	-	975,980	-
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ 4,896,686	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ 4,896,686**	**$ -**
TOTAL EXPENDITURES	**$ 98,459**	**$ 2,538,351**	**$ 69,477,487**	**$ 8,831,769**	**$ -**
Net Changes in Fund Balance	$ 462,607	$ (2,055,260)	$ (9,060,487)	$ (8,454,577)	$ -
FUND BALANCE, OCTOBER 1	$ 10,047,230	$ 10,509,837	$ 9,060,487	$ 8,454,577	$ -
FUND BALANCE, SEPTEMBER 30	**$ 10,509,837**	**$ 8,454,577**	**$ -**	**$ -**	**$ -**

The Commissioners Court issued Certificates of Obligation of $9.2 million dollars the spring of 2023. The proceeds will be used for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, furnishing, renovation and equipping public property and designated infrastructure and for other public purposes, specifically being improvements to the existing County Administration Building: the County Courthouse, the existing County BISD Building (including parking lot renovations) for public defender offices and other administrative services; the Brazos County Dispatch and Emergency Operations Center; County Sheriff Department facilities including a central receiving and storage facility; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).

BRAZOS COUNTY, TEXAS
ON SYSTEM ROAD BOND - TXDOT
GENERAL OBLIGATION BONDS, SERIES 2026
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

REVENUES (43230)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest	$ -	$ -	$ -	$ -	-
Proceeds from CO Bond Issue	-	-	-	6,760,000	-
Bond Issue Premium	-	-	-	382,243	-
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 7,142,243**	**$ -**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Rellis (63432305)	$ -	$ -	$ -	$ 20,000	$ 120,450
Leonard Road (63432306)	-	-	-	30,000	913,667
North 2818 (63432307)	-	-	-	-	-
Bush/Wellborn (63432308	-	-	-	-	5,445,333
William D. Fitch (63432309)	-	-	-	-	-
Harvey Road (63432311)	-	-	-	20,000	459,455
Bond Issuance Cost	-	-	-	133,338	
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 203,338**	**$ 6,938,905**
Net Changes in Fund Balance	$ -	$ -	$ -	$ 6,938,905	$ (6,938,905)
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 6,938,905
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ 6,938,905**	**$ -**

The Commissioner's Court issued General Obligation Bonds, Series 2026, of $7 million dollars in the spring of 2026 for (1) permanent public improvements, including designing, acquiring, constructing, improving, and maintaining roads, bridges, and highways within Brazos County, including the acquisition of land and rights-of-way therefor; and the (2) payment of contractual obligations for professional services in connection with such projects.

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2023
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

REVENUES (43232)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Interest	$ -	$ -	$ -	$ -	$ -
Proceeds from CO Bond Issue	-	-	-	36,175,000	-
Bond Issue Premium	-	-	-	2,210,769	-
Transfer from General Fund	-	-	-	35,293,416	-
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 73,679,185**	**$ -**

EXPENDITURES					
County Administration Building (63270000)	$ -	$ -	$ -	$ 5,052,999	$ 8,905,549
101 North (63432322)				6,648,451	52,696,875
Bond Issuance Cost	-	-	-	375,311	-
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 12,076,761**	**$ 61,602,424**
Net Changes in Fund Balance	$ -	$ -	$ -	$ 61,602,424	$ (61,602,424)
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 61,602,424
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ 61,602,424**	**$ -**

The Commissioner's Court issued Certificates of Obligation of $38 million dollars the spring of 2026 for the design, planning, acquisition, construction, furnishing, renovation and equipping public property and designated infrastructure and for other public purposes, specifically being improvements to (1) the County Courthouse Annex Building; (2) the County administration building; and (3) the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering).

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

REVENUES (45000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Other Revenue - Leases	$ 38,453	$ 669,635	$ -	$ -	$ -
Transfer from General Fund	-	-	14,226,237	2,161,938	11,787,163
Other Subscriptions - SBITA	4,372,777	94,483	-	-	-
Donations - Capital Assets	(37,500)	34,000	-	-	-
TOTAL REVENUES	**$ 4,373,730**	**$ 798,118**	**$ 14,226,237**	**$ 2,161,938**	**$ 11,787,163**

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
2619 West Highway 21 Renovations	$ -	$ 12,618	$ 535,182	$ -	-
Road & Bridge Renovations	-	56,185	2,259,338	2,000	3,171,938
County Judge - (63100001)	-	10,593	-	-	-
Commissioners' Court - Capital (63110001)	907,630	2,345,026	2,801,768	2,673,233	14,865,970
Fleet Shop - Light Equipment - Capital (63111000)	674,771	45,705	800,000	632,518	576,000
Collections - Capital (63112000)	7,582	-	-	-	-
Elections Administration - Capital (63112101)	51,816	11,823	-	10,885	321,075
Sanctuary Renovation (63115000)	453,414	-	-	-	-
Tax Office - Capital (63130001)	-	5,502	-	-	-
Information Technology - Capital (63140001)	2,964,234	994,056	2,441,190	771,002	653,840
Project Management - Capital (63145001)	-	-	38,000	35,031	-
North Wing Renovation (63151000)	96,800	-	-	-	-
Purchasing - Capital (63165001)	-	72,212	-	-	-
Facilities Services - Capital (63170001)	50,052	40,990	48,875	77,388	-
County Attorney - Capital (63180001)	30,072	-	-	-	50,000
District Clerk - Capital (63200001)	-	5,173	-	-	147,660
County Clerk - Capital (63210001)	-	6,017	-	-	-
85th District Court - Capital (63220001)	10,814	-	-	-	-
272nd District Court - Capital (632210010)	4,801	-	-	-	-
361st District Court - Capital (63222001)	4,801	-	-	-	-
472nd District Court - Capital (63223001)	4,801	-	-	-	-
Felony Associate Judge/Juvenile Court Referee - Capital (63225001)	4,801	-	-	-	-
Misdemeanor Associate Court - Capital (63226001)	4,801	5,173	-	-	-
County Court at Law #1 - Capital (63230001)	4,801	-	-	-	-
County Court at Law #2 - Capital (63231001)	4,801	-	-	-	-
Community Supervision Support - Capital (63260010)	7,582	-	-	-	-
Health Department Support - Capital (63260020)	140,925	8,153	-	-	-
County Administration Building (63270000)	493,292	123,412	18,500,000	-	1,000,000
Sheriff's Office - Capital (63280001)	1,372,554	52,748	49,000	586,468	-
Jail - Capital (63280021)	258,048	91,881	13,122	216,240	-
Jail Correctional Medicine - Capital (63280021)	-	-	8,000	-	-
Constable Pct. #1 - Capital (63301001)	77,720	-	-	51,330	-
Constable Pct. #2 - Capital (63302001)	112,106	-	-	65,670	-
Constable Pct. #3 - Capital (63303001)	136,380	17,992	-	36,990	-
Constable Pct. #4 - Capital (63304001)	109,379	-	-	59,640	-
Juvenile Services - Capital (63310001)	798,668	207,979	150,000	45,276	400,000
Medical Examiner's Building (63340500)	437,063	-	-	-	-

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

EXPENDITURES	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Emergency Management - Capital (63355001)	-	53,671	17,500	-	-
Brazos Center - Capital (63365001)	199,172	34,844	-	-	-
County Agriculture Extension - Capital (63370001)	-	-	50,000	-	50,000
County Records Management - Capital (63500001)	14,652	-	-	-	-
Road & Bridge - Capital (63560001)	467,100	669,676	222,000	316,600	82,000
TOTAL EXPENDITURES	**$ 9,905,434**	**$ 4,871,429**	**$ 27,933,975**	**$ 5,580,271**	**$ 21,318,483**
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ 1,241,558	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ 1,241,558**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 9,905,434**	**$ 4,871,429**	**$ 27,933,975**	**$ 6,821,829**	**$ 21,318,483**
Net Changes in Fund Balance	$ (5,531,704)	$ (4,073,311)	$ (13,707,738)	$ (4,659,891)	$ (9,531,320)
FUND BALANCE, OCTOBER 1	$ 23,796,226	$ 18,264,522	$ 13,707,738	$ 14,191,211	$ 9,531,320
FUND BALANCE, SEPTEMBER 30	**$ 18,264,522**	**$ 14,191,211**	**$ -**	**$ 9,531,320**	**$ -**

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

BRAZOS COUNTY, TEXAS
DEFERRED MAINTENANCE
PROPOSED BUDGET BY DIVISION
For the Year Ending September 30, 2027

REVENUES (45100)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Transfer from General Fund	$ -	$ -	$ -	$ -	$ 20,000,000
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000,000**
EXPENDITURES					
Commissioners' Court - Capital	$ -	$ -	$ -	$ -	20,000,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000,000**
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000,000**
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Resolution 26-014 Committed of General Fund Balance for Deferred Maintenance was approved on July 28, 2026 to commit $20 million for deferred maintenance and major repairs of Brazos County Buildings in accordance with Governmental Accounting Standards Board Statement 54.

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
PROPOSED BUDGET
For the Year Ending September 30, 2027

EXPENDITURES (45000)		BUDGET
Road and Bridge Renovations - 63000511		
Road and Bridge Renovations	$	3,171,938
Total Road and Bridge Renovations	**$**	**3,171,938**
Commissioners' Court - 63110001		
1003 N Earl Rudder Fwy Property	$	1,885,000
1003 N Earl Rudder Fwy Property - Building Renovation		500,000
108 San Jacinto Property - Building Renovation		150,000
2504 Kent Street Design and Construction		10,330,970
Contingency		2,000,000
Total Commissioners' Court	**$**	**14,865,970**
Fleet Shop - Light Equipment - 63111000		
Replacement Vehicles and Equipment		576,000
Total Fleet Shop - Light Equipment	**$**	**576,000**
Elections Administration - 63112101		
Elections Asset Tracking System		22,838
Voter Registration System		298,237
Total Elections Administration	**$**	**321,075**
Information Technology - 63140001		
Patch Management	$	23,460
Vulnerability Management		45,380
Radio Replacement (Year 2 of 2) - BVWACS Radios		585,000
Total Information Technology	**$**	**653,840**
County Attorney - 63180001		
Axon Attorney Premiere		50,000
Total County Attorney	**$**	**50,000**
District Clerk - 63200001		
Tyler Enterprise Jury Manager	$	147,660
Total District Clerk	**$**	**147,660**
County Administration Building - 63270000		
County Administration Building	$	1,000,000
Total County Administration Building	**$**	**1,000,000**
Juvenile Services - 63310001		
Juvenile Expansion Project	$	400,000
Total Juvenile Services	**$**	**400,000**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
PROPOSED BUDGET
For the Year Ending September 30, 2027

County Agriculture Extension - 63370001		
Group/Club Storage - County Agriculture Extension (2026 - Design)	$	50,000
Total County Agriculture Extension	**$**	**50,000**
Road and Bridge - 63560001		
Additional Compact Track Loader and Trailer	$	82,000
Total Road and Bridge	**$**	**82,000**
TOTAL EXPENDITURES FOR GENERAL CAPITAL	**$**	**21,318,483**

ALL PROJECTS WILL BE REVIEWED YEARLY DURING THE BUDGETING PROCESS AND WILL BE APPROPRIATED AT THE DISCRETION OF COMMISSIONERS' COURT.

PROPRIETARY FUND

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

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

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


THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (50000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Employee Dental - County	488,912	576,948	524,250	587,899	587,000
Employer Payments - County	13,069,533	13,432,487	13,394,800	13,795,991	15,085,000
Employer - Medical - Health Dept.	448,811	463,675	473,800	551,034	526,000
Employee - Medical - Health Dept.	65,854	66,277	67,520	81,270	77,000
Employee - Dental - Health Dept.	17,438	18,901	16,950	24,164	21,300
Employer - Medical - MPO	33,882	33,773	33,780	39,360	37,000
Employee - Medical - MPO	7,788	3,756	4,120	2,814	2,600
Employee - Dental - MPO	1,320	978	930	930	820
Medical - Employee Deductions	2,222,482	2,273,845	2,270,140	2,749,912	2,626,000
Medical - Retiree Benefit (County Pay)	3,854,811	3,957,701	3,961,350	3,977,658	4,578,000
Medical - Retiree Benefit - Health District (County Pay)	169,411	161,837	159,555	196,798	188,000
Medical - Retiree Benefit - CSCD (County Pay)	101,647	101,319	101,355	118,079	112,750
Medical - Retiree Benefit - MPO (County Pay)	16,941	16,887	16,890	19,680	18,795
Medical - Retiree Premium (Self Pay)	423,659	456,513	500,330	584,570	558,000
Medical - Retiree Premium - Health District (Self Pay)	34,665	34,890	38,130	44,044	42,000
Medical - Retiree Premium - CSCD (Self Pay)	12,135	12,135	13,480	14,893	14,000
Medical - Retiree Premium - MPO (Self Pay)	756	756	840	882	840
Dental - Retiree Premium (Self Pay)	121,383	145,388	146,460	167,478	147,800
Excess Risk Benefit	1,878,064	1,678,116	1,000,000	1,004,623	1,600,000
Retiree Excess Risk Benefit	3,379,297	132,914	-	-	-
All Cobra Premiums	288	239	280	-	-
Refunds - Prescriptions	1,218,487	1,439,567	1,330,000	1,293,052	1,500,000
TOTAL REVENUES	**$ 27,567,563**	**$ 25,008,902**	**$ 24,054,960**	**$ 25,255,131**	**$ 27,722,905**

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
Supplies and Other Charges	$ 2,221	$ 4,909	$ 5,100	$ 3,152	$ 5,100
Contingency	-	-	2,730,927	-	2,000,000
Contract Services	1,950	1,800	2,000	1,500	2,000
Administrative Fees	2,068,523	2,969,853	7,107,000	3,203,467	7,905,401
Transitional Reinsurance, Pcor Institute Fee	(9,947)	-	8,500	-	8,500
Claims - Prescriptions	3,978,738	4,531,744	4,595,000	4,702,284	5,000,000
Claims - Medical	7,794,296	12,208,606	10,763,000	12,555,553	12,800,000
Claims - Dental	468,456	517,412	472,000	441,375	500,000
Life Insurance	-	-	50,000	-	50,000
Stop Loss Premium	502,766	-	-	-	-
Deer Oaks Employee Assistance	15,956	16,370	17,000	17,000	17,000
Professional Services	120,100	135,285	155,000	127,692	155,000
	$ 14,943,059	$ 20,385,978	$ 25,905,527	$ 21,052,023	$ 28,443,001
Health & Wellness Clinic (64005100)					
Salary & Wages	$ 221,846	$ 289,178	$ 642,530	$ 255,512	$ 347,004
Benefits	106,496	144,423	263,242	125,460	145,550
Supplies and Other Charges	56,716	48,823	86,880	33,074	74,780
Contingency	-	-	20,000	-	20,000
Repair & Maintenance	65	120	750	750	750
Contractual Services	765	840	5,000	1,000	2,500
Professional Services	252,098	251,103	280,000	280,000	285,000
	$ 637,986	$ 734,487	$ 1,298,402	$ 695,796	$ 875,584
Wellness Programs (64005300)					
Supplies and Other Charges	$ -	$ 13,020	$ 15,750	$ 8,670	$ 15,750
	$ -	$ 13,020	$ 15,750	$ 8,670	$ 15,750
Retiree Health Insurance (64005700)					
Benefits	$ -	$ -	$ -	$ -	$ 500,000
Contractual Services	8,354,697	5,038,685	7,015,000	5,567,368	7,015,000
	$ 8,354,697	$ 5,038,685	$ 7,015,000	$ 5,567,368	$ 7,515,000
TOTAL EXPENDITURES	**$ 23,935,739**	**$ 26,172,170**	**$ 34,234,679**	**$ 27,323,857**	**$ 36,849,335**
NONOPERATING REVENUES					
Fees	$ -	$ -	$ -	$ -	$ -
Interest	-	-	-	-	-
TOTAL NONOPERATING REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
PROPOSED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2027
With Comparative Data for the Year Ending as Indicated

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED BUDGET	FY 2026 YEAR-END ESTIMATE	FY 2027 PROPOSED BUDGET
INCOME BEFORE TRANSFERS	$ 3,631,824	$ (1,163,269)	$ (10,179,719)	$ (2,068,726)	$ (9,126,430)
Transfer In (Out)	-	-	-	-	-
CHANGE IN NET POSITION	$ 3,631,824	$ (1,163,269)	$ (10,179,719)	$ (2,068,726)	$ (9,126,430)
FUND BALANCE, OCTOBER 1	$ 8,726,601	$ 12,358,425	$ 10,179,719	$ 11,195,156	$ 9,126,430
FUND BALANCE, SEPTEMBER 30	$ 12,358,425	$ 11,195,156	$ -	$ 9,126,430	-

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 contracted with a medical doctor to direct and manage the prisoners in the county Jail and Juvenile. The doctor will coordinate and direct the Health &Wellness clinic and Juvenile Services medical staff as well .

THE STATE OF TEXAS

COUNTY OF BRAZOS

PERSONNEL

Employee summary by function is included.

Ten Year Trend

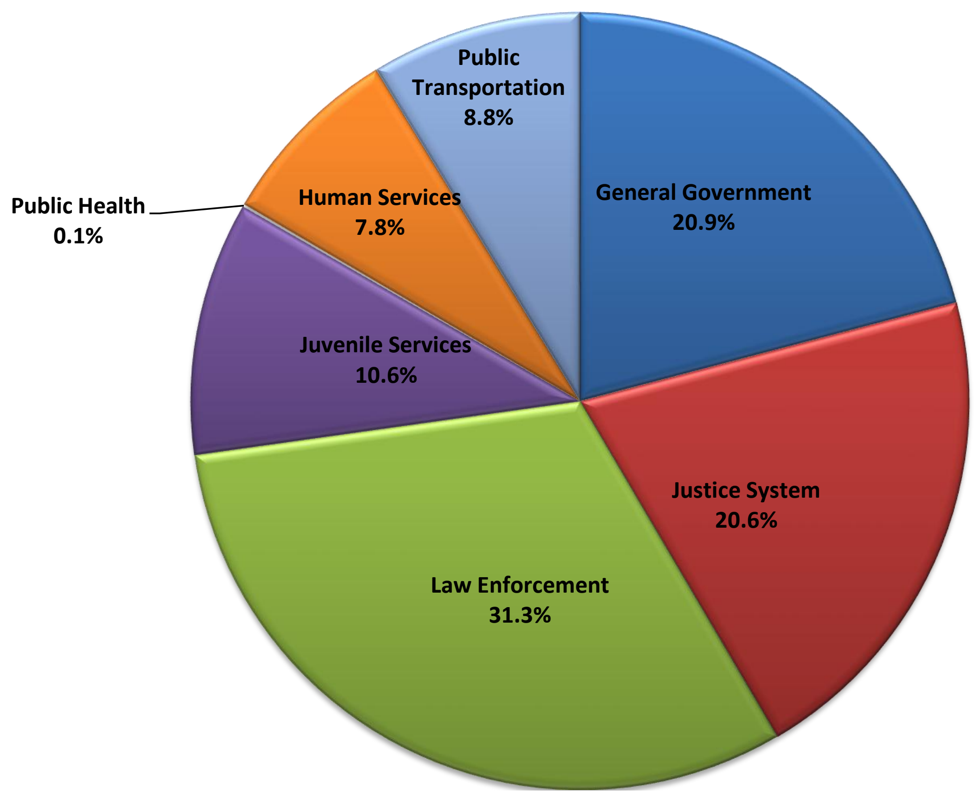
Count By Department

Proposed FY 27 Position History

THE STATE OF TEXAS

COUNTY OF BRAZOS

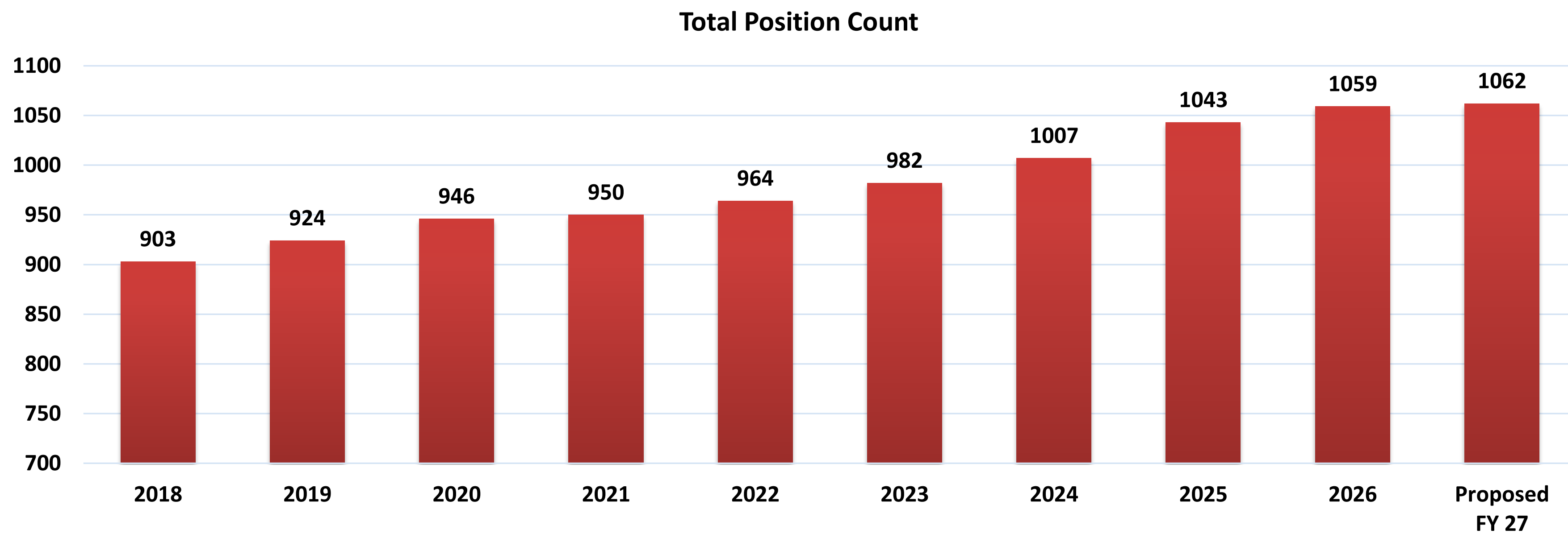
FY 2026 -2027 ADOPTED BUDGET
POSITION SUMMARY BY FUNCTION
1,062



Brazos County, Texas

Brazos County, Texas
Ten Year Trend

Function	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Proposed FY 27
General Government	162	169	177	183	191	200	204	210	214	216	214
Justice System	179	183	185	191	188	185	196	207	211	220	221
Law Enforcement	282	294.75	300.75	306.75	306.75	307.75	311.75	316.75	340.75	343.75	342.75
Juvenile Services	101	104	104	105	105	105	105	106	107	107	107
Public Health	-	-	-	-	-	-	-	1	2	5	10
Human Services	69	70.25	70.25	73.25	73.25	78.25	77.25	78.25	79.25	79.25	79.25
Public Transportation	79	82	87	87	86	88	88	88	89	88	88
Total	872	903	924	946	950	964	982	1007	1043	1059	1062



BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26	PROPOSED FY 27
County Judge - 10000100												
	Full-Time	4	6	8	9	12	12	12	14	11	14	14
	Part-Time	-	1	2	4	4	4	4	4	4	3	3
	Temporary	3	3	3	4	4	4	4	4	4	4	4
Veterans Administration - 10002000												
	Full-Time	1	1	1	1	1	1	1	1	1	1	2
	Part-Time	-	-	-	-	-	-	1	1	2	2	1
Pre-Trial Officer - 10003000												
	Full-Time	-	-	-	1	1	3	3	3	3	3	3
	Part-Time	2	2	2	2	2	2	2	2	2	2	2
Budget Officer Administration - 10500000												
	Full-Time	2	2	2	2	2	2	2	2	4	4	4
Commissioner's Court - 11000100												
	Full-Time *	6.66	6.66	6.66	6.66	6.66	6.66	6	7	8	7	7
	Three-Quarter Time	1	1	1	-	-	-	-	-	-	-	-
Commissioner's Court - Non Departmental - 11000500												
	Full-Time	-	-	-	-	-	-	-	2	2	2	2
Hotel Occupancy Tax Fund - 11002500												
	Full-Time *	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2	2	2	2
Court Support - Criminal - 11010000												
	Full-Time	-	-	-	-	-	-	-	-	1	1	1
Court Support - Guardianship - 11050000												
	Full-Time	-	-	-	-	-	-	-	-	-	4	4
Fleet Maintenance Service - 11100000												
	Full-Time	6	6	6	6	6	6	6	7	7	7	7
Collections - 11200200												
	Full-Time	6	6	6	6	6	6	6	6	7	7	7
Election Administrator - 11210020												
	Full-Time	7	7	7	7	7	8	9	9	9	9	9
	Three-Quarter Time	-	-	-	-	-	1	1	1	1	1	1
	Temporary	4	4	4	3	3	1	-	-	-	-	-
American Rescue Plan - General Government - 116001												
	Full-Time	-	-	-	-	-	1	1	-	-	-	-
	Part-Time	-	-	-	-	-	1	1	-	-	-	-
County Treasurer - 12000100												
	Full-Time	7	7	7	7	7	7	7	7	7	7	7
Risk Management - 12500100												
	Full-Time	2	2	2	2	3	3	3	3	4	5	5
Tax Office - 13000100												
	Full-Time	33	33	35	35	35	37	36	36	37	37	37
	Part-Time	1	1	1	1	1	1	1	1	1	1	1
	Temporary	1	1	1	1	1	-	-	-	-	-	-
Information Technology - 14000100												
	Full-Time	25	27	29	30	32	34	36	36	37	36	35
	Part-Time	1	1	1	1	1	1	1	1	1	1	1
Project Management - 14500100												
	Full-Time	-	-	-	-	-	-	-	-	2	3	4
Human Resources - 15000100												
	Full-Time	5	5	6	6	7	8	9	9	9	9	9
County Auditor ** - 16000100												
	Full-Time	10	11	11	11	12	12	14	16	13	13	13

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26	PROPOSED FY 27
Purchasing - 16500100												
	Full-Time	6	7	8	8	8	8	8	8	8	8	8
Facilities Services - 17000100												
	Full-Time	32	34	34	34	34	36	36	36	37	37	38
	Part-Time	1	-	-	-	-	-	-	-	-	-	-
Landscaping - 17000200												
	Full-Time	7	7	7	7	7	7	7	7	7	7	7
County Attorney - 18000100												
	Full-Time	31	31	31	31	29	29	27	27	27	26	26
	Three-Quarter Time	-	-	-	-	-	-	1	1	1	1	1
	Part-Time	3	3	3	3	3	3	-	-	-	-	-
C. A. Hot Check Fund - 18006000												
	Temporary	1	1	-	-	-	-	-	-	-	-	-
District Attorney - 19000100												
	Full-Time *	34	37	37	38.72	38.72	38.72	39.72	42.72	43.72	43.72	44
	Part-Time	2	2	2	1	1	1	1	1	1	1	1
D. A. Child Protective Services - 19010000												
	Full-Time *	1	1	1	1	1	3	3	3	3	3	3
D. A. Crimes Against Women Grant - 191000												
	Full-Time	2	2	2	2	2	2	2	-	-	-	-
D. A. Victim Assistance Grant - 192000												
	Full-Time	1	1	1	1	1	1	1	-	-	-	-
D. A. Crime Fund - 19200100												
	Full-Time	0	0	0	0.28	0.28	0.28	0.28	0.28	1.28	1.28	-
	Temporary	4	4	4	4	4	-	-	3	1	1	-
District Clerk - 20000100												
	Full-Time	14	15	15	17	16	16	16	16	16	16	16
	Three-Quarter Time	2	2	2	2	2	2	2	2	2	2	2
	Temporary	3	-	-	-	-	-	-	-	-	-	-
D. C. Records Management Fund - 20005000												
	Full-Time	-	-	-	-	-	-	-	-	-	-	1
	Part-Time	-	-	-	-	-	-	-	-	4	4	3
	Temporary	-	-	-	-	-	-	2	4	-	-	-
D. C. Archival Fund - 20006000												
	Temporary	-	2	2	4	4	4	2	-	-	-	-
D. C. Jury Services - 20010000												
	Full-Time	2	2	2	2	2	2	2	2	2	2	2
County Clerk - 21000100												
	Full-Time *	13.50	14.50	14.50	15	15	15	16	16	16	16	16
C. C. Records Management Fund - 21005000												
	Full-Time *	2.50	2.50	2.50	2	2	2	2	2	2	2	2
	Three-Quarter Time	-	-	-	1	1	1	1	1	1	1	1
85th District Court - 22000100												
	Full-Time	5	5	5	5	5	5	5	5	5	5	5
272nd District Court - 22100100												
	Full-Time	4	4	5	5	5	5	5	5	5	5	5
	Part-Time	2	2	-	-	-	-	-	-	-	-	-
361st District Court - 22200100												
	Full-Time	5	5	5	5	5	5	5	5	5	5	5
472nd District Court - 22300100												
	Full-Time	-	-	-	-	-	-	-	5	5	5	5
Juvenile Court Referee - 22500100												
	Full-Time *	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2	2	2

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26	PROPOSED FY 27
Misdemeanor Associate Court - 22600100												
	Full-Time	3	3	3	3	3	3	3	4	4	4	4
Pre-Trial Release Office - 22610100												
	Full-Time	-	-	2	2	2	-	-	-	-	-	-
	Part-Time	-	-	1	1	1	-	-	-	-	-	-
Brazos County Recorvery Court (Court ID 58) - 227100												
	Full-Time	-	-	-	-	-	-	-	-	-	-	0.5
Brazos County RESTART Court (Court ID 348) -227200												
	Full-Time	-	-	-	-	-	-	-	-	-	-	0.5
Family Law Associate Court - 22800100												
	Full-Time *	3.50	3.50	3.60	3.60	3.60	3.60	4.50	4.50	4	4	4
Felony Law Associate Court - 22900100												
	Full-Time *	-	-	-	-	-	-	-	-	-	-	2
County Court At Law #1 - 23000100												
	Full-Time *	5	5.50	5.95	5.95	5.95	5.95	6.50	6.50	7.50	5	5
	Part-Time	0.50	-	-	-	-	-	-	-	-	-	-
County Court At Law #2 - 23100100												
	Full-Time *	5	5.50	5.95	4.95	4.95	4.95	5.5	6.5	6.50	5	5
	Part-Time	0.50	-	-	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 1 - 24101100												
	Full-Time	5	5	5	5	5	5	5	5	5	5	5
Justice Of The Peace, PCT 2- 24201100*												
	Full-Time	5	5	5	5	5	5	5	5	5	5	5
*Division was changed from 24200100 to 24201100 effective 10/1/2019												
Justice Of The Peace, PCT 3 - 24301100												
	Full-Time	6	6	6	6	6	6	7	7	7	7	7
Justice Of The Peace, PCT 4 - 24401100												
	Full-Time	4	4	4	4	4	4	4	4	5	5	5
Public Defender's Office - Administration - 27000100												
	Full-Time	-	-	-	-	-	-	-	1	1	1	1
Texas Indigent Defense Commission Grant - 212-25-C03 - 272300												
	Full-Time	-	-	-	-	-	-	10	10	10	10	10
T.I.D.C. Public Defender Juvenile & Appellate Expansion 212-26-C14 - 272400												
	Full-Time	-	-	-	-	-	-	-	-	-	8	8
T.I.D.C. Public Defender Mental Health Division Expansion MH-26-002 - 272500												
	Full-Time	-	-	-	-	-	-	-	-	-	2	2
Sheriff's Administration - 28000100												
	Full-Time	66	67	69	70	70	70	72	80	82	80	81
	Part-Time	-	-	-	-	-	-	-	-	1	1	1
S. O. Jail Administration - 28002000												
	Full-Time *	159	163.75	164.75	166.75	166.75	166.75	168.75	169.75	190.75	192.75	192.75
	Temporary	7	7	7	7	7	7	7	7	7	7	7
S. O. Jail Medical Services - 28003000												
	Full-Time	12	12	13	15	15	15	15	15	15	-	-
	Part-Time	4	4	4	4	4	4	4	4	4	-	-
	Temporary	2	2	-	-	-	-	-	-	-	-	-
S. O.- CSISD School Security - 28004000												
	Full-Time	-	6	9	9	9	9	9	9	9	9	9
S. O. Inmate Commissary - 28006000												
	Full-Time *	1	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
	Part-Time	-	-	-	-	-	3	3	3	3	3	3
	Temporary	2	3	3	3	3	-	-	-	-	-	-
BV Human Trafficking Task Force Development - 283700												
	Full-Time	-	-	-	-	-	-	-	2	2	2	-

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26	PROPOSED FY 27
Jail Correctional Medicine - Administration - 29002800												
	Full-Time	-	-	-	-	-	-	-	-	-	22	22
Juvenile Correctional Medicine - Administration - 29003100												
	Full-Time	-	-	-	-	-	-	-	-	-	1	1
Constable, PCT 1 - 30101100												
	Full-Time	5	5	6	6	6	6	6	6	6	6	6
Constable, PCT 2 - 30201100												
	Full-Time	8	8	8	9	9	9	9	9	9	9	9
Constable, PCT 3 - 30301100												
	Full-Time	5	6	6	6	6	6	6	6	6	6	6
Constable, PCT 4 - 30401100												
	Full-Time	8	9	9	9	9	9	9	9	9	9	9
	Part-Time	1	-	-	-	-	-	-	-	-	-	-
Juvenile Services - Administration Probation - 31000100												
	Full-Time	25	28	28	27	5	6	6	6	6	6	6
	Three-Quarter Time	-	-	-	-	-	1	1	1	1	1	1
Juvenile Services - Administration Court- 31000110												
	Full-Time	-	-	-	-	10	10	10	7	7	7	7
Juvenile Services - Administration Community Based Mental Health- 31000130												
	Full-Time	-	-	-	-	8	9	9	9	9	9	9
Juvenile Services - Administration Residential Mental Health- 31000140												
	Full-Time	-	-	-	-	4	4	4	4	4	4	4
Juvenile - Detention - 31000200												
	Full-Time	43	44	44	45	-	-	-	-	-	-	-
	Part-Time	2	4	4	4	-	-	-	-	-	-	-
Juvenile Services - Detention - 31000220												
	Full-Time	-	-	-	-	45	45	45	45	46	45	45
	Part-Time	-	-	-	-	4	4	4	5	5	5	5
Juvenile Academy - 31000300												
	Full-Time	4	5	5	5	-	-	-	-	-	-	-
Juvenile Academy - Community Based - 31000330												
	Full-Time	-	-	-	-	5	5	5	5	5	5	5
Juvenile TYC Parole - 31010000												
	Full-Time	2	2	2	2	-	-	-	-	-	-	-
	Three-Quarter Time	1	1	1	1	-	-	-	-	-	-	-
Juvenile TYC Parole - Court - 31010010												
	Full-Time	-	-	-	-	1	-	-	-	-	-	-
	Three-Quarter Time	-	-	-	-	1	-	-	-	-	-	-
Juvenile TYC Parole - Community Based - 31010030												
	Full-Time	-	-	-	-	1	-	-	-	-	-	-
Juvenile JJAEP - 31040000												
	Full-Time	4	4	4	4	-	-	-	-	-	-	-
Juvenile JJAEP Community Based - 31040030												
	Full-Time	-	-	-	-	4	4	4	4	4	4	4
TJJD - SA Basic Probation - 312110												
	Full-Time *	4.97	2.97	3.97	5.96	1	3	3	6	6	6	6
TJJD - SA Basic Court- 312111												
	Full-Time	-	-	-	-	3	3	3	3	3	3	3
TJJD - SA Basic Community Based- 312113												
	Full-Time	-	-	-	-	2	-	-	-	-	-	-
TJJD - Community Programs - 312120												
	Full-Time *	4.05	2.10	1.15	1.20	-	-	-	-	-	-	-
TJJD - SA Community Programs - Community Based- 312123												
	Full-Time	-	-	-	-	1	1	1	1	1	1	1

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26	PROPOSED FY 27
TJJD - Pre & Post Adjudication - 312130												
	Full-Time *	4	4.54	4.54	3.54	-	-	-	-	-	-	-
TJJD - Pre & Post Adjudication - Detention - 312132												
	Full-Time *	-	-	-	-	4	4	4	4	4	4	4
TJJD - Commitment Diversion - 312140												
	Full-Time *	3.95	3.92	3.87	3.85	-	-	-	-	-	-	-
TJJD - SA Commitment Diversion - Community Based - 312143												
	Full-Time	3.95	3.92	3.87	3.85	4	4	4	4	4	4	4
TJJD - Mental Health Services - 312150												
	Full-Time *	3.03	2.47	2.47	2.46	-	-	-	-	-	-	-
TJJD - SA Mental Health Services - Community Based - 312154												
	Full-Time	-	-	-	-	1	1	1	1	1	1	1
TJJD - SA Aid Mental Health Services - Residential Programs - 312157												
	Full-Time	-	-	-	-	1	1	1	1	1	1	1
American Rescue Plan Revenue Replacement - R U OK Program												
	Part-Time	-	-	-	-	-	-	-	1	-	-	-
Forensic Services - 34200100												
	Full-Time	-	-	-	-	-	-	-	-	2	5	8
	Part-Time	-	-	-	-	-	-	-	-	-	-	2
Emergency Management - 35500100												
	Full-Time	2	2	2	2	2	2	3	3	3	3	3
Exposition Complex - 36000100												
	Full-Time *	11.66	11.66	11.66	12.66	12.66	16.66	19.66	23.66	23.66	23.66	23.66
	Part-Time	-	-	-	-	1	5	8	5	5	5	5
	Temporary	16	16	16	16	15	12	4	4	4	4	4
Fair Administration - 36100100												
	Full-Time *	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.34	3.34	3.34	3.34
Brazos Center - 36500100												
	Full-Time	7	7	7	8	8	8	8	8	8	8	8
	Part-Time	-	-	-	-	-	-	2	2	2	2	2
	Temporary	3	3	3	5	5	5	2	2	2	2	2
Extension Agency - 37000100												
	Full-Time	6	6	6	6	6	6	7	7	8	8	8
	Part-Time	3	3	3	3	3	3	2	2	1	1	1
MPO - 424100												
	Full-Time	2	2	2	2	3	3	3	3	3	3	3
	Part-Time	1	1	1	1	-	-	-	-	-	-	-
	Temporary	-	-	-	-	-	-	-	-	1	-	-
Records Management - 50000100												
	Full-Time *	2.34	2.34	2.34	2.34	3.34	4.34	5	5	5	5	5
	Temporary	2	1	-	1	-	-	-	-	-	-	-
Courthouse Security Fund - 51000100												
	Full-Time	5	5	5	5	5	6	6	-	-	-	-
Road & Bridge - 56001000												
	Full-Time	66	68	74	74	74	76	76	76	76	76	76
	Part-Time	-	1	1	1	1	1	1	1	1	1	1
	Temporary	3	3	2	2	1	1	1	1	1	1	1
Fleet Shop - Heavy Equipment - 56002000												
	Full-Time	7	7	7	7	7	7	7	7	7	7	7

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26	PROPOSED FY 27
Health and Wellness Clinic - 64005100											
Full-Time	4	4	4	4	4	4	4	4	5	5	3
Three-Quarter Time	-	-	-	-	-	-	-	1	1	1	-
Part-Time	-	-	-	1	1	1	1	-	-	-	-
Total											
Full Time	793	824	850	865	872	891	918	942	979	1001	1006
Three-Quarter Time	4	4	4	4	4	5	6	7	7	7	8
Part-Time	24	25	25	27	27	34	36	33	37	32	30
Temporary	51	50	45	50	47	34	22	25	20	19	18
	872	903	924	946	950	964	982	1007	1043	1059	1062

Notes:

* Employees are split funded in other departments

** See Court Order

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
10000100	Digital Services Officer - County Judge	B1224	-	-	-	-	-	-	-	-	1.00	1.00
	County Judge	B0201	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Department of Public Safety Clerk	B0209	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Manager	B0210	-	-	-	-	-	-	-	-	-	1.00
	Admin Assistant - County Judge	0211	1.00	1.00	-	-	-	-	-	-	-	-
	Transition Training - Temporary	B0213	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Transition Training - Part Time	B0218	1.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Transition Training	B0219	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Project Manager	B0222	-	1.00	1.00	1.00	1.00	1.00	2.00	-	-	-
	Administrative Specialist	B0223	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Special Project Administrator - County Judge	B0224	-	-	1.00	1.00	1.00	-	-	-	-	-
	Administrative Assistant - County Judge	B0226	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Public Communication Officer	B0225	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief of Staff - County Judge	B0240	-	-	-	1.00	1.00	1.00	1.00	-	1.00	-
	General Counsel - County Judge	B0241	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant General Counsel - County Judge	B0242	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Economic Development Coordinator	B0243	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Support Specialist - County Judge	B0245	-	-	-	1.00	-	-	-	-	-	-
	Total:		10.00	13.00	17.00	20.00	20.00	20.00	22.00	19.00	21.00	21.00
10002000	Veterans Administration Officer	B5001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Veterans Services Officer - Part Time	B5002	-	-	-	-	-	-	-	1.00	1.00	1.00
	Assistant Veterans Services Officer	B5003	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		1.00	1.00	1.00	1.00	1.00	2.00	2.00	3.00	3.00	3.00
10003000	Pre-Trial Bond Supervision	B0205	-	-	1.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00
	Pre-Trial Bond Supervision - Part Time	B0207	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		2.00	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00
10500000	Budget Officer	B0212	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst	B0216	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst I - Budget Office	B0328	-	-	-	-	-	-	-	2.00	2.00	2.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00
11000100	County Commissioner - Pct 1	B0101	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 2	B0102	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 3	B0103	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 4	B0104	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Assistant - Commissioners' Court	B0111	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - Commissioner's Court	B0116	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Receptionist - Commissioner's Court	B0117	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Special Project Admin Secty	0130	1.00	1.00	-	-	-	-	-	-	-	-
	Chief of Staff/Legal Officer	B0240	-	-	-	-	-	-	-	1.00	-	-
	Director - Records Management Fund *	B8102	0.66	0.66	0.66	0.66	0.66	-	-	-	-	-
	Total:		7.66	7.66	6.66	6.66	6.66	6.00	7.00	8.00	7.00	7.00

* The Director - Records Management Fund's pay is split between Commissioner's Court and Records Management.
* In December 2021, 66% the Director - Records Management Fund position was removed and is now charged under Records Management at 100%.

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
11000500	Transition Training - Non Departmental	B0221	-	-	-	-	-	-	2.00	2.00	2.00	2.00
	Total:		-	-	-	-	-	-	2.00	2.00	2.00	2.00
11002500	Sales Manager - H.O.T. Fund	B0851	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Marketing & Sales Manager - Inside - H.O.T. Fund	B0852	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Event Coordinator II - H.O.T. Fund	B0853	-	-	-	-	-	1.00	0.00	-	-	-
	Sponsorship Coordinator - Fair Administration **	B0861	0.18	0.18	0.18	0.18	0.18	0.18	0.00	-	-	-
	Total:		2.18	2.18	2.18	2.18	2.18	2.18	2.00	2.00	2.00	2.00

** Position(s) are split between the Fair.

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
11010000	Roving Bailiff - Court Support - Criminal	B0221	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	1.00	1.00	1.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
11050000	Admin Secretary - Probate Guardian - Court Support - Guardianship	B0918	-	-	-	-	-	-	-	-	1.00	1.00
	Probate and Guardian Attorney - Court Support - Guardianship	B0920	-	-	-	-	-	-	-	-	1.00	1.00
	Probate & Guardianship Investigator - Court Support - Guardianship	B0922	-	-	-	-	-	-	-	-	1.00	1.00
	Admin Secretary - Probate Guardian - Court Support - Guardianship	B2210	-	-	-	-	-	-	-	-	1.00	1.00
		Total:	-	-	-	-	-	-	-	-	4.00	4.00
** Position(s) are split between the Fair.												
11100000	Resource Specialist I - Fleet Services	B2655	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Mechanic - Fleet	2690	1.00	1.00	-	-	-	-	-	-	-	-
	Mechanic - Fleet Services	B2691	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Parts Coordinator - Fleet Services	B2692	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Shop Foreman - Fleet Services	B2695	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Director - Fleet Services	B2700	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Fleet Services	B2702	-	-	-	-	-	-	1.00	1.00	1.00	1.00
		Total:	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00
11200200	Director - Collections	B1725	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Collections	B1727	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - Collections	B1729	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Clerk II - Collections	B1730	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Collections	B1731	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
		Total:	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00
11210020	Election Administrator	B0160	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Voter Registration Coordinator - Elections Administrator	B0161	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Election Coordinator - Elections Administrator	B0162	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Election Coordinator - Elections Administrator	B0163	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Voter Registration Coordinator - Elections Administrator	B0164	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - Elections Administrator	B0165	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Elections Administrator	B0166	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Elections Administrator	B0167	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Elections Administrator	B0168	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Temp - Elections Administrator	B0169	4.00	4.00	3.00	3.00	1.00	-	-	-	-	-
	Warehouse Manager - Elections Administrator	B0175	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
		Total:	11.00	11.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
116001	Special Project Administrator - American Rescue Plan Act	B0250	-	-	-	-	1.00	1.00	-	-	-	-
	Special Project Administrator - Part Time - American Rescue Act	B0251	-	-	-	-	1.00	1.00	-	-	-	-
		Total:	-	-	-	-	2.00	2.00	-	-	-	-
12000100	Treasurer	B1001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Treasurer Investment	B1003	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Chief Deputy Treasurer	B1004	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Payroll Manager - Treasurer	B1005	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Treasurer Support/Special Projects	1006	1.00	1.00	-	-	-	-	-	-	-	-
	Treasury Services	1007	-	-	-	-	-	-	-	-	-	-
	Clerk II - Treasury	B1010	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
		Total:	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
12500100	Risk Manager	B2211	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	ADA Coordinator - Risk Management	B2212	-	-	-	-	-	-	-	-	1.00	1.00
	Secretary - Risk Management	B2213	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Worker Comp Coord	2214	1.00	-	-	-	-	-	-	-	-	-
	Risk and Safety Coordinator	B2215	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Risk Analyst - Risk Management	B2217	-	-	-	-	-	-	-	1.00	1.00	1.00
		Total:	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	5.00	5.00
13000100	Tax Assessor Collector	B2300	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - Tax Office	B2303	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Staff Accountant -Tax Office	B2305	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Manager - Tax Office	B2310	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Motor Vehicle Supervisor - Tax Office	B2311	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Supervisor - Tax Office	B2312	-	-	-	-	-	-	-	1.00	1.00	1.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
13000100 Cont.	Administrative Clerk -Tax Office	B2313	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
	Property Tax Supervisor - Tax Office	B2321	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Staff Accountant - Tax Office	B2331	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bookkeeper I -Tax Office	B2333	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounting Supervisor - Tax Office	B2335	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Motor Vehicle Training Coordinator - Tax Office	B2339	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I -Tax Office	B2341	10.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00
	Clerk II -Tax Office	B2343	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	6.00	6.00
	Clerk III -Tax Office	B2345	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
	Information and Supply Clerk - Tax Office	B2351	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Tax Office - Part Time	B2353	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Temp - Tax Office	B2355	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Total:		35.00	37.00	37.00	37.00	38.00	37.00	37.00	38.00	38.00	38.00
14000100	Support Specialist - IT	B1212	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Senior Network Administrator - IT	B1213	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior System Analyst - IT	B1216	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Security Analyst I - IT	B1217	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Network Administrator - IT	B1219	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Support Specialist - IT	B1220	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - IT	B1221	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Trainer - IT	B1222	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist - IT	B1223	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Cabling Specialist	1223	-	-	-	-	-	-	-	-	-	-
	Web Content Administrator - IT	B1224	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	System Analyst - IT	B1226	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Assistant Cabling Specialist	1227	-	-	-	-	-	-	-	-	-	-
	PC Specialist - Part Time - IT	B1228	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Project Manager - IT	1229	1.00	-	-	-	-	-	-	-	-	-
	Network Engineer - IT	B1230	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
	Network Technician I - IT	B1231	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
	Network Technician II - IT	B1232	-	-	-	-	-	-	-	1.00	1.00	1.00
	Structured Cabling Technician - IT	B1234	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Audio Video Specialist - IT	B1235	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Audio Video Specialist - IT	B1236	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Applications Administrator - IT	B1238	3.00	5.00	5.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	License Manager - IT	B1239	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Information Officer	B1240	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Chief Information Officer	B1241	-	-	-	-	-	-	-	1.00	1.00	1.00
	Services Manager - IT	B1242	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Communication Systems Administrator - IT	B1244	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Security and Compliance Analyst - IT	B1245	-	1.00	1.00	-	-	-	-	-	-	-
	Chief Information Security Officer - IT	B1246	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Services Manager - IT	B1248	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		28.00	30.00	31.00	33.00	35.00	37.00	37.00	38.00	37.00	36.00
14500100	Senior System Analyst - IT	B1216	-	-	-	-	-	-	-	-	-	1.00
	Director of Project Management	B0220	-	-	-	-	-	-	-	1.00	1.00	1.00
	Project Manager - Project Management	B0222	-	-	-	-	-	-	-	1.00	1.00	1.00
	Project Coordinator - Project Management	B0224	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	2.00	3.00	4.00
15000100	Director - Human Resources	B0112	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resource Coordinator	B0113	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
	Leave Coordinator - Human Resources	B0114	-	-	-	-	-	-	-	-	1.00	1.00
	Compensation and Benefits Coordinator - Human Resources	B0115	-	-	-	-	-	-	-	-	1.00	1.00
	Compensation and Benefits Analyst	B0118	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	1.00	1.00
	Human Resource Assistant	B0119	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Assistant Director - Human Resources	B0120	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Leave Analyst - Human Resources	B0122	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		5.00	6.00	6.00	7.00	8.00	9.00	9.00	9.00	9.00	9.00

BRAZOS COUNTY,TX
PROPOSED FY 2027 POSITION HISTORY

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
16000100	Auditor	B0311	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Director of Accounting	B0313	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Director of Internal Auditing	B0314	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant County Auditor IV	B0315	2.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
	Assistant County Auditor III	B0316	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Assistant County Auditor II	B0317	3.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
	Assistant County Auditor I	B0318	1.00	1.00	1.00	-	-	-	-	-	-	-
	1st Assistant County Auditor	B0320	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Grant Writer	B0325	-	-	-	-	-	1.00	1.00	-	-	-
	Accounting Assistant - Level III	B0327	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst I - County Auditor	B0328	-	-	-	-	-	-	1.00	-	-	-
	Budget Analyst II - County Auditor	B0329	-	-	-	-	-	-	1.00	-	-	-
	Total:		11.00	11.00	11.00	12.00	12.00	14.00	16.00	13.00	13.00	13.00
16500100	Purchasing Agent	B1101	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Purchasing Agent	B1102	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Buyer - Purchasing	B1107	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Buyer II - Purchasing	B1108	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Buyer III - Purchasing	B1109	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
17000100	Director - Facilities Services	B0700	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Facilities Services	B0702	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Supervisor II - Custodians - Facilities Services	B0703	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Caretaker - Facilities Services	B0704	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian - Facilities Services	B0705	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
	Supervisor I - Custodians - Facilities Services	B0706	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	General Maintenance Technician - Facilities Services	B0710	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00
	Maintenance Technician III - Facilities Services	B0711	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
	Maintenance Technician II - Facilities Services	B0713	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Maintenance Technician I - Facilities Services	B0715	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Prevention Maintenance Technician - Facilities Services	B0716	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - Facilities Services	B0721	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Service Dispatcher - Facilities Services	B0722	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Carpenter - Facilities Services	B0730	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Painter - Facilities Services	B0731	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		34.00	34.00	34.00	34.00	36.00	36.00	36.00	37.00	37.00	38.00
17000200	Manager - Landscaping	B0750	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Crew Leader - Landscaping	B0751	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Maintenance Worker III - Landscaping	B0752	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Maintenance Worker II - Landscaping	B0753	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Grounds Maintenance Worker I - Landscaping	B0754	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
18000100	County Attorney	B0501	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	1st Assistant County Attorney	B0503	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant County Attorney I	B0505	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
	Assistant County Attorney II	B0507	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
	Civil Attorney - County Attorney	B0508	2.00	2.00	2.00	-	-	-	-	-	-	-
	Bail Bond Attorney - County Attorney	B0509	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Chief Prosecutor and Training - County Attorney	B0511	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Family Violence Attorney - County Attorney	B0512	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Family Violence Coordinator - County Attorney	B0515	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Victim Witness and Mental Health - County Attorney	B0517	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Receptionist - County Attorney	B0522	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Investigator Warrant Officer - County Attorney	B0523	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	3.00	3.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
18000100 Cont.	Lead Investigator Warrant Officer - County Attorney	B0524	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Supervisor - Hot Check - County Attorney	B0531	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Secretary - Hot Check - County Attorney	B0533	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Senior Secretary - County Attorney	B0541	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Legal Secretary - County Attorney	B0543	4.00	4.00	4.00	4.00	6.00	5.00	5.00	5.00	5.00	5.00
	Evidence Technician - County Attorney	B0552	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - County Attorney	B0555	2.00	3.00	3.00	3.00	3.00	1.00	1.00	1.00	1.00	1.00
	Investigator 1040 hrs. - C.A	0560	1.00	-	-	-	-	-	-	-	-	-
	Administrative Assistant - County Attorney	B0561	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk	0563	1.00	-	-	-	-	-	-	-	-	-
	Total:		34.00	34.00	34.00	32.00	32.00	28.00	28.00	28.00	27.00	27.00
18006000	Receptionist, Temp, Hot Check Fund	4349	1.00	-	-	-	-	-	-	-	-	-
	Total:		1.00	-	-	-	-	-	-	-	-	-
19000100	District Attorney	B0401	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	1st Assistant - District Attorney	B0403	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Appellate Division Chief - District Attorney	B0406	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Trial Chief - District Attorney	B0411	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Assistant District Attorney I	B0415	14.00	14.00	15.00	15.00	15.00	16.00	17.00	17.00	17.00	17.00
	Investigator Supervisor - District Attorney	B0419	3.00	3.00	3.00	3.00	4.00	4.00	5.00	5.00	5.00	5.00
	Investigative Assistant - District Attorney	B0420	1.00	1.00	1.72	1.72	1.72	1.72	1.72	1.72	1.72	2.00
	Administrative Assistant - District Attorney	B0423	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Legal Administration Secretary - District Attorney *	B0425	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	6.00	6.00
	Digital Evidence Coordinator - District Attorney	B0426	-	-	-	-	-	-	-	-	1.00	1.00
	Victim and Witness Coordinator - District Attorney	B0427	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Victim Assistant Coordinator - District Attorney	B0428	1.00	1.00	1.00	1.00	1.00	1.00	2.00	4.00	4.00	4.00
	Front Office Assistant - District Attorney	B0429	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk, 700hrs - DA	0431	-	-	-	-	-	-	-	-	-	-
	Clerk - District Attorney	B0432	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		39.00	39.00	39.72	39.72	39.72	40.72	43.72	44.72	44.72	45.00
19010000	Administrative Attorney - District Attorney CPS	B0408	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
	Legal Administrative Secretary - District Attorney CPS	B0409	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00

* Two positions are split funded with the District Attorney Office, but JE's are completed moving funds due to personnel changing throughout the year.

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
19200100	Investigative Assistant - District Attorney	B0420	-	-	0.28	0.28	0.28	0.28	0.28	0.28	0.28	-
	Clerk - District Attorney Crime Fund	B0430	-	-	-	-	-	-	-	1.00	1.00	-
	Clerk - Temp - District Attorney Crime Fund	B0433	4.00	4.00	4.00	4.00	-	-	3.00	1.00	1.00	-
	Total:		4.00	4.00	4.28	4.28	0.28	0.28	3.28	2.28	2.28	-
191000	Assistant District Attorney I - Crime Against Women Grant	B0470	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Investigator - District Attorney - Crimes Against Women Grant	B0471	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
192000	Victim Assistant Coordinator - Victim Assistance Grant	B0472	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-	-
	Total:		1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-	-
20000100	District Clerk	B1701	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - District Clerk	B1703	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Bookkeeper - District Clerk	B1704	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - District Clerk	B1705	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Clerk II - District Clerk	B1707	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk IV	1708	2.00	2.00	1.00	-	-	-	-	-	-	-
	Clerk III - District Clerk	B1709	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Clerk - District Clerk	B1717	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		17.00	17.00	19.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
20010000	Jury Coordinator I	B1721	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Jury Coordinator II	B1723	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
20005000	Clerk I - District Clerk Records Management Fund	B1712	-	-	-	-	-	-	-	-	-	1.00
	Clerk -Temp - District Clerk Records Management Fund	B1715	-	-	-	-	-	2.00	4.00	4.00	4.00	3.00
	Total:		-	-	-	-	-	2.00	4.00	4.00	4.00	4.00
20006000	Clerk -Temp - District Clerk Archival Fund	B1719	2.00	2.00	4.00	4.00	4.00	2.00	-	-	-	-
	Total:		2.00	2.00	4.00	4.00	4.00	2.00	-	-	-	-
21000100	Switch Board Supervisor - County Clerk	B0121	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Clerk	B1301	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - County Clerk	B1303	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Bookkeeper - County Clerk	B1305	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Supervisor - County Clerk	B1308	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy County Clerk I	B1311	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Deputy County Clerk II	B1313	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
	Deputy County Clerk III	B1314	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	6.00	6.00
	Clerk 1040HRS, % PD *	1325	0.50	0.50	-	-	-	-	-	-	-	-
	Total:		14.50	14.50	15.00	15.00	15.00	16.00	16.00	16.00	16.00	16.00
* Position is spilt with C.C. Records Management Fund.												
21005000	Clerk I - County Clerk Records Management	B1324	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk, 1040hrs, % PD-CO CLK *	1325	0.50	0.50	-	-	-	-	-	-	-	-
	Records Retention Clerk - County Clerk Records Management	B1334	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - County Clerk Records Management	B3013	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		2.50	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
* Position is split with County Clerk.												
22000100	Court Reporter - 85th District Court	B2513	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - 85th District Court	B2515	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 85th District Court	B2517	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 85th District Court	B2519	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	85th District Judge	B2585	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22100100	Court Reporter - 272nd District Court	B2521	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - 1044 hrs.	2522	2.00	-	-	-	-	-	-	-	-	-
	Court Coordinator - 272nd District Court	B2523	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 272nd District Court	B2525	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 272nd District Court	B2527	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	272nd District Judge	B2572	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22200100	Court Reporter - 361st District Court	B2530	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - 361st District Court	B2532	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 361st District Court	B2534	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 361st District Court	B2536	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	361st District Judge	B2561	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22300100	472nd District Judge	B2540	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Court Reporter - 472nd District Court	B2541	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Court Coordinator - 472nd District Court	B2542	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Bailiff - 472nd District Court	B2544	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Administrative Secretary - 472nd District Court	B2546	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	5.00	5.00	5.00	5.00
22500100	Juvenile Court Referee	B2206	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00
	Court Coordinator - Juvenile Referee Certified Interpreter	B2906	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00	2.00

* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
22600100	Misdemeanor Associate Judge	B2201	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Monitor - Associate Judge 1	B2203	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Court Coordinator - Associate Judge 1	B2204	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - Associate Judge 1	B2205	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
22610100	Pre-Trial Coordinator - Pre-Trial Release Office	B2590	-	2.00	2.00	2.00	-	-	-	-	-	-
	Pre-Trial Coordinator - Part Time - Pre-Trial Release Office	B2591	-	1.00	1.00	1.00	-	-	-	-	-	-
	Total:		0.00	3.00	3.00	3.00	-	-	-	-	-	-
227100	Court Coordinator - Specialty Court	B8152	-	-	-	-	-	-	-	-	-	0.50
	Total:		-	-	-	-	-	-	-	-	-	0.50
227200	Court Coordinator - Specialty Court	B8152	-	-	-	-	-	-	-	-	-	0.50
	Total:		-	-	-	-	-	-	-	-	-	0.50
22800100	Felony Associate Judge/Juvenile Court Referee	B2206	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-
	Court Reporter - Family Law Associate Judge	B2207	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Bailiff - Family Law Associate Judge	B2208	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Family Law Associate Judge	B2209	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	0.10	0.10	0.10	0.10	-	-	-	-	-
	Family Law Associate Judge	B2905	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		3.50	3.60	3.60	3.60	3.60	4.50	4.50	4.00	4.00	4.00
* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.												
22900100	Felony Associate Judge	B2220	-	-	-	-	-	-	-	-	-	1.00
	Bailiff - Felony Associat Judge	B2225	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	2.00
23000100	County Court at Law 1 Judge	B0901	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - County Court at Law 1	B0903	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - County Court at Law 1	B0905	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - County Court at Law 1	B0907	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - County Court at Law 1	B0909	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	0.45	0.45	0.45	0.45	1.00	1.00	1.00	-	-
	Probate and Guardian Attorney - County Court at Law *	B0920	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
	Probate and Guardianship Investigator - County Court at Law 1	B0922	-	-	-	-	-	-	-	1.00	-	-
	Total:		5.50	5.95	5.95	5.95	5.95	6.50	6.50	7.50	5.00	5.00
* Position is split with County Court at Law #1 and County Court at Law #2												
23100100	County Court at Law 2 Judge	B0902	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - CCL 2	0913	1.00	1.00	-	-	-	-	-	-	-	-
	Court Coordinator - County Court at Law 2	B0915	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - County Court at Law 2	B0916	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Bailiff - County Court at Law 2	B0917	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Probate Guardian - County Court at Law #2	B0918	-	-	-	-	-	1.00	1.00	1.00	-	-
	Administrative Secretary - County Court at Law 2	B0919	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	0.45	0.45	0.45	0.45	-	-	-	-	-
	Probate and Guardian Attorney - County Court at Law *	B0920	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
	Total:		5.50	5.95	4.95	4.95	4.95	5.50	6.50	6.50	5.00	5.00
* Position is split with County Court at Law #1 and County Court at Law #2												
24101100	Clerk I - Justice of the Peace Pct 1	B0601	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Justice of the Peace Pct 1	B0612	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 1	B0621	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Justice of the Peace Pct 1	B0630	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of Peace Pct 1	B6012	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
24201100*	Justice of the Peace Pct 2	B0591	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - Justice of the Peace Pct 2	B0626	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Justice of the Peace Pct 2	B0629	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 2	B0633	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Justice of the Peace Pct 2	B0640	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
*Division was changed from 24200100 to 24201100 effective 10/1/2019												
24301100	Clerk I - Justice of the Peace Pct 3	B0604	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk II - Justice of the Peace Pct 3	B0606	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Court Coordinator - Justice of the Peace Pct 3	B0608	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 3	B0615	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of the Peace Pct 3	B6016	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00
24401100	Clerk II - Justice of the Peace Pct 4	B0607	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 4	B0616	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Court Coordinator - Justice of the Peace Pct 4	B0624	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of the Peace Pct 4	B6015	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
27000100	Receptionist - Public Defender's Office	B0135	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	1.00	1.00	1.00	1.00
272300	Chief Public Defender	B0130	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Public Defender II	B0131	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
	Public Defender I	B0132	-	-	-	-	-	3.00	3.00	3.00	3.00	3.00
	Investigator - Public Defender	B0133	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Case Worker - Public Defender	B0134	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Office Manager - Public Defender	B0136	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Paralegal - Public Defender	B0138	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	10.00	10.00	10.00	10.00	10.00
272400	Juvenile Chief Public Defender	B0140	-	-	-	-	-	-	-	-	1.00	1.00
	Juvenile Public Defender	B0141	-	-	-	-	-	-	-	-	2.00	2.00
	Appellate Public Defender	B0142	-	-	-	-	-	-	-	-	1.00	1.00
	Investigator - Juvenile and Appellate Public Defender	B0143	-	-	-	-	-	-	-	-	1.00	1.00
	Case Worker - Juvenile and Appellate Public Defender	B0144	-	-	-	-	-	-	-	-	1.00	1.00
	Legal Assistant - Juvenile and Appellate Public Defender	B0145	-	-	-	-	-	-	-	-	2.00	2.00
	Total:		-	-	-	-	-	-	-	-	8.00	8.00
272500	Public Defender - Mental Health	B0150	-	-	-	-	-	-	-	-	1.00	1.00
	Case Worker - Mental Health	B0152	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	-	2.00	2.00
28000100	County Sheriff	B1401	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Sheriff	B1403	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Sheriff's Administration	B1405	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Support Manager - Sheriff's Administration	B1406	-	-	-	-	-	-	-	1.00	1.00	1.00
	Investigator I - Sheriff's Administration	B1410	-	1.00	1.00	1.00	1.00	-	-	-	-	-
	Patrol Lieutenant - Sheriff's Administration	B1411	1.00	1.00	1.00	-	-	-	-	-	-	-
	Support Service Division Lieutenant - Sherriff's Administration	B1412	1.00	1.00	1.00	-	-	-	-	-	-	-
	Lieutenant - Sheriff's Administration	B1414	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Deputy - Sheriff's Administration	B1415	22.00	21.00	21.00	21.00	21.00	32.00	38.00	38.00	38.00	39.00
	Crime Analyst - Sheriff's Administration	B1418	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Recruiting Specialist - Sheriff's Administration	B1419	-	-	1.00	1.00	1.00	1.00	1.00	2.00	0.00	-
	Lieutenant Criminal Investigator - Sherriff's Administration	B1420	1.00	1.00	1.00	-	-	-	-	-	-	-
	Deputy Sheriff - Recruiting	1421	1.00	1.00	-	-	-	-	-	-	-	-
	Senior Investigator - Sheriff's Administration	B1422	2.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Investigator - Sheriff's Administration	B1423	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Sergeant - Sheriff's Administration	B1424	4.00	5.00	5.00	5.00	5.00	10.00	11.00	11.00	11.00	11.00
	Training Coordinator - Sheriff's Administration	B1425	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Special Services Lieutenant - Sheriff's Administration	B1426	1.00	1.00	1.00	-	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
28000100 Cont.	Crime Prevention Deputy - Sheriff's Administration	B1429	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Animal Control Sergeant - Sheriff's Administration	B1431	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Process Server Deputy - Sheriff's Administration	B1433	4.00	5.00	5.00	5.00	5.00	-	-	-	-	-
	Clerk I - Sheriff's Administration	B1435	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Supervisor - Dispatch - Sheriff's Administration	B1439	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Animal Control Deputy - Sheriff's Administration	B1440	3.00	3.00	3.00	3.00	3.00	-	-	-	-	-
	Program Coordinator - Sheriff's Administration	B1441	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Records Clerk - Sheriff's Administration	B1442	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Sheriff's Administration	B1443	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Telecommunications Officer - Sheriff's Administration	B1444	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00
	Clerk II - Sheriff's Administration	B1445	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Clerk II - Evidence - Sheriff's Administration	B1446	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Special Services Sergeant - Sheriff's Administration	B1448	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	R U OK Coordinator - ARPA Revenue Replacement	B0251	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		67.00	69.00	70.00	70.00	70.00	72.00	80.00	83.00	81.00	82.00
28002000	Recruiting Specialist - SO Jail Administration	B1419	-	-	-	-	-	-	-	-	2.00	2.00
	Chief Deputy - Jail	B1501	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Officer - Classification - SO Jail Administration	B1502	2.00	2.00	2.00	2.00	2.00	2.00	0.00	-	-	-
	Lieutenant - SO Jail Administration	B1503	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Detention Sergeant - SO Jail Administration	B1505	14.00	14.00	14.00	14.00	14.00	14.00	20.00	20.00	20.00	20.00
	Detention Officer - SO Jail Administration	B1511	81.00	77.00	77.00	77.00	77.00	77.00	93.00	103.00	103.00	103.00
	Detention Officer - Transport Deputy - SO Jail Administration	B1512	11.00	11.00	11.00	11.00	11.00	11.00	0.00	-	-	-
	Detention Officer - Work Crew - SO Jail Administration	B1513	8.00	8.00	9.00	9.00	9.00	9.00	0.00	-	-	-
	Detention Officer - Booking - SO Jail Administration	B1515	16.00	17.00	17.00	17.00	17.00	18.00	0.00	-	-	-
	Detention Officer - Intern - SO Jail Administration	B1516	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Clerk - Booking - SO Jail Administration	B1517	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Detention Deputy - SO Jail Administration	B1518	-	-	-	-	-	-	41.00	52.00	52.00	52.00
	Detention Officer - Temp - SO Jail Administration	B1519	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Food Service Manager - SO Jail Administration	B1520	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-	-
	Cook - SO Jail Administration	B1521	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-	-
	Visitation Officer - SO Jail Administration	B1526	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Detention Officer -Custodian of Record Sergeant - SO Jail Administration	B1542	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-	-
	Detention Officer - Court Officer - SO Jail Administration	B1543	4.00	4.00	4.00	4.00	4.00	4.00	0.00	-	-	-
	Corporal - SO Jail Administration	B1545	4.00	8.00	8.00	8.00	8.00	8.00	0.00	-	-	-
	Administrative Secretary - SO Jail Administration	B1553	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Sergeant - SO Jail Administration	B1556	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-	-
	Program Re-Entry Coordinator - So Jail Administration *	B1563	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Program RE-Entry Case Worker - SO Jail Administration	B1564	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Detention Officer - Compliance Officer - SO Jail Administration	B1565	1.00	1.00	1.00	1.00	1.00	2.00	0.00	-	-	-
	Detention Officer -Quartermaster- SO Jail Administration	B1568	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-	-
	Crisis Intervention Deputy - SO Jail Administration	B1570	3.00	3.00	3.00	3.00	3.00	3.00	0.00	-	-	-
	Crisis Intervention Sergeant - SO Jail Administration	B1571	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-	-
	Total:		170.75	171.75	173.75	173.75	173.75	175.75	176.75	197.75	199.75	199.75
* Position is split with Sheriff - Jail and Jail Commissary												
28003000	Sergeant Jail Nurse - Jail Medical Services	B1507	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
	Correctional Hlth Prof Temp	1508	2.00	-	-	-	-	-	-	-	-	-
	Correctional Health Professional - Jail Medical Services	B1509	7.00	8.00	8.00	8.00	8.00	8.00	13.00	13.00	-	-
	Correctional Health Professional and EMT - Jail Medical Services	B1510	3.00	3.00	5.00	5.00	5.00	5.00	0.00	-	-	-
	Correctional Health Professional - Part Time - Jail Medical Services	B1530	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
	Medical Clerk - Jail Medical Services	B1559	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-
	Total:		18.00	17.00	19.00	19.00	19.00	19.00	19.00	19.00	-	-
28004000	School Resource Sergeant - CSISD School Security	B1480	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	School Resource Deputy - CSISD School Security	B1481	5.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	Total:		6.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
28006000 **	Commissary Officer - Sheriff's Office Inmate Commissary	B1531	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Sheriff's Office Inmate Commissary	B1557	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Program Re-Entry Coordinator - So Jail Administration *	B1563	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
	Total:		4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
* Position is split with Sheriff - Jail and Jail Commissary												
** Jail Commissary Funds support 100% of the listed positions. This fund is a Enterprise Fund.												
283700	Investigator - BV Human Trafficking Taks Force Grant	B1481	-	-	-	-	-	-	2.00	2.00	2.00	-
	Total:		-	-	-	-	-	-	2.00	2.00	2.00	-
29002800	Nurse Practitioner	B00PA	-	-	-	-	-	-	-	-	-	2.00
	Registered Nurse - Jail Correctional Medicine - Administration	B0290	-	-	-	-	-	-	-	-	4.00	1.00
	Licensed Vocational Nurse - Jail Correctional Medicine - Administration	B0291	-	-	-	-	-	-	-	-	8.00	1.00
	Correctional Medical Technician	B0292									8.00	14.00
	Medical Clerk - Jail Correctional Medicine - Administration	B0293	-	-	-	-	-	-	-	-	1.00	3.00
	Nurse Manager - Jail Correctional Medicine - Administration	B0295	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	-	22.00	22.00
29003100	Licensed Vocational Nurse - Juvenile Correctional Medicine - Admin	B0270	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	-	1.00	1.00
30101100	Chief Deputy - Constable Pct 1	B1599	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 1	B1603	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Constable Pct 1	B1612	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Constable Pct 1	B1619	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
30201100	Administrative Secretary - Constable Pct 2	B1605	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Constable Pct 2	B1614	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 2	B1617	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Chief Deputy -Constable Pct 2	B1618	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
30301100	Chief Deputy - Constable Pct 3	B1601	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Constable Pct 3	B1606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 3	B1610	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Constable Pct 3	B1613	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
30401100	Administrative Clerk - Constable Pct 4	B1608	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - Constable Pct 4	B1609	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Constable Pct 4	B1615	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy -Constable Pct 4	B1620	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Total:		9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
31000100	Director - Juvenile Administration	B1801	1.00	1.00	1.00	-	-	-	-	-	-	-
	Deputy Director - Juvenile Administration	B1803	2.00	2.00	2.00	-	-	-	-	-	-	-
	Professional Counselor - Juvenile Administration	B1810	2.00	2.00	2.00	-	-	-	-	-	-	-
	Juvenile Probation Officer I - Juvenile Administration	B1817	8.00	8.00	7.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Administration Services Manager - Juvenile Administration	B1856	1.00	1.00	1.00	-	-	-	-	-	-	-
	Secretary I - Juvenile Administration	B1861	2.00	2.00	2.00	-	-	-	-	-	-	-
	Juvenile Probation Officer - Juvenile Administration	B1883	1.00	1.00	1.00	-	-	-	-	-	-	-
	JPO-Title IV-E	1887	1.00	1.00	-	-	-	-	-	-	-	-
	Administrative Assistant - Juvenile Administration	B1891	1.00	1.00	1.00	-	-	-	-	-	-	-
	Deputy Director of Health Services - Juvenile Administration	B1895	1.00	1.00	1.00	-	-	-	-	-	-	-
	Assistant Director - Juvenile Administration	B2803	1.00	1.00	1.00	-	-	-	-	-	-	-
	Detention Counselor - Juvenile Administration	B2811	1.00	1.00	1.00	-	-	-	-	-	-	-
	Quality Assurance Administration - Juvenile TYC	B2812	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Probation Supervisor - Juvenile Administration	B2816	3.00	3.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Volunteer Coordinator - Juvenile Administration	B2830	1.00	1.00	1.00	-	-	-	-	-	-	-
	Training Coordinator - Juvenile Administration	B2831	1.00	1.00	1.00	-	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
31000100 Cont.	Probation Supervisor - Juvenile Administration	B2856	1.00	1.00	1.00	-	-	-	-	-	-	-
	Intake Supervisor - TJJD State Aid	B2859	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary - Juvenile TYC	B2865	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		28.00	28.00	27.00	5.00	7.00	7.00	7.00	7.00	7.00	7.00
31000110	Director - Juvenile Administration	B1801	-	-	-	1.00	1.00	1.00	0.00	-	-	-
	Administration Services Manager - Juvenile Administration	B1856	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary I - Juvenile Administration	B1861	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Juvenile Probation Officer - Juvenile Administration	B1883	-	-	-	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Administrative Assistant - Juvenile Administration	B1891	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Juvenile Administration	B2803	-	-	-	1.00	1.00	1.00	0.00	-	-	-
	Deputy Director - Juvenile Services - Court	B2807	-	-	-	1.00	1.00	1.00	0.00	-	-	-
	Juvenile Probation Officer I - Juvenile Services - Court	B2813	-	-	-	1.00	1.00	1.00	0.00	-	-	-
	Probation Supervisor - Juvenile Services - Court	B2808	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	10.00	10.00	10.00	7.00	7.00	7.00	7.00
31000130	Deputy Director - Juvenile Administration	B1803	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Probation Supervisor - Juvenile Services - Mental	B2810	-	-	-	1.00	1.00	1.00	0.00	-	-	-
	Juvenile Probation Officer I - Juvenile Services - Mental	B2814	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Surveillance Officer	B2820	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Volunteer Coordinator - Juvenile Administration	B2830	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Training Coordinator - Juvenile Administration	B2831	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Probation Supervisor - Juvenile Administration	B2856	-	-	-	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Total:		-	-	-	8.00	9.00	9.00	9.00	9.00	9.00	9.00
31000140	Professional Counselor - Juvenile Administration	B1810	-	-	-	2.00	2.00	2.00	3.00	3.00	3.00	3.00
	Deputy Director of Health Services - Juvenile Administration	B1895	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Counselor - Juvenile Administration	B2811	-	-	-	1.00	1.00	1.00	0.00	-	-	-
	Total:		-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00
31000200	Food Service Manager - Juvenile Detention	B1825	1.00	1.00	1.00	-	-	-	-	-	-	-
	Cook - Juvenile Detention	B1836	2.00	2.00	2.00	-	-	-	-	-	-	-
	Nurse - Juvenile Detention	B1841	1.00	1.00	1.00	-	-	-	-	-	-	-
	Custodian - Juvenile Detention	B1848	1.00	1.00	1.00	-	-	-	-	-	-	-
	Control Booth Operator - Juvenile Administration	B1873	2.00	2.00	2.00	-	-	-	-	-	-	-
	Assistant Detention Superintendent - Juvenile Detention	B2802	1.00	1.00	1.00	-	-	-	-	-	-	-
	Superintendent - Juvenile Detention	B2805	1.00	1.00	1.00	-	-	-	-	-	-	-
	Detention Manager - Juvenile Detention	B2809	3.00	3.00	3.00	-	-	-	-	-	-	-
	Detention Supervisor - Juvenile Detention	B2815	4.00	4.00	4.00	-	-	-	-	-	-	-
	Juvenile Supervision Officer - Juvenile Detention	B2821	30.00	30.00	31.00	-	-	-	-	-	-	-
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	2.00	2.00	2.00	-	-	-	-	-	-	-
	Total:		48.00	48.00	49.00	-	-	-	-	-	-	-
31000220	Food Service Manager - Juvenile Detention	B1825	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Cook - Juvenile Detention	B1836	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Nurse - Juvenile Detention	B1841	-	-	-	1.00	1.00	1.00	1.00	1.00	0.00	-
	Custodian - Juvenile Detention Part Time	B1846	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Custodian - Juvenile Detention	B1848	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Control Booth Operator - Juvenile Administration	B1873	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Assistant Detention Superintendent - Juvenile Detention	B2802	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Juvenile Supervision Officer	B2804	-	-	-	-	-	-	-	1.00	2.00	2.00
	Superintendent - Juvenile Detention	B2805	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Manager - Juvenile Detention	B2809	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Detention Supervisor - Juvenile Detention	B2815	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Juvenile Supervision Officer - Juvenile Detention	B2821	-	-	-	31.00	31.00	31.00	31.00	31.00	30.00	30.00
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		-	-	-	49.00	49.00	49.00	50.00	51.00	50.00	50.00
31000300	Superintendent - Juvenile Academy	B2806	1.00	1.00	1.00	-	-	-	-	-	-	-
	Supervision Officer - Juvenile Academy	B2839	3.00	3.00	3.00	-	-	-	-	-	-	-
	Probation Supervisor - Juvenile Academy	B2860	1.00	1.00	1.00	-	-	-	-	-	-	-
	Total:		5.00	5.00	5.00	-	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
31000330	Superintendent - Juvenile Academy	B2806	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Supervision Officer - Juvenile Academy	B2839	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Probation Supervisor - Juvenile Academy	B2860	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	5.00	5.00	5.00	5.00	5.00	5.00	5.00
31010000	Quality Assurance Administration - Juvenile TYC	B2812	1.00	1.00	1.00	-	-	-	-	-	-	-
	Parole Aide - Juvenile TYC	B2829	1.00	1.00	1.00	-	-	-	-	-	-	-
	Secretary - Juvenile	B2865	1.00	1.00	1.00	-	-	-	-	-	-	-
	Total:		3.00	3.00	3.00	-	-	-	-	-	-	-
31010010	Quality Assurance Administration - Juvenile TYC	B2812	-	-	-	1.00	-	-	-	-	-	-
	Secretary - Juvenile	B2865	-	-	-	1.00	-	-	-	-	-	-
	Total:		-	-	-	2.00	-	-	-	-	-	-
31010030	Parole Aide - Juvenile TYC	B2829	-	-	-	1.00	-	-	-	-	-	-
	Total:		-	-	-	1.00	-	-	-	-	-	-
31040000	Secretary I - Juvenile JJAEP	B1852	1.00	1.00	1.00	-	-	-	-	-	-	-
	Teacher - Juvenile JJAEP	B1853	1.00	1.00	1.00	-	-	-	-	-	-	-
	Special Education Teacher - Juvenile JJAEP	B1854	1.00	1.00	1.00	-	-	-	-	-	-	-
	Supervision Officer - Juvenile JJAEP	B2850	1.00	1.00	1.00	-	-	-	-	-	-	-
	Total:		4.00	4.00	4.00	-	-	-	-	-	-	-
31040030	Secretary I - Juvenile JJAEP	B1852	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Juvenile JJAEP	B1853	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Special Education Teacher - Juvenile JJAEP	B1854	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Supervision Officer - Juvenile JJAEP	B2850	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00
312110	Director - Juvenile Svc	1801	-	-	-	-	-	-	-	-	-	-
	JPO I - Admin	1817	-	-	1.00	-	-	-	-	-	-	-
	Juvenile Probation Officer I - TJJD State Aid *	B1868	0.985	0.985	0.985	-	1.00	1.00	1.00	1.00	1.00	1.00
	Juvenile Parole Officer - TJJD State Aid *	B1877	-	1.00	0.985	-	-	-	-	1.00	1.00	1.00
	JPO - TJPC - F*	1883	1.985	1.985	1.99	-	-	-	-	-	-	-
	Juvenile Probation Officer - TJJD Grant F	B1884	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Juvenile Probation Officer Title IV - TJJD State Aid	B1887	-	-	1.00	-	-	-	-	1.00	1.00	1.00
	Juvenile Probation Officer - TJJD Basic Court	B2817	-	-		-	-	-	-	1.00	1.00	1.00
	Juvenile Probation Officer - TJJD State Aid	B2818	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		2.97	3.97	5.96	1.00	3.00	3.00	3.00	6.00	6.00	6.00
* Positions are split funded between the Juvenile Grants												
312111	Director - Juvenile Administration	B1801	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Juvenile Parole Officer - TJJD State Aid	B1877	-	-	-	1.00	1.00	1.00	-	-	-	-
	Juvenile Probation Officer Title IV - TJJD State Aid	B1887	-	-	-	1.00	1.00	1.00	-	-	-	-
	Assistant Director - Juvenile Administration	B2803	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Deputy Director - Juvenile Services Court	B2807	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Juvenile Probation Officer - TJJD Basic Court	B2817	-	-	-	1.00	1.00	1.00	-	-	-	-
	Total:		-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
312113	Juvenile Probation Officer I - TJJD State Aid	B1868	-	-	-	1.00	-	-	-	-	-	-
	Juvenile Probation Officer - TJJD Basic Community Based	B2818	-	-	-	1.00	-	-	-	-	-	-
	Total:		-	-	-	2.00	-	-	-	-	-	-
312120	Prevention Specialist - TJJD State Aid *	1834	0.10	0.10	0.10	-	-	-	-	-	-	-
	Juvenile Probation Officer I - TJJD State Aid *	1868	0.015	0.015	0.015	-	-	-	-	-	-	-
	Juvenile Parole Officer - TJJD State Aid *	B1877	1.92	0.97	1.015	-	-	-	-	-	-	-
	Juvenile Probation Officer - TJJD Grant F *	1883	0.015	0.015	0.015	-	-	-	-	-	-	-
	Probation Spvr - Com Cor *	2856	-	-	-	-	-	-	-	-	-	-
	Surveillance Officer - TJJD State Aid *	2858	0.05	0.05	0.05	-	-	-	-	-	-	-
	Probation Spvr - TJPC - F	2860	-	-	-	-	-	-	-	-	-	-
	Total:		2.10	1.15	1.20	-	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
* Positions are split funded between the Juvenile Grants												
312123	Juvenile Probation Officer - TJJD Community Based	B2819	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
312130	Supervision Officer - TJJD State Aid	B2845	1.00	1.00	1.00	-	-	-	-	-	-	-
	Supervision Officer - Com Cor	2855	1.00	1.00	1.00	-	-	-	-	-	-	-
	Detention Spcr - Com Cor	2857	1.00	-	-	-	-	-	-	-	-	-
	Intake Supervisor	2859	-	1.00	-	-	-	-	-	-	-	-
	Operations Manager - TJJD State Aid *	B2890	0.70	0.70	0.70	-	-	-	-	-	-	-
	Detention Manager - TJJD State Aid *	B2895	0.84	0.84	0.84	-	-	-	-	-	-	-
	Total:		4.54	4.54	3.54	-	-	-	-	-	-	-
* Positions are split funded between the Juvenile Grants												
312132	Supervision Officer - TJJD State Aid	B2845	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Operations Manager - TJJD State Aid	B2890	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Manager - TJJD State Aid	B2895	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00
312140	Juvenile Probation Officer - TJJD State Aid	B1832	2.00	2.00	2.00	-	-	-	-	-	-	-
	Prevention Specialist - TJJD State Aid *	B1834	0.90	0.90	0.90	-	-	-	-	-	-	-
	Juv Prl. Officer - TJPC CM Cor *	1877	0.07	0.02	-	-	-	-	-	-	-	-
	Probation Spvr - Com Cor *	2856	-	-	-	-	-	-	-	-	-	-
	Surveillance Officer - TJJD State Aid *	B2858	0.95	0.95	0.95	-	-	-	-	-	-	-
	Total:		3.92	3.87	3.85	-	-	-	-	-	-	-
* Positions are split funded between the Juvenile Grants												
312143	Juvenile Probation Officer - TJJD State Aid	B1832	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Prevention Specialist - TJJD State Aid	B1834	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Surveillance Officer - TJJD State Aid	B2858	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00
312150	Juv Prl. Officer - TJPC CM Cor *	1877	0.01	0.01	-	-	-	-	-	-	-	-
	Professional Counselor - TJJD State Aid	B1878	1.00	1.00	1.00	-	-	-	-	-	-	-
	Psychologist - TJJD State Aid	B1890	1.00	1.00	1.00	-	-	-	-	-	-	-
	Professional Counselor	1892	-	-	-	-	-	-	-	-	-	-
	Probation Spvr - Com Cor *	2856	-	-	-	-	-	-	-	-	-	-
	Operations Manager - TJJD State Aid *	B2890	0.30	0.30	0.30	-	-	-	-	-	-	-
	Detention Manager - TJJD State Aid *	B2895	0.16	0.16	0.16	-	-	-	-	-	-	-
	Total:		2.47	2.47	2.46	-	-	-	-	-	-	-
* Positions are split funded between the Juvenile Grants												
312154	Professional Counselor - TJJD State Aid	B1878	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
312157	Professional Counselor - TJJD State Aid	B1890	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
340520	R U OK Coordinator - ARPA Revenue Replacement	B0251	-	-	-	-	-	-	1.00	-	-	-
	Total:		-	-	-	-	-	-	1.00	-	-	-
34200100	Medical Examiner	B3001	-	-	-	-	-	-	-	1.00	1.00	1.00
	Medicolegal Death Investigator	B3002	-	-	-	-	-	-	-	-	2.00	4.00
	Forensic Lab Technician	B3004								-	1.00	1.00
	Forensic Operations Administrator	B3005	-	-	-	-	-	-	-	1.00	1.00	1.00
	Administrative Assistant	B3006								-	-	1.00
	Forensic Lab Technician (p/t)	B3007								-	-	1.00
	Educational Coordinator	B3008	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	2.00	5.00	10.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
35500100	Emergency Management Coordinator	B1901	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Emergency Management Coordinator	B1904	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Emergency Management Planner	B1906	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
36000100	Assistant Manager - Exposition Complex	B0825	-	-	-	-	-	-	-	-	1.00	1.00
	Administrative Assistant - Exposition Complex	B0828	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Receptionist - Exposition Complex	B0829	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Facility Operations Assistant - Exposition Complex	B0831	4.00	4.00	5.00	5.00	8.00	9.00	11.00	11.00	11.00	11.00
	Temporary Attendants - Exposition Complex	B0832	15.00	15.00	15.00	15.00	12.00	4.00	4.00	4.00	4.00	4.00
	Attendants - Exposition Complex	B0833	-	-	-	-	4.00	8.00	5.00	5.00	5.00	5.00
36000100	Lead Operations Assistant - Exposition Complex	B0834	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Event Coordinator I - Exposition Complex	B0838	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Event Coordinator II - Exposition Complex	B0839	1.00	1.00	1.00	1.00	1.00	2.00	3.00	3.00	3.00	3.00
	General Manager - Exposition Complex & Brazos Valley Fair **	B0844	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Clerk III - Exposition Complex	B0848	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Temporary Clerk III - Exposition Complex	B0850	1.00	1.00	1.00	-	-	-	-	-	-	-
	Assistant General Manger - Exposition Complex	B0855	1.00	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Manager - Exposition Complex	B0856	-	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00
	Senior Manager, Exposition Complex	B0857	1.00	1.00	1.00	1.00	2.00	1.00	0.00	-	-	-
	Total:		27.66	27.66	28.66	28.66	33.66	31.66	32.66	32.66	32.66	32.66
* Positions pay is split between Hotel Occ. Fund and the HOT Fund.												
** Positions pay is split between Expo and Fair Administration												
36100100	Assistant Manager - Fair Administration	B0843	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	General Manager - Exposition Complex & Brazos Valley Fair **	B0844	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Manager - Fair Administration	B0846	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sponsorship Coordinator - Fair Administration ***	B0861	0.82	0.82	0.82	0.82	0.82	0.82	1.00	1.00	1.00	1.00
	Total:		3.16	3.16	3.16	3.16	3.16	3.16	3.34	3.34	3.34	3.34
** Positions pay is split between Expo and Fair Administration												
*** Positions pay is split with HOT Fund.												
36500100	Director - Brazos Center	B0801	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst. Mgr. - Brazos Center	0805	1.00	1.00	-	-	-	-	-	-	-	-
	Assistant Director - Brazos Center	B0806	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Brazos Center	B0807	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian - Brazos Center	B0809	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
	Event Coordinator - Brazos Center	B0810	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Event Worker - Brazos Center	B0812	1.00	1.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00
	Building Event Worker- Brazos Center (Part-Time)	B0815	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
	Building Event Worker - Temp - Brazos Center	B0819	3.00	3.00	5.00	5.00	5.00	2.00	2.00	2.00	2.00	2.00
	Total:		10.00	10.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00	12.00
37000100	County Extension Agent - Agriculture	B7120	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Extension Agent - Family and Community Health	B7122	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Extension Agent - 4-H	B7126	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Assistant - 4-H and Youth - Part Time - Extension Agency	B7130	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Extension Agency	B7141	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
	Horticulture - Extension Agency	B7142	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Part Time - Extension Agency	B7143	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Administrative Secretary - Part Time 1300 - Extension Agency	B7144	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
424100	Director-MPO	B2001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS and Modeler - MPO	B2004	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - MPO	B2006	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Special Project Coordinator - MPO	B2010	-	-	-	-	-	-	-	1.00	0.00	-
	Total:		3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00	3.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
50000100	Director - Records Management Fund *	B8102	0.34	0.34	0.34	0.34	0.34	1.00	1.00	1.00	1.00	1.00
	Assistant Manager - Records Management Fund	B8107	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk/scanner Temp	8108	1.00	-	-	-	-	-	-	-	-	-
	Clerk and Scanner - Records Management Fund	B8109	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
	Transcriptionist - Records Management Fund	B8110	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		3.34	2.34	3.34	3.34	4.34	5.00	5.00	5.00	5.00	5.00
* The Records Management Director's pay is split between Commissioner's Court.												
51000100	Courthouse Security Sergeant	B1450	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Courthouse Security Officer	B1452	4.00	4.00	4.00	4.00	5.00	5.00	-	-	-	-
	Total:		5.00	5.00	5.00	5.00	6.00	6.00	-	-	-	-
56001000	County Engineer - Road and Bridge	B2601	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Capital Project Manager - Road and Bridge	B2604	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	General Superintendent - Road and Bridge	B2605	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant General Superintendent - Road and Bridge	B2606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Area Supervisor - Road & Bridge	B2607	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Project Coordinator - Road and Bridge	B2608	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Capital Projects Manager	2610	1.00	-	-	-	-	-	-	-	-	-
	GIS Coordinator - Road and Bridge	B2611	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	R-O-W Agent - Road and Bridge	B2613	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
	Pavement Management Specialist and Inspector - R&B	B2614	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Floodplain Permit Specialist - Road and Bridge	B2616	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Drainage Specialist - Road and Bridge	B2617	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Traffic Sign Specialist - Road and Bridge	B2621	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sign Installer - Road and Bridge	B2623	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Multi Equipment Operator IV - Road and Bridge	B2636	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Multi Equipment Operator III - Road and Bridge	B2637	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Certified Herbicide Specialist - Road and Bridge	B2638	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Multi Equipment Operator II - Road and Bridge	B2639	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Multi Equipment Operator - Road and Bridge	B2640	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist - Road and Bridge	B2641	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist II - Road and Bridge	B2642	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Operator II - Road and Bridge	B2643	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Heavy Equipment Operator III - Road and Bridge	B2644	12.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
	Heavy Equipment Operator I - Road and Bridge	B2645	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Heavy Equipment Operator IV - Road and Bridge	B2646	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Light Equipment Operator I - Road and Bridge	B2647	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Light Equipment Operator II - Road and Bridge	B2648	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00
	Light Equipment Operator III - Road and Bridge	B2649	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Light Equipment Operator IV - Road and Bridge	B2650	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist III - Road and Bridge	B2652	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Resource Specialist - Road and Bridge	B2660	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary - Road and Bridge	B2661	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS - Part Time - Road and Bridge	B2662	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Road and Bridge	B2664	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Flagger/Laborer - Road and Bridge	B2665	8.00	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00
	Technician Temporary - Road and Bridge	B2666	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Temp Labor, Seasonal	2667	1.00	-	-	-	-	-	-	-	-	-
	Technician Part Time Temporary - Road and Bridge	B2668	1.00	1.00	1.00	-	-	-	-	-	-	-
	Civil Engineer - Road and Bridge	B2673	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		72.00	77.00	77.00	76.00	78.00	78.00	78.00	78.00	78.00	78.00
56002000	Shop Forman - Heavy Fleet	B2674	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Resource Specialist - Heavy Fleet	B2675	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Mechanic - Heavy Fleet	B2676	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Tire Specialist - Heavy Fleet	B2677	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Mechanic - Heavy Fleet	B2680	-	1.00	1.00	-	-	-	-	-	-	-
	Parts Manager - Heavy Fleet	B2681	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26	Proposed FY 27
64005100	Medical Director	0280	1.00	-	-	-	-	-	-	-	-	-
	Medical Manager - Health and Wellness Clinic	B0281	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Nurse Practitioner - PA - Health and Wellness Clinic	B0282	1.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	1.00
	Nurse Practitioner - PA - Three Quarter Time - Health and Wellness Clinic	B0283	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-
	Nurse - Health and Wellness Clinic	B0284	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Nurse - Health and Wellness Clinic	B0285	-	-	-	-	-	-	-	1.00	1.00	-
	Medical Clerk - Health and Wellness Clinic	B0286	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	1.00
	Total:		4.00	4.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	3.00
	Total Created Positions:		903.00	924.00	946.00	950.00	964.00	982.00	1007.00	1043.00	1059.00	1062.00

Local Government Code Sec. 151.002 Commissioners Court to adopt Order Authorizing Appointment of Employees
The Commissioners Court by order shall determine the number of employees that may be appointed and shall authorize their appointment. The number of employee positions established and authorized for each official and/or department is reflected in the listing below.
In FY 2021 - Class Codes changed with adding a "B" due to transitioning into a new financial system.

GLOSSARY


THE STATE OF TEXAS
COUNTY OF BRAZOS

A

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

C

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

G

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

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

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

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

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

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

I

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

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

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

L

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

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

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

M

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

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

N

No-New-Revenue Tax Rate - The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

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.

V

Voter-Approved Tax Rate – The voter-approval tax rate provides cities and counties with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half percent for operations and sufficient funds to pay debts in the coming year. For special taxing units, junior college districts and hospital districts, the voter-approval tax rate provides an extra eight percent increase for operations and sufficient funds to pay debts in the coming year.

THE STATE OF TEXAS

COUNTY OF BRAZOS

APPENDIX

THE STATE OF TEXAS

COUNTY OF BRAZOS

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Brazos County
Taxing Unit Name

979-775-7400
Phone *(area code and number)*

200 S Texas Ave., Bryan, Tx 77803
Taxing Unit's Address, City, State, ZIP Code

www.brazoscountytx.gov
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://brazoscountytx.gov/tax-rate-information

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]		$ 31,856,624,003
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 4,284,441,781
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 27,572,182,222
4.	**Prior year total adopted tax rate.**		$ 0.419700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 1,667,512,133	
	B. **Prior year values resulting from final court decisions:**	- $ 1,533,891,056	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 133,621,077

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 2,041,900,183	
	B. Prior year disputed value:	- $ 204,190,018	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 1,837,710,165
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 1,971,331,242
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 29,543,513,464
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use prior year market value:	$ 37,700,052	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 478,112,972	
	C. Value loss. Add A and B. [7]		$ 515,813,024
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 5,776,160	
	B. Current year productivity or special appraised value:	- $ 111,772	
	C. Value loss. Subtract B from A. [8]		$ 5,664,388
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 521,477,412
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 29,022,036,052
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 121,805,485
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]		$ 1,379,561
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 123,185,046

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]		
	A. **Certified values:**	$ 32,675,212,228	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $ 14,316,614	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 20,658,054	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 32,668,870,788
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 2,512,696,902	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 2,512,696,902
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 4,354,507,376
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 30,827,060,314
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 1,119,479,257

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 1,119,479,257
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 29,707,581,057
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.414658 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.414658 /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.389454 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 29,543,513,464
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 115,058,394
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 1,242,435	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 1,242,435	
	E. Add Line 31 to 32D.		$ 116,300,829
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 29,707,581,057
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.391485 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 2,440,172	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies................	– $ 1,795,072	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.002171 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.002171 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 2,405,284	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 1,846,615	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.001880 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.001880 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 5,499,323	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 5,092,763	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.001368 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000857 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000857 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.396393 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 27,209,858	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.091592 /$100	
	C. Add Line 41B to Line 40.		$ 0.487985 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.505064 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ ____ /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ ____	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ ____ /$100	
	c. Add Line D42(B)(b) to Line 42.	$ ____ /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ ____ /$100	
	e Add Line D42(c) to Line D42(d).	$ ____ /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ ____ /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 13,627,233 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 500,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 1,250,000 **E. Adjusted debt.** Subtract B, C and D from A.	$ 11,877,233
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 16,694
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 11,860,539
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.17 % **C.** Enter the 2024 actual collection rate. .... 98.31 % **D.** Enter the 2023 actual collection rate. .... 99.66 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 11,860,539
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 30,827,060,314
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.038474 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.543538 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.543538 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 27,209,858
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 30,827,060,314
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.088266 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.414658 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.414658 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.543538 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.455272 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 30,827,060,314
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.455272 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.423059 /$100
	B. Unused increment rate (Line 68)	$ 0.017176 /$100
	C. Subtract B from A	$ 0.405883 /$100
	D. Adopted Tax Rate	$ 0.419700 /$100
	E. Subtract D from C	$ -0.013817 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 31,233,351,650
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.444141 /$100
	B. Unused increment rate (Line 67)	$ 0.031388 /$100
	C. Subtract B from A	$ 0.412753 /$100
	D. Adopted Tax Rate	$ 0.419700 /$100
	E. Subtract D from C	$ -0.006947 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 27,848,856,941
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.489494 /$100
	B. Unused increment rate (Line 66)	$ 0.087555 /$100
	C. Subtract B from A	$ 0.401939 /$100
	D. Adopted Tax Rate	$ 0.409700 /$100
	E. Subtract D from C	$ -0.007761 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 26,013,316,262
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.455272 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.[54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.396393 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 30,827,060,314
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.001621 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.038474 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.436488 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.419700 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.[56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 29,022,036,052
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 29,707,581,057
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.[58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.455272 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.414658 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate .... $ 0.455272 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 59

De minimis rate. .... $ 0.436488 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Melissa Leonard, PCAC
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

8-3-26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

THE STATE OF TEXAS

COUNTY OF BRAZOS

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BRAZOS
COUNTY

Est. 1841

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