Brazos County, Texas

Adopted Budget for Fiscal Year 2023

September 6, 2022

Prepared by the Brazos County Auditor and Budget Office

Brazos County, Texas

Adopted FY 2023 Budget
Statement Required by Local Government Code
Section 111.039

Due to the passage of SB 2 during the 86th Regular Legislative Session amending LGC 111.039, the following statement must be included as the cover page for the adopted budget document.

This budget will raise more revenue from property taxes than last year's budget by an amount of $2,247,486 which is a 2.38 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $2,572,547.

The members of the governing body voted on the budget as follows:

FOR: County Judge: Duane Peters
Commissioner Pct. #3: Nancy Berry
Commissioner Pct. #4: Irma Cauley

AGAINST: ------

ABSENT: Commissioner Pct. 1#: Steve Aldrich
Commissioner Pct. 2#: Russ Ford

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

	FY 2023	FY 2022
Adopted Property Tax Rate	$0.429411/100	$0.493500/100
No-New-Revenue Rate	$0.429411/100	$0.483626/100
No-New-Revenue M&O Tax Rate	$0.392792/100	$0.438233/100
Voter Approved Tax Rate	$0.518466/100	$0.510899/100
Debt Service Rate	$0.040097/100	$0.051243/100

Total debt obligations for Brazos County secured by property taxes: $81,140,358.

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Year Ending September 30, 2023

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Office of the Brazos County Auditor
Brazos County Courthouse
200 S. Texas Ave., Suite 218
Bryan, Texas 77803
(979) 361-4359
Email: kconner@brazoscountytx.gov

September 6, 2022

Honorable Commissioner's Court:

Duane Peters, County Judge
Steve Aldrich, Commissioner, Precinct No. 1
Russ Ford, Commissioner, Precinct No. 2
Nancy Berry, Commissioner, Precinct No. 3
Irma Cauley, Commissioner, Precinct No. 4

I am pleased to present the Brazos County Adopted Budget for Fiscal Year 2023. This document is a compilation of many hours of planning, projections and collaboration by the Commissioners' Court, the County Auditor, the Budget Office, and elected officials, appointed officials, department heads and their staff. The FY 2023 Adopted Budget is balanced as required by statute.

The financial decisions contained within this document are intended to be representative of the County as a whole and not one individual. This document is prepared and submitted in accordance with Local Government Code, Section 111.040.

The Chief Appraiser for Brazos County has certified the 2022 Brazos County Total Certified Taxable Value (Before Freeze) at $25.2 billion as compared to the 2021 of $21.7 billion. This includes $597.9 million in new taxable value that was not on the appraisal roll in 2021. $90.5 million is the total net taxable value of properties still under appraisal review compared to $955.3 million at certification of values last year.

This budget is prepared on the basis $22,879,121,718 of net taxable value, after exemptions, which is an increase of 15.91% over the previous year's net taxable value. The County's tax rate is $0.429411 per $100 of assessed value, which equals the calculated No-New Revenue Rate. Net tax collections are estimated at 98% of total levy.

The County's $0.429411 tax rate is allocated as follows:

General Fund	$0.389314
Debt Service	$0.040097

The total adopted budget is approximately $377 million for operating, special revenues, grants, debt, general capital improvements, and health insurance. This total includes transfers between funds such as $20,000 budgeted to be transferred from the Local Provider Participation Fund to the General fund for administration costs of the program. Included is approximately 7.5% Cost-

Of-Living-Adjustment for all positions and 1% salary adjustment pool to be distributed at the discretion of the elected official or department head. Additionally, the workforce is budgeted at 982 positions, a net of eighteen more positions than in FY 2022.

The Adopted Budget details budgeted revenues and expenditures by fund with historical actuals as available. It also provides a guide in long range planning for future facilities and infrastructure needs. We have had several capital projects delayed this year due to material shortages. To assist moving forward, we have ordered and will order some equipment in FY 2022 which we felt would be difficult to procure in FY 2023 such as vehicles.

Considerable time was spent reviewing budget requests. We have prepared a budget in response to the current economic situation. County departments submitted conservative budget request however due to increased needs during the pandemic and due to inflation, some requests increased for FY 2023. County departments are to be commended for working within their established budgets, while working to find solutions to improve efficiencies within their current operating budgets. It is due to these efforts and the cost savings that we have been able to maintain our current level of county services while still addressing the growth this year. It is intended that each County department will operate within its total budget allocation.

Thank you and your staff for the team effort that was required and given to develop the FY 2023 adopted budget. With your assistance, Brazos County will move forward into 2023 continuing to address the increasing needs of our growing community in a fiscally responsible manner. Continuing to work together, we will become a stronger community and organization.

Respectfully,

Katie Conner, C. P. A.
Brazos County Auditor

INTRODUCTORY SECTION

THE STATE OF TEXAS

COUNTY OF BRAZOS

COUNTY OF BRAZOS

ADOPTED ANNUAL BUDGET

FISCAL YEAR 2023
October 1, 2022 – September 30, 2023

COMMISSIONERS COURT

DUANE PETERS
COUNTY JUDGE

STEVE ALDRICH
COMMISSIONER, PCT. 1

NANCY BERRY
COMMISSIONER PCT. 3

RUSS FORD
COMMISSIONER, PCT. 2

IRMA CAULEY
COMMISSIONER, PCT. 4

PREPARED BY THE COUNTY AUDITOR

KATIE CONNER, COUNTY AUDITOR
NINA PAYNE, BUDGET ANALYST

BRAZOS COUNTY, TEXAS

BUDGET HIGHLIGHTS

In accordance with all statutory requirements, the FY 2023 adopted budget is balanced with a property tax rate of $0.429411 per $100 valuation.

The FY 2023 adopted budget totals approximately $377 million for all funds, including $203.9 million in General Fund appropriations, $61.2 million in Special Revenue, $33.8 million in Grant Fund Revenues, $9.2 million for Debt Service, $42.6 million for all Capital Funds, and $26 million for the Proprietary Fund. Approximately $100 thousand in fund reserves are projected for Debt Service at the end of FY 2023. Reserves in other funds reflect Brazos County's commitment to maintain a strong financial position that will enable us to continue to address future unforeseen emergencies.

TAX BASE

The 2022 freeze adjusted taxable value for Brazos County is $22.8 billion. This represents a total increase of 15.91% from the 2021 adjusted certified tax roll of $19.7 billion. 2022 land market value increased 5.2%, Improvements increased 19.7% over last year and Personal Property increased 17% as well. The mineral interest values have increased by 50.9% as compared to last year's decrease of -29.5%. Exemptions have increase by 9.7% as compared to 5.2% in 2021. Freeze and Transfer Adjustment has increased by 20.1% over last year. The 2022 taxable valuation along with the rate are used in the tax assessment calculations which ultimately fund the FY 2023 budget. The average taxable home value adjusted for homestead exemption in Brazos County has increased 10.9% from $275,464 in 2021 tax year to $305,358.

TAX RATE

The Brazos County 2022-2023 Adopted Budget is balanced at a tax rate of $0.429411 per $100 valuation which is the same as the No-New-Revenue tax rate at a 12% decrease. The "No-New-Revenue Tax Rate" is the tax rate that would, on average, yield the same amount of taxes on existing property as the previous year, previously known as the "Effective Rate".

AD VALOREM TAX REVENUE

The Brazos County 2023 Adopted Budget is balanced at a tax rate of $0.429411 per $100 valuation.

Based on the current adjusted certified tax revenues, the adopted tax rate of $0.429411 per $100 valuation will result in revenues of approximately $94.4 million available for the General Fund at a collection rate of 98%. In comparison, last year $91.8 million was raised for the General Fund. This represents an increase of 2.8% for FY 2023. This rate also funds the debt service payment of approximately $9 million. See additional information presented in the Debt Service section.

EMPLOYEE BENEFITS

COMPENSATION

The FY 2023 Adopted Budget compensation programs reflect the realities of the economic environment which are beyond our control and mandated by the state legislature. As demands for services continue to increase in all departments due to the increase in part by local growth trends, difficult choices were made during the planning process to develop the adopted budget. Included is a 7.5% Cost-of-living-Adjustment (COLA) for most but not all employees as well as a 1% merit pool based on departmental salary total. The merit funds will be distributed to employees at the discretion of the elected official or department head based on guidelines. The workforce is budgeted at 982 positions which is a net increase of eighteen (18) additional positions from FY 2022 to FY 2023.

BENEFITS

Expenditures in the County's self-insurance health fund has slightly decreased since fiscal year 2020. During the past several years the Commissioners' Court increased medical and dental premiums to all the employees and their dependents to help offset the increasing cost of providing health and dental care. This budget includes only increasing the County's contribution, not the employee contribution, by 3.5% or $564 per employee per year to $16,542 from $15,978.

Brazos County has implemented multiple strategies to help manage the increasing cost in health insurance over the past few years. During Fiscal Year 2014 the Commissioners' Court established a Health & Wellness Clinic contracting with a medical director. The director is managing the care for inmates at the county jail and the juveniles at the Juvenile Services department. In addition, the medical director also manages the employee health and wellness clinic for employees, retirees and dependents covered under the County medical plan. The employee clinic opened March 1, 2018. The clinic has implemented a wellness component to assist employees to live a more active healthier lifestyle.

Functions of County Government

Today there are 254 counties serving the needs of over about twenty-nine million Texans - ranging in size from just 100 residents to over 4.6 million. Major responsibilities include building and maintaining roads, operating the judicial system, operating and constructing jails, maintaining public records, collecting property taxes, issuing vehicle registration and transfers, and registering voters. Counties also provide law enforcement, conduct elections, and provide health and social services to many indigent residents. Increasing county governments are playing a vital role in the economic development of their local areas.

Structure of County Government

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

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

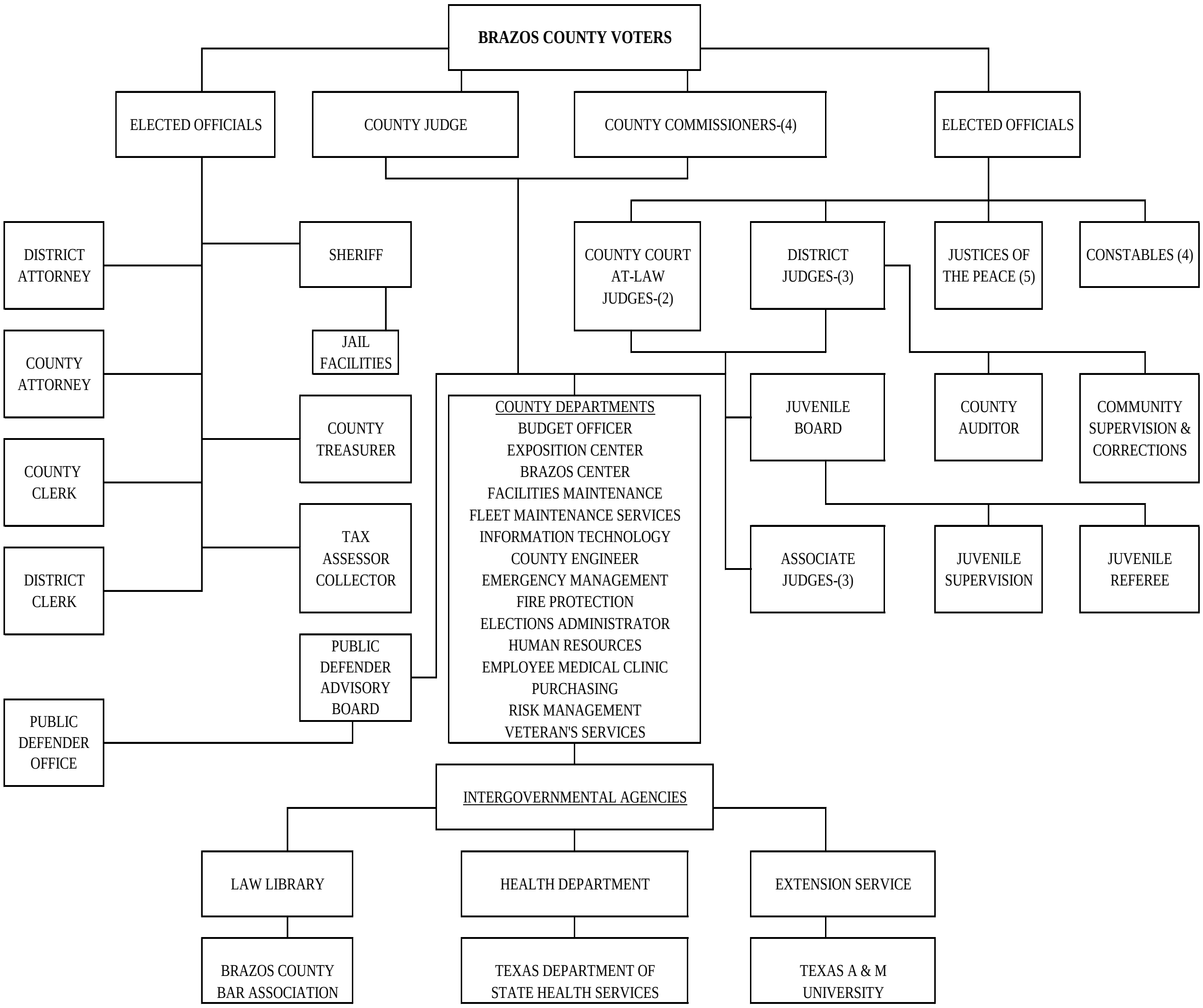
The Commissioners' Court of Brazos County serves both as a legislative and executive branch of government, with budget authority over most county offices. Commissioners' Court annually sets the County tax rate, adopts the budget, appoints boards and commissions, approves grants and personnel actions,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

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

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

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

BRAZOS COUNTY ORGANIZATIONAL CHART



Brazos County Commissioners' Court

Front Row:

Steve Aldrich
Commissioner, Precinct 1

Duane Peters
County Judge

Irma Cauley
Commissioner, Precinct 4

Back Row:

Nancy Berry
Commissioner, Precinct 3

Russ Ford
Commissioner, Precinct 2

COUNTY OF BRAZOS

Elected Officials

Commissioners Court
E. Duane Peters, County Judge
Steve Aldrich, Commissioner Pct. 1
Russ Ford, Commissioner Pct. 2
Nancy Berry, Commissioner Pct. 3
Irma Cauley, Commissioner Pct. 4

Constables
Jeff Reeves, Pct. 1
Donald Lampo, Pct. 2
J. P. Ingram, Pct. 3
Isaac Butler, Pct. 4

County Attorney
Earl Gray

County Clerk
Karen McQueen

County Court-at-Law Judges
Amanda Matzke, CCL 1
Jim Locke, CCL 2

District Attorney
Jarvis Parsons

District Clerk
Gabriel Garcia

District Judges
Kyle Hawthorn, 85th District Court
John Brick, 272nd District Court
David Hilburn, 361st District Court

Justice of the Peace
Kenny Elliot, Pct. 1
Terrence Nunn, Pct. 2
Rick Hill, Pct. 3
Celina Vasquez, Pct. 4

Sheriff
Wayne Dicky

Tax Assessor/Collector
Kristy Roe

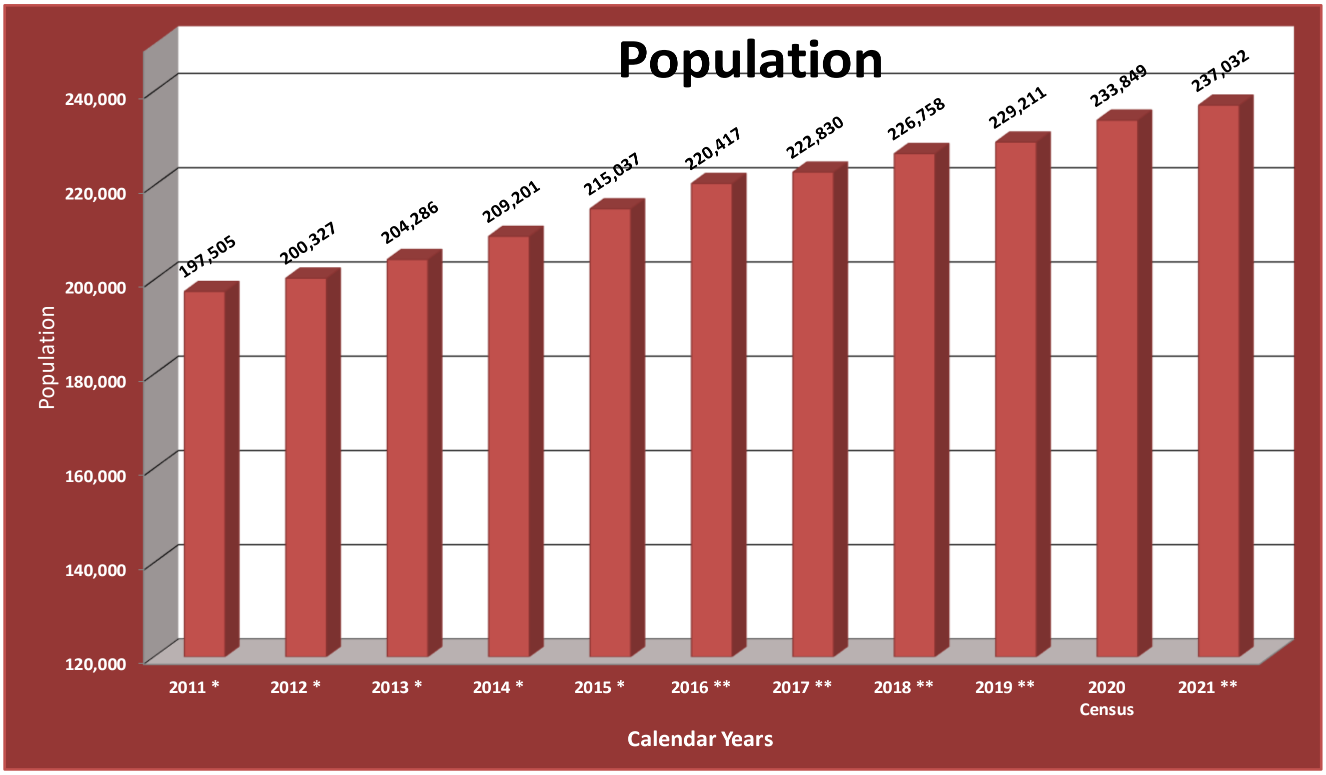
Treasurer
Laura Davis

Appointed Officials/Department Heads

Dana Zachary, Associate Judge 1
Misty Swann, Assoc. Judge 2 & Juvenile Referee
Wendy Hencerling, Associate Judge 2
Katie Conner, County Auditor
Joanna Spencer, Brazos Center Director
Tanya Skinner, Collections Director
Trudy Hancock, Elections Administrator
Michele Meade, Emergency Management Director
Prarthana Banerji, County Engineer
Carl Kolbe, Exposition Complex Director
Ken Chadwick, Fleet Maintenance Services
Jennifer Salazar, Human Resources Director
Eric Caldwell, Chief Information Officer
Linda Ricketson, Juvenile Services Director
Charles Wendt, Purchasing Director
Desmond Harris, Records Management Director
Leslie Contreras, Risk Management Director
Robert “Skip” Richter, County Extension Agent – Horticulture

BRAZOS COUNTY PROFILE

Brazos County is in East Central Texas, in an area bounded on all sides by large metropolitan areas. Dallas-Ft. Worth is 180 miles to the north, Houston 95 miles to the southeast, Austin 104 miles to the west, and San Antonio 166 miles to the southwest. There are two major cities in the County that make up the business and cultural center, Bryan and College Station that have a combined population of approximately 206,885. The City of Bryan is the county seat. The 2021 county population is projected at 237,032. Brazos County also includes the Cities of College Station, Bryan, Wixon Valley and the towns of Kurten and Millican.



* Projections for 2011-2015 are from the Texas State Library and Archives Commission - https://www.tsl.texas.gov/ref/abouttx/census.html
** Projections for 2019-2021 is from the United States Census Bureau: Population Est. as of July 1, 2021 - https://www.census.gov/quickfacts/fact/table/brazoscountytexas/PST045216

County services and responsibilities include:

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

BRAZOS COUNTY STATISTICS & DEMOGRAPHICS

2020 Census Population:	233,849
Median household income:	$60,000
Racial Composition:	White – 59.8% Hispanic – 26.8% African American – 11% Other – 2.4%
Education Attainment:	Less than 9th Grade – 4.9% 9th – 12th Grade, No Diploma – 6.1% High School Graduate – 18.0% GED/Alternative Credential – 4.4% Some College, No Degree – 18.0% Associate Degree – 7.3% Bachelor's Degree – 23.0% Graduate/Professional Degree – 18.2%
Top Employers:	Texas A&M University Bryan Independent School District College Station Independent School District Sanderson Farms City of College Station St. Joseph Health System City of Bryan Reynolds and Reynolds Brazos County Fujifilm Diosynth Biotechnologies Ply Gem Baylor Scott and White Kent More Cabinets

Information regarding Brazos County Statistics and Demographics can be located at https://brazosvalleyedc.org/. (Brazos Valley Economic Development Corporation)

THE BUDGET PROCESS

The FY 2023 Adopted Budget covers a twelve-month period from October 1, 2022 through September 30, 2023. The purpose of the budget preparation process is to develop a work program and financial plan for Brazos County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available.

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

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

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

***Phase I: Departmental Requests**:*

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

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

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

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

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

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

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

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

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

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

Phase II: Budget Review

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

The Auditor will receive input from the County Judge and Commissioners Court in terms of their priorities at the initiation of the review phase. The County Auditor will present the Commissioners Court with preliminary review estimates and a summary of departmental request. This information will form the basis for priority setting session of the Commissioners Court.

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

Phase III: Commissioners Court Deliberations and Proposal of the Budget

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

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

The County Auditor will provide the Commissioners Court with a balanced budget in the Proposed Budget document.

Phase IV: Adoption of the Budget

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

Phase V: Implementation of the Adopted Budget

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

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

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

BRAZOS COUNTY, TEXAS
Budget Planning Calendar for 2022-2023
Subject to Change

Date	Calendar of Events
Tuesday, March 8th	FY 2022/2023 Budget Calendar presented to Commissioner's Court
Wednesday, March 9th- Friday, March 11th	Budget Instructions and worksheets distributed. Oracle opened for data entry.
Monday, March 21st- Friday, May 27th	Elected Officials and Department Heads meet with Budget Officer to discuss needs including operation, capital and personnel.
Friday, May 27th	Deadline for departments to complete budget request including capital in Oracle.
Tuesday, May 31st through Friday, July 29th	Budget Officer prepares proposed budget
Tuesday, May 31st through Friday, July 29th	Budget Officer holds open meetings with Commissioners Court to discuss requested capital and positions and receive formal direction from Commissioner's Court.
Tuesday, July 12	Appointment of Tax Assessor/Collector to Calculate the No-New-Revenue and Voter-Approval Tax Rate
Monday, July 25	Deadline for receiving Certified Values from Chief Appraiser
Friday, August 19th	72 hour notice for Open Meetings Notice
Tuesday, August 23rd	FY 2023 Proposed Budget filed with County Clerk & County Auditor
Tuesday, August 23rd	Notify elected officials of salary & personal expenses for the proposed budget
Tuesday, August 23rd	Commissioners Court to discuss tax rate, if proposed tax rate will exceed the No-New-Revenue rate or the voter approval rate (whichever is lower), take record vote and schedule public hearings. 10:00 a.m. if needed.
Friday, August 26th	Publish No-New-Revenue Rate and Voter Approval Tax Rates, Schedules, and Fund Balances
Friday, August 26th	Publish Notice of Public Hearing on Budget and Elected Official Salaries
Friday, September 2nd	72 hour notice for Open Meetings Notice for Proposed Budget
Friday, September 2nd	72 hour notice to adopt FY 23 budget and tax rate (Open Meetings Notice)
Tuesday, September 6th at 9:00 a.m.	Public Hearing on Proposed Budget (LGC 111.038) 9am
Tuesday, September 6th at 9:15 a.m.	Public Hearing on Proposed Tax Rate at 9:15 am, schedule and announce date, time, & place of meeting to vote on proposed tax rate (LGC 111.038) (only if exceeding No-New-Revenue Tax Rate)
Tuesday, September 6th at 10am	Public Meeting to Adopt Budget and Tax Rate 10:00 am
	1) Vote to adopt budget 2) Vote to adopt tax rate 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year (LGC 111.039c) (if required)

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

ACCOUNTING SYSTEM

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

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

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

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

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

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

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

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

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

The FY 2022-23 Adopted Budget appropriates funds using the following expenditure categories.

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

A) *Budget Adjustments* – Transferring funds between line items within each expenditure category for purpose of budget administration can be done by department head or elected officials and do not require further approval of the Commissioners' Court prior to any expenditure of funds. Some departments have multiple divisions, adjustments are may also be made between category within the various divisions of a department.

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

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

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

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

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

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

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

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

FUND STRUCTURE

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

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

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

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

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

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

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

FINANCIAL SUMMARY OVERVIEW

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

REVENUES

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

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

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

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

381 Development Agreement – Includes refunds to developers who have entered into a 381 Economic Development Agreement with the County that have met all requirements that have been agreed upon. Such requirements consist of meeting employee quota, appraised property value, and/or revenue for that specific tax year.

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

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

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

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

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

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

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

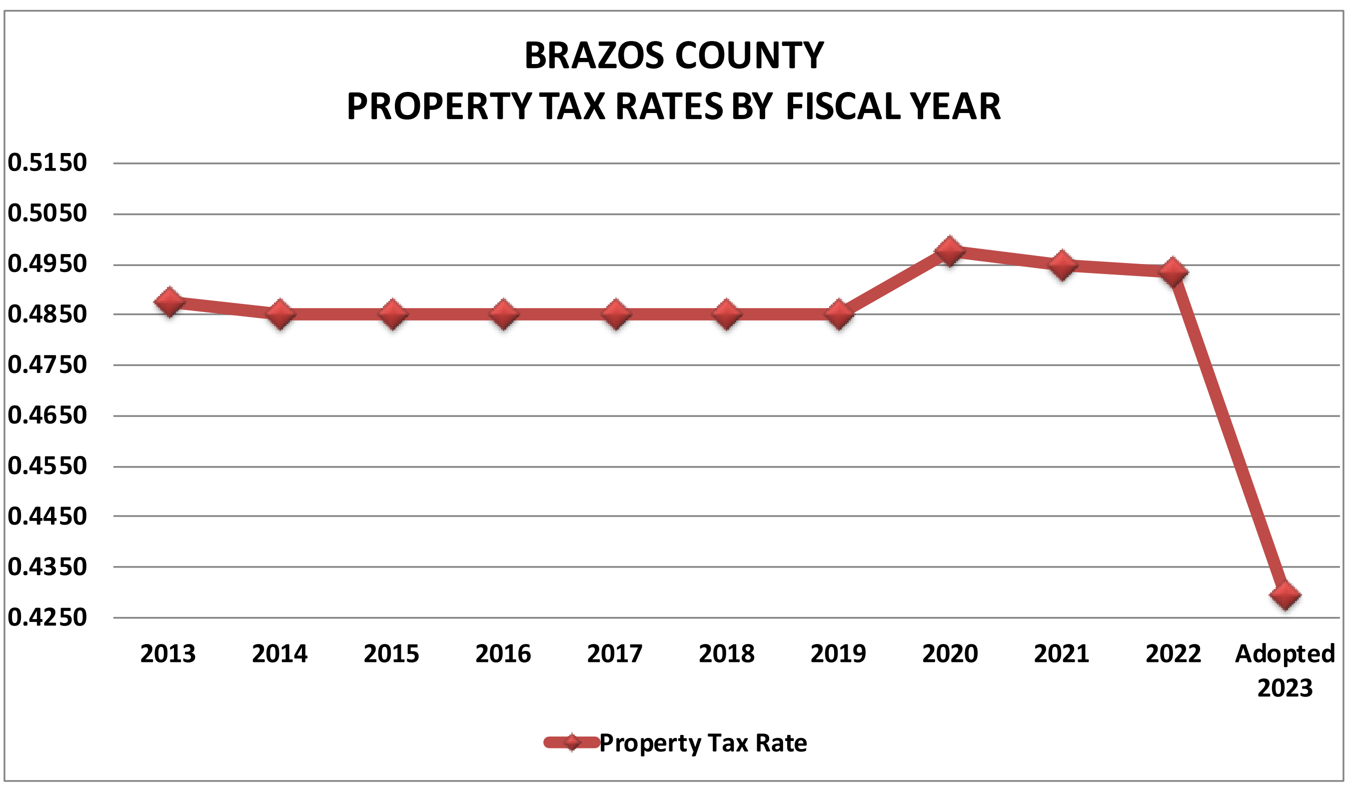
Other Revenue – Includes revenue not classified in another category.

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

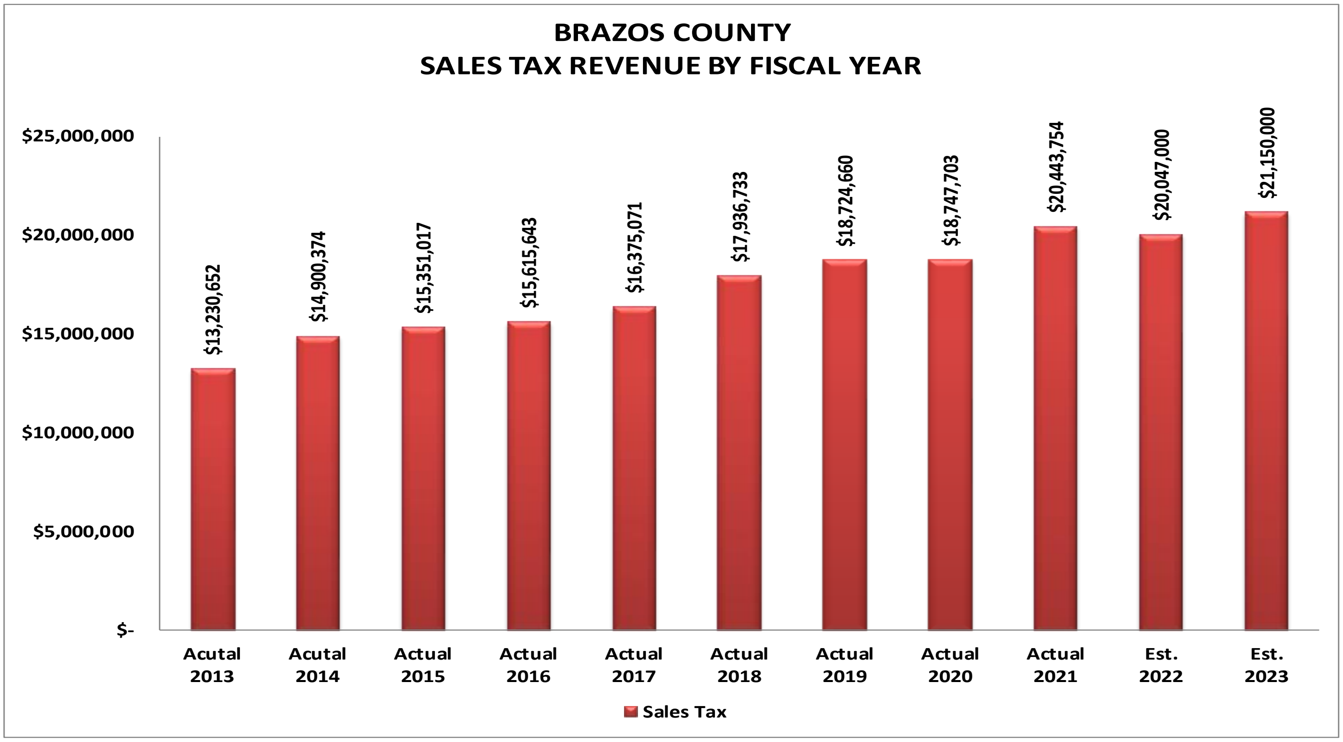
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 23 adopted budget is based on projected receipts of taxes, fees, other revenues and reserves which total slightly over $203 million. The County General Fund includes much of operational and service activities that the County is required to undertake. For the year ending September 30, 2023 approximately $127.1 million represents revenues used to resource General Fund activities which are raised primarily from ad valorem tax and sales which increase of $15.5 million over the previous year. Use of Reserves makes up the next highest category of resources at approximately 25.38%. Of the reserves 48.86% represent funding for general capital improvements projects as well as funding minor projects. Major categories of revenue and the projection assumptions are as follows:

PROPERTY TAXES: The County's total property tax receipts comprise approximately 62.34% of revenues and are estimated at 13.96% more than the 2022 adopted amount. This revenue projection reflects property tax collected for the general fund and general capital improvements fund. The general fund portion of the current tax rate is budgeted to increase from $91.8 million in FY 2022 to $94.4 million in the adopted FY 2023 budget. Below are the historical tax rates for Brazos County. The FY 2023 adopted total tax rate is $0.429411 per $100 appraised valuation for calendar year 2022.



SALES TAX: Brazos County voters approved a ½% sales tax. It comprises 10.37% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 22 were budgeted at approximately $20 million and estimated to increase to $21.1 million in the FY 2023 adopted budget.



FEES, FINES & OTHER PAYMENTS: Comprising 5.77% of total revenues, fines and fees represent the third largest other revenue other than the use of fund reserves. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY 2023 fees, fines and other payments are projected to increase from $11.2 million to $11.7 million or $541 thousand as compared to FY 2022.

GENERAL FUND MAJOR EXPENDITURE HIGHLIGHTS

Expenditures are divided into the following major categories:

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

Presented in the budget document are expenditures by function for analysis purposes only. The FY 2023 adopted budget is **approved by classification** and allows for the departments to adjust funds between accounts within the operating category without court approval. This process allows the department greater authority and flexibility over the management of funds. However, funds requested for transfer from salaries, fringe benefits, or capital outlay requires Commissioners' Court approval. All other formats are presented to assist in presentation, for review and analysis only.

Salaries and fringe benefits comprise approximately 42.4% of total expenditures, followed by 11.2% of discretionary spending, by 7.9% of departmental support, 7.2% repairs and maintenance, contracts for services comprise 3.4%, professional services make up 6.3%, contracts for community support make up approximately 2.8%. While 8.1% is set aside for capital outlay and 10.8% inter-fund transfers.

SPECIAL REVENUE HIGHLIGHTS

Special Revenue funds are those funds for which the County collects revenues, fines, fees, etc. that must be used for a specific statutory activity. The Local Provider Participation fund represents 83%, the Hotel Occupancy Tax fund represents 5% of the total special revenue funds the County Clerk Records Management fund and the County Clerk Archival fund each represent 2%, 8% are minor special revenues. The source of revenues has been disclosed as well as the related budgeted expenditures.

GRANT REVENUE HIGHLIGHTS

The Grant Funds are specifically funded by state or federal agencies. These funds are to be used to supplement budget allocations and/or in support of services provided by County offices and departments. The American Rescue Plan Act represents 87.04% of the grants, the Texas Indigent Defense Commission Grant 5.49%, TJJD – Juvenile Grants represent 4.43% of the grants, and the 3.04% remaining are minor grants.

Since the 2008 economic downturn, local governments have been struggling to meet the increase in demand for services while grant funding from the federal and state agencies have decreased for most of this time period. However, the COVID-19 pandemic has provided many challenges one of which has been an influx of federal grant funding to deal with the many challenges in the fight against COVID-19. Locally we have seen financial hardships due to closing of business, loss of jobs, public health concerns, an increase need to provide behavioral services, struggle with nursing staff as well as a need to improve infrastructure. To combat these challenges, the federal government has provided numerous grants to Brazos County, the cities and various organizations within Brazos County. Although the local economy has seen improvements since the start of the pandemic, the fight against the virus and inflation continues in 2022 and may likely continue into FY 2023.

DEBT SERVICE HIGHLIGHTS

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

A primary objective of the Commissioners' Court has been to manage debt financing in a manner that would allow the County to maintain its debt service tax rate at less than $0.08 cents per hundred dollars valuation.

In the summer of FY 2022, a resolution was signed by the Commissioner's Court for the redemption of outstanding obligations designated as Certificates of Obligations, Series 2012 and Texas Limited Tax Refunding Bonds, Series 2012. The total amount of cash defeasance was $6 million.
The total debt outstanding for FY 2023 is $81.1 million of that $67.2 million in principal and $13.8 in interest on the debt. $9 million of the total debt service requirement is due during FY 2023 of that $6.6 million in principal and $2.4 million is the total interest is I & S on the debt.

CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS

Brazos County recognizes the importance of developing long range capital investment planning to maintain the growth and vitality of the community. The County's Capital Improvement Program (CIP) is a five-year infrastructure plan which matches the County's highest priority capital needs with a financing schedule.

The CIP includes the building, remodeling and upgrading of public facilities and infrastructure systems. This long-range CIP planning process began in 2009 with the goal of facilitating area-wide economic development by upgrading the County's equipment, buildings and software. Operating under the supervision of the County Judge and the approval of the County Commissioners, the CIP Committee provides day to day oversight of the program. The CIP Committee also guides the programming process that annually produces a plan that specifies the capital spending budget for the upcoming budget year and projects it for years two through five, the planning years of the program.

The capital spending budget for FY 23 is $42,650,000 an increase of $4,484,943 from the 2022 capital budget. The 2023 Program continues to support the County's commitment to maintain and improve its facilities and infrastructures. Significant projects for 2023 include:

- ***Certificates of Obligations 2020:*** The Commissioner's Court issued certificates of obligation during the fall of 2020. The new Facility Services building was purchased during FY 2020 with these funds.

  $340,543 is set aside in FY 2023 to complete additional remodeling and equipping of this building.

  $554,310 is set aside for the continuation of the Jail Kitchen Expansion project which started in FY 2021 and is expected to be complete in FY 2023.

  Included is $3.6 million for roof repair due to hail damage on buildings located at the Sheriff's Office, Jail facility, Justice of the Peace and Constable Pct. #3, Juvenile Center, and Road and Bridge. Additional $1.4 million is set aside for the replacement/upgrade of hail damaged roofs and HVAC equipment on county buildings, such as the Light Fleet Shop, Facilities Services building on Washington Avenue, Courthouse, and buildings at the Exposition Center that are yet to be scheduled. These projects, which include numerous buildings, will take several years to complete.

  The building to be shared by the Justice of the Peace Pct. #1 and Constable Pct. #1 is funded at $2 million, which should be completed in the Spring of FY 23.

Included are capital road projects at $2.9 million.

$284,019 is included for Road & Bridge heavy equipment.

$987,592 is budgeted under Commissioners Court Contingency for unforeseen cost increases in these projects due to inflation.

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

  $17 million is set aside under the direction of the Commissioners Court. Of that, $2 million is set aside for a Special Response Vehicle Storage and Central Receiving Building. $2.4 million is budgeted for repairing the roofs, gutters, and HVAC systems that were damaged in the May 2020 hailstorm if the cost exceeds the budget in Fund 43200 – Certificates of Obligations 2020. The initial cost estimate for hail and equipment repairs ranged between $8 to $12 million and will likely take several years to complete. $11.5 million is budgeted in Contingency for emergencies and unforeseen events, such as, cost inflation on current projects, replacement patrol vehicles or Road and Bridge equipment due to wrecks or being damaged, and unknown building maintenance that was not anticipated at the time the annual budget was adopted.

  $50,000 is set aside for Fleet Shop – Light Equipment for the purchase of a replacement vehicle and a A/C Recovery Machine.

  Included is $1.2 million for iSCSI switch replacement, Isilon Replication for the District and County Attorney, production server refresh, MDT replacements, and the ongoing digital evidence management & patrol video refresh project for the Information Technology department. Additional funding has also been set aside in the general fund to address ongoing maintenance of computer related security, hardware, and software.

  $6,300 is budgeted for Human Resources to receive a color copier.

  $1.7 million has been appropriated for the financial software replacement and reconfiguration project. The legacy software has been replaced with a modern software to address additional needs by users and requires additional modifications.

  $71 thousand is set aside for the Facility Services department for the purchase of one replacement vehicle and safety ladders. Additional monies have also been set aside in the general fund to address ongoing maintenance and repair issues for county buildings.

  District Attorney was appropriated funding for one replacement vehicle and one additional vehicle totaling $63,000.

  $5,202 has been reserved for the 85th District Court to complete the video refresh for their courtroom.
  Included for the Sheriff Office is $373,000 for nine replacement vehicles, $101,000 for two additional vehicles, $1 million for courthouse security enhancement, total of $51,000 for law enforcement policy management software, $70,000 for Regional Armored Rescue Vehicle and

$70,000 for the replacement of courthouse intercoms in the Jail holding cells. In total $1.6 million has been appropriated for the administration division and jail division of the Sheriff Office.

Constable Pct. #1, Constable Pct. #2, Constable Pct. #3, and Constable Pct. #4 were appropriated funding for one replacement vehicle each at $43,000 for per vehicle.

$16,000 is set aside for implementation of Guardian RFID (Radio-Frequency Identification) for Juvenile Services to use for tracking and cell checks.

Exposition Center was appropriated $10,000 for a mule replacement and $68,000 for an additional forklift.

$9,760 has been reserved to replace a mule at the Brazos Center.

$8.2 million has been set aside for Road and Bridge which consist of seven replacement vehicles in the amount of $265,000, replacement 6-yard dump truck for $141,000, additional equipment shed in the amount of $322,000, $1.2 million for Rock Prairie Road West Project, and $6.3 million for a new office and renovation of existing building.

Total amount that is allocated in the General Capital Improvement Fund is $30,415,000.

Since many County-owned buildings are 25 to 50 years old, careful evaluation of the interior and exterior of each building becomes a huge factor to maintain building integrity. Therefore, the commitment to maintaining and upgrading existing County-owned facilities continues to be a primary focus of the CIP.

The Brazos County Commissioner's Court would like to thank the County staff for documenting and collecting the information to assist with the development of a data base allowing the CIP to be prepared more efficiently and effectively.

PROPRIETYARY FUND HIGHLIGHTS

There is one Proprietary Fund used to administer the County's health and life insurance activities for County employees, and for other entities that have elected to participate. The County has elected to self-insure its health insurance program and its group life insurance plan. Revenues for the fund come from employee insurance premiums funded by the participating entity and employee dependent premiums paid by the employee $26 million is set aside to fund the Health and Life Insurance Fund.

Group insurance for employees is funded at $20.4 million. An increase of $2.5 million. The Health & Wellness Clinic is funded at $946,573 which is $97,773 more than last year. Retiree health insurance decreased approximately $1.3 million to $4.6 from $5.9 million.

A Health & Wellness Clinic was created in FY 2014 to establish an employee clinic to serve all county employees, their dependents and retirees who are on the county medical plan. The clinic is intended to help reduce health care costs for Brazos County employees, qualifying retirees and their dependents on the county health insurance. The clinic began seeing patients on March 1, 2018.

SUMMARY

Brazos County provides services to virtually all its' approximately 237,032 residents. However, these services are more highly concentrated among individuals who find themselves in need of assistance or within the judicial system. Many services are provided directly through the various County offices. Other services are provided through cooperative arrangements with other non-profit organizations as well as the City of Bryan and the City of College Station.

There are uncertainties ahead as COVID-19 pandemic is expected to continue and with rising inflation, it will present some challenges ahead. Therefore, adjustments will continue to be made through out the departments as the need arises. Service levels will be adjusted as needed as well. However, we have plans to position ourselves in a manner which will allow us to navigate the challenges.

The Fiscal Year 2023 Adopted Budget represents a balanced budget and demonstrates teamwork by the members of Commissioners' Court, elected officials, department heads, employees and citizens in this extensive and complex budgeting process. Brazos County continues to approach financial management practices in a prudent manner by continually analyzing operating costs and encouraging departmental efficiencies. To all elected and appointed officials, department heads and staff, thank you for your hard work, dedication, and cooperation during the FY 2023 budget process.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY

RESOLUTION LEVYING A TAX RATE

FOR THE COUNTY OF BRAZOS

FOR THE TAX YEAR 2022

WHEREAS, the Commissioners Court is responsible for the levy for adoption of a tax rate for Brazos County.

NOW, THEREFORE, BE IT RESOLVED that the Commissioners Court of Brazos County, Texas does hereby levy or adopt the tax rate on $100 of valuation for the County of Brazos for the tax year 2022 as follows:

$0.389314	for the purpose of maintenance and operations
$0.040097	for the payment of principal and interest on county debt
$0.429411	**Total Tax Rate**

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

BE IT FURTHER RESOLVED that the tax assessor/collector is hereby authorized to assess and collect the taxes of Brazos County in Accordance with the above set rate.

ADOPTED this the 25th day of October 2022.

Duane Peters, County Judge

Steve Aldrich, Commissioner Precinct 1

Russ Ford, Commissioner Precinct 2

Nancy Berry, Commissioner Precinct 3

Irma Cauley, Commissioner Precinct 4

Attested: Karen McQueen
Karen McQueen, County Clerk

By: Flo Workman
Chief Deputy

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED 2022 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2023

HISTORICAL DEMOGRAPHICS:

		TAX RATE			
TAX YEAR	**NET TAXABLE VALUE**	**GENERAL FUND**	**DEBT SERVICE**	**TOTAL**	**TAXES LEVIED**
2012	$ 11,236,181,618	0.4071	0.0779	0.4850	$ 54,495,481
2013	$ 11,735,963,016	0.4168	0.0707	0.4875	$ 57,212,820
2014	$ 12,825,944,466	0.4226	0.0624	0.4850	$ 62,205,831
2015	$ 13,604,036,182	0.4248	0.0602	0.4850	$ 65,979,575
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
Adopted					
2022	$ 22,879,121,718	0.3893	0.0401	0.4294	$ 98,245,465

	@ 100%		**@ 98%**
	$ 89,071,624	**M & O**	**$ 87,290,191**
	$ 9,173,841	**I & S**	**$ 8,990,365**
Over 65 Ceiling	**$ 6,970,635**		**$ 6,831,223**
Disabled Person Ceiling	**$ 305,827**		**$ 299,710**
	$ 105,521,927		**$ 103,411,489**

THE STATE OF TEXAS

COUNTY OF BRAZOS

COMBINING STATEMENTS ALL FUNDS

THE STATE OF TEXAS

COUNTY OF BRAZOS

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

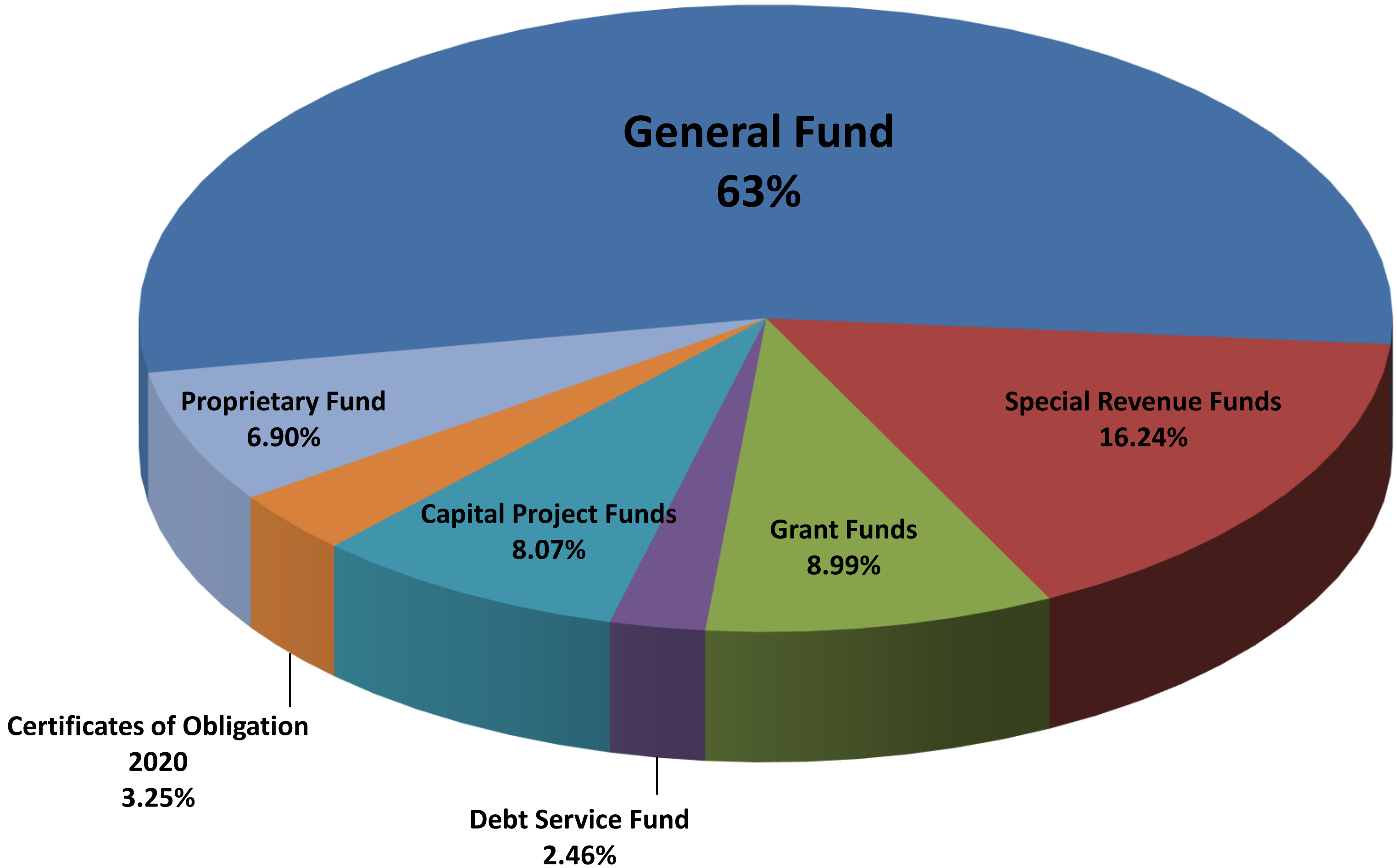
	Anticipated Cash and Cash Equivalents Balances At September 30 2022	Actual Cash and Cash Equivalents Balances At September 30 2021	Actual Cash and Cash Equivalents Balances At September 30 2020	Actual Cash and Cash Equivalents Balances At September 30 2019	Actual Cash and Cash Equivalents Balances At September 30 2018
General Fund	$ 44,201,433	$ 84,760,407	$ 46,246,545	$ 20,433,105	$ 10,318,987
Health Endowment Fund	-	907,204	813,415	733,092	662,916
Special Revenue Funds	28,603,879	11,862,913	25,003,022	10,707,928	17,382,729
Grant Funds	50,088	4,776,902	-	-	-
Debt Service Fund	100,000	7,837,946	7,420,981	1,051,061	6,849,715
Capital Project Funds					
Jail Expansion 2007	-	-	-	-	-
Judicial Software Program	-	-	-	-	-
General Improvement	10,601,555	14,678,232	5,530,257	8,990,368	17,609,907
C.O. 2015 (Courthouse & Expo)	-	-	-	-	322,457
Juvenile Expansion 2017	1,085,231	1,143,420	4,935,344	932,958	18,937,678
Exposition Center	-	-		-	-
C.O. 2012 (Courthouse & Tax Office)	-	-	-	-	-
C.O. 2020 (Various Projects)	4,207,550	15,794,209	8,526,444	-	
Proprietary Fund	9,959,025	7,164,312	5,974,347	4,578,100	6,519,710
	$ 98,808,761	**$ 148,925,545**	**$ 104,450,355**	**$ 47,426,612**	**$ 78,604,099**
Percentage Increase (Decrease -) Over Prior Period	**-33.652%**	**42.580%**	**120.236%**	**-39.664%**	**-11.556%**

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

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

	ADOPTED BUDGET 2019	ADOPTED BUDGET 2020	ADOPTED BUDGET 2021	ADOPTED BUDGET 2022	ADOPTED BUDGET 2023	COMPARISON 2022 VS 2023	% INCR/(DECR)
General Fund	$ 125,821,662	$ 140,274,005	$ 133,433,358	$ 158,793,354	$ 203,944,640	$ 45,151,286	28%
Health Endowment Fund	71,500	803,500	886,600	987,000	-	$ (987,000)	-100%
Special Revenue Funds	43,994,739	46,958,692	44,111,661	55,644,304	61,242,438	$ 5,598,134	10%
Grant Funds	2,315,200	2,495,802	3,622,416	23,689,051	33,894,642	$ 10,205,591	43%
Debt Service Fund	10,724,026	11,206,353	11,396,500	12,115,448	9,261,000	$ (2,854,448)	-24%
Capital Project Funds							
General Improvement	25,766,708	15,435,330	15,063,455	19,767,427	30,415,000	$ 10,647,573	54%
Jail Expansion 2007	-	-	-	-	-	-	
Exposition Center - Expansion	-	-	-	-	-	-	
Courthouse Renovations & Other	-	-	-	-	-	-	
Juvenile Expansion	19,149,262	11,515,000	5,010,000	-	-	-	
Certificiates of Obligation 2020	-	-	32,838,143	14,968,750	12,235,000	$ (2,733,750)	-18%
Proprietary Fund	19,683,400	20,520,600	21,257,700	24,626,900	26,020,700	$ 1,393,800	6%
Totals	**$ 247,526,497**	**$ 249,209,282**	**$ 267,619,833**	**$ 310,592,234**	**$ 377,013,420**	**$ 66,421,186**	**21.39%**

BRAZOS COUNTY, TEXAS
Budget Summary Comparison by Fund Type
FY 2023



THE STATE OF TEXAS

COUNTY OF BRAZOS

GENERAL FUND

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

The 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 UNRESERVED FUND BALANCE

For The Year Ending September 30, 2022

Fund Balance at October 1, 2021		**$ 102,374,471**
Reserved Balances:		
Nonspendable Fund Balances:		
For Prepaid Expenditures	1,122,315	
For Inventories	1,380,398	
		2,502,713
Restricted Fund Balances:		
For Pre-Trail Bond Program	494,540	
For Drug Court Programs	75,129	
For Vital Statistics	55,844	
For Title IV-E Programs	31,028	
For Family Protection Services	89,115	
For Revenue Replacement FY 20	6,419,821	
For Revenue Replacement FY 21	8,445,192	
For Operations and Emergency	10,000,000	
		25,610,669
Unreserved, Unrestricted Fund Balance 10/01/2021		**$ 74,261,089**
For The Year Ending September 30, 2022:		
Estimated Revenues		**124,766,572**
Estimated Expenditures		**(118,528,243)**
Estimated Unreserved and Unrestricted Fund Balance (September 30, 2022)		**$ 80,499,418**

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

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

SOURCE	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	REVENUES September 30, 2023	Percent of Budget
TAXES						
Current Ad Valorem	$ 86,535,749	$ 88,862,458	$ 91,879,000	$ 91,839,461	$ 106,548,000	
Delinquent Ad Valorem	83,504	391,067	400,000	264,819	375,000	
Ad Valorem Tax Refunds	-	-	-	-	-	
TIF Payments	(1,535,102)	(1,560,402)	(1,400,000)	(2,248)	(1,600,000)	
381 Development Agreement	(561,488)	(336,048)	(600,000)	(592,026)	(600,000)	
Tax Shortage/Overage	3,213	25,807	20,000	73,854	20,000	
Penalties & Interest on Taxes	492,227	513,448	425,000	345,517	425,000	
County Sales Tax	18,747,703	20,443,754	20,047,000	18,029,821	21,150,000	
Mixed Drink Tax	733,928	914,545	800,000	948,938	830,000	
TOTAL TAXES	**104,499,733**	**109,254,629**	**111,571,000**	**110,908,136**	**127,148,000**	**62.34%**
FEES, FINES & OTHER PAYMENTS						
Contract Detention Services	42,080	20,000	25,000	(2,890)	1,000	
JJAEP Service Fee	64,366	25,655	32,000	37,330	35,000	
Contracted Jail Services	88,425	83,925	115,000	74,305	90,000	
Jail SSA Incentive	24,000	14,000	12,000	32,550	18,000	
Fees - Collections Administrative	27,809	25,935	25,000	21,244	25,000	
Fees - Administrative Child Safety	23,033	24,068	21,500	20,663	22,000	
Fees - Collections County Arrest	882	1,019	850	877	850	
Fees - Justice of the Pease #1 County Arrest	4,381	3,463	3,000	2,674	3,000	
Fees - Justice of the Pease #2 County Arrest	2,620	2,310	2,000	2,233	2,000	
Fees - Justice of the Pease #3 County Arrest	1,093	947	1,000	642	1,000	
Fees - Justice of the Pease #4 County Arrest	1,376	643	700	728	700	
Fees - Community Supervision - Support	0.05	-	-	-	-	
Fees - Collection Warrant/Capias	53,286	68,664	65,000	58,287	65,000	
Fees - Justice of the Peace #1 Warrant/Capias	25,642	27,635	26,000	13,198	26,000	
Fees - Justice of the Peace #2 Warrant/Capias	13,120	15,379	13,000	11,221	13,000	
Fees - Justice of the Peace #3 Warrant/Capias	26,043	33,815	22,500	20,725	22,500	
Fees - Justice of the Peace #4 Warrant/Capias	2,319	2,086	2,000	702	1,000	
Fees - Brazos Center	98,205	101,295	80,000	164,224	100,000	
Fees - Expo Center	989,832	1,378,678	1,000,000	987,347	1,100,000	
Fees - Collections Bond Services	37,372	43,970	40,000	38,940	40,000	
Fees - Community Supervision - Support Bond Services	3	-	-	-	-	
Fees - Election Service	119,239	225,815	78,000	238,640	100,000	
Fees - County Clerk	1,160,863	1,453,234	1,200,000	1,045,334	1,200,000	
Fees- Language Access Fund	-	-	-	774	20,000	
Fees - Vital Stat/Preservation	6,477	7,156	6,000	5,447	6,000	
Fees - County Attorney	29,603	30,712	27,000	27,402	27,000	
Fees - Court Facility Fund	-	-	-	-	48,000	
Fees - Hot Check Collection	3,343	3,475	2,500	3,390	3,000	
Fees - Constable Precinct 1	52,479	33,398	30,000	55,237	41,000	
Fees - Constable Precinct 2	33,679	15,711	13,000	42,546	23,000	
Fees - Constable Precinct 3	43,008	39,197	30,000	72,114	42,000	
Fees - Constable Precinct 4	31,710	39,455	30,000	50,126	32,000	
Fees - County Clerk County Courts - Court Reporter	8,190	7,649	7,000	9,635	7,500	
Fees - District Clerk District Courts - Court Reporter	33,974	35,018	25,000	39,071	30,000	
Fees - Collections - Magistrate	1,084	625	400	550	300	
Fees - Collections - District Clerk	74,793	50,968	48,000	45,293	51,000	
Fees - District Clerk	235,126	208,430	190,000	173,240	195,000	
Fees - Community Supervision - District Clerk	14	-	-	-	-	
Fees - Time Payment Collections	2,597	1,025	1,000	552	1,000	
Fees - District Clerk Registry	155	203	100	187	100	
Fees - 85th District Court: District Clerk Registry	-	22	-	-	-	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

SOURCE	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	REVENUES September 30, 2023	Percent of Budget
FEES, FINES & OTHER PAYMENTS (con't.)						
Fees - District Attorney	711	429	500	410	500	
Fees - Family Protection	7,433	8,565	7,000	1,785	2,000	
Fees - Child Abuse Prevention	479	5,978	500	226	500	
Fees - Motor Carrier Weight	65,445	27,048	25,000	54,619	45,000	
Fees - Inmate Medical	33,286	13,478	12,000	30,528	20,000	
Fees - Jail Record Services	825	1,428	1,000	753	1,000	
Fees - Time Payment JP 1	2,008	2,311	2,000	1,500	2,000	
Fees - Time Payment JP 2	4,160	5,309	5,000	4,206	5,000	
Fees - Time Payment JP 3	5,219	7,296	6,500	4,807	6,500	
Fees - Time Payment JP 4	2,366	2,809	2,250	1,821	2,250	
Fees - Justice of the Peace Precinct 1	280,428	272,657	260,000	206,140	235,000	
Fees - Justice of the Peace Precinct 2	220,093	263,930	220,000	211,232	215,000	
Fees - Justice of the Peace Precinct 3	515,146	551,649	500,000	428,745	500,000	
Fees - Justice of the Peace Precinct 4	201,260	212,241	180,000	156,356	180,000	
Fees - Justice of the Peace Sheriff Administration	6,550	12,816	12,000	9,991	12,000	
Fees - Justice of the Peace R&B Administration	6,570	4,870	3,000	13,390	5,000	
Fees - Admin - Justice of the Peace Precinct 1	4,120	3,726	3,000	3,014	3,000	
Fees - Admin - Justice of the Peace Precinct 2	3,537	4,317	4,000	3,807	4,000	
Fees - Admin - Justice of the Peace Precinct 3	8,635	9,443	9,000	7,151	8,000	
Fees - Admin - Justice of the Peace Precinct 4	2,424	2,991	2,250	2,249	2,250	
Fees - Truant Conduct - JP 3	2,300	750	3,000	11,250	3,000	
Fees - Juvenile Service - Truant Prevention	15,950	31,241	25,000	27,310	25,000	
Fees - Collections Juvenile Probation	-	17	-	-	-	
Fees - Juvenile Probation	4,256	5,003	5,000	3,849	5,000	
Fees - Jury Fund District Clerk - Jury Services	171	-	-	-	-	
Fees - Jury Fund Justice of the Peace Precinct 1	72	107	100	105	100	
Fees - Jury Fund Justice of the Peace Precinct 2	52	107	100	107	100	
Fees - Jury Fund Justice of the Peace Precinct 3	161	310	200	254	200	
Fees - Jury Fund Justice of the Peace Precinct 4	34	102	50	81	50	
Fees - License & Weight	900	150	-	4,180	1,500	
Fees - Specialty Court - Collections	31,500	38,725	34,000	34,779	34,000	
Fees - Omnibus Crime Control - Collections	28,970	36,483	30,000	35,317	32,000	
Fees - Omnibus Crime Control - District Clerk	1,696	1,931	2,000	476	1,000	
Fees - Omnibus Crime Control - County Clerk	291	340	300	71	300	
Fees - Omnibus Crime Control - JP 1	9,723	9,562	9,000	8,831	9,000	
Fees - Omnibus Crime Control - JP 2	6,262	8,495	8,000	8,057	8,000	
Fees - Omnibus Crime Control - JP 3	18,455	23,216	20,000	18,701	20,000	
Fees - Omnibus Crime Control - JP 4	5,067	7,432	5,000	5,788	5,000	
Fees - Omnibus Crime Control - CSCD	50	50	30	46	25	
Fees - Omnibus Crime Control - Sheriff Administration	7,520	8,459	6,000	7,199	7,000	
Fees - Omnibus Crime Control - Juvenile Services	89	77	-	38	-	
Judicial Support Fee - Collections	760	317	250	177	250	
Fees - Optional License - R&B	1,535,790	1,607,890	1,500,000	1,109,400	1,500,000	
Fees - Probate/Judicial - County Clerk	4,415	5,685	4,000	4,495	4,000	
Fees - R&B Sub Const.	11,681	44,055	20,000	31,650	30,000	
Fees - R&B Road Maintenance	491	2,228	-	-	-	
Fees - R & B Floodplain Fee	7,000	2,000	1,000	11,500	5,000	
Fees - School Crossing - R&B	26,326	27,512	25,000	21,978	25,000	
Fees - R&B Other	13,865	15,811	12,500	14,701	12,500	
Fees - R&B Platting Services	16,550	16,999	15,000	10,655	15,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

SOURCE	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	REVENUES September 30, 2023	Percent of Budget
FEES, FINES & OTHER PAYMENTS (cont..)						
Fees - Sheriff	57,181	70,013	55,000	68,503	60,000	
Fees - Sheriff - CSISD SRO	625,023	654,306	749,668	468,915	970,595	
Fees - Solid Waste	29,250	27,414	30,000	24,600	27,000	
Fees - Tax Assessor/Collector	564,567	978,970	1,000,000	600,401	950,000	
Fees - Vehicle Registration - R&B	353,710	-	353,500	351,950	353,500	
Fees - Voter Registration List	737	211	500	-	500	
Motor Vehicle Sales Tax	1,472,810	1,503,066	1,450,000	1,594,124	1,500,000	
Forfeitures - County Court at Law #1	35,027	33,750	30,000	65,160	50,000	
Forfeitures - County Court at Law #2	55,967	33,300	30,000	81,858	40,000	
Forfeitures - 85th District Court	8,697	9,304	8,000	89,572	20,000	
Forfeitures - 272nd District Court	13,868	14,493	8,000	27,009	20,000	
Forfeitures - 361st District Court	34,097	12,333	8,000	114,727	20,000	
Forfeitures - District Attorney	20,000	20,000	20,000	19,779	20,000	
License - Liquor and Beer	85,790	87,104	57,600	66,854	75,000	
Fees - Pre-Trial Bond Supervision	-	213,333	195,000	158,878	200,000	
Fees - Pretrial Intervention	159,478	-	-	-	-	
Fines - County Court At Law #1	445,817	438,088	400,000	367,267	400,000	
Fines - County Court At Law #2	437,677	422,309	400,000	354,969	400,000	
Fines - 85th District Court	98,385	109,553	100,000	76,973	100,000	
Fines - 272nd District Court	90,132	93,560	80,000	64,731	80,000	
Fines - 361st District Court	117,086	132,174	100,000	88,001	100,000	
TOTAL FEES, FINES & OTHER PAYMENTS	**11,188,612**	**12,187,206**	**11,230,348**	**10,492,534**	**11,771,570**	**5.77%**
INTEREST						
Interest - Accounts	524,826	814,339	440,000	339,411	440,000	
Interest - Administration	9,905	19,704	15,000	62	-	
Interest - Investments	455,270	17,624	12,000	254,165	2,000,000	
TOTAL INTEREST	**990,000**	**851,666**	**467,000**	**593,638**	**2,440,000**	**1.20%**
OTHER REVENUE						
Donations - Other	48,553	86,096	-	218	-	
Donations - Other - Commissioner's Court Administration	-	-	-	499	-	
Donations - Other - Sheriff's Office Administration	-	-	-	250	-	
Donations - Other - Constable Precinct 2 Administration	-	-	-	2,500	-	
Donations - Other - K9 Unit	-	-	-	800	800	
Donations - Other - Juvenile Services Detention	-	-	-	525	-	
Donations - Other - Academy Community Based	-	-	-	299	-	
Donations - Other - Child Protective Services Administration	-	-	-	500	-	
Donations - Juror/Child Welfare	19,863	19,497	15,000	22,225	17,000	
Estray Animal Sales - Sheriff	817	96	-	-	-	
Informal Adjudication/Probate Fees	3,641	4,088	5,000	3,151	3,500	
Insurance Claims	1,066,081	1,320,841	50,000	919,623	500,000	
Jail Workcrew	19,880	7,420	-	-	-	
Jail - Inmate Phones	138,725	151,325	125,000	410,226	600,000	
Jail Video Visitation	12,598	45,131	24,000	11,267	24,000	
Leases - Oil and Gas	152	29,555	200	126	300	
Leases - State Land Oil & Gas	30,923	16,531	20,000	2,053	5,000	
Leases - Brazos Center	13,248	9,352	10,000	1,190	1,000	
Leases - County Property	2,321	2,321	2,400	2,321	2,400	
Miscellaneous - Other	180,148	187,378	50,000	5,413	150,000	
Open Records Requests	1,045	928	500	2,585	1,000	
Tax Office Software Reimbursement	32,025	26,994	34,704	30,562	34,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

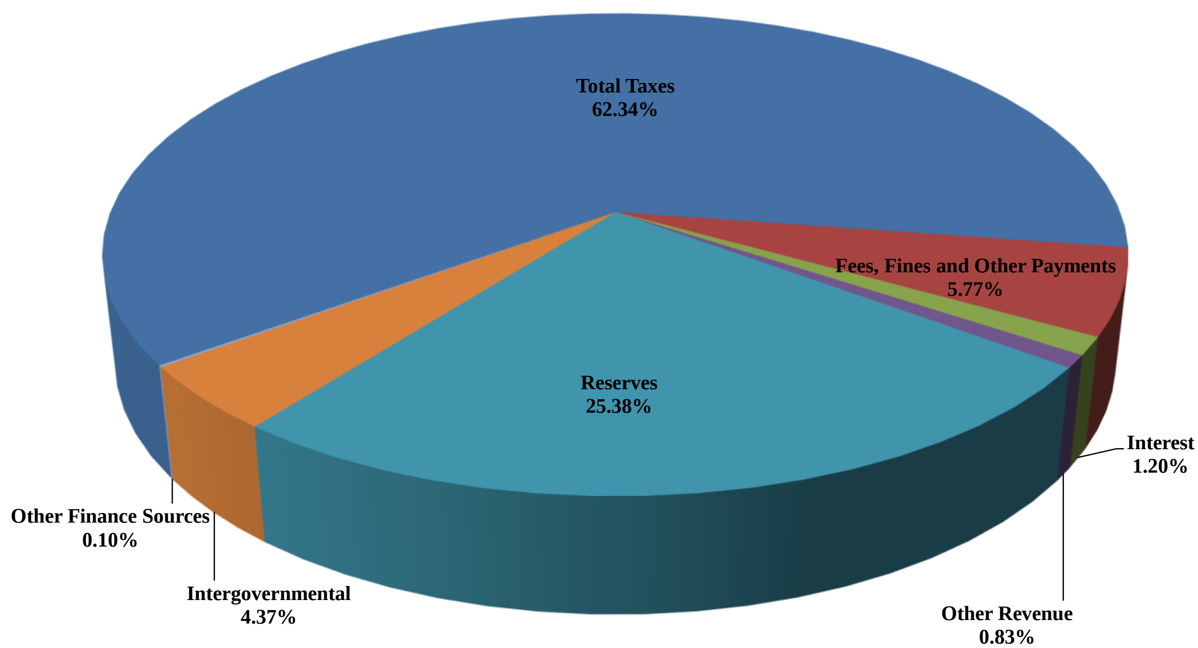
SOURCE	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	REVENUES September 30, 2023	Percent of Budget
OTHER REVENUE (cont..)						
Emergency Management - Administration	-	1,955	10,220	8,284	9,000	
Refunds - Court Appointed Attorneys - Collections	250,375	329,206	300,000	256,916	300,000	
Refunds - Court Appointed Attorneys - County Clerk	34,728	300	-	-	-	
Refunds - Court Appointed Attorneys - Associate Judge #1	-	1,539	-	6,155	-	
Refunds - Court Appointed Attorneys - Community Supervision-Support	248	330	-	-	-	
Refunds - Court Appointed Attorneys - Juvenile	3,604	3,790	2,000	2,033	2,000	
Texas A&M University Health Science Center	-	20,000	-	10,000	10,000	
Sales of Capital Assets	-	1	-	-	-	
Sale of Other Assets	87,608	28,547	20,000	61,593	25,000	
Sale of Scrap	8,317	8,202	5,000	8,151	5,000	
State Traffic Fees - JP #1	1,959	1,681	1,500	1,454	1,500	
State Traffic Fees - JP #2	1,063	1,427	1,200	1,250	1,200	
State Traffic Fees - JP #3	4,035	4,445	4,500	2,968	4,500	
State Traffic Fees - JP #4	850	1,606	1,000	1,245	1,500	
TOTAL OTHER REVENUE	**1,962,807**	**2,310,582**	**682,224**	**1,776,382**	**1,698,700**	**0.83%**
RESERVES						
Reserve Fund Balance	-	-	27,874,082	-	25,291,357	
Assigned - Contingency	-	-	5,479,700	-	6,000,000	
Restricted - Family Protection CSCD	-	-	85,000	-	85,000	
Assigned - Reserve Brazos Valley Economic Dev. Corp.	-	-	119,000	-	-	
Assigned - Reserve Indigent Health Care	-	-	-	-	5,000,000	
Restricted - Vital Statistics	-	-	49,000	-	49,000	
Restricted - County Specialty Court Program	-	-	70,000	-	70,000	
Restricted - Pretrial Bond	-	-	350,000	-	350,000	
Restricted - Court Facility Fund	-	-	-	-	50,000	
Restricted - American Rescue Plan Act	-	-	-	-	14,865,013	
TOTAL RESERVES	**-**	**-**	**34,026,782**	**-**	**51,760,370**	**25.38%**
INTERGOVERNMENTAL						
SLFRF Revenue Replacement Funds	-	6,419,821	-	-	8,000,000	
County Attorney State Salary Supplement	84,000	74,667	84,000	84,000	84,000	
County Court At Law #1 - State Salary Supplement	84,000	84,000	84,000	84,000	84,000	
County Court At Law #2 - State Salary Supplement	84,000	84,000	84,000	84,000	84,000	
S.O. Sexual Assault Kit Reimbursement	2,500	-	-	-	-	
District Attorney Salary Supplement	30,000	16,875	22,500	28,125	30,000	
County Attorney - Longevity	31,200	31,860	30,000	24,990	30,000	
District Attorney - Longevity	63,950	48,950	45,000	39,660	45,000	
Indigent Defense TF	181,466	167,307	80,000	145,342	160,000	
Title IV-E DFPS Foster Care	728	1,369	-	2,178	1,000	
Title IV-E Juvenile Maintenance	55,262	23,790	30,000	652	500	
District Clerk Juror Reimbursement	51,748	46,954	35,000	55,624	45,000	
TJPC - JJAEP	15,527	52,968	25,000	26,058	25,000	
TJJD - Title IV-E Admin	291	217	-	-	-	
TJJD - Regional DIV ALT	19,967	49,999	55,000	-	-	
TJJD - Regional DIV ALT - Juvenile Services Administration Probation	-	-	-	32,748	32,000	
Title IV-D - Constable PCT 1	46	139	-	50	-	
Title IV-D - Constable PCT 2	139	323	-	-	-	
Title IV-D - Constable PCT 3	231	46	-	46	-	
Title IV-D - Constable PCT 4	416	92	-	-	-	
Title IV-D - District Clerk	21,096	22,448	20,000	53,547	23,000	
Title IV-D Sheriff	61,281	39,270	50,000	51,332	50,000	
Title IV-E CPS	12,848	9,947	8,000	13,521	9,000	
TCJD - Inmate Transport	10,674	21,729	20,000	9,231	20,000	
Office of the Attorney General - Web EOC - Coronavirus Emergency	-	-	-	(1,826)	-	
Federal Emergency Management Agency	44,739	44,739	-	(44,739)	-	
T. D. H. S. - Commodities - Juvenile Probation	128	-	-	-	-	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

SOURCE	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Year End Estimate	REVENUES September 30, 2023	Percent of Budget
INTERGOVERNMENTAL (cont..)						
T. D. H. S. - Commodities - Juvenile Services	3,500	3,505	3,500	-	3,500	
T. D. H. S. - Special Nutrition - Lunch	30,019	38,155	30,000	43,381	30,000	
T. D. H. S. - Special Nutrition - Breakfast	19,139	23,812	20,000	24,911	20,000	
Texas Youth Commission - Parole	15,385	12,648	-	-	-	
Tobacco Settlement	-	-	-	-	80,000	
USDJ-Criminal Alien Assistance	56,190	65,000	40,000	-	60,000	
TOTAL INTERGOVERNMENTAL	**980,470**	**7,384,631**	**766,000**	**756,831**	**8,916,000**	**4.37%**
OTHER FINANCING SOURCES						
Transfer from Capital Projects	570,992	-	-	24,942	-	
Transfer from CO 2017	309,143	-	-	-	-	
Transfer from CO 2020	-	239,643	-	-	-	
Transfer from County Clerk Archival Fund	-	172,530		-		
Transfer from LPPF Fund	20,000	20,000	20,000	20,000	20,000	
Sales of Capital Assets	31,802	198,535	30,000	194,109	190,000	
TOTAL TRANSFER IN	**931,937**	**630,708**	**50,000**	**239,051**	**210,000**	**0.10%**
TOTAL GENERAL FUND	**$ 120,553,559**	**$ 132,619,422**	**$ 158,793,354**	**124,766,572**	**$ 203,944,640**	**100.00%**

Revenue Budget by Source



THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT						
County Judge						
Salary and Wages	$ 529,308	$ 732,487	$ 976,473	$ 976,473	$ 1,092,596	
Benefits	$ 223,233	$ 300,143	$ 419,811	$ 419,811	$ 453,151	
Departmental Support	$ 8,348	$ 40,371	$ 34,350	$ 24,360	$ 35,580	
Repairs and Maintenance	$ 378	$ 1,891	$ 410	$ 1,135	$ 410	
Minor Acquisitions	$ 12,424	$ -	$ -	$ -	$ -	
Contracts for Services	$ -	$ -	$ 4,000	$ 4,000	$ -	
Total County Judge	**$ 773,691**	**$ 1,074,892**	**$ 1,435,044**	**$ 1,425,778**	**$ 1,581,737**	
Budget Office						
Salary and Wages	191,793	191,544	205,724	205,724	222,035	
Benefits	73,008	74,940	82,868	82,868	87,603	
Departmental Support	11,299	4,917	7,900	8,108	11,530	
Minor Acquisitions	5,787	759	-	-	-	
Contract for Services	-	6,338	45,000	12,500	20,000	
Professional Services	1,760	-	-	-	-	
Total Budget Office	**283,647**	**278,498**	**341,492**	**309,200**	**341,168**	
Commissioner's Court						
Administration						
Salary and Wages	541,315	518,825	562,009	562,009	519,902	
Benefits	3,114,560	3,436,678	3,645,567	3,645,567	3,893,870	
Departmental Support	13,488	28,464	40,950	20,976	42,370	
Repairs and Maintenance	1,107	11,707	1,163	6,407	1,163	
Minor Acquisitions	4,603	-	-	-	-	
Total Administration	**3,675,073**	**3,995,674**	**4,249,689**	**4,234,959**	**4,457,305**	
Non-Departmental						
Benefits	1,000,000	484,075	1,000,000	2,000,000	-	
Discretionary Spending	-	-	6,419,821	-	-	
Departmental Support	1,094,255	1,396,134	1,961,705	1,245,195	1,431,450	
Repairs and Maintenance	1,917	(758)	226,440	650	1,440	
Minor Acquisitions	2,439	-	-	-	-	
Contracts for Services	58,020	33,562	1,196,525	45,791	150,000	
Professional Services	138216	196862	858400	167539	1208400	
Community Contracts	-	-	-	4,225	-	
Total Non-Departmental	**2,294,847**	**2,109,875**	**11,662,891**	**3,463,400**	**2,791,290**	
Contingency						
Departmental Support	-	-	4,405,000	-	4,711,433	
Total Contingency	**-**	**-**	**4,405,000**	**-**	**4,711,433**	
Community Support						
Contracts for Community Support	3,421,314	3,409,084	3,926,182	3,926,182	3,928,351	
Total Community Support	**3,421,314**	**3,409,084**	**3,926,182**	**3,926,182**	**3,928,351**	
Fleet Shop - Light Equipment						
Salary and Wages	340,430	330,424	356,068	356,068	384,956	
Benefits	172,048	164,964	187,478	187,478	197,225	
Departmental Support	10,231	13,210	13,650	11,721	12,820	
Repairs and Maintenance	137,583	126,242	175,028	131,913	176,030	
Minor Acquisitions	2,871	-	-	-	-	
Contracts for Services	1,505	1,281	2,520	1,393	2,520	
Total Fleet Shop - Light Equipment	**664,668**	**636,121**	**734,744**	**688,572**	**773,551**	

BRAZOS COUNTY, TEXAS
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FUNCTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
Elections Administrator						
Salary and Wages	380,545	384,301	421,654	421,654	470,851	
Outside Labor	139,685	118,536	128,000	128,000	163,000	
Benefits	193,280	198,990	256,809	196,135	289,920	
Departmental Support	47,785	39,011	169,328	43,398	61,400	
Repairs and Maintenance	11,072	3,733	947,322	7,403	7,000	
Minor Acquisitions	19,377	-	-	-	-	
Contracts for Services	134,734	157,185	164,022	145,960	126,100	
Professional Services	45	-	200	23	200	
Total Elections Administrator	**926,523**	**901,756**	**2,087,335**	**942,572**	**1,118,471**	
American Rescue Plan Revenue Replacement						
Discretionary Spending	-	-	-	-	22,865,013	
Total American Rescue Plan Revenue Replacement	**-**	**-**	**-**	**-**	**22,865,013**	
County Treasurer - Administration						
Salary and Wages	365,868	387,853	411,294	411,294	444,629	
Benefits	188,889	183,596	213,817	213,817	224,971	
Departmental Support	11,060	16,564	16,290	13,812	19,940	
Repairs and Maintenance	195	5,497	550	2,846	875	
Minor Acquisitions	3,209	-	-	-	-	
Contracts for Services	-	-	-	3,954	4,500	
Professional Services	-	-	-	-	50,000	
Total County Treasurer - Administration	**569,222**	**593,510**	**641,951**	**645,723**	**744,915**	
Risk Management - Administration						
Salary and Wages	120,611	117,018	174,246	174,246	187,818	
Benefits	43,548	55,680	91,136	91,136	95,746	
Departmental Support	38,288	31,162	25,305	34,725	17,535	
Repairs and Maintenance	93,249	301,132	75,250	197,191	75,400	
Minor Acquisitions	1,544	-	-	-	-	
Contracts for Services	4,302	8,110	15,000	6,206	15,000	
Total Risk Management - Administration	**301,542**	**513,102**	**380,937**	**503,504**	**391,499**	
Tax Assessor-Collector - Administration						
Salary and Wages	1,461,057	1,348,331	1,620,971	1,620,971	1,757,231	
Benefits	812,430	786,030	993,840	993,840	1,027,218	
Departmental Support	63,513	79,115	81,160	71,314	95,600	
Repairs and Maintenance	992	18,772	1,100	9,882	1,100	
Minor Acquisitions	3,964	-	-	-	-	
Contract Services	10,023	23,079	11,500	16,551	12,500	
Total Tax Assessor-Collector - Administration	**2,351,979**	**2,255,327**	**2,708,571**	**2,712,558**	**2,893,649**	
Information Technology						
Administration						
Salary and Wages	1,944,787	2,116,007	2,337,331	2,337,331	2,686,347	
Benefits	802,040	900,425	1,122,766	1,122,766	1,255,879	
Departmental Support	66,248	128,812	103,863	97,530	110,960	
Repairs and Maintenance	2,097	121,743	3,405	61,920	3,410	
Minor Acquisitions	54,117	-	-	-	-	
Contracts for Services	300	214,863	300	107,582	340	
Professional Services	2,560	3,002	-	2,781	-	
Community Contracts	2,470	2,752	-	2,611	-	
Total Administration	**2,874,619**	**3,487,604**	**3,567,665**	**3,732,521**	**4,056,936**	

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GENERAL GOVERNMENT (Continued)						
I.T. Services						
Departmental Support	110,969	36,946	1,273,400	298,287	510,790	
Repairs and Maintenance	107,491	42,235	45,755	93,112	109,345	
Minor Acquisitions	34,168	-	-	-	-	
Contract Services	1,238,172	1,844,180	2,445,445	1,627,230	3,394,830	
Professional Services	23,830	69,360	-	53,333	-	
Community Contracts	-	-	95,400	-	-	
Total I.T. Services	**1,514,629**	**1,992,721**	**3,860,000**	**2,071,962**	**4,014,965**	
Human Resources - Administration						
Salary and Wages	345,406	394,412	503,758	503,758	564,934	
Benefits	150,616	181,991	252,892	252,892	279,548	
Departmental Support	41,032	60,576	139,250	50,804	150,580	
Repairs and Maintenance	846	4,630	900	2,738	1,300	
Minor Acquisitions	17,624	-	-	-	-	
Contracts for Services	-	22,000	25,000	-	16,000	
Professional Services	-	-	25,000	-	25,000	
Total Human Resources - Administration	**555,524**	**663,609**	**946,800**	**810,192**	**1,037,362**	
County Auditor - Administration						
Salary and Wages	736,936	778,391	876,996	876,996	1,010,270	
Benefits	311,259	339,999	409,198	409,198	479,968	
Departmental Support	8,592	12,110	220,575	10,351	27,275	
Repairs and Maintenance	367	7,941	375	4,154	375	
Minor Acquisitions	4,060	(700)	-	-	-	
Total County Auditor - Administration	**1,061,214**	**1,137,741**	**1,507,144**	**1,300,699**	**1,517,888**	
Purchasing - Administration						
Salary and Wages	392,268	364,472	464,984	464,984	531,709	
Benefits	180,526	173,371	243,111	243,111	262,897	
Departmental Support	13,070	60,858	109,650	36,964	111,750	
Repairs and Maintenance	4,869	4,664	7,750	4,767	10,250	
Minor Acquisitions	7,658	-	-	-	-	
Contracts- Services	19,065	19,331	19,950	19,611	20,200	
Total Purchasing - Administration	**617,456**	**622,696**	**845,445**	**769,437**	**936,806**	
Facilities Services						
Administration						
Salary and Wages	1,460,329	1,454,836	1,632,243	1,632,243	1,774,538	
Benefits	856,202	852,433	1,008,041	1,008,041	1,056,998	
Departmental Support	113,061	115,274	140,690	114,168	157,980	
Repairs and Maintenance	435,824	363,735	1,317,800	399,780	1,014,300	
Minor Acquisitions	2,328	-	-	-	-	
Contracts for Services	137,387	323,095	250,800	230,241	328,000	
Capital Outlay	-	-	12,500	17,441		
Total Administration	**3,005,131**	**3,109,373**	**4,362,074**	**3,401,913**	**4,331,816**	
Landscaping						
Salary and Wages	272,804	265,595	282,641	282,641	306,616	
Benefits	143,925	142,550	187,767	187,767	196,222	
Departmental Support	4,790	2,017	5,400	3,404	5,400	
Repairs and Maintenance	53,103	35,377	75,650	44,240	80,150	
Contracts for Services	22,011	30,390	70,000	26,201	70,000	
Capital Outlay	8,255	-	-	-	-	
Total Landscaping	**504,888**	**475,929**	**621,458**	**544,252**	**658,388**	

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FUNCTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
Parking Garage						
Repairs and Maintenance	-	-	250,000	-	250,000	
Total Parking Garage	**-**	**-**	**250,000**	**-**	**250,000**	
County Records Management - Administration						
Salary and Wages	-	-	-	-	269,033	
Benefits	-	-	-	-	148,772	
Departmental Support	-	-	-	-	37,950	
Repairs and Maintenance	-	-	-	-	100	
Contractual Services	-	-	-	-	8,500	
Total County Records Management - Administration	**-**	**-**	**-**	**-**	**464,355**	
TOTAL GENERAL GOVERNMENT	**25,395,966**	**27,257,512**	**48,534,422**	**31,483,422**	**63,866,898**	**31%**
JUDICIAL SYSTEM						
Pre-Trial Bond Supervision						
Salary and Wages	61,370	69,929	105,595	105,595	112,003	
Benefits	26,760	31,371	74,366	74,366	77,129	
Departmental Support	-	-	-	-	10,867	
Total Pre-Trial Bond Supervision	**88,130**	**101,300**	**179,961**	**179,961**	**199,999**	
Court Support - Criminal						
Departmental Support	96,650	74,209	126,650	85,429	150,000	
Contracts for Services	97,796	249,070	150,000	173,433	200,000	
Professional Services	2,339,447	2,015,763	4,235,750	2,177,605	5,665,750	
Total Court Support - Criminal	**2,533,893**	**2,339,042**	**4,512,400**	**2,436,467**	**6,015,750**	
Court Support - Civil						
Salary and Wages	1,897	-	1,002	1,002	1,002	
Benefits	149	24	86	86	84	
Departmental Support	462,283	626,742	424,925	544,512	464,600	
Contracts for Services	832,851	654,088	1,000,000	743,470	650,000	
Professional Services	990,292	82,428	123,500	536,360	98,500	
Total Court Support - Civil	**2,287,473**	**1,363,282**	**1,549,513**	**1,825,430**	**1,214,186**	
Court Support - Child Protective Services - 272nd						
Professional Services	-	199,934	200,000	134,650	150,000	
Total Court Support - Child Protective Services - 272nd	**-**	**199,934**	**200,000**	**134,650**	**150,000**	
Court Support - Child Protective Services - 361st						
Professional Services	-	199,933	200,000	92,851	150,000	
Total Court Support - Child Protective Services - 361st	**-**	**199,933**	**200,000**	**92,851**	**150,000**	
Court Support - Child Protective Services - 85th						
Professional Services	-	187,972	200,000	106,920	150,000	
Total Court Support - Child Protective Services - 85th	**-**	**187,972**	**200,000**	**106,920**	**150,000**	
Court Support - Mental Health						
Professional Services	-	400	10,000	600	10,000	
Total Court Support - Mental Health	**-**	**400**	**10,000**	**600**	**10,000**	
Court Support - Child Support Enforcement						
Professional Services	-	2,321	50,000	1,356	5,000	
Total Court Support - Child Support Enforcement	**-**	**2,321**	**50,000**	**1,356**	**5,000**	
Court Support - Guardianship						
Professional Services	-	174,058	120,000	144,551	250,000	
Total Court Support - Guardianship	-	174,058	120,000	144,551	250,000	

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JUDICIAL SYSTEM (Continued)						
Court Support - Probate						
Professional Services	**-**	**500**	**2,000**	**-**	**2,000**	
Total Court Support - Probate	-	500	2,000	-	2,000	
Alternative Dispute Resolution						
Community Contracts	-	-	-	61,773	40,000	
Total Alternative Dispute Resolution	**-**	**-**	**-**	**61,773**	**40,000**	
Collections						
Salary and Wages	291,293	286,210	304,805	304,805	327,302	
Benefits	154,237	153,736	171,487	171,487	179,620	
Departmental Support	7,558	11,216	16,450	9,387	18,430	
Repairs and Maintenance	326	325	500	326	500	
Minor Acquisitions	4,722	-	-	-	-	
Total Collections	**458,136**	**451,487**	**493,242**	**486,005**	**525,852**	
County Attorney - Administration						
Salary and Wages	2,326,916	2,120,241	2,324,753	2,324,753	2,380,680	
Benefits	949,742	887,068	1,043,301	1,043,301	1,052,010	
Departmental Support	55,978	80,182	121,650	68,080	127,560	
Repairs and Maintenance	4,008	5,262	7,500	4,635	8,000	
Minor Acquisitions	7,807	-	-	-	-	
Contract Services	1,006	554	850	780	850	
Community Contracts	2,676	2,236	-	2,250	2,191	
Total County Attorney	**3,348,133**	**3,095,543**	**3,498,054**	**3,443,799**	**3,571,291**	
District Attorney						
Administration						
Salary and Wages	2,730,926	2,709,011	3,145,224	3,145,224	3,506,009	
Benefits	1,143,515	1,150,533	1,399,951	1,399,951	1,522,230	
Departmental Support	80,391	96,293	188,193	88,342	215,123	
Repairs and Maintenance	5,459	7,041	8,100	6,250	10,100	
Minor Acquisitions	26,475	-	-	-	-	
Community Contracts	823	688	-	756	674	
Total Administration	**3,987,590**	**3,963,566**	**4,741,468**	**4,640,523**	**5,254,136**	
Child Protective Services						
Salary and Wages	168,268	137,316	260,724	260,724	279,417	
Benefits	54,354	47,812	113,078	113,078	118,260	
Departmental Support	2,919	7,613	9,750	5,266	9,750	
Total Child Protective Services	**225,541**	**192,741**	**383,552**	**379,068**	**407,427**	
District Clerk						
Administration						
Salary and Wages	743,362	753,965	794,215	794,215	859,052	
Benefits	389,500	425,590	484,853	484,853	508,702	
Departmental Support	13,880	23,475	47,475	18,678	47,505	
Repairs and Maintenance	5,992	2,632	3,100	4,312	3,100	
Minor Acquisitions	7,130	-	-	-	-	
Professional Services	-	-	-	2,000	-	
Total Administration	**1,159,864**	**1,205,662**	**1,329,643**	**1,304,058**	**1,418,359**	
Jury Services						
Salary and Wages	94,581	91,324	97,478	97,478	105,781	
Benefits	51,700	51,167	56,146	56,146	59,059	
Departmental Support	119,016	109,119	177,150	114,068	181,450	
Repairs and Maintenance	108	85	110	97	110	
Contract Services	12,020	8,317	12,700	10,169	12,700	
Total Jury Services	**277,425**	**260,012**	**343,584**	**277,957**	**359,100**	

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JUDICIAL SYSTEM (Continued)						
County Clerk						
Administration						
Salary and Wages	662,702	663,411	690,672	690,672	789,058	
Benefits	376,265	383,630	411,104	411,104	458,617	
Departmental Support	23,071	30,260	28,180	26,666	34,040	
Repairs and Maintenance	1,138	1,129	1,650	1,134	1,650	
Minor Acquisitions	2,042	-	-	-	-	
Contract Services	58,644	87,025	90,016	72,835	95,965	
Total Administration	**1,123,862**	**1,165,455**	**1,221,622**	**1,202,410**	**1,379,330**	
Vital Statistics Preservation						
Departmental Support	6,966	946	11,700	2,728	11,700	
Total Vital Statistics Preservation	**6,966**	**946**	**11,700**	**2,728**	**11,700**	
85th District Court - Administration						
Salary and Wages	270,661	271,603	285,557	285,557	309,163	
Benefits	125,432	124,450	150,286	150,286	158,210	
Departmental Support	19,429	13,889	33,060	16,659	105,504	
Repairs and Maintenance	665	665	1,200	665	43,475	
Minor Acquisitions	17,726	-	-	-	-	
Contracts for Services	2,648	-	-	-	-	
Professional Services	12,680	-	-	-	-	
Total 85th District Court - Administration	**449,241**	**410,607**	**470,103**	**453,167**	**616,352**	
272nd District Court - Administration						
Salary and Wages	269,966	268,032	287,689	287,689	311,007	
Benefits	136,408	138,097	150,615	150,615	158,498	
Departmental Support	5,894	90,147	41,084	48,021	14,240	
Repairs and Maintenance	278	282	1,105	280	305	
Minor Acquisitions	4,814	-	-	-	-	
Professional Services	-	-	34,240	37,628	-	
Total 272nd District Court - Administration	**417,361**	**496,558**	**514,733**	**524,233**	**484,050**	
361st District Court						
Administration						
Salary and Wages	267,570	267,916	278,576	278,576	300,755	
Benefits	136,234	137,149	148,676	148,676	156,088	
Departmental Support	4,425	94,926	36,360	49,675	40,833	
Repairs and Maintenance	125	125	1,225	125	175	
Minor Acquisitions	1,344	-	-	-	-	
Professional Services	-	-	37,215	45,603	-	
Total Administration	**409,699**	**500,116**	**502,052**	**522,656**	**497,851**	
Judicial Support						
Salary and Wages	-	-	351	-	-	
Benefits	-	2	30	-	-	
Departmental Support	9,044	5,956	17,650	10,039	-	
Total Judicial Support	**9,044**	**5,958**	**18,031**	**10,039**	**-**	
Staff Support						
Salary and Wages	-	-	-		-	
Benefits	-	-	-		-	
Departmental Support	3,051	4,486	9,450	5,138	-	
Total Staff Support	**3,051**	**4,486**	**9,450**	**5,138**	**-**	
Juvenile Court Referee						
Salary and Wages	136,667	136,245	142,455	142,455	154,005	
Benefits	53,272	54,326	59,135	59,135	62,526	
Departmental Support	1,249	1,712	4,120	1,481	4,120	
Total Juvenile Court Referee	**191,188**	**192,283**	**205,710**	**203,071**	**220,651**	

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JUDICIAL SYSTEM (Continued)						
Associate Judge #1 - Administration						
Salary and Wages	240,920	240,182	250,101	250,101	269,154	
Benefits	99,555	101,545	109,861	109,861	115,715	
Departmental Support	3,631	8,622	7,682	6,127	10,722	
Repairs and Maintenance	417	420	667	419	667	
Minor Acquisitions	2,016	-	-	-	-	
Contracts for Services	-	-	420	-	420	
Total Associate Judge #1 - Administration	**346,539**	**350,769**	**368,731**	**366,507**	**396,678**	
County Specialty Court Program						
Salary and Wages	20,087	16,626	22,918	22,918	22,915	
Benefits	3,834	3,203	5,734	5,734	5,733	
Departmental Support	6,367	15,661	60,180	11,014	63,680	
Contracts for Services	-	-	150,801	88,685	160,000	
Professional Services	-	-	-	-	2,000	
Total County Specialty Court Program	**30,289**	**35,490**	**239,633**	**128,351**	**254,328**	
Associate Judge #2 - Administration						
Salary and Wages	311,313	307,086	325,888	325,888	425,972	
Benefits	114,210	113,032	137,408	137,408	178,612	
Departmental Support	4,374	3,317	9,750	3,846	16,120	
Repairs and Maintenance	97	98	314	98	314	
Professional Services	250	-	-	-	-	
Total Associate Judge #2 - Administration	**430,244**	**423,533**	**473,360**	**467,239**	**621,018**	
County Court at Law #1						
Administration						
Salary and Wages	520,644	521,393	539,461	539,461	596,855	
Benefits	205,094	208,889	228,286	228,286	253,756	
Departmental Support	7,027	5,935	8,300	6,481	7,870	
Repairs and Maintenance	73	73	447	73	447	
Total Administration	**732,837**	**736,290**	**776,494**	**774,301**	**858,928**	
Judicial Support						
Salary and Wages	3,929	732	7,140	7,140	7,140	
Benefits	309	85	590	590	590	
Departmental Support	1,440	270	2,810	855	2,810	
Total Judicial Support	**5,677**	**1,087**	**10,540**	**8,585**	**10,540**	
Staff Support						
Departmental Support	2,090	1,326	6,400	1,868	6,400	
Total Staff Support	**2,090**	**1,326**	**6,400**	**1,868**	**6,400**	
County Court at Law #2 - Administration						
Salary and Wages	441,491	441,076	463,775	463,775	494,971	
Benefits	172,498	176,695	193,261	193,261	212,265	
Departmental Support	4,322	4,942	18,790	4,632	30,850	
Repairs and Maintenance	43	44	131	44	131	
Minor Acquisitions	2,645	-	-	-	-	
Contracts for Services	30,023	29,394	86,400	29,709	60,000	
Professional Services	510	-	-	-		
Total County Court at Law #2 - Administration	**651,532**	**652,151**	**762,357**	**691,420**	**798,217**	
Justice of the Peace, Precinct 1 - Administration						
Salary and Wages	244,643	243,283	260,480	260,480	281,875	
Benefits	127,420	119,924	144,507	144,507	151,925	
Departmental Support	21,909	23,822	27,225	22,866	27,105	
Repairs and Maintenance	173	173	841	173	841	
Contracts for Services	30,361	30,161	32,022	30,261	35,655	
Total Justice of the Peace, Precinct 1 - Administration	**424,506**	**417,363**	**465,075**	**458,287**	**497,401**	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
Justice of the Peace, Precinct 2 - Administration						
Salary and Wages	240,391	232,756	249,209	249,209	269,445	
Benefits	130,364	120,802	141,724	141,724	148,873	
Departmental Support	7,975	6,556	12,150	7,266	12,150	
Repairs and Maintenance	235	3,266	300	1,751	300	
Contracts for Services	-	-	450	-	450	
Professional Services	-	-	150	-	150	
Total Justice of the Peace, Precinct 2 - Administration	**378,965**	**363,380**	**403,983**	**399,949**	**431,368**	
Justice of the Peace, Precinct 3 - Administration						
Salary and Wages	292,137	290,754	302,513	302,513	364,495	
Benefits	127,707	126,811	170,921	170,921	205,482	
Departmental Support	12,138	13,146	15,800	12,642	16,440	
Repairs and Maintenance	333	192,242	650	96,288	650	
Contracts for Services	2,200	2,248	2,500	2,224	2,500	
Total Justice of the Peace, Precinct 3 - Administration	**434,515**	**625,201**	**492,384**	**584,588**	**589,567**	
Justice of the Peace, Precinct 4 - Administration						
Salary and Wages	195,800	190,581	206,492	206,492	222,712	
Benefits	101,531	80,887	115,139	115,139	120,856	
Departmental Support	4,043	6,684	9,476	5,364	10,005	
Repairs and Maintenance	240	244	240	242	240	
Total Justice of the Peace, Precinct 4 - Administration	**301,615**	**278,396**	**331,347**	**327,237**	**353,813**	
Community Supervision - Support						
Departmental Support	56,782	77,140	79,900	55,065	69,740	
Repairs and Maintenance	1,782	1,573	3,000	1,485	40,500	
Minor Acquisitions	20,749	-	-	-	-	
Community Contracts	823	688	-	692	674	
Total Community Supervision - Support	**80,136**	**79,401**	**82,900**	**57,242**	**110,914**	
Court Facility -Administration						
Capital Outlay	-	-	-	-	98,000	
Total Court Facility - Administration	**-**	**-**	**-**	**-**	**98,000**	
TOTAL JUDICIAL SYSTEM	**20,795,539**	**20,478,549**	**25,180,022**	**22,704,979**	**27,960,206**	**14%**
LAW ENFORCEMENT						
Sheriff						
Administration						
Salary and Wages	4,161,058	4,107,516	4,558,184	4,558,184	5,115,001	
Benefits	1,922,179	1,946,905	2,282,418	2,282,418	2,488,080	
Departmental Support	253,460	394,462	266,745	323,961	456,714	
Repairs and Maintenance	134,713	161,207	166,250	147,960	225,250	
Minor Acquisitions	272,533	-	-	-	-	
Contracts for Services	3,655	3,252	8,440	3,454	50,140	
Professional Services	1,592	500	3,400	1,046	13,400	
Community Contracts	44,456	29,073	-	-	27,465	
Total Administration	**$ 6,793,647**	**$ 6,642,915**	**$ 7,285,437**	**$ 7,317,023**	**$ 8,376,050**	
Jail Administration						
Salary and Wages	7,969,579	7,696,239	8,427,603	8,427,603	9,417,887	
Benefits	4,070,621	4,001,129	4,820,325	4,820,325	5,200,399	
Departmental Support	1,317,468	1,341,227	1,462,900	1,329,348	1,857,249	
Repairs and Maintenance	300,264	104,502	95,730	202,383	484,322	
Minor Acquisitions	123,216	-	-	-	-	
Contract Services	5,349	1,560	1,560	3,455	1,860	
Professional Services	23,962	28,884	31,350	26,423	25,350	
Community Contracts	-	9,461	-	-	9,268	
Total Jail Administration	**13,810,459**	**13,183,002**	**14,839,468**	**14,809,536**	**16,996,335**	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET	Percent of Budget
LAW ENFORCEMENT (Continued)						
Jail Medical Services						
Salary and Wages	762,950	729,609	706,307	706,307	761,556	
Benefits	340,767	331,810	421,273	421,273	443,798	
Departmental Support	23,899	24,455	49,950	24,177	49,960	
Repairs and Maintenance	-	-	624	-	624	
Contract Services	2,096	2,599	3,280	2,348	3,280	
Professional Services	82,280	80,670	30,375	81,475	35,375	
Total Jail Medical Services	**1,211,991**	**1,169,143**	**1,211,809**	**1,235,580**	**1,294,593**	
CSISD School Security						
Salary and Wages	419,303	418,866	441,216	441,216	607,071	
Benefits	204,094	199,811	257,202	257,202	304,848	
Departmental Support	11,646	13,479	48,430	12,563	48,610	
Repairs and Maintenance	74	-	2,300	37	2,300	
Professional Services	-	-	520	-	520	
Community Contracts	8,850	7,397	-	7,442	7,246	
Total CSISD School Security	**643,967**	**639,553**	**749,668**	**718,460**	**970,595**	
Constable Precinct 1 - Administration						
Salary and Wages	378,850	378,108	393,423	393,423	441,228	
Benefits	164,386	168,537	196,431	196,431	211,916	
Departmental Support	24,371	35,187	34,690	29,779	39,760	
Repairs and Maintenance	6,571	9,799	17,900	8,185	17,100	
Minor Acquisitions	28,957	-	-	-	-	
Contracts for Services	23,582	23,626	23,690	23,604	25,348	
Community Contracts	2,881	2,408	-	-	2,359	
Total Constable Precinct 1 - Administration	**629,598**	**617,665**	**666,134**	**651,422**	**737,711**	
Constable Precinct 2 - Administration						
Salary and Wages	548,105	547,341	578,539	578,539	655,821	
Benefits	260,781	265,540	291,887	291,887	316,679	
Departmental Support	29,839	45,191	29,050	37,515	32,400	
Repairs and Maintenance	15,015	26,917	26,818	20,966	33,818	
Minor Acquisitions	60,719	-	-	-	-	
Contract Services	3,499	-	1,500	-	1,500	
Community Contracts	-	3,096	-	3,288	3,202	
Total Constable Precinct 2 - Administration	**917,959**	**888,085**	**927,794**	**932,195**	**1,043,420**	
Constable Precinct 3						
Administration						
Salary and Wages	370,251	371,716	383,353	383,353	443,184	
Benefits	167,585	167,661	193,825	193,825	212,418	
Departmental Support	18,887	30,157	29,175	24,522	28,625	
Repairs and Maintenance	6,791	79,212	11,390	43,002	12,415	
Minor Acquisitions	49,142	-	-	-	-	
Contract Services	2,400	1,503	2,700	1,952	2,700	
Community Contracts	2,264	1,892	-	1,904	2,022	
Total Administration	**617,320**	**652,141**	**620,443**	**648,557**	**701,364**	
K9 Unit						
Departmental Support	1,059	785	-	639	-	
Total K9 Unit	**1,059**	**785**	**-**	**639**	**-**	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET	Percent of Budget
LAW ENFORCEMENT (Continued)						
Constable Precinct 4 - Administration						
Salary and Wages	565,465	547,418	584,537	584,537	663,741	
Benefits	269,790	265,381	293,386	293,386	318,689	
Departmental Support	12,256	30,715	25,400	21,486	43,362	
Repairs and Maintenance	11,115	21,883	21,964	16,499	29,670	
Minor Acquisitions	44,181	-	-	-	-	
Contracts - Services	2,784	2,172	2,342	2,478	3,000	
Community Contracts	3,705	3,096	-	3,115	3,033	
Total Constable Precinct 4 - Administration	**909,296**	**870,665**	**927,629**	**921,501**	**1,061,495**	
TOTAL LAW ENFORCEMENT	**25,535,295**	**24,663,954**	**27,228,382**	**27,234,911**	**31,181,563**	**15%**
JUVENILE SERVICES						
Juvenile Services						
Administration						
Total Administration	6,562,309	5,845,165	7,282,846	6,203,737	8,789,069	
Total Administration	**6,562,309**	**5,845,165**	**7,282,846**	**6,203,737**	**8,789,069**	
Texas Youth Commission Parole (TYC)						
Salary and Wages	123,218	121,418	-	-	-	
Benefits	57,036	57,432	-	-	-	
Departmental Support	325	341	-	-	-	
Repairs and Maintenance	2,253	200	-	-	-	
Minor Acquisitions	8,543	(4,184)	-	-	-	
Contract Services	32,035	33,249	-	-	-	
Total T. Y. C. Parole	**223,410**	**208,456**	**-**	**-**	**-**	
Juvenile Justice Alternative Education Program (JJAEP)						
Salary and Wages	175,362	164,037	184,347	184,347	201,347	
Benefits	101,246	95,789	110,314	110,314	116,107	
Departmental Support	-	-	810	-	810	
Total JJAEP	**276,608**	**259,826**	**295,471**	**294,661**	**318,264**	
TDHS Commodities						
Departmental Support	3,500	3,273	3,500	-	3,500	
Total TDHS Commodities	**3,500**	**3,273**	**3,500**	**-**	**3,500**	
TOTAL JUVENILE SERVICES	**7,065,827**	**6,316,720**	**7,581,817**	**6,498,398**	**9,110,833**	**4%**
PUBLIC TRANSPORTATION						
Road and Bridge - Administration						
Salary and Wages	3,079,137	2,972,718	3,842,613	3,842,613	4,018,300	
Benefits	1,628,552	1,561,786	2,209,543	2,209,543	2,273,043	
Departmental Support	67,059	77,439	1,354,995	72,249	1,340,440	
Repairs and Maintenance	5,136,780	1,915,615	6,164,771	5,526,198	11,126,100	
Minor Acquisitions	12,969	-	-	-	-	
Contracts for Services	525,106	2,080,682	300,880	1,302,894	287,900	
Professional Services	20,100	120,000	120,000	70,050	120,000	
Capital Outlay	9,756,484	5,352,256	8,791,500	10,024,384	16,398,639	
Total Road and Bridge - Administration	**20,226,187**	**14,080,496**	**22,784,302**	**23,047,931**	**35,564,422**	
Fleet Shop - Heavy Equipment						
Salary and Wages	333,163	330,806	354,627	354,627	383,158	
Benefits	171,513	170,006	203,738	203,738	213,937	
Departmental Support	1,079	2,313	2,100	1,696	2,100	
Repairs and Maintenance	229,138	241,234	253,220	235,186	256,220	
Minor Acquisitions	8,383	-	-	-	-	
Contracts for Services	8,119	7,204	13,600	7,661	10,600	
Total Fleet Shop - Heavy Equipment	**751,395**	**751,563**	**827,285**	**802,908**	**866,015**	
TOTAL PUBLIC TRANSPORTATION	**20,977,582**	**14,832,059**	**23,611,587**	**23,850,839**	**36,430,437**	**18%**

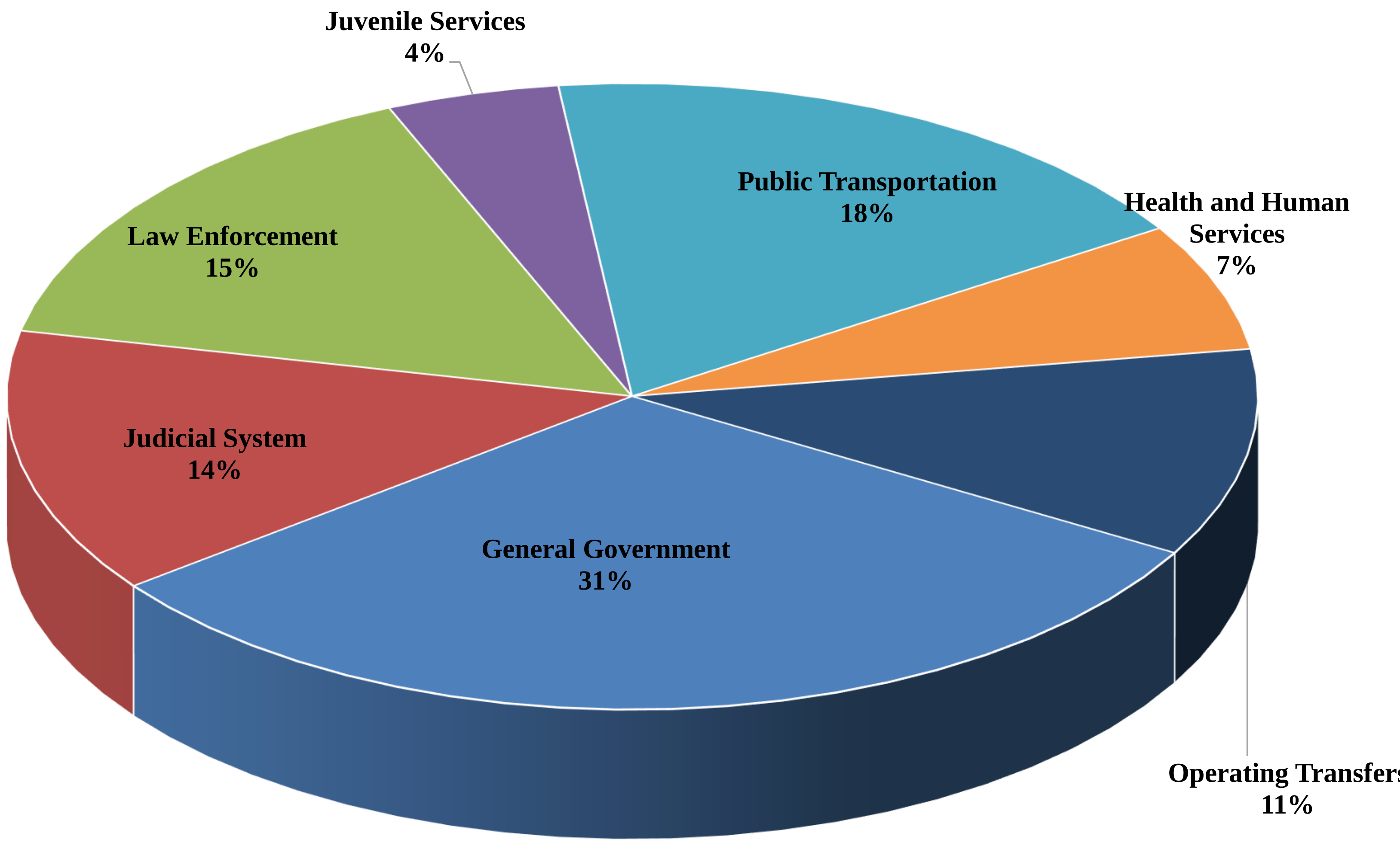
BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET	Percent of Budget
HEALTH and HUMAN SERVICES						
Health Department - Support						
Departmental Support	42,602	46,903	54,675	32,252	54,675	
Repairs and Maintenance	-	92,408	-	-	15,000	
Professional Services	14,280	9,200	18,000	18,430	18,000	
Total Health Department - Support	**56,882**	**148,511**	**72,675**	**50,682**	**87,675**	
Indigent Health Care - Administration						
Departmental Support	735,319	629,416	1,745,169	682,368	1,745,169	
Professional Services	485,619	622,298	4,707,803	553,959	4,707,803	
Contracts for Community Support	96,700	96,700	896,700	96,700	896,700	
Total Indigent Health Care - Administration	**1,317,638**	**1,348,414**	**7,349,672**	**1,333,026**	**7,349,672**	
Veteran Services						
Salary and Wages	48,532	48,373	54,982	54,982	97,545	
Benefits	11,143	11,563	29,613	29,613	40,601	
Departmental Support	101	590	1,500	346	4,900	
Repairs and Maintenance	285	285	500	285	500	
Total Veteran Services	**60,061**	**60,811**	**86,595**	**85,226**	**143,546**	
Boonville Heritage Park						
Departmental Support	-	-	-	2,764	1,500	
Repairs and Maintenance	30,132	6,101	4,600	-	10,600	
Contracts for Services	250	750	5,000	-	5,000	
Total Boonville Heritage Park	**30,382**	**6,851**	**9,600**	**2,764**	**17,100**	
County Fire Protection						
Contracts for Services	703,470	718,157	733,212	733,212	748,642	
Total County Fire Protection	**703,470**	**718,157**	**733,212**	**733,212**	**748,642**	
County Welfare						
Departmental Support	1,700	3,900	5,000	5,000	5,000	
Total County Welfare	**1,700**	**3,900**	**5,000**	**5,000**	**5,000**	
Emergency Management - Administration						
Salary and Wages	150,951	150,508	155,221	155,221	232,685	
Benefits	65,022	66,266	70,399	70,399	107,049	
Departmental Support	9,757	2,787	13,200	6,272	15,735	
Repairs and Maintenance	4,736	4,184	8,450	4,460	10,050	
Minor Acquisitions	1,747	-	-	-	-	
Contracts for Services	91,994	103,230	116,100	97,612	120,000	
Community Contracts	38,693	34,233	-	-	34,712	
Total Emergency Management - Administration	**362,900**	**361,208**	**363,370**	**333,964**	**520,231**	
Exposition Center - Administration						
Salary and Wages	760,152	803,963	1,036,147	1,036,147	1,116,724	
Benefits	319,930	333,997	511,517	511,517	607,682	
Departmental Support	408,666	455,546	523,880	432,106	495,379	
Repairs and Maintenance	35,654	115,959	59,850	75,806	80,650	
Minor Acquisitions	10,262	-	-	-	-	
Contracts for Services	58,813	54,302	55,000	56,557	62,000	
Total Exposition Center - Administration	**1,593,477**	**1,763,767**	**2,186,394**	**2,112,134**	**2,362,435**	
Fair Administration						
Salary and Wages	232,859	226,256	244,223	244,223	267,268	
Benefits	99,577	97,521	110,875	110,875	117,793	
Departmental Support	664	-	-	-		
Total Fair Administration	**333,100**	**323,777**	**355,098**	**355,098**	**385,061**	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET	Percent of Budget
HEALTH and HUMAN SERVICES (Continued)						
Brazos Center - Administration						
Salary and Wages	327,975	309,116	424,679	424,679	433,555	
Benefits	181,292	166,961	227,165	227,165	240,557	
Departmental Support	121,854	128,756	158,062	125,305	151,517	
Repairs and Maintenance	153,105	65,419	27,766	109,262	16,750	
Minor Acquisitions	15,632	-	-	-	-	
Contracts for Services	9,829	-	1,820	4,915	3,820	
Professional Services	8,180	-	-	-	-	
Total Brazos Center - Administration	**817,868**	**670,252**	**839,492**	**891,326**	**846,199**	
County Agriculture Extension - Administration						
Salary and Wages	245,613	251,913	269,280	269,280	308,411	
Benefits	70,040	72,646	162,505	162,505	191,269	
Departmental Support	28,672	29,241	66,620	28,957	50,580	
Repairs and Maintenance	5,030	5,106	6,000	5,068	6,000	
Contracts for Services	22,978	25,161	33,650	24,070	36,000	
Total County Agriculture Extension - Administration	**372,333**	**384,067**	**538,055**	**489,879**	**592,260**	
Child Protective Services - Administration						
Departmental Support	41,807	36,144	50,000	42,657	50,000	
Total Child Protective Services - Administration	**41,807**	**36,144**	**50,000**	**42,657**	**50,000**	
Family Protection Service - Administration						
Community Services	10,000	5,000	10,000	10,000	10,000	
Total Family Protection Service - Administration	**10,000**	**5,000**	**10,000**	**10,000**	**10,000**	
Environmental Protection						
Departmental Support	9,920	10,714	11,166	10,317	9,290	
Repairs and Maintenance	-	-	1,000	-	1,000	
Contracts for Services	291,700	309,119	318,731	300,410	343,057	
Total Environmental Protection	**301,620**	**319,833**	**330,897**	**310,727**	**353,347**	
TOTAL HEALTH and HUMAN SERVICES	**6,003,238**	**6,150,692**	**12,930,060**	**6,755,694**	**13,471,168**	**7%**
TOTAL BUDGETS	**105,773,448**	**99,699,486**	**145,066,290**	**118,528,243**	**182,021,105**	**89%**
Operating Transfers Out						
Alternative Dispute Resolution Fund	25,000	25,000	25,000	-	-	
Capital Improvement Fund	9,091,888	86,052	6,324,592	-	20,943,000	
Transfer to CO Issue 2020	6,500	-	-	-	-	
Transfer to Commissioners' Court - Non Capital	-	-	4,162,029	-	-	
Courthouse Security	381,310	387,223	442,325	-	294,951	
Grants Fund	485,950	489,915	456,838	-	685,584	
HLI Fund	-	-	2,000,000	-	-	
County Clerk Archival Fund	172,530	-	-	-	-	
County Records Management	182,088	223,925	316,280	-	-	
TOTAL OPERATING TRANSFERS	**10,345,266**	**1,212,114**	**13,727,064**	**-**	**21,923,535**	**11%**
TOTAL GENERAL FUND EXPENDITURES	**116,118,713**	**100,911,600**	**158,793,354**	**118,528,243**	**203,944,640**	**100%**

Expenditure Budget by Function



THE STATE OF TEXAS

COUNTY OF BRAZOS

ELECTED OFFICIALS
ADOPTED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2023

Elected Officials	Base Salary	County Longevity	Other Supplements*	Annual Salary	Footnotes
County Judge	$ 113,552.82	$ 1,500	$ 1,200	$ 116,252.82	
County Commissioners'					
Precinct 1	87,910.97	300	-	$ 88,210.97	
Precinct 2	87,910.97	-	-	$ 87,910.97	
Precinct 3	87,910.97	300	-	$ 88,210.97	
Precinct 4	87,910.97	600	-	$ 88,510.97	
County Treasurer	94,504.28	1,200	-	$ 95,704.28	
Tax Assessor/Collector	94,504.28	1,200	-	$ 95,704.28	
County Attorney	112,666.58	-	-	$ 112,666.58	
District Attorney	18,000.00	1,200	-	$ 19,200.00	(1)
District Clerk	94,504.28	-	-	$ 94,504.28	
County Clerk	94,504.28	2,100	-	$ 96,604.28	
District Judge					
85th District Court	16,800	300	1,200	$ 18,300.00	(1)
272nd District Court	16,800	900	1,200	$ 18,900.00	(1)
361st District Court	16,800	-	1,200	$ 18,000.00	(1)
County Court at Law #1	193,400.00	1,500	1,200	$ 196,100.00	(2)
County Court at Law #2 - October 1 - December 31, 2022	48,349.99	1,800	300	$ 50,449.99	(2)
County Court at Law #2 - January 1 - September 30, 2023	124,050.03	-	900	$ 124,950.03	(2)
Justice of the Peace					
Precinct 1	87,910.97	-	-	$ 87,910.97	
Precinct 2	87,910.97	-	-	$ 87,910.97	
Precinct 3	87,910.97	300	-	$ 88,210.97	
Precinct 4	87,910.97	-	-	$ 87,910.97	
Sheriff	141,688.82	-	-	$ 141,688.82	
Constable					
Precinct 1	87,910.97	900	-	$ 88,810.97	
Precinct 2	87,910.97	1,200	-	$ 89,110.97	
Precinct 3	87,910.97	300	-	$ 88,210.97	
Precinct 4	87,910.97	1,800	-	$ 89,710.97	
	$ 2,235,057.00	$ 17,400	$ 7,200	$ 2,259,657.00	

(1) District Court Judges can receive up to a maximum salary match from the County of $18,000 per Government Code 659.012(a) (1) and 32.001. The District Attorney is compensated per Government Code 46.003.

(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. Minimun 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
ADOPTED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2023

		ADOPTED 2023
GENERAL - COMMISSIONERS' COURT		
Court Appointed Attorneys	$	300,000
Capital Murder Trial	$	900,000
Autopsy	$	450,000
Court Support Cost	$	400,000
Utilities	$	201,433
Insurance	$	260,000
Worker's Compensation	$	120,000
Juvenile Placement	$	400,000
Discretionary Departmental Expenditure Accounts	$	260,000
Overtime	$	220,000
Gasoline/Diesel	$	200,000
Health and Life Fund Support	$	1,000,000
Total Contingency	$	4,711,433 *

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

BRAZOS COUNTY, TEXAS
ADOPTED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2023

	ADOPTED 2023
Pre-Trial Bond Supervision	
Allowance For Excess Use	**$ 8,867**

Pre-Trial Bond Supervision has budgeted $8,867 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.

DISTRICT ATTORNEY - CPS	
Allowance For Excess Use	**$ 1,900**

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

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

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

ROAD AND BRIDGE DEPARTMENT	
Allowance for Road Maintenance and Construction	**$ 1,257,800**

The contingency provided for Road and Bridge expenditures represents residual unexpended budget funds resourced from the previous year. Once all expenditures have been accounted for, the contingency account will typically increase or decrease based on unexpended funds from the year before.

COUNTY HEALTH ENDOWMENT FUND

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
COUNTY HEALTH ENDOWMENT FUND (0200)
ADOPTED BUDGET
For The Year Ending September 30, 2023

REVENUES (0200)	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest	$ 6,329	$ 6,902	$ 7,695	$ -	$ 1,473	$ -
Tobacco Settlement	63,816	73,461	85,795	80,000	92,018	-
Committed Fund Balance	-	-	-	907,000	-	-
TOTAL REVENUES	**$ 70,145**	**$ 80,363**	**$ 93,490**	**$ 987,000**	**$ 93,491**	**$ -**

EXPENDITURES (11002200)	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Community Public Health	$ -	$ -	$ -	$ 987,000	$ 1,001,016	$ -
TOTAL CONTRACT SERVICES	**$ -**	**$ -**	**$ -**	**$ 987,000**	**$ 1,001,016**	**$ -**
Net Change in Committed Fund Balance	$ 70,145	$ 80,363	$ 93,490	$ -	$ (907,525)	$ -
Fund Balance, October 1	**$ 663,527**	**$ 733,671**	**$ 814,035**	**$ 813,729**	**$ 907,525**	**$ -**
Fund Balance, September 30	**$ 733,671**	**$ 814,035**	**$ 907,525**	**$ 813,729**	**$ -**	**$ -**

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

On July 26, 2022, Commissioner's Court approved the transfer in the amount of $1,010,633.01 from Fund 02000 - County Health Endowment Fund to Fund 01000 - General Fund. The transfer of funds will close out Fund 02000 - County Health Endowment Fund for FY 2022, and funding will not be allocated in the future. The remaining balance will be used for daily operations or capital improvement projects under Fund 01000 - General Fund.

THE STATE OF TEXAS

COUNTY OF BRAZOS

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
ADOPTED BUDGET SUMMARY

For The Year Ending September 30, 2023

	Budget 2019	Budget 2020	Budget 2021	Budget 2022	Adopted Budget 2023	Budget 2022 vs 2023	% Incr/(Decr)	% of Budget
SPECIAL REVENUE FUND								
Hotel Occupancy Tax	2,625,000	3,000,000	1,572,500	2,915,034	3,241,788	$ 326,754	11%	5.29%
State Lateral Road	61,358	121,800	154,000	185,300	30,300	$ (155,000)	-84%	0.05%
Unclaimed Property Fund	60,092	61,750	63,900	64,000	65,200	$ 1,200	2%	0.11%
Law Library Fund	106,619	76,500	85,400	84,000	56,000	$ (28,000)	-33%	0.09%
Local Provider Participation Fund	37,290,000	40,000,000	36,235,000	45,425,000	51,270,000	$ 5,845,000	13%	83.72%
Alternative Dispute Resolution Fund	85,000	90,000	62,000	61,000	--	$ (61,000)	-100%	0.00%
Law Enforcement Education Fund	63,500	60,830	69,000	77,495	80,204	$ 2,709	3%	0.13%
County Records Management Fund	551,618	649,423	771,425	1,024,280	673,000	$ (351,280)	-34%	1.10%
County Clerk Records Management Fund	345,500	366,252	1,408,500	1,681,883	1,763,000	$ 81,117	5%	2.88%
County Clerk Archival Fund	839,650	402,000	1,613,000	1,801,029	1,672,000	$ (129,029)	-7%	2.73%
Courthouse Security Fund	477,037	504,919	501,268	614,825	628,651	$ 13,826	2%	1.03%
Justice Court Security Fund	102,954	111,700	131,750	184,000	202,000	$ 18,000	10%	0.33%
District Clerk Management Fund	203,400	210,500	216,500	233,963	267,000	$ 33,037	14%	0.44%
District Clerk Archival Fund	124,768	122,800	94,500	65,000	34,500	$ (30,500)	-47%	0.06%
Justice of the Peace Technology Fund	217,900	193,700	173,250	196,800	195,500	$ (1,300)	-1%	0.32%
County and District Court Tech Fund	79,000	88,100	92,500	102,000	114,000	$ 12,000	12%	0.19%
Forfeitures Fund	23,834	29,427	27,028	26,000	35,000	$ 9,000	35%	0.06%
D. A. Hot Check Collection Fund	2,995	3,800	4,450	4,865	4,650	$ (215)	-4%	0.01%
Bail Bond Board Fee Fund	93,500	95,600	101,250	102,500	101,000	$ (1,500)	-1%	0.16%
Voter Registration Fund	12,400	9,050	9,050	48,330	62,145	$ 13,815	29%	0.10%
Vehicle Inventory Tax Interest Fund	205,200	263,500	265,000	312,000	315,750	$ 3,750	1%	0.52%
Sheriff - Crime Fund	197,529	158,736	143,234	126,000	126,750	$ 750	1%	0.21%
District Attorney - Crime Fund	129,985	136,900	157,482	219,000	263,000	$ 44,000	20%	0.43%
Primary Election Services Fund	37,600	120,000	47,274	90,000	41,000	$ (49,000)	-54%	0.07%
TOTAL SPECIAL REVENUE FUNDS	**$ 43,936,439**	**$ 46,877,287**	**$ 43,999,261**	**$ 55,644,304**	**$ 61,242,438**	**$ 5,598,134**	**12.74%**	

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (11000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Hotel, Motel Tax	$ 1,316,832	$ 1,648,561	$ 1,300,000	$ 2,249,090	$ 1,900,000
Program Income	750	750	750	454	-
Venue Tax	495,766	612,875	480,000	842,916	700,000
Interest	17,351	21,684	-	7,425	3,000
Reserve Fund Balance	-	-	1,134,284	-	638,788
Restricted Fund Balance	-	-	-	-	-
TOTAL REVENUES	**$ 1,830,700**	**$ 2,283,870**	**$ 2,915,034**	**$ 3,099,886**	**$ 3,241,788**

EXPENDITURES (11002500)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Hotel Occupancy Tax (11002500)					
Salary and Wages	$ 135,317	$ 134,904	$ 140,915	$ 140,915	$ 161,033
Benefits	63,659	64,780	69,754	69,754	75,879
Departmental Support	77,950	34,571	220,250	55,356	155,930
Repair and Maintenance	1,357,305	224,439	-	30,000	355,000
Minor Acquisitions	35,940	-	-	-	-
Contract Services	63,433	101,016	136,000	88,000	201,790
Professional Fees	46,020	5,300	35,300	5,300	95,319
Community Contracts	68,750	-	50,000	50,000	100,000
Capital Outlay	82,246	89,640	247,100	329,568	896,837
	$ 1,930,619	$ 654,650	$ 899,319	$ 768,893	$ 2,041,788
Venue Tax - Kyle Field					
Community Contracts	$ 495,766	$ 397,979	$ 480,000	$ 617,041	$ 700,000
	$ 495,766	$ 397,979	$ 480,000	$ 617,041	$ 700,000
Expo Complex Improvements (11002900)					
Repairs and Maintenance	$ -	$ -	$ 370,000	$ -	$ 500,000
	$ -	$ -	$ 370,000	$ -	$ 500,000

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2022
With Comparative Data for the Year Ending as Indicated

EXPENDITURES (11002500) Cont.	**FY 2020 ACTUAL**	**FY 2021 ACTUAL**	**FY 2022 ADOPTED BUDGET**	**FY 2022 YEAR-END ESTIMATE**	**FY 2023 ADOPTED BUDGET**
Operating Transfers					
Transfer to Debt Service Fund	$ -	$ -	$ 1,165,715	$ 1,165,715	$ -
Transfer to Expo Expansion	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ 1,165,715	$ 1,165,715	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ 2,426,386**	**$ 1,052,629**	**$ 2,915,034**	**$ 2,551,649**	**$ 3,241,788**
Net Changes in Fund Balance	$ (595,686)	$ 1,231,241	$ -	$ 548,237	$ -
FUND BALANCE, OCTOBER 1	$ 2,523,702	$ 1,928,016	$ 2,523,701	$ 3,159,257	$ 3,707,494
FUND BALANCE, SEPTEMBER 30	$ 1,928,016	$ 3,159,257	$ 2,523,701	$ 3,707,494	$ 3,707,494

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
ADOPTED BUDGET
STATE LATERAL ROAD
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (12000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest - Accounts	$ 1,095	$ 1,381	$ -	$ -	$ 300
State of Texas - Lateral Road Fund	30,575	30,566	30,000	30,693	30,000
Restricted Fund Balance	-	-	155,300	-	0
TOTAL REVENUES	**$ 31,670**	**$ 31,947**	**$ 185,300**	**$ 30,693**	**$ 30,300**
EXPENDITURES (56006000)					
Repair & Maintenance	$ -	$ -	$ -	$ -	$ -
Capital Outlay	-	-	185,300	-	30,300
		$ -			
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 185,300**	**$ -**	**$ 30,300**
Net Changes in Fund Balance	$ 31,670	$ 31,947	$ -	$ 30,693	$ -
FUND BALANCE, OCTOBER 1	$ 91,806	$ 123,476	$ 123,446	$ 155,422	$ 186,115
FUND BALANCE, SEPTEMBER 30	$ 123,476	$ 155,422	$ 123,446	$ 186,115	$ 186,115

Each year the County receives funds from the State to be expended on County road projects that intersect State highways and Farm-to-Market roadways under Section 256.002, 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
ADOPTED BUDGET
UNCLAIMED PROPERTY FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (13000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest - Accounts	$ 1,992	$ 2,095	$ -	$ 387	$ 200
Restricted Fund Balance	-	-	64,000	-	65,000
TOTAL REVENUES	**$ 1,992**	**$ 2,095**	**$ 64,000**	**$ 387**	**$ 65,200**

EXPENDITURES (12005000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Departmental Support	$ -	$ -	$ 63,900	$ -	$ 65,200
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 63,900**	**$ -**	**$ 65,200**
Net Changes in Fund Balance	$ 1,992	$ 2,095	$ 100	$ 387	$ -
FUND BALANCE, OCTOBER 1	$ 60,761	$ 62,753	$ 62,667	$ 64,848	$ 65,234
FUND BALANCE, SEPTEMBER 30	$ 62,753	$ 64,848	$ 62,767	$ 65,234	$ 65,234

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

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

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

Commissioners' Court has oversight responsibility for the fund.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
LAW LIBRARY
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (15000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees - County Clerk	$ 11,620	$ 10,818	$ 10,000	$ 17,060	$ 17,000
Fees - District Clerk	43,770	41,937	35,000	17,479	17,000
Interest - Accounts	462	390	-	49	-
Other Revenue	-	-	-	-	-
Restricted Fund Balance	-	-	39,000	-	22,000
Transferred from General Fund	-	-	-	-	-
TOTAL REVENUES	**$ 55,852**	**$ 53,145**	**$ 84,000**	**$ 34,588**	**$ 56,000**

EXPENDITURES (52000100)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Departmental Support - Subscriptions	$ 55,362	$ 56,183	$ 84,000	$ 59,484	$ 56,000
TOTAL EXPENDITURES	**$ 55,362**	**$ 56,183**	**$ 84,000**	**$ 59,484**	**$ 56,000**
Net Changes in Fund Balance	$ 490	$ (3,038)	$ -	$ (24,896)	$ -
FUND BALANCE, OCTOBER 1	$ 49,884	$ 50,374	$ 40,199	$ 47,336	$ 22,440
FUND BALANCE, SEPTEMBER 30	$ 50,374	$ 47,336	$ 40,199	$ 22,440	$ 22,440

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
ADOPTED BUDGET
LOCAL PROVIDER PARTICIPATION FUND **
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (16000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Part-Scott& White	$ 9,846,721	$ 4,107,340	$ 12,400,000	$ 13,426,208	$ 12,400,000
Part-CS Medical Center	4,895,682	1,847,062	3,800,000	4,234,760	4,100,000
Part-St. Joseph	15,192,017	5,605,257	16,225,000	16,691,382	16,600,000
Part-Physicians Center	886,325	332,762	530,000	919,745	900,000
Part-Caprock	-	138,214	235,000	460,822	460,000
Part-Rock Prairie Behavioral	647,992		-	-	-
Part - Encompass	1,203,320	526,409	1,225,000	1,521,096	1,500,000
Interest - Accounts	116,731	138,097	10,000	14,160	10,000
Restricted Fund Balance	-	-	11,000,000	-	15,300,000
TOTAL REVENUES	**$ 32,788,788**	**$ 12,695,142**	**$ 45,425,000**	**$ 37,268,173**	**$ 51,270,000**

EXPENDITURES (34000200)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Community Contracts	$ 18,928,406	$ 27,192,927	$ 45,405,000	$ 25,182,305	$ 51,250,000
Operating Transfers					
Transfer to General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 18,948,406**	**$ 27,212,927**	**$ 45,425,000**	**$ 25,202,305**	**$ 51,270,000**
Net Changes in Fund Balance	$ 13,840,382	$ (14,517,785)	$ -	$ 12,065,868	$ -
FUND BALANCE, OCTOBER 1	$ 3,974,749	$ 17,815,131	$ 4,654,674	$ 3,297,346	$ 15,363,214
FUND BALANCE, SEPTEMBER 30	$ 17,815,131	$ 3,297,346	$ 4,654,674	$ 15,363,214	$ 15,363,214

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
ADOPTED BUDGET
ALTERNATIVE DISPUTE RESOLUTION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

MOVE TO FUND 01000 FOR FY 23

REVENUES (17000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 40,508	$ 39,524	$ 36,000	$ 42,480	$ -
Transfer From General Fund	25,000	25,000	25,000	25,000	-
TOTAL REVENUES	**$ 65,508**	**$ 64,524**	**$ 61,000**	**$ 67,480**	**$ -**
EXPENDITURES (11070000)					
Contracts for Community Support	$ 65,508	$ 64,524	$ 61,000	$ 67,480	$ -
TOTAL EXPENDITURES	**$ 65,508**	**$ 64,524**	**$ 61,000**	**$ 67,480**	**$ -**
Net Changes in Fund Balance	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ -	$ -	$ -	$ -	$ -

The County Clerk and the District Clerk collects a fee assessed on all civil and probate cases filed in the County. The fees collected are used to both establish and maintain an Alternative Dispute Resolution Center in Brazos County. The funds are transferred to the Dispute Resolution Center the month following collection.

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

Funding is restricted by Commissioners' Court.

Alternative Dispute Resolution Fund has been combined with the General Fund effective Fiscal Year 2023.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
LAW ENFORCEMENT EDUCATION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (18000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2021 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
State LEOSE - Training	$ 18,633	$ 16,866	$ 16,000	$ 14,928	$ 65,854
Restricted Fund Balance	-	-	61,495	-	14,350
TOTAL REVENUES	**$ 18,633**	**$ 16,866**	**$ 77,495**	**$ 14,928**	**$ 80,204**

EXPENDITURES					
LEOSE Training - Constable Precinct 1	$ -	$ -	$ 8,121	$ -	$ 8,747
LEOSE Training - Constable Precinct 2	-	2,111	5,967	-	8,831
LEOSE Training - Constable Precinct 3	-	-	2,547	-	3,173
LEOSE Training - Constable Precinct 4	-	330	8,835	-	9,590
LEOSE Training - County Attorney	350	-	5,179	1,000	4,805
LEOSE Training - District Attorney	250	200	5,259	100	5,792
LEOSE Training - Sheriff	102	-	24,677	7,263	16,005
LEOSE Training -Jail	6,005	3,139	16,910	5,197	23,261
TOTAL EXPENDITURES	**$ 6,707**	**$ 5,779**	**$ 77,495**	**$ 13,559**	**$ 80,204**
Net Changes in Fund Balance	$ 11,926	$ 11,087	$ -	$ 1,369	$ -
FUND BALANCE, OCTOBER 1	$ 41,472	$ 53,398	$ 51,490	$ 64,485	$ 65,854
FUND BALANCE, SEPTEMBER 30	$ 53,398	$ 64,485	$ 51,490	$ 65,854	$ 65,854

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
ADOPTED BUDGET
COUNTY RECORDS MANAGEMENT FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (19000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service - Co Records Mgt	$ 54,300	$ 58,118	$ 53,000	$ 75,640	$ -
Fees for Service - Ct Records Preservation	33,737	147,659	75,000	12,490	-
Interest - Accounts	4,616	5,571	-	935	-
Transfer from General Fund	182,088	226,063	316,280	21,430	-
Sales of Other Assets	-	-	-	-	-
Restricted Fund Balance	-	-	580,000	-	673,000
TOTAL REVENUES	**$ 274,741**	**$ 437,410**	**$ 1,024,280**	**$ 110,495**	**$ 673,000**

EXPENDITURES (50000100)					
County Records Management and Preservation					
Salary and Wages	$ 100,961	$ 150,276	$ 197,176	$ 35,086	$ -
Benefits	43,501	86,456	118,422	21,497	-
Departmental Support	30,610	6,097	40,887	19,712	-
Repairs and Maintenance	20	778	100	-	-
Minor Acquisitions	7,119	-	-	-	-
Contracts for Services	1,992	3,023	6,695	524	-
Capital Outlay	8,220	14,014	6,000	-	-
	$ 192,424	**$ 260,644**	**$ 369,280**	**$ 76,819**	**$ -**

EXPENDITURES (50000200)					
County Record Preservation (Government Code: Section 51.708)					
Departmental Support	$ -	$ -	$ 655,000	$ -	$ 673,000
	$ -	**$ -**	**$ 655,000**	**$ -**	**$ 673,000**
TOTAL EXPENDITURES	**$ 192,424**	**$ 260,644**	**$ 1,024,280**	**$ 76,819**	**$ 673,000**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
COUNTY RECORDS MANAGEMENT FUND
For The Year Ending September 30, 2021
With Comparative Data for the Year Ending as Indicated

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Net Changes in Fund Balance	$ 82,317	$ 176,766	$ -	$ 33,676	$ -
FUND BALANCE, OCTOBER 1	$ 381,015	$ 463,332	$ 381,014	$ 640,098	$ 673,774
FUND BALANCE, SEPTEMBER 30	$ 463,332	$ 640,098	$ 381,014	$ 673,774	$ 673,774

The County collects a fee that can only be used for records management and preservation services, including automation, performed by the court clerk on apporval 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
ADOPTED BUDGET
COUNTY CLERK RECORDS
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (20000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 364,636	$ 333,460	$ 375,000	$ 406,539	$ 400,000
Interest - Accounts	9,596	10,710	1,000	2,134	1,000
Restricted Fund Balance		-	1,305,883	-	1,362,000
TOTAL REVENUES	**$ 374,232**	**$ 344,170**	**$ 1,681,883**	**$ 408,674**	**$ 1,763,000**
EXPENDITURES (21005000)					
Salary and Wages	$ 106,722	$ 97,330	$ 110,787	$ 110,787	$ 119,616
Benefits	69,481	59,644	75,500	75,800	78,999
Departmental Support	2,317	843	1,414,256	24,461	1,439,045
Contracts for Services	66,173	76,923	81,340	80,500	125,340
TOTAL EXPENDITURES	**$ 244,693**	**$ 234,740**	**$ 1,681,883**	**$ 291,548**	**$ 1,763,000**
Net Changes in Fund Balance	$ 129,540	$ 109,430	$ -	$ 117,126	$ -
FUND BALANCE, OCTOBER 1	$ 1,006,201	$ 1,135,740	$ 1,124,701	$ 1,245,170	$ 1,362,297
FUND BALANCE, SEPTEMBER 30	$ 1,135,740	$ 1,245,170	$ 1,124,701	$ 1,362,297	$ 1,362,297

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
ADOPTED BUDGET
COUNTY CLERK ARCHIVAL FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (20010)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 346,495	$ 381,325	$ 375,000	$ 391,077	$ 390,000
Interest - Accounts	15,660	14,965	-	2,173	1,000
Miscellaneous - Other	894	-	-	-	-
Transfer from Capital Improvement Fund	-	-	-	-	-
Transfer from General Fund	172,530	-	-	-	-
Restricted Fund Balance	-	-	1,426,029	-	1,281,000
TOTAL REVENUES	**$ 535,579**	**$ 396,290**	**$ 1,801,029**	**$ 393,249**	**$ 1,672,000**

EXPENDITURES (21006000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Departmental Support	$ -	$ -	$ 1,501,029		$ 1,172,000
Contracts for Services	-	506,610	300,000	299,991	500,000
Professional Fees	464,684	-	-		
Capital Outlay	-		-		
	$ 464,684	$ 506,610	$ 1,801,029	$ 299,991	$ 1,672,000
Operating Transfers					
Transfer to General Fund	$ -	$ 172,530	$ -	$ -	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ 464,684**	**$ 679,140**	**$ 1,801,029**	**$ 299,991**	**$ 1,672,000**
Net Changes in Fund Balance	$ 70,895	$ (282,850)	$ -	$ 93,258	$ -
FUND BALANCE, OCTOBER 1	$ 1,400,401	$ 1,471,296	$ 1,360,296	$ 1,188,446	$ 1,281,704
FUND BALANCE, SEPTEMBER 30	$ 1,471,296	$ 1,188,446	$ 1,360,296	$ 1,281,704	$ 1,281,704

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
ADOPTED BUDGET
COURTHOUSE SECURITY FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (22000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 70,267	$ 115,215	$ 67,500	$ 90,206	$ 86,700
Interest - Accounts	1,875	2,094	-	180	0
Miscellaneous - Other	-	1,558	-	-	0
Reserve Fund Balance	-	-	105,000	-	247,000
Transfer from General Fund	381,310	387,223	442,325	442,325	294,951
TOTAL REVENUES	**$ 453,452**	**$ 506,089**	**$ 614,825**	**$ 532,711**	**$ 628,651**
EXPENDITURES					
Sheriff Support (51000100):					
Salary and Wages	$ 277,293	$ 274,968	$ 392,744	$ 287,744	$ 407,356
Benefits	134,817	123,712	196,381	130,788	203,874
Departmental Support	2,944	2,777	5,700	2,100	4,410
Repairs and Maintenance	11,600	8,333	12,000	7,500	12,000
Minor Acquisitions	-	-	-	-	
Community Contracts	-	-	-	-	1,011
Capital Outlay	-	-	8,000		
	$ 426,654	$ 409,790	$ 614,825	$ 428,132	$ 628,651
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ 426,654**	**$ 409,790**	**$ 614,825**	**$ 428,132**	**$ 628,651**
Net Changes in Fund Balance	$ 26,798	$ 96,299	$ -	$ 104,579	$ -
FUND BALANCE, OCTOBER 1	$ 20,310	$ 47,108	$ 56,260	$ 143,407	$ 247,985
FUND BALANCE, SEPTEMBER 30	$ 47,108	$ 143,407	$ 56,260	$ 247,985	$ 247,985

The County collects a fee as part of the court costs to provide adequate security for buildings that house a District or County Court. (Code of Criminal Procedure §102.017)

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
JUSTICE COURT SECURITY FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (22010)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 20,867	$ 32,852	$ 31,000	$ 33,087	$ 31,000
Interest - Accounts	966	1,233	-	236	-
Restricted Fund Balance	-	-	153,000	-	171,000
TOTAL REVENUES	**$ 21,833**	**$ 34,085**	**$ 184,000**	**$ 33,324**	**$ 202,000**
EXPENDITURES (51000300)					
Repair and Maintenance	$ -	$ -	$ 4,000	$ 7,821	$ 10,000
Contracts for Services	-	-	5,000	-	10,000
Professional Services	-	-	50,000	8,129	57,000
Capital Outlay	-	-	125,000		125,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 184,000**	**$ 15,950**	**$ 202,000**
Net Changes in Fund Balance	$ 21,833	$ 34,085	$ -	$ 17,374	$ -
FUND BALANCE, OCTOBER 1	$ 98,517	$ 120,350	$ 116,034	$ 154,435	$ 171,808
FUND BALANCE, SEPTEMBER 30	$ 120,350	$ 154,435	$ 116,034	$ 171,808	$ 171,808

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
ADOPTED BUDGET
DISTRICT CLERK MANAGEMENT FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (23000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 17,258	$ 18,782	$ 15,000	$ 27,227	$ 27,000
Interest - Accounts	1,734	1,891	-	454	-
Restricted Fund Balance	-	-	218,963	-	240,000
TOTAL REVENUES	**$ 18,992**	**$ 20,673**	**$ 233,963**	**$ 27,681**	**$ 267,000**

EXPENDITURES (20005000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Salary and Wages	$ -	$ -	$ -	$ -	$ 28,666
Benefits	-	-	-	-	2,366
Departmental Support	-	-	169,663	9,962	171,668
Minor Acquisitions	7,615	-	-	-	-
Contracts for Services	-	-	23,000	-	23,000
Professional Fees	-	-	29,300	-	29,300
Capital Outlay	-	-	12,000	-	12,000
TOTAL EXPENDITURES	**$ 7,615**	**$ -**	**$ 233,963**	**$ 9,962**	**$ 267,000**
Net Changes in Fund Balance	$ 11,377	$ 20,673	$ -	$ 17,719	$ -
FUND BALANCE, OCTOBER 1	$ 190,392	$ 201,769	$ 200,155	$ 222,442	$ 240,161
FUND BALANCE, SEPTEMBER 30	$ 201,769	$ 222,442	$ 200,155	$ 240,161	$ 240,161

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 Article 102.005 (f), Texas Code of Criminal Procedure and Section 51.317, Texas Government Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
DISTRICT CLERK ARCHIVAL FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (23010)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 19,757	$ 20,070	$ 15,000	$ 7,830	$ 7,500
Interest - Accounts	716	498	-	69	-
Restricted Fund Balance	-	-	50,000		27,000
TOTAL REVENUES	**$ 20,473**	**$ 20,568**	**$ 65,000**	**$ 7,899**	**$ 34,500**

EXPENDITURES (20006000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Salary and Wages	$ 47,617	$ 34,348	$ 53,744	$ 21,609	$ 28,666
Benefits	3,746	2,900	4,252	8,000	2,238
Professional Fees	-	-	7,004	-	3,596
TOTAL EXPENDITURES	**$ 51,363**	**$ 37,248**	**$ 65,000**	**$ 29,609**	**$ 34,500**
Net Changes in Fund Balance	$ (30,890)	$ (16,680)	$ -	$ (21,710)	$ -
FUND BALANCE, OCTOBER 1	$ 96,409	$ 65,519	$ 77,667	$ 48,839	$ 27,129
FUND BALANCE, SEPTEMBER 30	$ 65,519	$ 48,839	$ 77,667	$ 27,129	$ 27,129

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
ADOPTED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (24000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 28,303	$ 29,701	$ 26,800	$ 28,665	$ 27,500
Interest	1,371	1,535	-	276	-
Sales of Other Assets	116	-	-	-	-
Restricted Fund Balance	-	-	170,000	-	168,000
TOTAL REVENUES	**$ 29,790**	**$ 31,236**	**$ 196,800**	**$ 28,941**	**$ 195,500**
EXPENDITURES					
JP's (24005000)					
Departmental Support	$ -	$ -	$ 93,300	$ 33,173	$ 14,547
Contract Services	-	-	20,000	-	-
Professional Fees	-	-	20,000	-	-
Capital Outlay	-	-	30,000	-	-
	$ -	$ -	$ 163,300	$ 33,173	$ 14,547
JP #1 (24005100)					
Departmental Support	$ 3,346	$ 5,111	$ 8,000	$ 1,319	$ 8,030
Minor Acquisitions	647	-	-		-
Contract Services	155	-	375	160	375
	$ 4,147	$ 5,111	$ 8,375	$ 1,479	$ 8,405
JP #2 (24005200)					
Departmental Support	$ 1,338	$ 838	$ 7,850	$ 6,733	$ 47,486
Minor Acquisitions	1,878	-	-	-	-
Contract Services	217	-	525	224	525
Professional Services	-	-	-	-	8,040
	$ 3,432	$ 838	$ 8,375	$ 6,957	$ 56,051
JP #3 (24005300)					
Departmental Support	$ 648	$ -	$ 7,775	$ -	$ 51,206
Minor Acquisitions	3,525	-	-	-	-
Contract Services	247	-	600	255	600
Professional Services	-	-	-	-	8,040
	$ 4,421	$ -	$ 8,375	$ 255	$ 59,846
JP #4 (24005400)					
Departmental Support	$ 859	$ 65	$ 8,000	$ 1,012	$ 48,236
Minor Acquisitions	6,865	-	-	-	-
Contract Services	155	-	375	160	375
Professional Services	-	-	-	-	8,040
	$ 7,878	$ 65	$ 8,375	$ 1,172	$ 56,651
TOTAL EXPENDITURES	**$ 19,878**	**$ 6,014**	**$ 196,800**	**$ 43,036**	**$ 195,500**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Net Changes in Fund Balance	$ 9,911	$ 25,222	$ -	$ (14,095)	$ -
FUND BALANCE, OCTOBER 1	$ 147,912	$ 157,824	$ 152,069	$ 183,046	$ 168,951
FUND BALANCE, SEPTEMBER 30	$ 157,824	$ 183,046	$ 152,069	$ 168,951	$ 168,951

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
ADOPTED BUDGET
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (24010)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 6,922	$ 8,098	$ 7,000	$ 9,311	$ 9,000
Interest	754	823	-	146	-
Restricted Fund Balance	-	-	95,000	-	105,000
TOTAL REVENUES	**$ 7,676**	**$ 8,921**	**$ 102,000**	**$ 9,457**	**$ 114,000**
EXPENDITURES (25005000)					
Departmental Support	$ -	$ -	$ 102,000	$ -	$ 114,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 102,000**	**$ -**	**$ 114,000**
Net Changes in Fund Balance	$ 7,676	$ 8,921	$ -	$ 9,457	$ -
FUND BALANCE, OCTOBER 1	$ 80,401	$ 88,077	$ 87,052	$ 96,998	$ 106,454
FUND BALANCE, SEPTEMBER 30	$ 88,077	$ 96,998	$ 87,052	$ 106,454	$ 106,454

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
ADOPTED BUDGET
FORFEITURE FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (25000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 2,372	$ 1,777	$ -	$ 5,448	$ -
Interest	262	329	-	120	-
Restricted Fund Balance	-	-	26,000	-	35,000
TOTAL REVENUES	**$ 2,634**	**$ 2,106**	**$ 26,000**	**$ 5,568**	**$ 35,000**
EXPENDITURES (18010000/28010000/30110000/30210000/30310000)					
Sheriff Forfeitures	$ -	$ -	$ 17,823	$ -	$ 23,502
Constable Pct. 1 Forfeitures	-	-	3,250	-	3,269
Constable Pct. 2 Forfeitures	2,542	1,762	4,503	-	5,032
Constable Pct. 3 Forfeitures	250	-	424	-	3,197
TOTAL EXPENDITURES	**$ 2,792**	**$ 1,762**	**$ 26,000**	**$ -**	**$ 35,000**
Net Changes in Fund Balance	$ (158)	$ 344	$ -	$ 5,568	$ -
FUND BALANCE, OCTOBER 1	$ 29,462	$ 29,304	$ 27,029	$ 29,648	$ 35,216
FUND BALANCE, SEPTEMBER 30	$ 29,304	$ 29,648	$ 27,029	$ 35,216	$ 35,216

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
D.A. HOT CHECK COLLECTIONS
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (26000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest - Accounts	$ 37	$ 40	$ -	$ -	$ -
Other Revenue	300	300	225	7	-
Restricted Fund Balance	-	-	4,640	-	4,650
TOTAL REVENUES	**$ 337**	**$ 340**	**$ 4,865**	**$ 7**	**$ 4,650**
EXPENDITURES (19006000)					
Departmental Support	$ -	$ -	$ 4,865	$ -	$ 4,650
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 4,865**	**$ -**	**$ 4,650**
Net Changes in Fund Balance	$ 337	$ 340	$ -	$ 7	$ -
FUND BALANCE, OCTOBER 1	$ 3,970	$ 4,307	$ 4,306	$ 4,647	$ 4,654
FUND BALANCE, SEPTEMBER 30	$ 4,307	$ 4,647	$ 4,306	$ 4,654	$ 4,654

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
ADOPTED BUDGET
BAIL BOND BOARD FEE FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (27000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest - Accounts	$ 873	$ 896	$ -	$ -	$ -
Other Revenue	3,000	2,500	2,500	2,000	2,000
Restricted Fund Balance	-	-	100,000	-	99,000
TOTAL REVENUES	**$ 3,873**	**$ 3,396**	**$ 102,500**	**$ 2,000**	**$ 101,000**

EXPENDITURES (12006000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Salary and Wages	$ 752	$ 727	$ 4,001	$ 1,166	$ 4,001
Benefits	335	303	1,002	446	1,001
Departmental Support	14	-	97,497	-	95,998
TOTAL EXPENDITURES	**$ 1,101**	**$ 1,031**	**$ 102,500**	**$ 1,612**	**$ 101,000**
Net Changes in Fund Balance	$ 2,772	$ 2,365	$ -	$ 388	$ -
FUND BALANCE, OCTOBER 1	$ 96,459	$ 99,231	$ 98,323	$ 101,596	$ 101,984
FUND BALANCE, SEPTEMBER 30	$ 99,231	$ 101,596	$ 98,323	$ 101,984	$ 101,984

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
VOTER REGISTRATION
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (28000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest - Accounts	$ 86	$ 82	$ -	$ 30	$ -
Secretary of State	796	2,120	39,330	12,973	54,145
Restricted Fund Balance	-	-	9,000	-	8,000
TOTAL REVENUES	**$ 882**	**$ 2,202**	**$ 48,330**	**$ 13,003**	**$ 62,145**
EXPENDITURES (13005000)					
Departmental Support	$ 2,964	$ 621	$ 46,530	$ 731	$ 60,345
Minor Acquisitions	948	-	-	-	-
Contracts - Services	-	-	1,800	12,956	1,800
Professional Services	-	-	-		-
TOTAL EXPENDITURES	**$ 3,911**	**$ 621**	**$ 48,330**	**$ 13,687**	**$ 62,145**
Net Changes in Fund Balance	$ (3,029)	$ 1,581	$ -	$ (684)	$ -
FUND BALANCE, OCTOBER 1	$ 10,137	$ 7,108	$ 2,383	$ 8,689	$ 8,005
FUND BALANCE, SEPTEMBER 30	$ 7,108	$ 8,689	$ 2,383	$ 8,005	$ 8,005

The County received funding from the State to provide resources to pay for voter registration costs. For funds received prior to August 31, 1991, the County was not required to return the balance to the State. After September 1, 1991, all funds received and not spent were returned to the State to be reallocated.

These funds are under the specific control of the Voter Registrar (the Election Administration) who is responsible for determining fund use. The funds are restricted in their use. The Commissioners' Court retains oversight responsibility.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
VEHICLE INVENTORY TAX INTEREST FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (29000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
P & I Taxes	$ 47,229	$ 2,590	$ 2,500	$ 5,124	$ 2,500
Interest	7,707	8,670	1,500	2,792	1,250
Restricted Fund Balance			308,000		312,000
TOTAL REVENUES	**$ 54,936**	**$ 11,260**	**$ 312,000**	**$ 7,916**	**$ 315,750**
EXPENDITURES (13006000)					
Salary and Wages	$ -	$ -	$ 11,101	$ -	$ 11,100
Employee benefits	-	-	2,777	-	2,777
Departmental Support	5,139	2,706	267,622	5,673	271,373
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	**$ 5,139**	**$ 2,706**	**$ 312,000**	**$ 5,673**	**$ 315,750**
Net Changes in Fund Balance	$ 49,797	$ 8,554	$ -	$ 2,243	$ -
FUND BALANCE, OCTOBER 1	$ 251,984	$ 301,781	$ 255,451	$ 310,335	$ 312,578
FUND BALANCE, SEPTEMBER 30	$ 301,781	$ 310,335	$ 255,451	$ 312,578	$ 312,578

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
SHERIFF - CRIME FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (33000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest	$ 1,047	$ 885	$ -	$ 163	$ -
Other Revenue	8,875	330	-	600	-
Sheriff Crime Fund	-	-	-	-	-
Restricted Fund Balance	-	-	126,000	-	126,750
TOTAL REVENUES	**$ 9,922**	**$ 1,215**	**$ 126,000**	**$ 763**	**$ 126,750**

EXPENDITURES (28050000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Departmental Support	10,898	9,211	$ 92,000	$ 74	$ 92,750
Repairs and Maintenance	300	-	4,000		4,000
Minor Acquisitions	16,431	-	-		-
Capital Outlay	-	11,374	30,000		30,000
TOTAL EXPENDITURES	**$ 27,629**	**$ 20,585**	**$ 126,000**	**$ 74**	**$ 126,750**
Net Changes in Fund Balance	$ (17,707)	$ (19,370)	$ -	$ 689	$ -
FUND BALANCE, OCTOBER 1	$ 163,139	$ 145,431	$ 197,529	$ 126,061	$ 126,750
FUND BALANCE, SEPTEMBER 30	$ 145,431	$ 126,061	$ 197,529	$ 126,750	$ 126,750

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

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
ADOPTED BUDGET
DISTRICT ATTORNEY - CRIME FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (34000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest	$ 1,458	$ 1,796	$ -	$ 341	$ -
District Attorney - Crime Fund	44,877	77,337	25,000	42,466	20,000
Sale of Other Assets	-	-	-	-	-
Restricted Fund Balance	-	-	194,000	-	243,000
TOTAL REVENUES	**$ 46,335**	**$ 79,133**	**$ 219,000**	**$ 42,807**	**$ 263,000**
EXPENDITURES (19200100)					
Salary and Wages	$ 10,866	$ 10,812	$ 11,695	$ 8,151	$ 20,323
Benefits	6,381	6,860	7,381	3,780	9,660
Departmental Support	6,847	6,466	179,924	7,936	213,017
Contract Services	-	7,000	20,000	182	20,000
Capital Outlay	-	-	-	7,642	-
TOTAL EXPENDITURES	**$ 24,094**	**$ 31,138**	**$ 219,000**	**$ 27,691**	**$ 263,000**
Net Changes in Fund Balance	$ 22,241	$ 47,995	$ -	$ 15,116	$ -
FUND BALANCE, OCTOBER 1	$ 158,127	$ 180,368	$ 157,481	$ 228,363	$ 243,480
FUND BALANCE, SEPTEMBER 30	$ 180,368	$ 228,363	$ 157,481	$ 243,480	$ 243,480

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
ADOPTED BUDGET
PRIMARY ELECTION SERVICES FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (35000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees for Service	$ 13,244	$ 63,419	$ 90,000	$ 38,109	$ 25,000
Interest	221	141	-	67	-
Sale of Other Assets	231	-	-	-	-
Restricted Fund Balance	-	-	-	-	16,000
TOTAL REVENUES	**$ 13,696**	**$ 63,560**	**$ 90,000**	**$ 38,176**	**$ 41,000**
EXPENDITURES (21120000)					
Outside Labor Costs	$ -	$ -	$ 450	$ -	$ -
Departmental Support	124	-	-	372	-
Contract Services	51,792	-	50,000	49,622	-
Total Primary Election Services (21120000)	$ 51,916	$ -	$ 50,450	$ 49,994	$ -
EXPENDITURES (21130000)					
Departmental Support	$ 1,386	$ 6,188	$ 36,150	$ 3,986	$ 37,600
Repairs and Maintenance	-	-	1,000	-	1,000
Minor Acquisitions	1,139	-	-	-	-
Contract Services	7,715	2,439	2,400	15,816	2,400
	$ 10,240	$ 8,628	$ 39,550	$ 19,802	$ 41,000
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
Total Election Services (21130000)	**$ 10,240**	**$ 8,628**	**$ 39,550**	**$ 19,802**	**$ 41,000**
TOTAL EXPENDITURES	**$ 62,156**	**$ 8,628**	**$ 90,000**	**$ 69,796**	**$ 41,000**
Net Changes in Fund Balance	$ (48,460)	$ 54,932	$ -	$ (31,620)	$ -
FUND BALANCE, OCTOBER 1	$ 41,507	$ (6,953)	$ 47,274	$ 47,979	$ 16,359
FUND BALANCE, SEPTEMBER 30	$ (6,953)	$ 47,979	$ 47,274	$ 16,359	$ 16,359

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

FEDERAL & STATE GRANT FUNDS

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADPOPTED BUDGET - SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2023

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2022	Budgeted Revenue Year Ending Sept. 30, 2023	Transfers In	(1)	Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2023	Fund Balance Reserved For Special Purpose
Emergency Rental Assistance	--	--	--		--	--	--
NRA	--	--	--		--	--	--
OAG - District Attorney	--	129,000	252,341		--	381,341	--
Texas Council on Family Family Violence High Risk	--	50,000	--		--	50,000	--
HAVA - General Compliance	61,000	--	--		--	61,000	--
HAVA - State of Secretary	--	--	--		--	--	--
Texas Indigent Defense Commission Grant	--	1,859,900	--		--	1,859,900	--
Office of the Governor - Sheriff's Office	--	--	--		--	--	--
Statewide Automated Victim Notification Service (SAVNS)	--	30,144	--		--	30,144	--
Coronavirus Emergency Supplement Funding Grant	--	--	--		--	--	--
Edward Byrne Justice Assistance Grant	--	--	--		--	--	--
TJJD - Juvenile Grants	--	1,089,742	413,243	(2)	--	1,502,985	--
TJJD - R - Regionalization	--	18,003	--		--	18,003	--
TJJD - W	--	--	--		--	--	--
Texas Education Agency (Juvenile)	--	--	--		--	--	--
State Homeland Security	--	22,735	--		--	22,735	--
Coronavirus Relief Fund - FEMA	--	--	--		--	--	--
Metropolitan Planning Organization	--	445,534	--		--	445,534	--
Safe Strees and Raods Grant	--	--	20,000		--	20,000	--
Specialty Court Program	--	--	--		--	--	--
County Transportation Infrastructure Fund	--	--	--		--	--	--
American Rescue Plan Act	--	29,503,000	--		--	29,503,000	--
TOTAL GRANT PROGRAMS	$ 61,000	$ 33,148,058	$ 685,584	(1)	$ --	$ 33,894,642	$ --

(1) Represents matching funds that are provided for support of the Grant
(2) Revenues for all TJPC grants combined due to TJPC/TYC combination at State level. Accounting for Expenditures will remain split.

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2023

GRANT FUNDS	Budget 2018-2019	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022	Adopted Budget 2022-2023	Budget 2022 vs 2023	% Incr/(Decr)	% of Budget
Emergency Rental Assistance	--	--	--	5,500,000	--	(5,500,000)	-100%	0.00%
NRA	--	--	2,725	2,564	--	(2,564)	-100%	0.00%
OAG - District Attorney	311,922	332,552	334,895	345,052	381,341	36,289	11%	1.13%
Texas Council on Family Violence	23,000	12,500	--	50,000	50,000	--	0%	0.15%
HAVA - General Compliance	46,427	35,000	47,000	44,607	61,000	16,393	37%	0.18%
HAVA - Election Securities	--	--	200,756	32,856	--	(32,856)	-100%	0.00%
Texas Indigent Defense Commission Grant	--	--	--	--	1,859,900	1,859,900	100%	5.49%
Office of the Governor - Sheriff's Office	--	--	--	5,595	--	(5,595)	-100%	0.00%
Statewide Automated Victim Notification Service (SAVNS)	28,547	28,547	30,123	30,144	30,144	--	0%	0.09%
Coronavirus Emergency Supplement Grant	--	--	1,479	--	--	--	0%	0.00%
Edward Byrne Justice Assistance Grant	7,174	6,495	6,266	6,903	--	(6,903)	-100%	0.00%
TJJD - Juvenile Grants	1,362,412	1,336,593	1,346,181	1,396,948	1,502,985	106,037	8%	4.43%
TJJD - R - Regionalization	14,685	203,807	16,647	17,146	18,003	857	5%	0.05%
TJJD - W	--	4,000	--	1,593	--	(1,593)	-100%	0.00%
Texas Education Agency (Juvenile)	21,000	--	--	--	--	--	0%	0.00%
State Homeland Security	20,000	20,000	20,512	22,735	22,735	--	0%	0.07%
Coronavirus Relief Fund - FEMA	--	--	1,093,571	--	--	--	0%	0.00%
Metropolitan Planning Organization	332,800	369,075	374,315	391,954	445,534	53,580	14%	1.31%
Safe Streets and Roads for All	--	--	--	--	20,000	20,000	100%	0.06%
Specialty Court Program	147,233	147,233	147,946	--	--	--	0%	0.00%
County Transportation Infrastructure Fund	--	--	--	--	--	--	0%	0.00%
American Rescue Plan Act	--	--	--	15,840,954	29,503,000	13,662,046	86%	87.04%
TOTAL GRANT PROGRAMS	$ 2,315,200	$ 2,495,802	$ 3,622,416	$ 23,689,051	$ 33,894,642	$ 10,205,591	43.08%	

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Emergency Rental Assistance

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Emergency Rental Assistance	$ -	$ 2,265,908	$ -	$ -	$ -
Reserve Fund Balance	-	-	5,500,000	2,017,850	-
TOTAL REVENUES	**$ -**	**$ 2,265,908**	**$ 5,500,000**	**$ 2,017,850**	**$ -**

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Emergency Rental Assistance (100021)					
Departmental Support	$ -	$ 39,369	$ 1,295,000	$ 70,328	$ -
Repair and Maintenance	-	-	5,000	-	-
Contractual Services	-	2,220,564	4,200,000	1,942,726	-
Capital Outlay	-	5,975	-	-	-
	$ -	**$ 2,265,908**	**$ 5,500,000**	**$ 2,013,054**	**$ -**
TOTAL EXPENDITURES	**$ -**	**$ 2,265,908**	**$ 5,500,000**	**$ 2,013,054**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
NRA GRANT

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Grant - NRA	$ 7,235	$ 8,518	$ 2,564	$ 2,564	$ -
TOTAL REVENUES	**$ 7,235**	**$ 8,518**	**$ 2,564**	**$ 2,564**	**$ -**

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
NRA - Sheriff Administration (281001)					
Departmental Support	$ 2,725	$ 2,970	$ -	$ -	$ -
	$ 2,725	**$ 2,970**	**$ -**	**$ -**	**$ -**
NRA - Constable Pct. #2 (302001)					
Departmental Support	$ 3,750	$ 2,500		$ -	$ -
	$ 3,750	**$ 2,500**	**$ -**	**$ -**	**$ -**
NRA - Constable Pct. #3 (303001)					
Departmental Support	$ 1,760	$ 641	$ 2,564	$ 2,564	$ -
	$ 1,760	**$ 641**	**$ 2,564**	**$ 2,564**	**$ -**
NRA - Constable Pct. #4 (304001)					
Departmental Support	$ -	$ 2,407	$ -	$ -	$ -
	$ -	**$ 2,407**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 8,235**	**$ 8,518**	**$ 2,564**	**$ 2,564**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF ATTORNEY GENERAL - DISTRICT ATTORNEY
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
OAG - District Attorney	$ 181,899	$ -	$ -	$ -	$ -
Crime Against Women Prosecution - OAG Grant	-	146,439	150,000	150,000	84,000
Victim Assistance Coordinator - OAG Grant	-	45,000	45,000	45,000	45,000
General Fund Transfer	149,057	140,995	150,052	150,052	252,341
TOTAL REVENUES	**$ 330,956**	**$ 332,434**	**$ 345,052**	**$ 345,052**	**$ 381,341**

EXPENDITURES					
Crime Against Women (191000)					
Salary and Wages	$ 177,810	$ 177,508	$ 182,722	$ 182,722	$ 205,227
Benefits	71,406	72,952	77,200	77,200	83,494
	$ 249,216	**$ 250,461**	**$ 259,922**	**$ 259,922**	**$ 288,721**
Victim Assistance Coordination (192000)					
Salary and Wages	$ 54,123	$ 53,918	$ 55,411	$ 55,411	$ 61,080
Benefits	27,616	28,055	29,719	29,719	31,540
	$ 81,740	**$ 81,973**	**$ 85,130**	**$ 85,130**	**$ 92,620**
TOTAL EXPENDITURES	**$ 330,956**	**$ 332,434**	**$ 345,052**	**$ 345,052**	**$ 381,341**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS COUNCIL ON FAMIY VIOLENCE HIGH RISK TEAM (HRT)
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
TCFV - Domestic Violence High Risk Team	$ 67,500	$ 50,000	$ 50,000	$ 50,000	$ 50,000
TOTAL REVENUES	**$ 67,500**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**

EXPENDITURES (193000)					
TCFV - Domestic Violence HR					
Salary and Wages	$ 54,888	$ 40,456	$ 39,999	$ 39,999	$ 39,999
Benefits	12,612	9,544	10,000	10,001	10,000
Departmental Support	-	-	1	-	1
TOTAL EXPENDITURES	**$ 67,500**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
HELP AMERICA VOTE ACT - GENERAL COMPLIANCE
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Reserve Fund Balance	$ -	$ -	$ 44,607	$ -	$ 61,000
Interest	6,077	2,639	-	-	-
Fees - Election Services	-	-	-	-	-
TOTAL REVENUES	**$ 6,077**	**$ 2,639**	**$ 44,607**	**$ -**	**$ 61,000**

EXPENDITURES (212100)					
Departmental Support	$ 905	$ -	$ 44,607	10,770	$ 55,000
Repair and Maintenance	-	2,399	$ -	3,000	$ 1,000
Contract for Services	2,178	-	-	-	5,000
Capital Outlay	28,400	-	-	-	-
					-
TOTAL EXPENDITURES	**$ 31,483**	**$ 2,399**	**$ 44,607**	**$ 13,770**	**$ 61,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
HELP AMERICA VOTE ACT - SECRETARY OF STATE
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Secretary of State	$ 39,867	$ 41,708	$ 32,856	$ 1,338,071	$ -
TOTAL REVENUES	**$ 39,867**	**$ 41,708**	**$ 32,856**	**$ 1,338,071**	**$ -**

EXPENDITURES					
HAVA - CARES ACT (212200)					
Salary and Wages	$ 13,199	$ 15,452	$ -	$ -	$ -
Benefits	931	1,211	-	-	-
Departmental Support	23,755	5,477	-	-	-
Repairs and Maintenance	1,983	-	-	-	-
Contract Services	-	2,400	-	-	-
Capital Outlay	-	10,025	-	-	-
	$ 39,867	**$ 34,564**	**$ -**	**$ -**	**$ -**
HAVA - ELECTION SECURITIES (212400)					
Departmental Support	$ -	$ 7,144	$ 32,856	$ 32,856	$ -
	$ -	**$ 7,144**	**$ 32,856**	**$ 32,856**	**$ -**
HAVA - Reimbursement for Auditable Voting Machines (RAVM)					
Departmental Support	-	-	-	45,800	-
Repairs and Maintenance	-	-	-	933,636	-
Contract Services	-	-	-	3,367	-
Capital Outlay	-	-	-	322,412	-
	$ -	**$ -**	**$ -**	**$ 1,305,215**	**$ -**
TOTAL EXPENDITURES	**$ 39,867**	**$ 41,708**	**$ 32,856**	**$ 1,338,071**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS INDIGENT DEFENSE COMMISSION GRANT
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Indigent Defense TF	$ -	$ -	$ -	$ -	$ 1,859,900
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,859,900**

EXPENDITURES					
Texas Indigent Defense Commission Grant (272200)					
Salary and Wages	$ -	$ -	$ -	$ -	$ 422,000
Benefits	-	-	-	-	270,920
Departmental Support	-	-	-	-	1,161,680
Repairs and Maintenance	-	-	-	-	5,300
	$ -	**$ -**	**$ -**	**$ -**	**$ 1,859,900**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,859,900**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Office of the Governor - Sheriff's Office
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Office of the Governor - Sheriff's Office	$ 74,520	$ 42,038	$ 5,595	$ 5,595	$ -
TOTAL REVENUES	**$ 74,520**	**$ 42,038**	**$ 5,595**	**$ 5,595**	**$ -**

EXPENDITURES (283300 & 283400)					
Night Vision Goggles - Grant (283200)					
Minor Acquisitions	$ 74,520	$ -	$ -	$ -	$ -
	$ 74,520	**$ -**	**$ -**	**$ -**	**$ -**
Automatic License Plate Reader Trailer Grant (283300)					
Capital Outlay	$ -	$ 42,038	$ -	$ -	$ -
	$ -	**$ 42,038**	**$ -**	**$ -**	**$ -**
SO CellHawk Project (283400)					
Departmental Support	$ -	$ -	$ 5,595	$ 5,595	$ -
	$ -	**$ -**	**$ 5,595**	**$ 5,595**	**$ -**
TOTAL EXPENDITURES	**$ 74,520**	**$ 42,038**	**$ 5,595**	**$ 5,595**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Statewide Automated Victim Notification Services (SAVNS Grant)
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Grant - Funding	$ 30,170	$ 30,123	$ 30,144	$ 30,144	$ 30,144
TOTAL REVENUES	**$ 30,170**	**$ 30,123**	**$ 30,144**	**$ 30,144**	**$ 30,144**

EXPENDITURES (286000)					
Contract Services	$ 30,170	$ 30,123	$ 30,144	$ 30,144	$ 30,144
TOTAL EXPENDITURES	**$ 30,170**	**$ 30,123**	**$ 30,144**	**$ 30,144**	**$ 30,144**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
CORONAVIRUS EMERGENCY SUPPLEMENT FUNDING GRANT
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Department of Justice	$ 56,529	$ 1,479	$ -	$ -	$ -
TOTAL REVENUES	**$ 56,529**	**$ 1,479**	**$ -**	**$ -**	**$ -**

EXPENDITURES (287100)					
Departmental Support	$ 56,529	$ 1,479	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 56,529**	**$ 1,479**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Criminal Justice Division Governor's Office	$ 6,495	$ 6,033	$ 6,903	$ 6,903	$ -
TOTAL REVENUES	**$ 6,495**	**$ 6,033**	**$ 6,903**	**$ 6,903**	**$ -**

EXPENDITURES (289300, 289400, 289500)					
Departmental Support	$ -	$ 6,033	$ 6,903	$ 6,903	$ -
Minor Acquisitions	6,495	-	-	-	-
TOTAL EXPENDITURES	**$ 6,495**	**$ 6,033**	**$ 6,903**	**$ 6,903**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - JUVENILE GRANTS
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Grant - T. J. J. D. - State Aid	$ 1,091,270	$ 1,061,816	$ 1,090,162	$ 1,090,162	$ 1,089,742
General Fund Transfer	101,031	141,547	306,786	306,786	413,243
TOTAL REVENUES	**$ 1,192,301**	**$ 1,203,363**	**$ 1,396,948**	**$ 1,396,948**	**$ 1,502,985**

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
TJJD - SA Basic Probation (312110)					
Salary and Wages	$ 288,245	$ 161,985	$ 167,723	$ 167,723	$ 182,986
Benefits	153,024	84,962	90,110	90,110	95,014
Departmental Support	-	45	-	-	-
	$ 441,269	**$ 246,992**	**$ 257,833**	**$ 257,833**	**$ 278,000**
TJJD - SA Basic Court (312111)					
Salary and Wages	9,445	$ 114,456	$ 149,326	$ 149,326	$ 164,460
Benefits	3,928	63,969	85,505	85,505	90,419
Departmental Support	-	45	-	-	-
	$ 13,373	**$ 178,470**	**$ 234,831**	**$ 234,831**	**$ 254,879**
TJJD - SA Basic Community Based (312113)					
Salary and Wages	5,680	$ -	$ -	$ -	$ -
Benefits	2,202	-	-	-	-
	$ 7,882	**$ -**	**$ -**	**$ -**	**$ -**
TJJD - Community Programs (312120)					
Salary and Wages	$ 53,472	$ -	$ -	$ -	$ -
Benefits	28,175	-	-	-	-
Contract for Services	3,200	-	-	-	-
	$ 84,846	**$ -**	**$ -**	**$ -**	**$ -**
TJJD - SA Comm Programs - Community Based (312123)					
Salary and Wages	$ 4,377	$ 52,534	$ 54,096	$ 54,096	$ 59,302
Benefits	1,891	27,738	29,584	29,584	31,251
	$ 6,268	**$ 80,272**	**$ 83,680**	**$ 83,680**	**$ 90,553**
TJJD - Pre & Post Adjudication Facilities (312130)					
Salary and Wages	$ 161,048	$ -	$ -	$ -	$ -
Benefits	81,905	-	-	-	-
	$ 242,953	**$ -**	**$ -**	**$ -**	**$ -**
TJJD - Pre & Post Adjudication - Detention (312132)					
Salary and Wages	15,997	$ 178,596	$ 201,340	$ 201,340	$ 219,169
Benefits	6,335	85,627	114,330	114,330	120,352
	$ 22,332	**$ 264,223**	**$ 315,670**	**$ 315,670**	**$ 339,521**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - JUVENILE GRANTS
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
TJJD - Commitment Diversion (312140)					
Salary and Wages	$ 154,676	$ -	$ -	$ -	$ -
Benefits	74,211	-	-	-	-
	$ 228,888	**$ -**	**$ -**	**$ -**	**$ -**
TJJD - SA Commitment Diversion - Community Based (312143)					
Salary and Wages	$ 15,310	$ 177,065	$ 194,564	$ 194,564	$ 211,436
Benefits	6,244	86,623	112,871	112,871	118,612
Departmental Suport	-	90	-	-	-
	$ 21,555	**$ 263,778**	**$ 307,435**	**$ 307,435**	**$ 330,048**
TJJD - Mental Health Services (312150)					
Salary and Wages	$ 130,614	$ -	$ -	$ -	$ -
Benefits	63,731	-	-	-	-
Departmental Support	-	-	-	-	-
	$ 194,345	**$ -**	**$ -**	**$ -**	**$ -**
TJJD - Mental Health Services - Community Based (312154)					
Salary and Wages	$ 4,953	$ 54,514	$ 60,512	$ 60,512	$ 64,810
Benefits	2,029	27,612	30,979	30,979	32,456
	$ 6,982	**$ 82,127**	**$ 91,491**	**$ 91,491**	**$ 97,266**
TJJD - SA Aid Mental Health Services - Residential Programs (312157)					
Salary and Wages	$ 5,333	$ 58,661	$ 71,953	$ 71,953	$ 77,062
Benefits	2,137	28,840	34,055	34,055	35,656
	$ 7,470	**$ 87,501**	**$ 106,008**	**$ 106,008**	**$ 112,718**
TOTAL EXPENDITURES	**$ 1,192,301**	**$ 1,203,363**	**$ 1,396,948**	**$ 1,396,948**	**$ 1,502,985**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - REGIONALIZATION GRANT
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Grant - T. J. J. D. - R	$ 100,779	$ 16,647	$ 17,146	$ 17,146	$ 18,003
TOTAL REVENUES	**$ 100,779**	**$ 16,647**	**$ 17,146**	**$ 17,146**	**$ 18,003**

EXPENDITURES (313100)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Contract Services	$ 93,129	$ 16,647	$ 17,146	$ 17,146	$ 18,003
TOTAL EXPENDITURES	**$ 93,129**	**$ 16,647**	**$ 17,146**	**$ 17,146**	**$ 18,003**

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

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Grant - T. J. J. D. - W	$ -	$ -	$ 1,593	$ 1,593	$ -
TOTAL REVENUES	**$ -**	**$ -**	**$ 1,593**	**$ 1,593**	**$ -**

EXPENDITURES (318900)					
Departmental Support	$ -	$ -	$ 1,593	$ 1,593	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 1,593**	**$ 1,593**	**$ -**

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

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Grant - TEA - Education Materials	$ 6,582	$ 8,856	$ -	$ -	$ -
TOTAL REVENUES	**$ 6,582**	**$ 8,856**	**$ -**	**$ -**	**$ -**

EXPENDITURES (319200)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Departmental Support	$ 6,582	$ 8,853	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 6,582**	**$ 8,853**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
STATE HOMELAND SECURITY GRANT
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Office of Attorney General - Web EOC	$ 19,535	$ 136,643	$ 22,735	$ 22,735	$ 22,735
TOTAL REVENUES	**$ 19,535**	**$ 136,643**	**$ 22,735**	**$ 22,735**	**$ 22,735**

EXPENDITURES (355400)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
GDEM - State Homeland Security (355400)					
Contract Services	$ 19,535	$ 20,512	$ 22,735	$ 22,735	$ 22,735
	$ 19,535	**$ 20,512**	**22,735**	**22,735**	**22,735**
Coronavirus Emergency Supplemental Funding (355600)					
Salary and Wages	$ -	$ 25,562	$ -	$ -	$ -
Benefits	-	19,421	-	-	-
Departmental Support	-	7,078	-	-	-
Repair and Maintenance		463			
Contract Services	-	63,607	-	-	-
	$ -	**$ 116,131**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 19,535**	**$ 136,643**	**$ 22,735**	**$ 22,735**	**$ 22,735**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
CORONAVIRUS RELIEF FUND - TDEM
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
FEMA - Disaster Relief	$ 341,638	$ 734,846	$ -	$ -	$ -
General Fund Transfer	-	27,328	-	-	-
TOTAL REVENUES	**$ 341,638**	**$ 762,174**	**$ -**	**$ -**	**$ -**

EXPENDITURES (355500)					
Salary & Wages	$ 107,779	$ 242,219	$ -	$ -	$ -
Benefits	25,695	58,456	-	-	-
Departmental Support	143,547	244,360	-	-	-
Contract Services	64,618	217,140	-	-	-
TOTAL EXPENDITURES	**$ 341,638**	**$ 762,174**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
METROPOLITAN PLANNING ORGANIZATION

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Grant - M. P. O.	$ 366,556	$ 344,161	$ 391,954	$ 391,954	$ 445,534
TOTAL REVENUES	**$ 366,556**	**$ 344,161**	**$ 391,954**	**$ 391,954**	**$ 445,534**

EXPENDITURES (424100)					
Salary and Wages	$ 206,990	$ 206,700	$ 221,401	$ 221,401	$ 237,312
Benefits	92,761	94,472	98,766	98,766	120,237
Departmental Support	6,766	4,321	26,517	26,517	40,555
Repairs and Maintenance	612	600	1,850	1,850	1,850
Minor Acquisitions	4,489	-	-	-	-
Contracts for Services	38,173	38,069	43,420	43,420	45,580
TOTAL EXPENDITURES	**$ 349,791**	**$ 344,161**	**$ 391,954**	**$ 391,954**	**$ 445,534**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
SAFE STREETS AND ROADS FOR ALL
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
General Fund Transfer	$ -	$ -	$ -	$ -	$ 20,000
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**

EXPENDITURES (424500)					
Contractual Services	$ -	$ -	$ -	$ -	$ 20,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
SPECIALTY COURT PROGRAM

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Specialty Court Program - Grant	$ 143,656	$ 134,700	$ -	$ -	$ -
General Fund Transfer	-	8,909	-	-	-
TOTAL REVENUES	**$ 143,656**	**$ 143,609**	**$ -**	**$ -**	**$ -**

EXPENDITURES (556300)					
Salary and Wages	$ 96,030	$ 104,140	$ -	$ -	$ -
Benefits	37,518	39,469	-	-	-
Contract Services	8,668	-	-	-	-
Professional Services	1,440	-	-	-	-
TOTAL EXPENDITURES	**$ 143,656**	**$ 143,609**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
COUNTY TRANSPORTATION INFRASTRUCTURE FUND
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
County Transportation Infractructure Fund	$ -	$ 855,679	$ -	$ -	$ -
General Fund Transfer	-	171,136	-	-	-
TOTAL REVENUES	**$ -**	**$ 1,026,815**	**$ -**	**$ -**	**$ -**

EXPENDITURES (568000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Capital Outlay	$ -	$ 1,026,815	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ 1,026,815**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
AMERICAN RESCUE PLAN ACT
For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (31000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest - Investments	$ -	$ 1,392	$ -	$ (1,392)	$ -
Restricted Fund Balance	-	-	15,840,954		29,503,000
American Rescue Plan Act	-	6,582,430	-	37,948,815	-
TOTAL REVENUES	**$ -**	**$ 6,583,822**	**$ 15,840,954**	**$ 37,947,423**	**$ 29,503,000**
EXPENDITURES					
American Rescue Plan Act - General Government (116001)					
Salary and Wages	$ -	$ -	$ 137,626	$ 8,445,192	$ 147,962
Benefits	-	-	50,386	-	52,875
Discretionary Spending		4,500,000	4,811,988	-	10,302,163
	$ -	$ 4,500,000	$ 5,000,000	$ 8,445,192	$ 10,503,000
American Rescue Plan Act - Public Health (340500)					
Discretionary Spending	$ -	$ -	$ 5,000,000	$ -	$ 7,000,000
	$ -	$ -	$ 5,000,000	$ -	$ 7,000,000
American Rescue Plan Act - Human Services (350001)					
Discretionary Spending	$ -	$ 1,919,821	$ 5,000,000	$ -	$ 7,000,000
Departmental Support	-	84,531			
Contract Services	-	78,078			
	$ -	$ 2,082,430	$ 5,000,000	$ -	$ 7,000,000
American Rescue Plan Act - Transportation (570001)					
Discretionary Spending	$ -	$ -	$ 840,954	$ -	$ 5,000,000
	$ -	$ -	$ 840,954	$ -	$ 5,000,000
TOTAL EXPENDITURES	**$ -**	**$ 6,582,430**	**$ 15,840,954**	**$ 8,445,192**	**$ 29,503,000**
Net Changes in Fund Balance	$ -	$ 1,392	$ -	$ 29,502,231	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ 1,392	$ 29,503,623
FUND BALANCE, SEPTEMBER 30	$ -	$ 1,392	$ -	$ 29,503,623	$ 29,503,623

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
ADOPTED BUDGET
DEBT SERVICE FUND

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

REVENUES (41000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Taxes	$ 9,678,253	$ 10,990,995	$ 9,954,000	$ 10,264,085	$ 9,020,000
Penalty and Interest	58,959	63,566	50,000	53,321	50,000
Interest - Accounts	148,429	113,026	25,000	37,430	91,000
TOTAL REVENUES	**$ 9,885,641**	**$ 11,167,587**	**$ 10,029,000**	**$ 10,354,836**	**$ 9,161,000**
EXPENDITURES (60000100/60002000)					
Debt Service - G. O. Interest	2,199,848	1,936,698	2,074,698	2,074,698	1,299,188
Debt Service - C. O. Interest	731,505	1,235,162	1,281,000	1,281,000	1,209,312
Debt Service - G.O. Principal	5,375,000	5,630,000	5,830,000	4,830,249	3,590,000
Debt Service - C.O. Principal	1,895,000	1,945,000	2,925,000	2,925,000	3,020,000
Defeasance	-	-	-	5,985,396	
Bond Issuance Costs	1,050	700	2,500	-	120,000
Fiscal Agent Fees	900	1,000	2,250	1,000	22,500
TOTAL EXPENDITURES	**$ 10,203,303**	**$ 10,748,560**	**$ 12,115,448**	**$ 17,097,343**	**$ 9,261,000**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ (317,662)**	**$ 419,027**	**$ (2,086,448)**	**$ (6,742,507)**	**$ (100,000)**
OTHER FINANCING SOURCES (USES)					
Reserved Fund Balance	$ -	$ -	$ 920,733	$ (2,180,100)	$ 100,000
Transfer from General Fund	-	-	-	-	-
Transfer from HOT Fund	-	-	-	-	-
Bond Premium	-	-	1,165,715	1,165,715	-
Proceeds Fm Refunding Bonds	-	-	-	-	-
Refunded Debt	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	2,086,448	(1,014,385)	100,000
Net Change in Fund Balance	**$ (317,662)**	**$ 419,027**	**$ -**	**$ (7,756,892)**	**$ -**
Fund Balance, October 1	**$ 7,755,770**	**$ 7,438,108**	**$ 7,127,141**	**$ 7,857,135**	**$ 100,243**
Fund Balance, September 30	**$ 7,438,108**	**$ 7,857,135**	**$ 7,127,141**	**$ 100,243**	**$ 100,243**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
Schedule of General Long Term Debt Payable By Issue
September 30, 2022

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
Certificates of Obligation				
2012 Series, Issued For:	2.0/3.0/5.0/3.125	9/1/2012	9/1/2032	9,700,000
Courthouse Renovation, Tax Office	3.25/3.375			
Fleet Mainteance Building,				
Renovations of Brazos Center				
Juvenile Detention Center				
Certificates of Obligation				
2015 Series, Issued For:	1.92	9/1/2015	9/1/2025	9,100,000
Courthouse Renovation				
Exposition Expansion Phase III				
Certificates of Obligation	2.0 to 4.0	11/1/2017	9/1/1937	11,650,000
2017 Series, Issued For:				
Juvenile Expansion				
Limited Tax Refunding Bonds	5.0	11/1/2017	9/1/1934	39,895,000
Series 2017 Issued For:				
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:				
Agrilife Building				
JP #1 & Const #1Building				
Jail Kitchen Reno, Hail Repair				
Roads, R&B Heavy Equipment				
Facility Services Building Hwy 21				
Land acquisition				
Total Long Term Debt				$ 94,365,000

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 2023		
Principal	Interest	Totals	Principal	Interest	Totals
4,040,000	507,107	4,547,107	525,000	121,661	646,661
3,210,000	124,032	3,334,032	1,050,000	61,632	1,111,632
9,440,000	2,555,300	11,995,300	485,000	315,350	800,350
27,470,000	5,320,063	32,790,063	3,590,000	1,299,188	4,889,188
23,095,000	5,378,856	28,473,856	960,000	619,544	1,579,544
$ 67,255,000	$ 13,885,358	$ 81,140,358	$ 6,610,000	$ 2,417,375	$ 9,027,375

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
SCHEDULED DEBT RETIREMENT BY YEARS
At October 1, 2022

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2023	6,610,000	2,417,375	9,027,375
2024	6,855,000	2,144,163	8,999,163
2025	7,070,000	1,861,409	8,931,409
2026	6,270,000	1,568,331	7,838,331
2027	6,540,000	1,282,631	7,822,631
2028	6,825,000	984,431	7,809,431
2029	3,000,000	672,219	3,672,219
2030	2,510,000	573,244	3,083,244
2031	2,570,000	485,294	3,055,294
2032 - 40	19,005,000	1,896,263	20,901,263
	$ 67,255,000	$ 13,885,361	$ 81,140,361

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Years Shown

Description		Est. Debt Requirements 09/30/23	Est. Debt Requirements 09/30/24	Est. Debt Requirements 09/30/25	Est. Debt Requirements 09/30/26	Est. Debt Requirements 09/30/27
2012 CO's (9/1/12)	P	525,000	545,000	560,000	575,000	595,000
(Issued $9,700,000)	I	121,661	105,910	90,650	73,850	56,600
2015 CO's (9/1/15)	P	1,050,000	1,070,000	1,090,000		
(Issued $9,100,000)	I	61,632	41,472	20,928		
2017 CO's (10/1/17)	P	485,000	505,000	525,000	545,000	565,000
(Issued $11,650,000)	I	315,350	295,950	275,750	254,750	232,950
2017 Refunding Bonds (10/1/17)	P	3,590,000	3,735,000	3,855,000	4,065,000	4,255,000
(Issued $39,895,000	I	1,299,188	1,119,688	932,938	740,188	536,938
2020 CO's (10/6/20)	P	960,000	1,000,000	1,040,000	1,085,000	1,125,000
(Issued $24,020,000)	I	619,544	581,144	541,144	499,544	456,144
Certified O/S Debt		**9,027,375**	**8,999,163**	**8,931,409**	**7,838,331**	**7,822,631**
Tax Rate		**$ 0.0401**	**$ 0.0401**	**$ 0.0401**	**$ 0.0401**	**$ 0.0401**
Beginning Fund Balance		7,252,500	7,215,489	8,432,389	9,852,515	12,033,947
Tax Revenue @ 98%		8,990,365	9,170,172	9,353,575	9,353,575	9,540,647
Transfer From HOT Fund		-	1,045,891	997,960	666,188	646,688
Amount to be paid from Fund Balance						
Use of Funds		(9,027,375)	(8,999,163)	(8,931,409)	(7,838,331)	(7,822,631)
Fund Balance At End of Year		7,215,489	8,432,389	9,852,515	12,033,947	14,398,651
Available Taxable Value		**22,879,121,718**	**23,336,704,152**	**23,803,438,235**	**23,803,438,235**	**24,279,507,000**
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:

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

Also included is funding for roads, building and renovation of County facilities. Some major projects require multi-year savings before the project is ready for construction, funding is set aside in this fund until the project is slated to begin.

Capital Project Fund - Certificates of Obligation 2020 During fall of 2020 Commissioner's Court issued certificates of obligation to purchase, remodel and equip a new Facility Services building, to build an AgriLife building, build a Justice of the Peace Pct. 1 and Constable Pct #1 building, to expand the Jail kitchen, replacement and upgrade hail damaged roofs and equipment, for capital road projects and road heavy equipment.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
CAPITAL PROJECT FUNDS
COMBINING SCHEDULE OF REVENUES AND EXPENDITURES
ADOPTED BUDGET
For the Year Ending September 30, 2023

Revenues:	**Juvenile Expansion 2017**	**Certificates of Obligation 2020**	**General Capital**	**Totals**
Interest	$ -	$ 120,000	$ -	$ 120,000
Transfer From General Fund	-	-	20,943,000	20,943,000
Transfer From CO 2020	-	-	-	-
Transfer From Capital Project Fund	-	-	-	-
Other Revenue Source				
Bond Proceeds	-	-	-	-
Fund Balance:				
Restricted	-	12,115,000	-	12,115,000
Assigned	-	-	9,472,000	9,472,000
Total Revenues & Reserves	$ -	$ 12,235,000	$ 30,415,000	$ 42,650,000
Expenditures:				
Commissioner's Court - Capital	$ -	$ -	$ 17,065,246	$ 17,065,246
Fleet Shop - Light Equipment - Capital	-	-	50,000	50,000
Information Technology - Capital	-	-	1,202,492	1,202,492
Human Resources - Capital	-	-	6,300	6,300
County Auditor - Capital	-	-	1,783,000	1,783,000
Facilities Services - Capital	-	-	71,000	71,000
District Attorney - Capital	-	-	63,000	63,000
85th District Court - Capital	-	-	5,202	5,202
Sheriff's Office - Capital	-	-	1,482,000	1,482,000
Jail - Capital	-	-	183,000	183,000
Constable Pct #1 - Capital	-	-	43,000	43,000
Constable Pct #2 - Capital	-	-	43,000	43,000
Constable Pct #3 - Capital	-	-	43,000	43,000
Constable Pct #4 - Capital	-	-	43,000	43,000
Juvenile Services - Capital	-	-	16,000	16,000
Exposition Center -Capital	-	-	78,000	78,000
Brazos Center - Capital	-	-	9,760	9,760
Road and Bridge - Capital	-	-	8,228,000	8,228,000
Commissioner's Court - Contingency		987,592		987,592
Facilities Services Building	-	340,543	-	340,543
Jail Kitchen Expansion	-	554,310	-	554,310
Roof Repair Sheriff's Office	-	523,833	-	523,833
Roof Repair Jail	-	2,181,027	-	2,181,027
JP & Constable Pct. #1 Building	-	2,000,000	-	2,000,000
Roof Repair Constable Pct #3		60,525	-	60,525
Roof Repair Juvenile	-	559,952	-	559,952
Hail Repair	-	1,468,385	-	1,468,385
Roof Repair Road and Bridge	-	304,814	-	304,814
Road Reconstruction	-	2,970,000	-	2,970,000
R&B Heavy Equipment	-	284,019	-	284,019
Total Expenditures	$ -	$ 12,235,000	$ 30,415,000	$ 42,650,000

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
JUVENILE EXPANSION 2017
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2023

REVENUES (43170)		FY 2020 ACTUAL		FY 2021 ACTUAL		FY 2022 ADOPTED BUDGET		FY 2022 YEAR-END ESTIMATE		FY 2023 ADOPTED BUDGET
Interest	$	118,251	$	31,353	$	-	$	-	$	-
Miscellaneous - Other	$	-		956	$	-	$	-	$	-
TOTAL REVENUES	**$**	**118,251**	**$**	**32,309**	**$**	**-**	**$**	**-**	**$**	**-**
EXPENDITURES (63431700)										
Juvenile Expansion	$	6,391,434	$	1,748,279	$	-	$	-	$	-
Bond Issuance Costs		-		-		-		-		-
TOTAL EXPENDITURES	**$**	**6,391,434**	**$**	**1,748,279**	**$**	**-**	**$**	**-**	**$**	**-**
OPERATING TRANSFER(S)										
Transfer In	$	-	$	-	$	-	$	-	$	-
Transfer to General Fund		309,143		2,021,093		-		-		-
TOTAL OPERATING TRANSFER(S)	**$**	**309,143**	**$**	**2,021,093**	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL EXPENDITURES AND TRANSFER(S)	**$**	**6,700,577**	**$**	**3,769,372**	**$**	**-**	**$**	**-**	**$**	**-**
Net Changes in Fund Balance	$	(6,582,326) **	$	(3,737,063)	$	-	$	-	$	-
FUND BALANCE, OCTOBER 1	$	10,319,389	$	3,737,063	$	-	$	-	$	-
							$	-	$	-
FUND BALANCE, SEPTEMBER 30	**$**	**3,737,063**	$	-	**$**	-	$	-	$	-
OPERATING TRANSFER(S)										

The Commissioners Court issued Certificates of Obligation of $12 million dollars during the fall of 2017. The proceeds have been 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 expansion and renovation of the Juvenile Detention Facility.

**** correction FY 2020**

Retainage is being withheld from the Juvenile Expantion Project until all items are completed correctly.

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2020
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2023

REVENUES (43200)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Interest	$ 31,436	$ 212,534	$ 20,000	$ 32,967	$ 120,000
Bond Issue Premium	-	1,780,928	-	-	-
Proceeds from Bond	-	24,020,000	-	-	-
Restricted Fund Balance	-	-	14,948,750	-	12,115,000
Transfer from Capital Improvement Fund	9,808,690	-	-	-	-
Transfer from General Fund	-	-	-	-	-
TOTAL REVENUES	**$ 9,840,126**	**$ 26,013,461**	**$ 14,968,750**	**$ 32,967**	**$ 12,235,000**

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Commissioner's Court - Contingency (11001500)	$ -	$ -	$ -	$ -	$ 987,592
Facilities Services Building (63432000)	689,872	151,003	135,000	3,825	340,543
Jail Kitchen Expansion (63432100)	357,024	3,352,577	1,582,000	655,610	554,310
Roof Repair County Judge (63432101)	-	-	-	7,301	-
Roof Repair Budget Office (63432105)	-	-	-	3,662	-
Roof Repair Commissioner's Court (63432110)	-	-	-	51,130	-
Roof Repair Treasurer (63432120)	-	-	-	25,587	-
Roof Repair Risk Management (63432125)	-	-	-	7,301	-
Roof Repair Information Technology (63432140)	-	-	148,750	127,160	-
Roof Repair Human Resources (63432150)	-	-	-	18,264	-
Roof Repair Auditor (63432160)	-	-	-	36,549	-
Roof Repair Purchasing (63432165)	-	-	-	14,624	
Roof Repair Facilities Services (63432170)	-	-	-	10,963	-
Agrilife Extension Building (63432200)	527,438	2,066,049	-	-	-
Roof Repair Justice of the Peace Pct #2 (63432242)	-	-	-	14,624	-
Roof Repair Health District (63432262)	-	145,000	-	112,503	-
Roof Repair Sheriff's Office (63432280	-	-	-	-	523,833
Roof Repair Jail (63432282)	-	-	1,393,000	-	2,181,027
JP & Constable 1 Building (63432300)	2,000	1,860,605	3,250,000	1,182,643	2,000,000
Roof Repair Constable Pct #2 (63432302)	-	-	-	25,587	-
Roof Repair Constable Pct #3 (63432303)	-	-	-	-	60,525
Roof Repair Juvenile (63432310)	-	-	-	-	559,952
Roof Repair Brazos Center (63432365)	-	-	-	769,959	-
Hail Repair (63432400)	-	-	5,000,000	-	1,468,385
Roof Repair Records Management (63432501)	-	-	-	3,662	-
Land Acquisitions (63432500)	-	56,561	-	-	-
Roof Repair Road and Bridge (63432560)	-	-	-	-	304,814
Road Reconstruction (63432600)	-	1,340,424	2,600,000	-	2,970,000
R&B Heavy Equipment (63432700)	-	-	860,000	110,214	284,019
Bond Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,576,334**	**$ 8,972,219**	**$ 14,968,750**	**$ 3,181,168**	**$ 12,235,000**

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2020
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2023

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
OPERATING TRANSFER(S)					
Transfer In	$ -	$ -	$ -	$ -	$ -
Transfer to General Fund	-	239,643	-	-	-
Transfer to Capital Improvement	-	9,802,190	-	-	-
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ 10,041,833**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 1,576,334**	**$ 19,014,052**	**$ 14,968,750**	**$ 3,181,168**	**$ 12,235,000**
Net Changes in Fund Balance	$ 8,263,792	$ 6,999,409	$ -	$ (3,148,201)	$ -
FUND BALANCE, OCTOBER 1	$ -	$ 8,263,792	$ 14,836,843	$ 15,263,201	$ 12,115,000
FUND BALANCE, SEPTEMBER 30	**$ 8,263,792**	**$ 15,263,201**	**$ 14,836,843**	**$ 12,115,000**	**$ 12,115,000**
OPERATING TRANSFER(S)					

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 inclduing 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
GENERAL CAPITAL IMPROVEMENTS FUND
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2023

REVENUES (45000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Restricted Fund Balance	$ -	$ -	$ 13,442,835	$ -	$ 9,472,000
Insurance Claims	2,898,476	-	-	-	-
Subscription - Based Information Technology Arrangemen	-	778,761	-	-	-
Transfer from Commissioner's Court - Non Capital	-	195,790	-	-	
Transfer from General Fund	9,091,888	86,052	6,324,592	-	20,943,000
Transfer from CO 2017	-	2,021,092	-	-	-
Transfer from CO 2020	-	9,802,190	-	-	-
Sale of Capital Assets	-	-	-	-	-
TOTAL REVENUES	**$ 11,990,364**	**$ 12,883,885**	**$ 19,767,427**	**$ -**	**$ 30,415,000**

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
General Capital Projects (63000500)	$ 4,910,240	$ -	$ -	$ -	-
Commissioners' Court - Capital (63110001)	-	-	4,735,220	2,198,150	17,065,246
Boonville Heritage Park -Capital (631100100)	-	5,913	-	-	-
Fleet Shop - Light Equipment - Capital (63111000)	-	-	110,000	34,525	50,000
Elections Administration - Capital (63112101)	-	-	311,466	-	-
Risk Management - Capital (63125001)	-	45,053	-	-	-
Tax Office - Capital (63130001)	-	-	156,190	137,382	-
Information Technology - Capital (63140001)	-	41,279	144,320	764,983	1,202,492
Human Resources - Capital (63150001)	-	-	-	-	6,300
County Auditor - Capital (63160001)	-	2,145,173	3,200,000	259,370	1,783,000
Facilities Services - Capital (63170001)	-	140,663	139,882	82,797	71,000
County Attorney - Capital (63180001)	-	76,053	6,000	1,380	-
District Attorney - Capital (63190001)	-	25,597	3,000	1,165	63,000
85th District Court - Capital (63220001)	-	-	-	-	5,202
272nd District Court - Capital (632210010)	-	-	5,016	13,403	-
361st District Court - Capital (63222001)	-	7,900	-	8,388	-
Sheriff's Office - Capital (63280001)	-	206,446	838,378	370,975	1,482,000
Jail - Capital (63280021)	-	17,868	59,240	284,459	183,000
Constable Pct. #1 - Capital (63301001)	-	12,139	-	-	43,000
Constable Pct. #2 - Capital (63302001)	-	11,071	45,000	44,476	43,000
Constable Pct. #3 - Capital (63303001)	-	2,269	-	-	43,000
Constable Pct. #4 - Capital (63304001)	-	16,682	45,000	38,651	43,000
Juvenile Services - Capital (63310001)	-	1,056	-	-	16,000
Exposition Center - Capital (63360001)	-	155,429	46,000	82,444	78,000
Brazos Center - Capital (63365001)	-	-	-	-	9,760
Road & Bridge - Capital (63560001)	-	499,268	9,922,715	722,637	8,228,000
TOTAL EXPENDITURES	**$ 4,910,240**	**$ 3,409,858**	**$ 19,767,427**	**$ 5,045,185**	**$ 30,415,000**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2023

EXPENDITURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
OPERATING TRANSFER(S)					
Transfer In	$ -	$ -	$ -	$ -	$ -
Transfer to CO Issue 2020	9,802,190	-	-	-	-
Transfer to General Fund	570,992	-	-	24,942	-
Transfer to County Clerk Archival Fund	-	-	-	-	-
TOTAL OPERATING TRANSFER(S)	**$ 10,373,182**	**$ -**	**$ -**	**$ 24,942**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 15,283,422**	**$ 3,409,858**	**$ 19,767,427**	**$ 5,070,127**	**$ 30,415,000**
Net Changes in Fund Balance	$ (3,293,058)	$ 9,474,027	$ -	$ (5,070,127)	$ -
FUND BALANCE, OCTOBER 1	$ 8,361,157	$ 5,068,100	$ 6,064,508	$ 14,542,127	$ 9,472,000
FUND BALANCE, SEPTEMBER 30	**$ 5,068,100**	**$ 14,542,127**	**$ 6,064,508**	**$ 9,472,000**	**$ 9,472,000**

OPERATING TRANSFER(S)

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2023

REVENUES (45000)		BUDGET
Transfer From General Fund	$	20,943,000
Reserved Fund Balance		9,472,000
TOTAL REVENUES	**$**	**30,415,000**

EXPENDITURES (45000)		BUDGET
Commissioners' Court - 63110001		
Bryan ISD Remodel - Commissioner's Court	$	500,000
Replacement Vehicles - Commissioners' Court		600,000
Special Response Vehicle Storage and Central Receiving Building		2,000,000
Building Improvements (Hail Damage) - Commissioners' Court		2,465,246
Contingency - Commissioner's Court		11,500,000
Total Commissioners' Court	**$**	**17,065,246**
Fleet Shop - Light Equipment - 63111000		
A/C Recovery Machine for Vehicles - Fleet Shop	$	7,000
Replacement Vehicle - Fleet Shop		43,000
Total Fleet Maintenance Service	**$**	**50,000**
Information Technology - 63140001		
iSCSI Switch Replacement (4) - Information Technology	$	40,970
Isilon Replication Increase for District and County Attorney Media - Information Technology		45,300
Production Server Refresh - Information Technology		108,820
MDT Replacements - Information Technology		109,510
Digital Evidence Management & Patrol Video Refresh (Ongoing Contract from FY 2022) - Information Technology		897,892
Total Information Technology	**$**	**1,202,492**
Human Resources - 63150001		
Copier Replacement with Color Print - Human Resources	$	6,300
Total Human Resources	**$**	**6,300**
County Auditor - 63160001		
Financial Software Enhancements and Consulting - County Auditor	$	1,783,000
Total County Auditor	**$**	**1,783,000**
Facilities Services - 63170001		
Safety Ladders (Several Locations) - (Facilities Services CIP Request - Rolled from FY 21 & FY 22)	$	25,000
Replacement Vehicle: Unit #FS149 - Facilities Services		46,000
Total Facilities Services	**$**	**71,000**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2023

EXPENDITURES CON'T. (45000)		BUDGET
District Attorney - 63190001		
Replacement Vehicle: Unit #DA3 - District Attorney	$	30,000
Additional Vehicle without In-Car Radio - District Attorney		33,000
Total District Attorney	**$**	**63,000**
85th District Court - 63220001		
Video Refresh (Rolled from FY 22 - CIP #22-573) - 85th District Court	$	5,202
Total 85th District Court	**$**	**5,202**
Sheriff Office: Administration - 63280001		
Law Enforcement Policy Management Software (Year 2 of 3) - Sheriff Office: Administration	$	24,000
Replacement Vehicle: Unit #148 - Sheriff's Office: Administration (Order placed in FY 2022)		38,000
Replacement Vehicle: Unit #201 - Sheriff's Office: Administration (Order placed in FY 2022)		39,000
Replacement Vehicle: Unit #186 - Sheriff's Office: Administration (Order placed in FY 2022)		39,000
Replacement Vehicle: Unit #247 - Sheriff's Office: Administration (Order placed in FY 2022)		42,000
Replacement Vehicle: Unit #156 - Sheriff's Office: Administration (Order placed in FY 2022)		43,000
Replacement Vehicle: Unit #232 - Sheriff's Office: Administration (Order placed in FY 2022)		43,000
Replacement Vehicle: Unit #256 - Sheriff's Office: Administration (Order placed in FY 2022)		43,000
Additional Patrol Vehicle (Additional Deputy) - Sheriff's Office: Administration		50,500
Additional Patrol Vehicle (Additional Deputy) - Sheriff's Office: Administration		50,500
Regional Armored Rescue Vehicle (Must have ILA) - Sheriff's Office: Administration		70,000
Courthouse Security Enhancement - (Rolled from FY 21 & FY 22) - Sheriff Office: Courthouse Security		1,000,000
Total Sheriff Office: Administration	**$**	**1,482,000**
Sheriff Office: Jail Division - 63280021		
Law Enforcement Policy Management Software (Year 2 of 3) - Sheriff's Office: Jail Administration	$	27,000
Replacement Vehicle: Unit #6406 - Sheriff's Office: Jail Administration (Order placed in FY 2022)		43,000
Replacement Vehicle: Unit #6407 - Sheriff's Office: Jail Administration (Order placed in FY 2022)		43,000
Replacement of Courthouse Intercoms (Jail Holding Cells) - Sheriff's Office: Jail Administration		70,000
Total Sheriff Office: Jail Division	**$**	**183,000**
Constable Pct. #1 - 63301001		
Replacement Vehicle: Unit #502 - Constable Pct #1 (Order placed in FY 2022)	$	43,000
Total Constable Pct. #1	**$**	**43,000**
Constable Pct. #2 - 63302001		
Replacement Vehicle: Unit #502 - Constable Pct #2 (Order placed in FY 2022)	$	43,000
Total Constable Pct. #2	**$**	**43,000**
Constable Pct. #3 - 63303001		
Replacement Vehicle: Unit #903 - Constable Pct #3 (Order placed in FY 2022)	$	43,000
Total Constable Pct. #3	**$**	**43,000**
Constable Pct. #4 - 63304001		
Replacement Vehicle: Unit #1006 - Constable Pct. #4 (Order placed in FY 21)	$	43,000
Total Constable Pct. #4	**$**	**43,000**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2023

EXPENDITURES CON'T. (45000)		BUDGET
Juvenile Services - 63310001		
Guardian RFID - Juvenile Services	$	16,000
Total Juvenile Services	**$**	**16,000**
Exposition Center - 63360001		
Mule Replacement - Exposition Center	$	10,000
Additional Forklift (FY 21 CIP #21-537 & CY 22 CIP #22-527) - Exposition Center		68,000
Total Exposition Center	**$**	**78,000**
Brazos Center - 63365001		
Mule Replacement - Brazos Center (Order placed in FY 2022)	$	9,760
Total Juvenile Services	**$**	**9,760**
Road and Bridge - 63560001		
Replacement Vehicle: Unit #593 - Road and Bridge (Order placed in FY 2022)	$	37,000
Replacement Vehicle: Unit #509 - Road and Bridge (Order placed in FY 2022)		37,000
Replacement Vehicle: Unit #516 - Road and Bridge (Order placed in FY 2022)		37,000
Replacement Vehicle: Unit #518 - Road and Bridge (Order placed in FY 2022)		37,000
Replacement Vehicle: Unit #585 - Road and Bridge (Order placed in FY 2022)		39,000
Replacement Vehicle: Unit #522 - Road and Bridge (Order placed in FY 2022)		39,000
Replacement Vehicle: Unit #528 - Road and Bridge (Order placed in FY 2022)		39,000
6 Yard Dump Truck Replacement - Unit #690 - Road and Bridge		141,000
Equipment Shed - Road and Bridge		322,000
Rock Prairie Road West ILA - Road and Bridge		1,200,000
Heavy Fleet/Road & Bridge Building Renovation - Road and Bridge		2,200,000
New Office Building - Road and Bridge		4,100,000
Total Road and Bridge	**$**	**8,228,000**

TOTAL EXPENDITURES FOR GENERAL CAPITAL	**$**	**30,415,000**

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

BRAZOS COUNTY, TEXAS

ADOPTED FY 2023 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43200 - CO 2020	FY 21 Adopted	FY 22 Adopted	FY 23 Requested	FY 23 Adopted	2024-2025	2024-2025	2025-2026	2026-2027
Commissioner's Court - Contingency - 11001500	$ -	$ -	$ -	$ 987,592	$ -	$ -	$ -	$ -
Facilities Services Building - 6343200	$ 48,039	$ 135,000	$ 340,543	$ 340,543	$ -	$ -	$ -	$ -
Jail Kitchen Expansion - 63432100	$ 3,688,877	$ 1,582,000	$ 554,310	$ 554,310	$ -	$ -	$ -	$ -
Roof Repair Information Technology - 63432140	$ -	$ 148,750	$ -	$ -	$ -	$ -	$ -	$ -
AgriLife Extension Building - 63432200	$ 2,844,394	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Sheriff's Office - 63432280	$ -	$ -	$ 523,833	$ 523,833	$ -	$ -	$ -	$ -
Roof Repair Jail - 63432282	$ -	$ 1,393,000	$ 2,181,027	$ 2,181,027	$ -	$ -	$ -	$ -
JP & Constable #1 Building - 63432300	$ 3,475,000	$ 3,250,000	$ 2,000,000	$ 2,000,000	$ -	$ -	$ -	$ -
Roof Repair Constable Pct #3 - 63432303	$ -	$ -	$ 60,525	$ 60,525	$ -	$ -	$ -	$ -
Roof Repair Juvenile - 63432310	$ -	$ -	$ 559,952	$ 559,952	$ -	$ -	$ -	$ -
Hail Repair - 63432400	$ 5,000,000	$ 5,000,000	$ 1,468,385	$ 1,468,385	$ -	$ -	$ -	$ -
Land Acquisitions - 63432500	$ 3,400,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Road and Bridge - 63432560	$ -	$ -	$ 304,814	$ 304,814	$ -	$ -	$ -	$ -
Roads - 63432600	$ 3,500,000	$ 2,600,000	$ 2,970,000	$ 2,970,000	$ -	$ -	$ -	$ -
R & B Heavy Equipment - 63432700	$ 840,000	$ 860,000	$ 394,233	$ 284,019	$ -	$ -	$ -	$ -
Transfer to General Fund - 01000	$ 239,643	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to General Permanent Improvement Fund - 45000	$ 9,802,190	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund 43200 Total	**$ 32,838,143**	**$ 14,968,750**	**$ 11,357,622**	**$ 12,235,000**	**$ -**	**$ -**	**$ -**	**$ -**

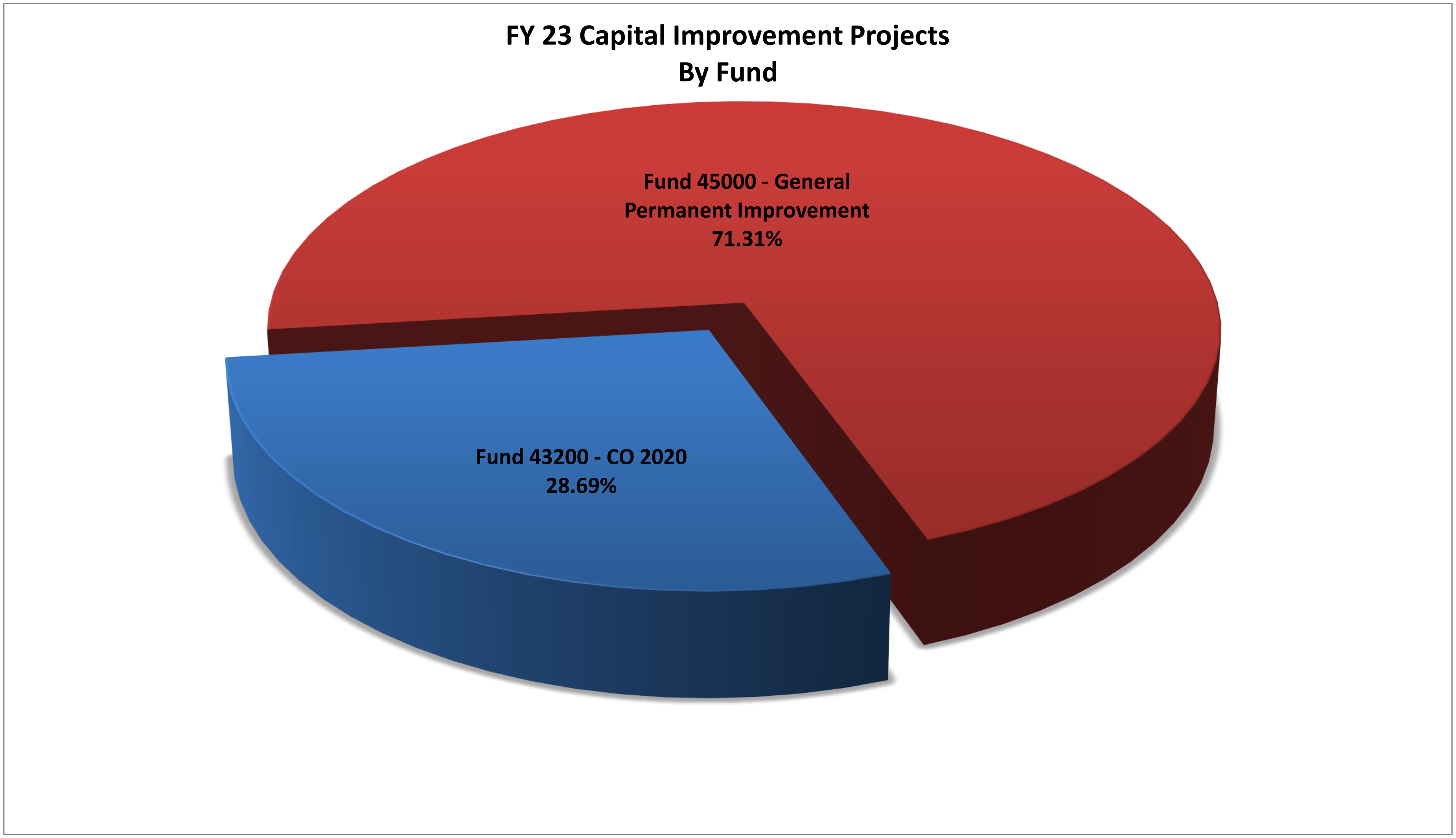
Fund 45000 - General Permanent Improvement	FY 21 Adopted	FY 22 Adopted	FY 23 Requested	FY 23 Adopted	2024-2025	2024-2025	2025-2026	2026-2027
Commissioners' Court - 63110001	$ 6,801,424	$ 4,735,220	$ 11,335,220	$ 17,065,246	$ -	$ -	$ -	$ -
Fleet Maintenance - 63111000	$ -	$ 110,000	$ 337,000	$ 50,000	$ -	$ -	$ -	$ -
Elections Administrator - 63112101	$ -	$ 311,466	$ -	$ -	$ -	$ -	$ -	$ -
Risk Management - 63125001	$ 59,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Office - 63130001	$ -	$ 156,190	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology - 63140001	$ 87,506	$ 144,320	$ 1,264,872	$ 1,202,492	$ 1,309,390	$ 1,030,690	$ 3,652,550	$ 191,020
Human Resources - 63150001	$ -	$ -	$ 6,300	$ 6,300	$ -	$ -	$ -	$ -
County Auditor - 63160001	$ 1,410,500	$ 3,200,000	$ 2,869,000	$ 1,783,000	$ -	$ -	$ -	$ -
Facilities Services - 63170001	$ 204,800	$ 139,882	$ 101,000	$ 71,000	$ 980,000	$ 2,515,000	$ 3,300,000	$ 3,945,000
County Attorney - 63180001	$ 25,000	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ -
District Attorney - 63190001	$ -	$ 3,000	$ 63,000	$ 63,000	$ -	$ -	$ -	$ -
85th District Court - 63220001	$ -	$ -	$ 5,202	$ 5,202	$ -	$ -	$ -	$ -
272nd District Court - 63221001	$ -	$ 5,016	$ -	$ -	$ -	$ -	$ -	$ -
Sheriff's Office -Administration - 63280001	$ 596,300	$ 838,378	$ 1,349,231	$ 1,482,000	$ 24,000	$ -	$ -	$ -
Sheriff's Office - Jail Division - 663280021	$ 19,625	$ 59,240	$ 269,000	$ 183,000	$ 27,000	$ -	$ -	$ -

BRAZOS COUNTY, TEXAS

ADOPTED FY 2023 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 45000 - General Permanent Improvement cont.	FY 21 Adopted	FY 22 Adopted	FY 23 Requested	FY 23 Adopted	2024-2025	2024-2025	2025-2026	2026-2027
Constable Pct. #1 - 63301001	$ 10,000	$ -	$ 43,000	$ 43,000	$ -	$ -	$ -	$ -
Constable Pct. #2 - 63302001	$ 10,000	$ 45,000	$ 43,000	$ 43,000	$ -	$ -	$ -	$ -
Constable Pct. #3 - 63303001	$ -	$ -	$ 43,000	$ 43,000	$ -	$ -	$ -	$ -
Constable Pct. #4 - 63304001	$ 20,000	$ 45,000	$ 50,300	$ 43,000	$ -	$ -	$ -	$ -
Juvenile Services - 63310001	$ 4,000	$ -	$ 16,000	$ 16,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Expo Center - 63360001	$ 170,500	$ 46,000	$ 98,000	$ 78,000	$ 1,062,000	$ -	$ -	$ -
Brazos Center - 63365001	$ -	$ -	$ 9,760	$ 9,760	$ -	$ -	$ -	$ -
Road & Bridge Equipment - 63560001	$ 5,644,800	$ 9,922,715	$ 8,905,000	$ 8,228,000	$ -	$ -	$ -	$ -
Fund 45000 Total	**$ 15,063,455**	**$ 19,767,427**	**$ 26,807,885**	**$ 30,415,000**	**$ 3,410,390**	**$ 3,553,690**	**$ 6,960,550**	**$ 4,144,020**

Total of All Funds	FY 21 Adopted	FY 22 Adopted	FY 23 Requested	FY 23 Adopted	2024-2025	2024-2025	2025-2026	2026-2027
Total	**$ 52,911,598**	**$ 34,736,177**	**$ 38,165,507**	**$ 42,650,000**	**$ 3,410,390**	**$ 3,553,690**	**$ 6,960,550**	**$ 4,144,020**


FY 23 Capital Improvement Projects
By Fund
Fund 45000 - General
Permanent Improvement
71.31%
Fund 43200 - CO 2020
28.69%

THE STATE OF TEXAS

COUNTY OF BRAZOS

PROPRIETARY FUND

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

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

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (5000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Employee Dental - County	430,082	427,336	425,000	372,207	440,000
Employer Payments - County	11,304,145	11,089,055	11,700,000	11,689,216	11,300,000
Employer - Medical - Health Dept.	409,591	349,014	339,000	402,677	480,000
Employee - Medical - Health Dept.	84,030	76,671	75,000	65,429	75,000
Employee - Dental - Health Dept.	16,010	14,494	13,000	15,190	18,000
Employer - Medical - MPO	30,576	30,576	30,000	26,478	30,000
Employee - Medical - MPO	7,374	7,950	7,500	7,093	7,500
Employee - Dental - MPO	1,122	1,238	1,100	1,076	1,200
Employer - Medical - SARC	79,507	41,788	-	-	-
Medical - Employee Deductions	2,065,388	2,138,991	2,220,000	2,848,281	2,215,000
Medical - Retirees - County Pay	3,203,792	3,446,978	3,600,000	3,091,597	3,700,000
Medical - Retirees - Self Pay	483,658	505,175	525,000	489,727	530,000
Dental - Retirees - Self Pay	99,274	105,591	100,000	107,582	110,000
Excess Risk Benefit	1,991,380	2,880,118	2,000,000	970,854	1,000,000
Retiree Excess Risk Benefit	25,769	-	-	-	-
Cobra	2,097	13,955	5,000	8,286	6,000
Employer - Dental - SARC	1,984	840	-	-	-
Miscellaneous - Other	5,949	-	-	-	-
Refunds-Misc., Sundry, Prescriptions	230,967	371,312	100,000	355,831	300,000
Reserve Fund Balance	-	-	1,483,800	-	5,800,000
TOTAL REVENUES	**$ 20,472,694**	**$ 21,501,083**	**$ 22,699,400**	**$ 20,451,523**	**$ 26,012,700**

Commissioners' Court has approved a contract with a third party administrator to assist with monitoring and paying health insurance claims by employees and their dependents. 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.

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Departmental Support	$ 1,265	$ 1,701	$ 1,265	$ 1,563	$ 749,877
Contract Services	-	-	-	1,050	-
Administrative Fees	477,878	488,430	600,000	$ 452,929	575,800
Transitional Reinsurance, Pcor Institute Fee	4,926	-	6,000	10,834	6,000
Claims - Prescriptions	3,190,833	3,861,399	3,500,000	4,358,311	4,039,900
Claims - Medical	7,654,024	7,750,875	9,321,565	5,307,035	10,306,900
Claims - Dental	360,999	413,967	-	323,502	366,000
Life Insurance	38,224	37,235	40,000	15,448	20,000
Stop Loss Premium	4,067,260	2,216,133	4,300,000	3,916,763	4,300,000
Professional Services	39,791	49,119	42,000	35,668	42,000
	$ 15,835,199	$ 14,818,859	$ 17,810,830	$ 14,423,102	$ 20,406,477

Health & Wellness Clinic (64005100)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Salary & Wages	$ 204,397	$ 177,068	$ 310,240	$ 173,530	$ 392,736
Benefits	91,580	75,361	140,753	74,005	162,470
Departmental Support	71,226	52,379	117,507	28,819	111,067
Repair & Maintenance	93	93	100	70	100
Minor Acquisitions	30	-	-	-	-
Contractual Services	726	1,985	10,000	495	10,000
Professional Services	132,946	138,315	270,200	170,982	270,200
	$ 500,998	$ 445,200	$ 848,800	$ 447,901	$ 946,573

Wellness Programs (64005300)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Departmental Support	$ 1,046	$ -	$ 15,750	$ 110	$ 15,750
	$ 1,046	$ -	$ 15,750	$ 110	$ 15,750

Retiree Health Insurance (64005700)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Contractual Services	$ 4,332,584	$ 4,433,258	$ 5,951,520	$ 3,729,866	$ 4,651,900
	$ 4,332,584	$ 4,433,258	$ 5,951,520	$ 3,729,866	$ 4,651,900
TOTAL EXPENDITURES	**$ 20,669,827**	**$ 19,697,317**	**$ 24,626,900**	**$ 18,600,979**	**$ 26,020,700**

NONOPERATING REVENUES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
Fees	$ 60	$ 60	$ -	$ -	$ -
Interest	53,630	57,755	2,500	$ 11,448	$ 8,000
Donations - Other	487	-	-	-	-
TOTAL NONOPERATING REVENUES	**$ 54,177**	**$ 57,815**	**$ 2,500**	**$ 11,448**	**$ 8,000**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2023
With Comparative Data for the Year Ending as Indicated

	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ADOPTED BUDGET	FY 2022 YEAR-END ESTIMATE	FY 2023 ADOPTED BUDGET
INCOME BEFORE TRANSFERS	$ (142,956)	$ 1,861,581	$ (1,925,000)	$ 1,861,992	$ -
Transfer In (Out)	$ -	$ -	$ 2,000,000	$ -	$ -
CHANGE IN NET POSITION	$ (142,956)	$ 1,861,580	$ 75,000	$ 1,861,992	$ -
FUND BALANCE, OCTOBER 1	$ 3,485,883	$ 3,342,926	$ 1,547,724	$ 5,204,506	$ 7,066,497
FUND BALANCE, SEPTEMBER 30	$ 3,342,926	$ 5,204,506	$ 1,622,724	$ 7,066,497	$ 7,066,497

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

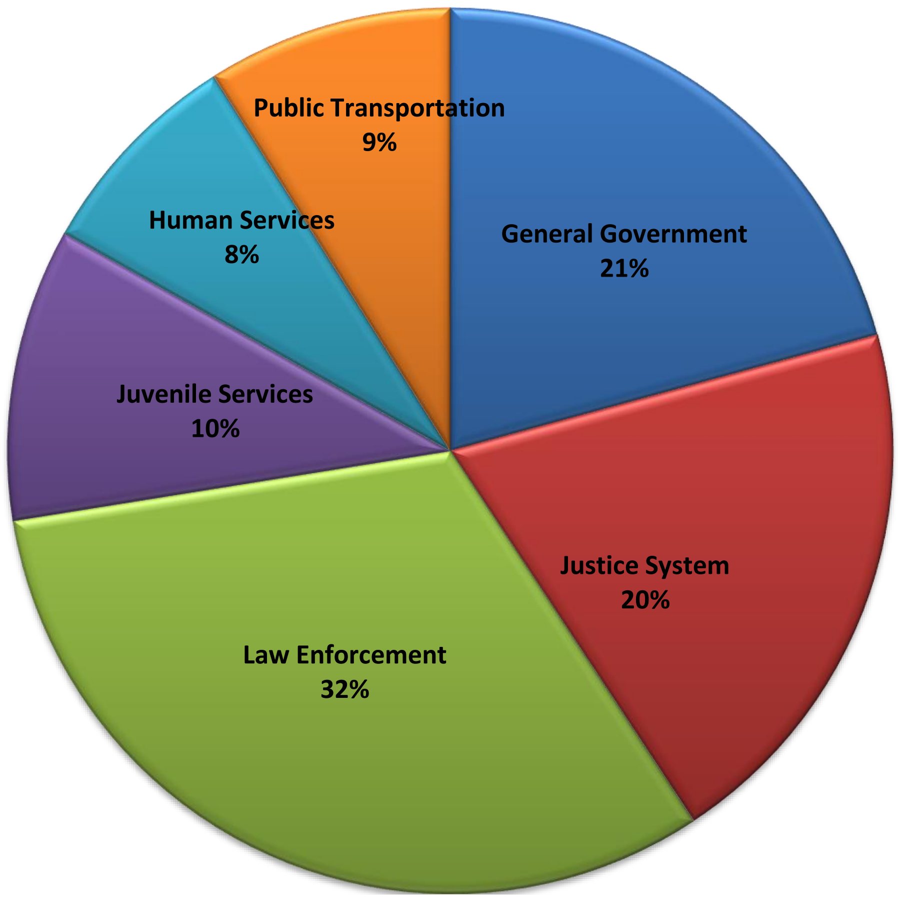
Count By Department

Adopted FY 23 Position History

THE STATE OF TEXAS

COUNTY OF BRAZOS

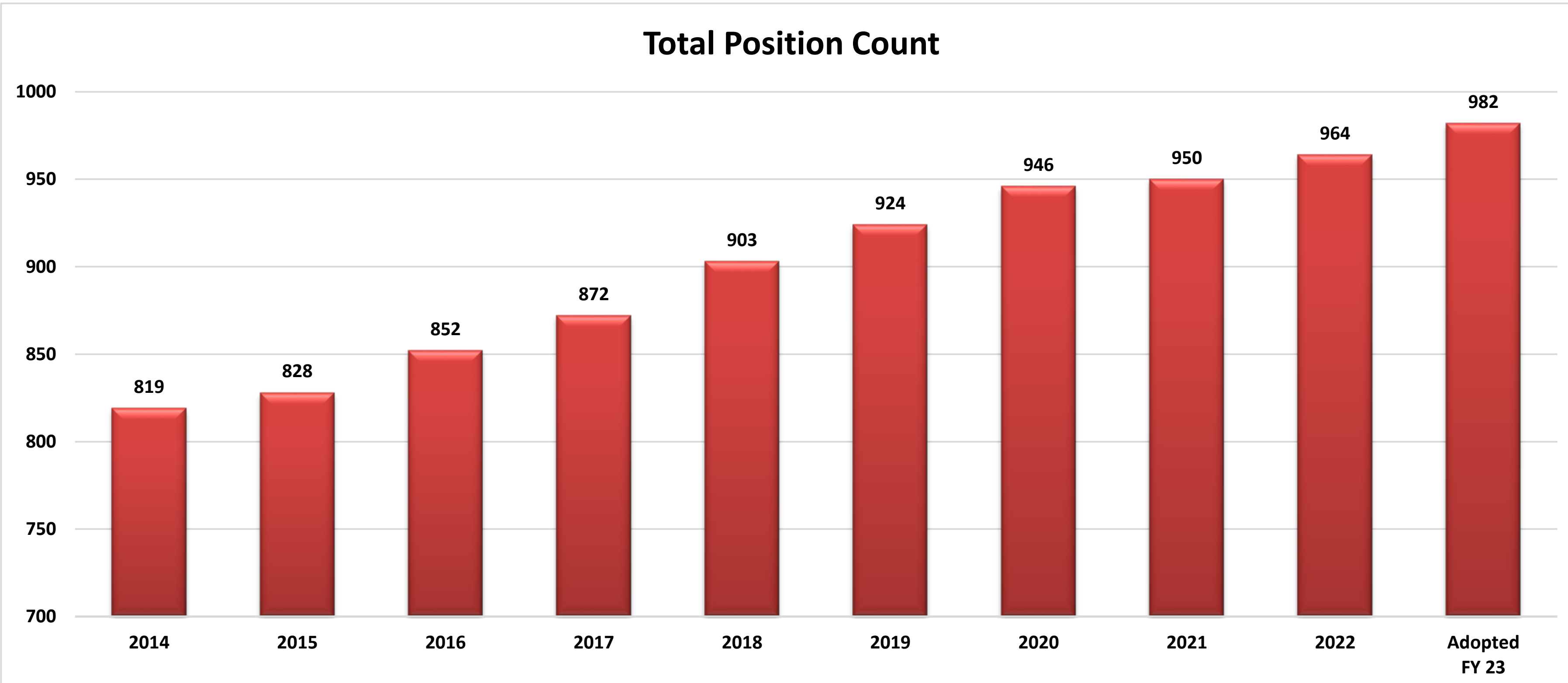
FY 2022 -2023 ADOPTED BUDGET
POSITION SUMMARY BY FUNCTION
982 POSITIONS



Brazos County, Texas

Brazos County, Texas
Ten Year Trend

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	Adopted FY 23
General Government	148	146	164	162	169	177	183	191	200	204
Justice System	176	182	176	179	183	185	191	188	185	196
Law Enforcement	268	272	275	282	294.75	300.75	306.75	306.75	307.75	311.75
Juvenile Services	94	93	94	101	104	104	105	105	105	105
Human Services	58	59	68	69	70.25	70.25	73.25	73.25	78.25	77.25
Public Transportation	75	76	75	79	82	87	87	86	88	88
Total	819	828	852	872	903	924	946	950	964	982



BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23
County Judge - 10000100											
	Full-Time	3	3	3	4	6	8	9	12	12	12
	Part-Time	1	1	-	-	1	2	4	4	4	4
	Temporary	2	2	3	3	3	3	4	4	4	4
Veterans Adminstration - 10002000											
	Full-Time	1	1	1	1	1	1	1	1	1	1
	Part-Time	-	-	-	-	-	-	-	-	-	1
Pre-Trial Officer - 10003000											
	Full-Time	1	-	-	-	-	-	1	1	3	3
	Part-Time	3	3	3	2	2	2	2	2	2	2
Budget Officer Aministration - 10500000											
	Full-Time	2	2	2	2	2	2	2	2	2	2
Commissioner's Court - 11000100											
	Full-Time *	6.66	6.66	6.66	6.66	6.66	6.66	6.66	6.66	6.66	6
	Three-Quarter Time	1	1	1	1	1	1	-	-	-	-
	Temporary	-	-	-	-	-	-	-	-	-	-
Hotel Occupancy Tax Fund - 11002500											
	Full-Time *	2	2	2	2.18	2.18	2.18	2.18	2.18	2.18	2.18
Fleet Maintenance Service - 11100000											
	Full-Time	-	-	3	6	6	6	6	6	6	6
Collections - 11200200											
	Full-Time	5	5	6	6	6	6	6	6	6	6
	Part-Time	1	1	-	-	-	-	-	-	-	-
Election Administrator - 11210020											
	Full-Time	-	-	6	7	7	7	7	7	8	9
	Part-Time	-	-	1	-	-	-	-	-	-	-
	Three-Quarter Time	-	-	-	-	-	-	-	-	1	1
	Temporary	-	-	1	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	8	7	7	7	7	7	7	7
Risk Management - 12500100											
	Full-Time	2	2	2	2	2	2	2	3	3	3
Tax Office - 13000100											
	Full-Time	35	35	35	33	33	35	35	35	37	36
	Part-Time	2	2	2	1	1	1	1	1	1	1
	Temporary	2	2	2	1	1	1	1	1	-	-
Information Technology - 14000100											
	Full-Time	20	20	24	25	27	29	30	32	34	36
	Part-Time	1	1	1	1	1	1	1	1	1	1
Human Resources - 15000100											
	Full-Time	5	5	5	5	5	6	6	7	8	9

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23
County Auditor ** - 16000100											
	Full-Time	10	10	10	10	11	11	11	12	12	14
Purchasing - 16500100											
	Full-Time	5	5	6	6	7	8	8	8	8	8
Facilities Services - 17000100											
	Full-Time	20	29	32	32	34	34	34	34	36	36
	Part-Time	15	-	1	1	-	-	-	-	-	-
Landscaping - 17000200											
	Full-Time	6	6	7	7	7	7	7	7	7	7
County Attorney - 18000100											
	Full-Time	30	31	31	31	31	31	31	29	29	27
	Three-Quarter Time	-	-	-	-	-	-	-	-	-	1
	Part-Time	4	3	3	3	3	3	3	3	3	-
C. A. Hot Check Fund - 18006000											
	Temporary	1	1	1	1	1	-	-	-	-	-
District Attorney - 19000100											
	Full-Time *	29.90	31.90	34	34	37	37	38.72	38.72	38.72	39.72
	Part-Time	1	-	2	2	2	2	1	1	1	1
	Temporary	1	1	-	-	-	-	-	-	-	-
D. A. Child Protective Services - 19010000											
	Full-Time *	2.10	2.10	1.00	1	1	1	1	1	3	3
D. A. Crime Fund - 19200100											
	Full-Time	0	0	0	0	0	0	0.28	0.28	0.28	0.28
	Temporary	4	4	4	4	4	4	4	4	-	-
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
District Clerk - 20000100											
	Full-Time	13	14	14	14	15	15	17	16	16	16
	Three-Quarter Time	2	2	2	2	2	2	2	2	2	2
	Temporary	3	2	3	3	-	-	-	-	-	-
D. C. Jury Services - 20010000											
	Full-Time	2	2	2	2	2	2	2	2	2	2
D. C. Records Management Fund - 20005000											
	Temporary	-	-	-	-	-	-	-	-	-	2
D. C. Archival Fund - 20006000											
	Temporary	-	-	-	-	2	2	4	4	4	2
County Clerk - 21000100											
	Full-Time *	12.50	13.50	13.50	13.50	14.50	14.50	15	15	15	16
County Clerk Elections -21002000											
	Full-Time	2	2	3	-	-	-	-	-	-	-
C. C. Records Management Fund - 21005000											
	Full-Time *	2.50	2.50	2.50	2.50	2.50	2.50	2	2	2	2
	Three-Quarter Time	-	-	-	-	-	-	1	1	1	1
85th District Court - 22000100											
	Full-Time	5	5	5	5	5	5	5	5	5	5

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23
272nd District Court - 22100100											
	Full-Time	4	4	4	4	4	5	5	5	5	5
	Part-Time	2	2	2	2	2	-	-	-	-	-
361st District Court - 22200100											
	Full-Time	5	5	5	5	5	5	5	5	5	5
Juvenile Court Referee - 22500100											
	Full-Time *	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Associate Judge #1 - 22600100											
	Full-Time	3	3	3	3	3	3	3	3	3	3
Pre-Trial Release Office - 22610100											
	Full-Time	-	-	-	-	-	2	2	2	-	-
	Part-Time	-	-	-	-	-	1	1	1	-	-
Associate Judge #2 - 22800100											
	Full-Time *	3.50	3.50	3.50	3.50	3.50	3.60	3.60	3.60	3.60	4.50
Court Annex - 22900100											
	Part-Time	1	1	-	-	-	-	-	-	-	-
County Court At Law #1 - 23000100											
	Full-Time *	5	5	5	5	5.5	5.95	5.95	5.95	5.95	6.50
	Part-Time	-	-	-	0.5	-	-	-	-	-	-
County Court At Law #2 - 23100100											
	Full-Time *	5	5	5	5	5.5	5.95	4.95	4.95	4.95	5.50
	Part-Time	-	-	-	0.5	-	-	-	-	-	-
Justice Of The Peace, PCT 1 - 24101100											
	Full-Time	4	5	5	5	5	5	5	5	5	5
	Part-Time	2	-	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 2- 24201100*											
	Full-Time	-	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 2.1 - 24201100											
	Full-Time	4	3	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 2.2 - 24201200											
	Full-Time	4	5	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 3 - 24301100											
	Full-Time	5	5	5	6	6	6	6	6	6	7
	Part-Time	-	-	1	-	-	-	-	-	-	-
Justice Of The Peace, PCT 4 - 24401100											
	Full-Time	4	4	4	4	4	4	4	4	4	4
	Temporary	-	1	-	-	-	-	-	-	-	-
Texas Indigent Defense Commssion Grant											
	Full-Time	-	-	-	-	-	-	-	-	-	10
Sheriff's Administration - 28000100											
	Full-Time	63	65	65	66	67	69	70	70	70	72
S. O. Jail Adminsitration - 28002000											
	Full-Time *	167	156	157	159	163.75	164.75	166.75	166.75	166.75	168.75
	Part-Time	3	-	-	-	-	-	-	-	-	-
	Temporary	5	3	3	7	7	7	7	7	7	7

Department	ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23
S. O. Jail Medical Services - 28003000										
Full-Time	-	12	12	12	12	13	15	15	15	15
Part-Time	-	3	4	4	4	4	4	4	4	4
Temporary		2	2	2	2	-	-	-	-	-
S. O.- CSISD School Security - 28004000										
Full-Time	-	-	-	-	6	9	9	9	9	9
S. O. Inmate Commissary - 28006000										
Full-Time *	1	1	1	1	1.25	1.25	1.25	1.25	1.25	1.25
Part-Time	-	-	-	-	-	-	-	-	3	3
Temporary	2	2	2	2	3	3	3	3	-	-
Constable, PCT 1 - 30101100										
Full-Time	5	5	5	5	5	6	6	6	6	6
Constable, PCT 2 - 30201100										
Full-Time	8	8	8	8	8	8	9	9	9	9
Constable, PCT 3 - 30301100										
Full-Time	4	4	4	5	6	6	6	6	6	6
Part-Time	-	-	1	-	-	-	-	-	-	-
Constable, PCT 4 - 30401100										
Full-Time	8	8	8	8	9	9	9	9	9	9
Part-Time	-	1	1	1	-	-	-	-	-	-
Juvenile Services - Administration Probation - 31000100										
Full-Time	23	23	23	25	28	28	27	5	6	6
Three-Quarter Time	-	-	-	-	-	-	-	-	1	1
Juvenile Services - Administration Court- 31000110										
Full-Time	-	-	-	-	-	-	-	10	10	10
Juvenile Services - Administration Community Based Mental Health- 31000130										
Full-Time	-	-	-	-	-	-	-	8	9	9
Juvenile Services - Administration Residential Mental Health- 31000140										
Full-Time	-	-	-	-	-	-	-	4	4	4
Juvenile - Detention - 31000200										
Full-Time	31	34	37	43	44	44	45	-	-	-
Three-Quarter Time	-	-	-	-	-	-	-	-	-	-
Part-Time	5	3	2	2	4	4	4	-	-	-
Temporary	1	-	-	-	-	-	-	-	-	-
Juvenile Services - Detention - 31000220										
Full-Time	-	-	-	-	-	-	-	45	45	45
Part-Time	-	-	-	-	-	-	-	4	4	4
Juvenile Academy - 31000300										
Full-Time	4	4	4	4	5	5	5	-	-	-
Three-Quarter Time	1	-	-	-	-	-	-	-	-	-
Juvenile Academy - Community Based - 31000330										
Full-Time	-	-	-	-	-	-	-	5	5	5
Juvenile TYC Parole - 31010000										
Full-Time	2	2	2	2	2	2	2	-	-	-
Three-Quarter Time	1	1	1	1	1	1	1	-	-	-

Department		ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23
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	4	4	4	-	-	-
Juvenile JJAEP Community Based - 31040030											
	Full-Time	-	-	-	-	-	-	-	4	4	4
Juvenile Title IV-E - 31050000											
	Full-Time	1	1	1	-	-	-	-	-	-	-
TJJD - State Aid - 312100											
	Full-Time	16	16	-	-	-	-	-	-	-	-
TJJD - SA Basic Probation - 312110											
	Full-Time *	-	-	4.97	4.97	2.97	3.97	5.96	1	3	3
TJJD - SA Basic Court- 312111											
	Full-Time	-	-	-	-	-	-	-	3	3	3
TJJD - SA Basic Community Based- 312113											
	Full-Time	-	-	-	-	-	-	-	2	-	-
TJJD - Community Programs - 312120											
	Full-Time *	-	-	4.05	4.05	2.10	1.15	1.20	-	-	-
TJJD - SA Community Programs - Community Based- 312123											
	Full-Time	-	-	-	-	-	-	-	1	1	1
TJJD - Pre & Post Adjudication - 312130											
	Full-Time *	-	-	4	4	4.54	4.54	3.54	-	-	-
TJJD - Pre & Post Adjudication - Detention - 312132											
	Full-Time *	-	-	-	-	-	-	-	4	4	4
TJJD - Commitment Diversion - 312140											
	Full-Time *	-	-	3.95	3.95	3.92	3.87	3.85	-	-	-
TJJD - SA Commitment Diversion - Community Based - 312143											
	Full-Time	-	-	3.95	3.95	3.92	3.87	3.85	4	4	4
TJJD - Mental Health Services - 312150											
	Full-Time *	-	-	3.03	3.03	2.47	2.47	2.46	-	-	-
TJJD - SA Mental Health Services - Community Based - 312154											
	Full-Time	-	-	-	-	-	-	-	1	1	1
TJJD - SA Aid Mental Health Services - Residential Programs - 312157											
	Full-Time	-	-	-	-	-	-	-	1	1	1
TJJD-C - 318700											
	Full-Time	3	3	-	-	-	-	-	-	-	-
TJJD - N - Mental Health - 318800											
	Full-Time	2	2	-	-	-	-	-	-	-	-
Emergency Management - 35500100											
	Full-Time	2	2	2	2	2	2	2	2	2	3

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 14	ADOPTED FY 15	ADOPTED FY 16	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23
Exposition Complex - 36000100											
	Full-Time *	14	10.66	10.66	11.66	11.66	11.66	12.66	12.66	16.66	19.66
	Part-Time	-	-	-	-	-	-	-	1	5	8
	Temporary	15	16	16	16	16	16	16	15	12	4
Fair Administration - 36100100											
	Full-Time *	-	3.34	3.34	3.16	3.16	3.16	3.16	3.16	3.16	3.16
Brazos Center - 36500100											
	Full-Time	6	6	7	7	7	7	8	8	8	8
	Part-Time	-	-	-	-	-	-	-	-	-	2
	Temporary	4	4	3	3	3	3	5	5	5	2
Extension Agency - 37000100											
	Full-Time	6	6	6	6	6	6	6	6	6	7
	Part-Time	3	3	3	3	3	3	3	3	3	2
MPO - 424100											
	Full-Time	2	2	2	2	2	2	2	3	3	3
	Part-Time	-	1	1	1	1	1	1	-	-	-
	Temporary	1	1	-	-	-	-	-	-	-	-
Records Management - 50000100											
	Full-Time *	1.34	1.34	1.34	2.34	2.34	2.34	2.34	3.34	4.34	5
	Temporary	1	1	5	2	1	-	1	-	-	-
Courthouse Security Fund - 51000100											
	Full-Time	5	5	5	5	5	5	5	5	6	6
Road & Bridge - 56001000											
	Full-Time	65	68	68	66	68	74	74	74	76	76
	Part-Time	1	1	1	-	1	1	1	1	1	1
	Temporary	6	3	3	3	3	2	2	1	1	1
Road & Bridge Shop - 56002000											
	Full-Time	-	-	-	7	7	7	7	7	7	7
Health and Wellness Clinic - 64005100											
	Full-Time	-	4	4	4	4	4	4	4	4	4
	Part-Time	-	-	-	-	-	-	1	1	1	1
Total											
	Full Time	721	753	771	793	824	850	865	872	891	918
	Three-Quarter Time	5	4	4	4	4	4	4	4	5	6
	Part-Time	45	26	29	24	25	25	27	27	34	36
	Temporary	48	45	48	51	50	45	50	47	34	22
		819	828	852	872	903	924	946	950	964	982

Notes:

* Employees are split funded in other departments

** See Court Order

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
10000100	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
	Admin Assistant - County Judge	0211	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Transition Training - Temporary	B0213	2.00	2.00	3.00	3.00	3.00	3.00	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
	Transition Training	B0219	-	-	-	1.00	3.00	4.00	4.00	4.00	4.00	4.00
	Clerk (35 hours)	0220	1.00	-	-	-	-	-	-	-	-	-
	Clerk (20 hours)	0221	-	1.00	-	-	-	-	-	-	-	-
	Project Manager	B0222	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist	B0223	-	-	-	-	-	-	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
	Public Communication Officer	B0225	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Chief of Staff/Legal Officer - County Judge	B0240	-	-	-	-	-	-	-	1.00	1.00	1.00
	General Counsel - County Judge	B0241	-	-	-	-	-	-	-	1.00	1.00	1.00
	Community and Intergovernmental Affairs Liaison	B0243	-	-	-	-	-	-	-	-	1.00	1.00
	Support Specialist - County Judge	B0245	-	-	-	-	-	-	-	1.00	-	-
	Total:		6.00	6.00	6.00	7.00	10.00	13.00	17.00	20.00	20.00	20.00
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
	Administrative Assistant	B5003	-	-	-	-	-	-	-	-	-	1.00
	Total:		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
10003000	Pre-Trial Bond Supervision	B0205	-	-	-	-	-	-	1.00	1.00	3.00	3.00
	Pre-Trial Bond Supervision	0206	1.00	-	-	-	-	-	-	-	-	-
	Pre-Trial Bond Supervision - Part Time	B0207	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		4.00	3.00	3.00	2.00	2.00	2.00	3.00	3.00	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
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
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
	Special Project Admin Secty	0130	-	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Admin Secty -Commissioner Court	0131	1.00	-	-	-	-	-	-	-	-	-
	Director - Records Management Fund *	B8102	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	-
	Total:		7.66	7.66	7.66	7.66	7.66	7.66	6.66	6.66	6.66	6.00

***** 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 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
11002500	Marketing & Sales Manager - H.O.T. Fund	B0851	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Marketing & Sales Manager - Inside - H.O.T. Fund	B0852	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Event Coordinator II - H.O.T. Fund	B0853	-	-	-	-	-	-	-	-	-	1.00
	Sponsorship Coordinator - Fair Administration **	B0861	-	-	-	0.18	0.18	0.18	0.18	0.18	0.18	0.18
	Total:		2.00	2.00	2.00	2.18	2.18	2.18	2.18	2.18	2.18	2.18

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
11100000	Resource Specialist I - Fleet Services	B2655	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Mechanic - Fleet	2690	-	-	1.00	1.00	1.00	1.00	-	-	-	-
	Mechanic - Fleet Services	B2691	-	-	1.00	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
	Shop Foreman - Fleet Services	B2695	-	-	-	-	-	-	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
	Total:		-	-	3.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
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	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk I - Collections (part-time)	1734	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
11210020	Election Administrator	B0160	-	-	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
	Election Coordinator - Elections Administrator	B0162	-	-	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
	Adminsitrat Clk - Elec Admin	0164	-	-	1.00	-	-	-	-	-	-	-
	Assistant Voter Registration Coordinator - Elections Administrator	B0164	-	-	-	-	-	-	-	-	1.00	1.00
	Clerk I - Elections Administrator	B0165	-	-	-	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
	Clerk III - Elections Administrator	B0167	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Elections Administrator	B0168	-	-	1.00	-	-	-	-	-	1.00	1.00
	Clerk - Temp - Elections Administrator	B0169	-	-	1.00	4.00	4.00	4.00	3.00	3.00	1.00	-
	Warehouse Manager - Elections Administrator	B0175	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	8.00	11.00	11.00	11.00	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
	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	1.00	1.00	1.00	1.00	-	-	-	-
	Treasury Services	1007	3.00	3.00	3.00	3.00	-	-	-	-	-	-
	Clerk Full-time	1009	-	-	-	-	-	-	-	-	-	-
	Clerk II - Treasury	B1010	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
	Total:		7.00	7.00	8.00	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
	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
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
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
	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
	Administrative Clerk -Tax Office	B2313	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
	Voter Registration Coordinator	2318	1.00	1.00	1.00	-	-	-	-	-	-	-
	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
	Accounting Supervisor	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	10.00	10.00	10.00	10.00	11.00	11.00	11.00	11.00	10.00
	Clerk II -Tax Office	B2343	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	7.00	6.00
	Clerk III -Tax Office	B2345	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	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	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Temp - Tax Office	B2355	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	-	-
	Total:		39.00	39.00	39.00	35.00	35.00	37.00	37.00	37.00	38.00	37.00
14000100	Assistant Support Specialist - IT	B1212	1.00	1.00	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	1.00
	Program 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	2.00	2.00	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
	Senior Cabling Specialist	1223	1.00	1.00	1.00	-	-	-	-	-	-	-
	Webmaster - IT	B1224	1.00	1.00	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
	Assistant Cabling Specialist	1227	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	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	1.00	1.00	1.00	1.00	-	-	-	-	-
	Network Engineer - IT	B1230	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Network Technician - IT	B1231	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Structured Cabling Technician - IT	B1234	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Audio/Visual Technician- IT	B1235	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00
	Senior Audio Video Specialist - IT	B1236	-	-	-	-	-	-	-	1.00	1.00	1.00
	Applications Administrator - IT	B1238	-	-	2.00	2.00	3.00	5.00	5.00	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
	Services Manager - IT	B1242	-	-	-	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
	Security and Compliance Analyst - IT	B1245	-	-	-	-	-	1.00	1.00	-	-	-
	Chief Information Security Officer - IT	B1246	-	-	-	-	-	-	-	1.00	1.00	1.00
	Senior Services Manager - IT	B1248	-	-	-	-	-	-	-	-	-	1.00
	Total:		21.00	21.00	25.00	26.00	28.00	30.00	31.00	33.00	35.00	37.00
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 - Human Resources	B0113	2.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Clerk II - Human Resources	0117	1.00	1.00	1.00	-	-	-	-	-	-	-
	Compensation and Benefits Analyst - Human Resources	B0118	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
	Human Resource Assistant - Human Resources	B0119	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	2.00
	Assistant Director - Human Resources	B0120	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	6.00	6.00	7.00	8.00	9.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
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	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	2.00	2.00
	Assistant County Auditor III	B0316	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Assistant County Auditor II	B0317	3.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00	4.00	4.00
	Assistant County Auditor I	B0318	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Assistant County Auditor	B0320	-	-	-	-	-	-	-	-	-	1.00
	Grant Writer	B0325	-	-	-	-	-	-	-	-	-	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
	Total:		10.00	10.00	10.00	10.00	11.00	11.00	11.00	12.00	12.00	14.00
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	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Buyer II - Purchasing	B1108	2.00	2.00	3.00	3.00	3.00	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
	Total:		5.00	5.00	6.00	6.00	7.00	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
	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	4.00	12.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00
	Supervisor I - Custodians - Facilities Services	B0706	-	-	-	-	-	-	-	-	1.00	1.00
	Jntr/Cstdn, 1040hr B&Y	0707	15.00	-	1.00	1.00	-	-	-	-	-	-
	General Maintenance Technician III - Facilities Services	B0710	-	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	1.00
	General Maintenance Technician II - Facilities Services	B0711	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Maintenance Technician II - Facilities Services	B0713	5.00	5.00	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
	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
	Total:		35.00	29.00	33.00	33.00	34.00	34.00	34.00	34.00	36.00	36.00
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
	Assistant Landscape Crew Lead	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
	Total:		6.00	6.00	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
	1st Assistant CA / Chief Civil	0504	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Assistant County Attorney I	B0505	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
	Assistant County Attorney II	B0507	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
	Civil Attorney - County Attorney	B0508	1.00	1.00	1.00	1.00	2.00	2.00	2.00	-	-	-
	Bail Bond Attorney - County Attorney	B0509	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Admin Attorney - CA	0510	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Chief Prosecutor and Training - County Attorney	B0511	1.00	1.00	1.00	1.00	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	5.00	5.00	5.00	5.00	4.00	4.00
	Lead Investigator Warrant Officer - County Attorney	B0524	-	-	-	-	-	-	-	-	1.00	1.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
18000100 Cont.	Supervisor - Hot Check - County Attorney	B0531	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Secretary - Hot Check - County Attorney	B0533	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Senior Secretary - County Attorney	B0541	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Legal Secretary - County Attorney	B0543	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	6.00	5.00
	Receptionist / Secretary - C.A.	0545	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Evidence Technician - County Attorney	B0552	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Clerk - County Attorney	B0555	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	1.00
	Secretary	0558	1.00	-	-	-	-	-	-	-	-	-
	Investigator 1040 hrs - C.A	0560	1.00	1.00	1.00	1.00	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	1.00	1.00	1.00	-	-	-	-	-
	Total:		34.00	34.00	34.00	34.00	34.00	34.00	34.00	32.00	32.00	28.00
18006000	Receptionist, Temp, Hot Check Fund	4349	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Total:		1.00	1.00	1.00	1.00	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
	Trial Chief - District Attorney	B0411	1.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Assistant DA II *	0413	5.23	-	-	-	-	-	-	-	-	-
	Assistant District Attorney I	B0415	7.00	9.23	11.00	11.00	14.00	14.00	15.00	15.00	15.00	16.00
	Investigator Supervisor - District Attorney	B0419	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
	Investigative Assistant - District Attorney	B0420	1.00	1.00	1.00	1.00	1.00	1.00	1.72	1.72	1.72	1.72
	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	6.67	7.67	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
	Victim and Witness Coordinator - District Attorney	B0427	1.00	1.00	1.00	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	1.00	1.00	1.00	1.00
	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	1.00	1.00	-	-	-	-	-	-	-	-
	Clerk - District Attorney	B0432	1.00	-	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
	Total:		31.90	32.90	36.00	36.00	39.00	39.00	39.72	39.72	39.72	40.72

* Three positions are split funded with the District Attorney Child Protective Services.

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
19010000	Administrative Attorney - District Attorney CPS	B0408	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Legal Administrative Secretary - District Attorney CPS	B409	-	-	-	-	-	-	-	-	1.00	1.00
	Asst DA II *	0413	0.77	-	-	-	-	-	-	-	-	-
	Asst DA I*	0415	-	0.77	-	-	-	-	-	-	-	-
	Legal Admin Secty-DA *	0425	0.33	0.33	-	-	-	-	-	-		
	Total:		2.10	2.10	1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00

* Three 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 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
19200100	Investigative Assistant - District Attorney	B0420	-	-	-	-	-	-	0.28	0.28	0.28	0.28
	Clerk - Temp - District Attorney Crime Fund	B0433	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-
	Total:		4.00	4.00	4.00	4.00	4.00	4.00	4.28	4.28	0.28	0.28
191000	Assistant District Attorney I - Crime Against Women Grant	B0470	-	-	-	1.00	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	1.00
	Total:		-	-	-	2.00	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	1.00
	Total:		-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
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
	Senior Bookkeeper - District Clerk	B1704	-	-	-	-	-	-	-	1.00	1.00	1.00
	Clerk I - District Clerk	B1705	1.00	2.00	2.00	2.00	3.00	3.00	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	2.00	2.00	2.00	2.00	1.00	-	-	-
	Clerk III - District Clerk	B1709	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00
	Clerk Temp 1040hr	1713	3.00	2.00	3.00	3.00	-	-	-	-	-	-
	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:		18.00	18.00	19.00	19.00	17.00	17.00	19.00	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
20005000	Clerk -Temp - District Clerk Records Management Fund	B1715	-	-	-	-	-	-	-	-	-	2.00
	Total:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00
20006000	Clerk -Temp - District Clerk Archival Fund	B1719	-	-	-	-	2.00	2.00	4.00	4.00	4.00	2.00
	Total:		0.00	0.00	0.00	0.00	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	3.00	3.00	3.00	3.00	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	2.00	2.00
	Deputy County Clerk III	B1314	2.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	5.00
	Clerk 1040HRS, % PD *	1325	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-	-
	Total:		12.50	13.50	13.50	13.50	14.50	14.50	15.00	15.00	15.00	16.00
* Position is spilt with C.C. Records Management Fund.												
21002000	Election Coordinator	1328	1.00	1.00	1.00	-	-	-	-	-	-	-
	Assistant Election Coordinator	1329	1.00	1.00	1.00	-	-	-	-	-	-	-
	Bilingual Election Program Coordinator	1330	-	-	-	-	-	-	-	-	-	-
	Election Worker - Temp	1333	-	-	-	-	-	-	-	-	-	-
	Election Manager	1340	-	-	1.00	-	-	-	-	-	-	-
	Total:		2.00	2.00	3.00	-	-	-	-	-	-	-
21005000	Clerk I - County Clerk Records Management	B1324	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Clerk, 1040hrs, % PD-CO CLK *	1325	0.50	0.50	0.50	0.50	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	2.50	2.50	2.50	2.50	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
	Court Reporter - 1044 hrs	2522	2.00	2.00	2.00	2.00	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	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
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
22500100	Associate Judge 2 *	B2206	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Court Coordinator - Juvenile Referee Certified Interpreter - Juvenile Court Referee	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	1.50	1.50	1.50
* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.												
22600100	Associate Judge 1	B2201	1.00	1.00	1.00	1.00	1.00	1.00	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	3.00	3.00	3.00	3.00
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	0.00	0.00	0.00	0.00	3.00	3.00	3.00	-	-
22800100	Associate Judge 2 *	B2206	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Court Reporter - Associate Judge 2	B2207	-	-	-	-	-	-	-	-	-	1.00
	Associate Judge 2 - Bailiff	B2208	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Associate Judge 2	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	3.50	3.50	3.50	3.50	3.60	3.60	3.60	3.60	4.50
* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.												
22900100	Court Reporter	0197	1.00	1.00	-	-	-	-	-	-	-	-
	Total:		1.00	1.00	-	-	-	-	-	-	-	-
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
	Probate and Guardian Attorney - County Court at Law *	B0920	-	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Total:		5.00	5.00	5.00	5.50	5.50	5.95	5.95	5.95	5.95	6.50
* 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	1.00	1.00	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
	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
	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
	Total:		5.00	5.00	5.00	5.50	5.50	5.95	4.95	4.95	4.95	5.50
* 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
	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
	Clerk III - JP 1 - Part Time	0631	2.00	-	-	-	-	-	-	-	-	-
	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:		6.00	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 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
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
	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
	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
	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
	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
	Total:		-	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												
24201100	Court Coordinator - JP, 2-1	0603	1.00	1.00	-	-	-	-	-	-	-	-
	J. P., PCT 2, PL 1	0614	1.00	1.00	-	-	-	-	-	-	-	-
	CLK I - JP, 2-1	0618	1.00	-	-	-	-	-	-	-	-	-
	CLK II - JP, 2-1	0620	1.00	1.00	-	-	-	-	-	-	-	-
	Total:		4.00	3.00	-	-	-	-	-	-	-	-
24201200	Clerk I - JP 2-2	0602	1.00	1.00	-	-	-	-	-	-	-	-
	Clerk II - JP 2.2	0605	1.00	1.00	-	-	-	-	-	-	-	-
	Court Coordinator - JP 2-2	0610	1.00	1.00	-	-	-	-	-	-	-	-
	J. P., PCT 2, PL 2	0613	1.00	1.00	-	-	-	-	-	-	-	-
	Clerk III - JP, 2-2	0614	-	1.00	-	-	-	-	-	-	-	-
	Part-time Clerk I - JP 2-2	0622	-	-	-	-	-	-	-	-	-	-
	Total:		4.00	5.00	-	-	-	-	-	-	-	-
24301100	Clerk III - JP 3 DPS	0133	-	-	-	-	-	-	-	-	-	-
	Clerk I - Justice of the Peace Pct 3	B0604	1.00	1.00	1.00	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	1.00	1.00	1.00	1.00	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
	Clerk I - JP 3	0623	-	-	1.00	-	-	-	-	-	-	-
	Total:		5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
24401100	Clerk I - JP 4	0606	-	-	-	-	-	-	-	-	-	-
	Clerk II - Justice of the Peace Pct 4	B0607	2.00	2.00	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	1.00
	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
	Clerk I - JP 4	0625	-	-	-	-	-	-	-	-	-	-
	Clerk I - Temp	0645	-	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	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
272200	Chief Public Defender	B0130	-	-	-	-	-	-	-	-	-	1.00
	Felony Defender - Public Defender	B0131	-	-	-	-	-	-	-	-	-	2.00
	Misdemeanor Defender - Public Defender	B0132	-	-	-	-	-	-	-	-	-	3.00
	Investigator - Public Defender	B0133	-	-	-	-	-	-	-	-	-	1.00
	Case Worker - Public Defender	B0134	-	-	-	-	-	-	-	-	-	1.00
	Office Manager - Public Defender	B0136	-	-	-	-	-	-	-	-	-	1.00
	Administrative Clerk - Public Defender	B0138	-	-	-	-	-	-	-	-	-	1.00
	Total:		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
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
	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	1.00	1.00	1.00	1.00	-	-	-
	Support Service Division Lieutenant - Sherriff's Administration	B1412	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-
	Lieutenant - Sheriff's Administration	B1414	-	-	-	-	-	-	-	4.00	4.00	4.00
	Deputy - Sheriff's Administration	B1415	19.00	20.00	20.00	21.00	22.00	21.00	21.00	21.00	21.00	32.00
	Crime Analyst - Sheriff's Administration	B1418	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Recruiting Specialist - Sheriff's Administration	B1419	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Lieutenant Criminal Investigator - Sherriff's Administration	B1420	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Deputy Sheriff - Recruiting	1421	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Senior Investigator - Sheriff's Administration	B1422	2.00	2.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	-
	Investigator - Sheriff's Administration	B1423	7.00	7.00	7.00	7.00	6.00	7.00	7.00	7.00	7.00	7.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
28000100 Cont.	Sergeant - Sheriff's Administration	B1424	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	10.00
	Training Coordinator - Sheriff's Administration	B1425	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Special Services Lieutenant - Sheriff's Administration	B1426	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Crime Prevention Deputy - Sheriff's Administration	B1429	1.00	1.00	1.00	1.00	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	1.00	1.00	1.00	1.00	-
	Animal Control Tech	1432	2.00	-	-	-	-	-	-	-	-	-
	Process Server Deputy - Sheriff's Administration	B1433	4.00	4.00	4.00	4.00	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	1.00	3.00	3.00	3.00	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	5.00	5.00	5.00	5.00
	Clerk II - Sheriff's Administration	B1445	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
	Clerk II - Evidence - Sheriff's Administration	B1446	-	1.00	1.00	1.00	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	1.00	1.00	1.00	1.00	-
	Total:		63.00	65.00	65.00	66.00	67.00	69.00	70.00	70.00	70.00	72.00
28002000	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	2.00	2.00	2.00	2.00
	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	14.00	14.00	14.00	14.00
	Sergeant, Jail Nurse	1507	1.00	-	-	-	-	-	-	-	-	-
	Correctional Hlth Prof Temp	1508	2.00	-	-	-	-	-	-	-	-	-
	Correctional Health Professional - SO	1509	8.00	-	-	-	-	-	-	-	-	-
	Correctional Health Professional / EMT	1510	3.00	-	-	-	-	-	-	-	-	-
	Detention Officer - SO Jail Administration	B1511	80.00	80.00	76.00	76.00	81.00	77.00	77.00	77.00	77.00	77.00
	Detention Officer - Transport Deputy - SO Jail Administration	B1512	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
	Detention Officer - Work Crew - SO Jail Administration	B1513	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00
	Detention Officer - Booking - SO Jail Administration	B1515	15.00	15.00	16.00	16.00	16.00	17.00	17.00	17.00	17.00	18.00
	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	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00
	Detention Officer - Temp - SO Jail Administration	B1519	-	-	-	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	1.00	1.00	1.00	1.00
	Cook - SO Jail Administration	B1521	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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
	Correctional Hlth Prof (20 hours)	1530	1.00	-	-	-	-	-	-	-	-	-
	Detention Officer -Custodian of Record Sergeant - SO Jail Administration	B1542	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Officer - Court Officer - SO Jail Administration	B1543	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Corporal - SO Jail Administration	B1545	-	-	4.00	4.00	4.00	8.00	8.00	8.00	8.00	8.00
	Certified Medication Aide	1549	-	-	-	-	-	-	-	-	-	-
	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	1.00	1.00	1.00	1.00
	Med Clerk, 1040hrs - JAIL	1559	2.00	-	-	-	-	-	-	-	-	-
	Program Re-Entry Coordinator - So Jail Administration *	B1563	-	-	-	1.00	0.75	0.75	0.75	0.75	0.75	0.75
	Detention Officer - Compliance Officer - SO Jail Administration	B1565	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
	Detention Officer -Quartermaster- SO Jail Administration	B1568	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Crisis Intervention Deputy - SO Jail Administration	B1570	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Crisis Intervention Sergeant - SO Jail Administration	B1571	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		175.00	159.00	160.00	166.00	170.75	171.75	173.75	173.75	173.75	175.75

* Position is split with Sheriff - Jail and Jail Commissary

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
28003000	Sergeant Jail Nurse - Jail Medical Services	B1507	-	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Correctional Hlth Prof Temp	1508	-	2.00	2.00	2.00	2.00	-	-	-	-	-
	Correctional Health Professional - Jail Medical Services	B1509	-	8.00	8.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
	Correctional Health Professional and EMT - Jail Medical Services	B1510	-	3.00	3.00	3.00	3.00	3.00	5.00	5.00	5.00	5.00
	Correctional Health Professional - Part Time - Jail Medical Services	B1530	-	1.00	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	2.00
	Total:		-	17.00	18.00	18.00	18.00	17.00	19.00	19.00	19.00	19.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
28004000	School Resource Sergeant - CSISD School Security	B1480	-	-	-	-	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
	Total:		-	-	-	-	6.00	9.00	9.00	9.00	9.00	9.00
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	2.00	2.00	2.00	2.00	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
	Total:		3.00	3.00	3.00	3.00	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.

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
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	2.00	2.00	2.00	2.00	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	5.00	5.00	5.00	5.00	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	5.00	5.00	5.00	5.00	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	8.00	8.00	8.00	8.00	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	1.00	1.00	1.00	2.00	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
	P/T Deputy Cont. Pct 3	1621	-	-	1.00	-	-	-	-	-	-	-
	Total:		4.00	4.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
30401100	Part-Time Deputy Constable, Pct 4	1607	-	1.00	1.00	1.00	-	-	-	-	-	-
	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	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
	Total:		8.00	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	2.00	2.00	2.00	2.00	-	-	-
	Professional Counselor - Juvenile Administration	B1810	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-
	Juvenile Probation Officer I - Juvenile Administration	B1817	8.00	8.00	8.00	8.00	8.00	8.00	7.00	3.00	3.00	3.00
	Business Mgr - Juv Admin	1855	1.00	1.00	1.00	-	-	-	-	-	-	-
	Administration Services Manager - Juvenile Administration	B1856	-	-	-	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	-	-	-
	JPO-Title IV-E	1887	-	-	-	1.00	1.00	1.00	-	-	-	-
	Administrative Assistant - Juvenile Administration	B1891	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Deputy Director of Health Services - Juvenile Administration	B1895	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	1.00	1.00	1.00	1.00	-	-	-
	Detention Counselor - Juvenile Administration	B2811	-	-	-	1.00	1.00	1.00	1.00	-	-	-
	Quality Assurance Administration - Juvenile TYC	B2812	-	-	-	-	-	-	-	-	1.00	1.00
	Probation Supervisor - Juvenile Administration	B2816	3.00	3.00	3.00	3.00	3.00	3.00	3.00	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	-	-	-
	Intake Supervisor - TJJD State Aid	B2859	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Secretary - Juvenile TYC	B2865	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		23.00	23.00	23.00	25.00	28.00	28.00	27.00	5.00	7.00	7.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
31000110	Director - Juvenile Administration	B1801	-	-	-	-	-	-	-	1.00	1.00	1.00
	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
	Administrative Assistant - Juvenile Administration	B1891	-	-	-	-	-	-	-	1.00	1.00	1.00
	Assistant Director - Juvenile Administration	B2803	-	-	-	-	-	-	-	1.00	1.00	1.00
	Deputy Director - Juvenile Services - Court	B2807	-	-	-	-	-	-	-	1.00	1.00	1.00
	Juvenile Probation Officer I - Juvenile Services - Court	B2813	-	-	-	-	-	-	-	1.00	1.00	1.00
	Probation Supervisor - Juvenile Services - Court	B2816	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	10.00	10.00	10.00
31000130	Deputy Director - Juvenile Administration	B1803	-	-	-	-	-	-	-	1.00	1.00	1.00
	Probation Supervisor - Juvenile Services - Mental	B2810	-	-	-	-	-	-	-	1.00	1.00	1.00
	Juvenile Probation Officer I - Juvenile Services - Mental	B2814	-	-	-	-	-	-	-	3.00	3.00	3.00
	Volunteer Coordinator - Juvenile Administration	B2830	-	-	-	-	-	-	-	1.00	1.00	1.00
	Training Coordinator - Juvenile Administration	B2831	-	-	-	-	-	-	-	1.00	1.00	1.00
	Surveillance Officer	B2820	-	-	-	-	-	-	-	-	1.00	1.00
	Probation Supervisor - Juvenile Administration	B2856	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	8.00	9.00	9.00
31000140	Professional Counselor - Juvenile Administration	B1810	-	-	-	-	-	-	-	2.00	2.00	2.00
	Deputy Director of Health Services - Juvenile Administration	B1895	-	-	-	-	-	-	-	1.00	1.00	1.00
	Detention Counselor - Juvenile Administration	B2811	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	4.00	4.00	4.00
31000200	Food Service Manager - Juvenile Detention	B1825	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Cook1300hrs-JUV DET	1833	1.00	-	-	-	-	-	-	-	-	-
	Cook - Juvenile Detention	B1836	-	1.00	2.00	2.00	2.00	2.00	2.00	-	-	-
	Nurse - Juvenile Detention	B1841	1.00	1.00	1.00	1.00	1.00	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	-	-	-
	Temp Wrkr, 1200 Hr - Juv Det	1881	1.00	-	-	-	-	-	-	-	-	-
	Assistant Detention Superintendent - Juvenile Detention	B2802	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	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 Counselor	2811	1.00	1.00	1.00	-	-	-	-	-	-	-
	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	18.00	20.00	22.00	29.00	30.00	30.00	31.00	-	-	-
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	2.00	1.00	-	-	2.00	2.00	2.00	-	-	-
	Total:		37.00	37.00	39.00	45.00	48.00	48.00	49.00	-	-	-
31000220	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	-	-	-	-	-	-	-	31.00	31.00	31.00
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	-	-	-	-	-	-	-	2.00	2.00	2.00
	Total:		-	-	-	-	-	-	-	49.00	49.00	49.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
31000300	Superintendent - Juvenile Academy	B2806	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Acad Superv. Officer - 1560 Hrs	2824	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	-	-	-
	Total:		5.00	4.00	4.00	4.00	5.00	5.00	5.00	-	-	-
31000330	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
31010000	Quality Assurance Administration - Juvenile TYC	B2812	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Parole Aide - Juvenile TYC	B2829	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Secretary - Juvenile	B2865	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	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	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	-	-	-
31040030	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
31050000	JPO - Title IV-E	1887	1.00	1.00	1.00	-	-	-	-	-	-	-
	Total:		1.00	1.00	1.00	-	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
312100	Director - Juvenile Svc	1801	1.00	1.00	-	-	-	-	-	-	-	-
	JPO I - TJPC - G - Prog. Sanc	1868	1.00	1.00	-	-	-	-	-	-	-	-
	Prevention Spec	1869	1.00	1.00	-	-	-	-	-	-	-	-
	Juv Prl. Officer - TJPC CM Cor	1877	2.00	2.00	-	-	-	-	-	-	-	-
	Professional Counselor	1878	1.00	1.00	-	-	-	-	-	-	-	-
	JPO - TJPC - F	1883	3.00	3.00	-	-	-	-	-	-	-	-
	JPO - TJPC - O	1885	1.00	-	-	-	-	-	-	-	-	-
	Supervision Officer - St. Aid	2845	1.00	1.00	-	-	-	-	-	-	-	-
	Supervision Officer - Com Cor	2855	1.00	1.00	-	-	-	-	-	-	-	-
	Probation Spvr - Com Cor	2856	1.00	1.00	-	-	-	-	-	-	-	-
	Detention Spcr - Com Cor	2857	1.00	2.00	-	-	-	-	-	-	-	-
	Surveillance Officer - Comm	2858	1.00	1.00	-	-	-	-	-	-	-	-
	Probation Spvr - TJPC - F	2860	1.00	1.00	-	-	-	-	-	-	-	-
	Total:		16.00	16.00	-	-	-	-	-	-	-	-
312110	Director - Juvenile Svc	1801	-	-	1.00	1.00	-	-	-	-	-	-
	JPO I - Admin	1817	-	-	-	-	-	-	1.00	-	-	-
	Juvenile Probation Officer I - TJJD State Aid *	B1868	-	-	0.985	0.985	0.985	0.985	0.985	-	1.00	1.00
	Juvenile Parole Officer - TJJD State Aid *	B1877	-	-	-	-	-	1.00	0.985	-	-	-
	JPO - TJPC - F*	1883			2.985	2.985	1.985	1.985	1.99	-	-	-
	Juvenile Probation Officer - TJJD Grant F	B1884	-	-	-	-	-	-	-	1.00	1.00	1.00
	Juvenile Probation Officer Title IV - TJJD State Aid	B1887	-	-	-	-	-	-	1.00	-		
	Juvenile Probation Officer - TJJD State Aid	B2818	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		0.00	0.00	4.97	4.97	2.97	3.97	5.96	1.00	3.00	3.00
* Positions are split funded between the Juvenile Grants												
312111	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
	Juvenile Probation Officer - TJJD Basic Court	B2817	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	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	0.10	0.10	-	-	-
	Juvenile Probation Officer I - TJJD State Aid *	1868	-	-	0.015	0.015	0.015	0.015	0.015	-	-	-
	Juvenile Parole Officer - TJJD State Aid *	B1877	-	-	1.92	1.92	1.92	0.97	1.015	-	-	-
	Juvenile Probation Officer - TJJD Grant F *	1883	-	-	0.015	0.015	0.015	0.015	0.015	-	-	-
	Probation Spvr - Com Cor *	2856	-	-	0.95	0.95	-	-	-	-	-	-
	Surveillance Officer - TJJD State Aid *	2858	-	-	0.05	0.05	0.05	0.05	0.05	-	-	-
	Probation Spvr - TJPC - F	2860	-	-	1.00	1.00	-	-	-	-	-	-
	Total:		-	-	4.05	4.05	2.10	1.15	1.20	-	-	-
* Positions are split funded between the Juvenile Grants												
312123	Juvenile Parole Officer - TJJD Community Based	B2819	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	1.00	1.00	1.00
312130	Supervision Officer - TJJD State Aid	B2845	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-
	Supervision Officer - Com Cor	2855	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-
	Detention Spcr - Com Cor	2857	-	-	2.00	2.00	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:		-	-	4.00	4.00	4.54	4.54	3.54	-	-	-

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
* Positions are split funded between the Juvenile Grants												
312132	Supervision Officer - TJJD State Aid	B2845	-	-	-	-	-	-	-	2.00	2.00	2.00
	Operations Manager - TJJD State Aid	B2890	-	-	-	-	-	-	-	1.00	1.00	1.00
	Detention Manager - TJJD State Aid	B2895	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	4.00	4.00	4.00
312140	Juvenile Probation Officer - TJJD State Aid	B1832	-	-	2.00	2.00	2.00	2.00	2.00	-	-	-
	Prevention Specialist - TJJD State Aid *	B1834	-	-	0.90	0.90	0.90	0.90	0.90	-	-	-
	Juv Prl. Officer - TJPC CM Cor *	1877	-	-	0.07	0.07	0.07	0.02	-	-	-	-
	Probation Spvr - Com Cor *	2856	-	-	0.03	0.03	-	-	-	-	-	-
	Surveillance Officer - TJJD State Aid *	B2858	-	-	0.95	0.95	0.95	0.95	0.95	-	-	-
	Total:		-	-	3.95	3.95	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
	Prevention Specialist - TJJD State Aid	B1834	-	-	-	-	-	-	-	1.00	1.00	1.00
	Surveillance Officer - TJJD State Aid	B2858	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	4.00	4.00	4.00
312150	Juv Prl. Officer - TJPC CM Cor *	1877	-	-	0.01	0.01	0.01	0.01	-	-	-	-
	Professional Counselor - TJJD State Aid	B1878	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-
	Psychologist - TJJD State Aid	B1890	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-
	Professional Counselor	1892	-	-	1.00	1.00	-	-	-	-	-	-
	Probation Spvr - Com Cor *	2856	-	-	0.02	0.02	-	-	-	-	-	-
	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:		-	-	3.03	3.03	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
	Total:		-	-	-	-	-	-	-	1.00	1.00	1.00
312157	Psychologist - TJJD State Aid	B1890	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	1.00	1.00	1.00
318700	Juvenile Prob. Officer	1832	2.00	2.00	-	-	-	-	-	-	-	-
	Prevention Specialist	1834	1.00	1.00	-	-	-	-	-	-	-	-
	Total:		3.00	3.00	-	-	-	-	-	-	-	-
318800	Psychologist	1890	1.00	1.00	-	-	-	-	-	-	-	-
	Professional Counselor	1892	1.00	1.00	-	-	-	-	-	-	-	-
	Total:		2.00	2.00	-	-	-	-	-	-	-	-
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
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
36000100	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
	Facility Operations Assistant - Exposition Complex	B0831	4.00	4.00	4.00	5.00	4.00	4.00	5.00	5.00	8.00	9.00
	Temporary Attendants - Exposition Complex	B0832	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	12.00	4.00
	Attendants - Exposition Complex	B0833	-	-	-	-	-	-	-	-	4.00	8.00
	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	1.00	1.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
36000100 Cont.	Event Coordinator II - Exposition Complex	B0839	1.00	1.00	-	1.00	1.00	1.00	1.00	1.00	1.00	2.00
	Asst Manager of Brazos Valley Fair & Expo *	0843	2.00	-	-	-	-	-	-	-	-	-
	General Manager - Exposition Complex & Brazos Valley Fair **	B0844	1.00	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
	Temporary Clerk III - Exposition Complex	B0850	-	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Clerk III	0851	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
	Senior Manager, Exposition Complex	B0857	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00
	Total:		29.00	26.66	26.66	27.66	27.66	27.66	28.66	28.66	33.66	31.66
* 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
	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
	Senior Manager - Fair Administration	B0846	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III	0847	-	1.00	1.00	-	-	-	-	-	-	-
	Sponsorship Coordinator - Fair Administration ***	B0861	-	-	-	0.82	0.82	0.82	0.82	0.82	0.82	0.82
	Total:		-	3.34	3.34	3.16	3.16	3.16	3.16	3.16	3.16	3.16
** 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
	Sales & Scheduling Coord	0803	1.00	1.00	-	-	-	-	-	-	-	-
	Manager, Brazos Center	0804	1.00	1.00	1.00	-	-	-	-	-	-	-
	Asst. Mgr - Brazos Center	0805	-	-	1.00	1.00	1.00	1.00	-	-	-	-
	Assistant Director - Brazos Center	B0806	-	-	-	-	-	-	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
	Lead Custodian	0808	1.00	1.00	-	-	-	-	-	-	-	-
	Custodian - Brazos Center	B0809	1.00	1.00	2.00	2.00	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
36500100 Cont.	Building Event Worker - Brazos Center	B0812	-	-	1.00	1.00	1.00	1.00	2.00	2.00	2.00	4.00
	Building Event Worker- Brazos Center (Part-Time)	B0815	-	-	-	-	-	-	-	-	-	2.00
	Building Event Worker - Temp - Brazos Center	B0819	4.00	4.00	3.00	3.00	3.00	3.00	5.00	5.00	5.00	2.00
	Total:		10.00	10.00	10.00	10.00	10.00	10.00	13.00	13.00	13.00	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	2.00	2.00	2.00
	County Extension Agent - Horticulture	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	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
	Intern,Temp-MPO	2007	1.00	1.00	-	-	-	-	-	-	-	-
	Total:		3.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
50000100	Director - Records Management Fund *	B8102	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	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	1.00	5.00	2.00	1.00	-	-	-	-	-
	Clerk and Scanner - Records Management Fund	B8109	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bilingual Transcriptionist - Records Management Fund	B8110	-	-	-	-	-	-	1.00	1.00	2.00	2.00
	Total:		2.34	2.34	6.34	4.34	3.34	2.34	3.34	3.34	4.34	5.00

* The Records Management Director's pay is split between Commissioner's Court.

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
51000100	Courthouse Security Sergeant	B1450	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Courthouse Security Officer	B1452	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
	Total:		5.00	5.00	5.00	5.00	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
	Dir of Planning-R&B	2603	1.00	1.00	1.00	-	-	-	-	-	-	-
	Operations Manager - Road and Bridge	B2604	-	-	-	-	-	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
	Shop Foreman - R&B	2609	1.00	1.00	1.00	-	-	-	-	-	-	-
	Capital Projects Manager	2610	-	1.00	1.00	1.00	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	1.00	1.00	1.00	1.00	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
	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	1.00	1.00	1.00	1.00	2.00
	Mechanic -R&B	2631	3.00	3.00	3.00	-	-	-	-	-	-	-
	Lead Mechanic	2632	1.00	1.00	1.00	-	-	-	-	-	-	-
	Multi Equipment Operator IV - Road and Bridge	B2636	-	-	-	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
	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
	Multi Equipment Operator - Road and Bridge	B2640	7.00	7.00	7.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist - Road and Bridge	B2641	2.00	2.00	2.00	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
	Heavy Equipment Operator II - Road and Bridge	B2643	8.00	8.00	8.00	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	12.00	11.00	11.00	11.00
	Heavy Equipment Operator I - Road and Bridge	B2645	10.00	11.00	11.00	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
	Light Equipment Operator I - Road and Bridge	B2647	12.00	13.00	13.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
	Light Equipment Operator II - Road and Bridge	B2648	-	-	-	4.00	5.00	5.00	5.00	5.00	5.00	4.00
	Light Equipment Operator III - Road and Bridge	B2649	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Light Equipment Operator IV - Road and Bridge	B2650	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Parts Mngr - R&B	2651	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
	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
	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	3.00	3.00	3.00	7.00	8.00	12.00	12.00	12.00	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	4.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Technician Part Time Temporary - Road and Bridge	B2668	1.00	1.00	1.00	1.00	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
	Total:		72.00	72.00	72.00	69.00	72.00	77.00	77.00	76.00	78.00	78.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 14	Adopted FY 15	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23
56002000	Shop Forman - Heavy Fleet	B2674	-	-	-	-	-	-	-	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
	Mechanic - Heavy Fleet	B2676	-	-	-	4.00	4.00	3.00	3.00	3.00	3.00	3.00
	Tire Specialist - Heavy Fleet	B2677	-	-	-	-	-	1.00	1.00	-	-	-
	Lead Mechanic - Heavy Fleet	B2680	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Parts Manager - Heavy Fleet	B2681	-	-	-	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
64005100	Medical Director	0280	-	1.00	1.00	1.00	1.00	-	-	-	-	-
	Medical Manager - Health and Wellness Clinic	B0281	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Nurse Practitioner - PA - Health and Wellness Clinic	B0282	-	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00
	Nurse Practitioner - PA - Part-Time - Health and Wellness Clinic	B0283	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Nurse - Health and Wellness Clinic	B0284	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
	Medical Clerk - Health and Wellness Clinic	B0286	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Total:		-	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
	Total Created Positions:		819.00	828.00	852.00	872.00	903.00	924.00	946.00	950.00	964.00	982.00

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.

THE STATE OF TEXAS

COUNTY OF BRAZOS

GLOSSARY

THE STATE OF TEXAS

COUNTY OF BRAZOS

A

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

G

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

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

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

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

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

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

I

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

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

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

L

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

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

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

M

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

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

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

2022 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Brazos County	979-775-7400
Taxing Unit Name	Phone *(area code and number)*
200 S Texas Ave., Bryan, Tx 77803	www.brazoscountytx.gov
Taxing Unit's Address, City, State, ZIP Code	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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

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.	**2021 total taxable value.** Enter the amount of 2021 taxable value on the 2021 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).[1]		$ 20,826,769,229
2.	**2021 tax ceilings.** Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 2,210,398,607
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 18,616,370,622
4.	**2021 total adopted tax rate.**		$ 0.493500 /$100
5.	**2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.**		
	A. **Original 2021 ARB values:**	$ 378,962,833	
	B. **2021 values resulting from final court decisions:**	- $ 365,783,531	
	C. **2021 value loss.** Subtract B from A.[3]		$ 13,179,302
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2021 ARB certified value:**	$ 820,022,180	
	B. **2021 disputed value:**	- $ 65,601,774	
	C. **2021 undisputed value.** Subtract B from A.[4]		$ 754,420,406
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 767,599,708

[1] Tex. Tax Code § 26.012(14)
[2] Tex. Tax Code § 26.012(14)
[3] Tex. Tax Code § 26.012(13)
[4] Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 19,383,970,330
9.	**2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.** Enter the 2021 value of property in deannexed territory. [5]		$ 0
10.	**2021 taxable value lost because property first qualified for an exemption in 2022.** 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 2022 does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use 2021 market value:	$ 17,705,164	
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:	+ $ 46,294,944	
	C. Value loss. Add A and B. [6]		$ 64,000,108
11.	**2021 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 2022.** Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.		
	A. 2021 market value:	$ 1,860,452	
	B. 2022 productivity or special appraised value:	- $ 33,790	
	C. Value loss. Subtract B from A. [7]		$ 1,826,662
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 65,826,770
13.	**2021 captured value of property in a TIF.** Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 332,852,318
14.	**2021 total value.** Subtract Line 12 and Line 13 from Line 8.		$ 18,985,291,242
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 93,692,412
16.	**Taxes refunded for years preceding tax year 2021.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. [9]		$ 411,106
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]		$ 94,103,518
18.	**Total 2022 taxable value on the 2022 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. [11]		
	A. Certified values:	$ 23,731,437,353	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ $ 11,939,189	
	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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12]	- $ 365,525,388	
	E. Total 2022 value. Add A and B, then subtract C and D.		$ 23,377,851,154

[5] Tex. Tax Code § 26.012(15)
[6] Tex. Tax Code § 26.012(15)
[7] Tex. Tax Code § 26.012(15)
[8] Tex. Tax Code § 26.03(c)
[9] Tex. Tax Code § 26.012(13)
[10] Tex. Tax Code § 26.012(13)
[11] Tex. Tax Code § 26.012, 26.04(c-2)
[12] Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. 2022 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. [14] .... $ 1,553,367,718	
	B. 2022 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. [15] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 1,553,367,718
20.	**2022 tax ceilings.** Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 2,417,622,542
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 22,513,596,330
22.	**Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.** Include both real and personal property. Enter the 2022 value of property in territory annexed. [18]	$ 0
23.	**Total 2022 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2022. [19]	$ 599,087,411
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$ 599,087,411
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$ 21,914,508,919
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.429411 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. [21]	$ 0.429411 /$100

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

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 debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2021 M&O tax rate.** Enter the 2021 M&O tax rate.	$ 0.442257 /$100
29.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 19,383,970,330

[13] Tex. Tax Code § 26.01(c) and (d)
[14] Tex. Tax Code § 26.01(c)
[15] Tex. Tax Code § 26.01(d)
[16] Tex. Tax Code § 26.012(6)(B)
[17] Tex. Tax Code § 26.012(6)
[18] Tex. Tax Code § 26.012(17)
[19] Tex. Tax Code § 26.012(17)
[20] Tex. Tax Code § 26.04(c)
[21] Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 85,726,965
31.	**Adjusted 2021 levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding tax year 2021.** 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 2021. This line applies only to tax years preceding tax year 2021.	+ $ 376,566	
	B. **2021 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 2022 captured appraised value in Line 18D, enter 0.	– $ 192,693	
	C. **2021 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. **2021 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 183,873	
	E. Add Line 30 to 31D.		$ 85,910,838
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 21,914,508,919
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.392027/$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	A. **2022 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.	$ 1,116,947	
	B. **2021 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.	– $ 1,385,063	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ -0.001224/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
35.	**Rate adjustment for indigent health care expenditures.** [24]		
	A. **2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	$ 1,743,382	
	B. **2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.	– $ 1,575,654	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000765/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000765/$100

[22] [Reserved for expansion]
[23] Tex. Tax Code § 26.044
[24] Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]		
	A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	$ 2,663,233	
	B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	$ 2,757,990	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ -0.000433/$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.	$ 0.000629/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0/$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
	A. 2022 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, 2021 and ending on June 30, 2022.	$ 0	
	B. 2021 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, 2020 and ending on June 30, 2021.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0/$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.	$ 0/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$100
38.	**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 26.0444 for more information.		
	A. Amount appropriated for public safety in 2021. 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 2021. 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 32 and multiply by $100	$ 0/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0/$100
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.392792 /$100
40.	**Adjustment for 2021 sales tax specifically to reduce property values.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 23,490,628	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.107192/$100	
	C. Add Line 40B to Line 39.		$ 0.499984 /$100
41.	**2022 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 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.517483 /$100

[25] Tex. Tax Code § 26.0442
[26] Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **2022 voter-approval M&O rate for taxing unit affected by disaster declaration.** 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 in the manner provided for a special taxing unit. 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 If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0 /$100
42.	**Total 2022 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. [28] Enter debt amount .... $ 9,027,375 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 9,027,375
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2022 debt.** Subtract Line 43 from Line 42E.	$ 9,027,375
45.	**2022 anticipated collection rate.** **A.** Enter the 2022 anticipated collection rate certified by the collector. [30] .... 100.00 % **B.** Enter the 2021 actual collection rate. .... 99.70 % **C.** Enter the 2020 actual collection rate. .... 100.89 % **D.** Enter the 2019 actual collection rate. .... 99.94 % **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%. [31]	100.00 %
46.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 9,027,375
47.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 22,513,596,330
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.040097 /$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.557580 /$100
D49.	***Disaster Line 49 (D49):*** **2022 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ____ /$100

[27] Tex. Tax Code § 26.042(a)
[28] Tex. Tax Code § 26.012(7)
[29] Tex. Tax Code § 26.012(10) and 26.04(b)
[30] Tex. Tax Code § 26.04(b)
[31] Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	$ 0.557580 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	$ 0
52.	**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. [33] **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2021.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 23,490,628
53.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 22,513,596,330
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.104340 /$100
55.	**2022 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.429411 /$100
56.	**2022 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	$ 0.429411 /$100
57.	**2022 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.557580 /$100
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.453240 /$100

SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 22,513,596,330
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100
62.	**2022 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.453240 /$100

[32] Tex. Tax Code § 26.041(d)
[33] Tex. Tax Code § 26.041(i)
[34] Tex. Tax Code § 26.041(d)
[35] Tex. Tax Code § 26.04(c)
[36] Tex. Tax Code § 26.04(c)
[37] Tex. Tax Code § 26.045(d)
[38] Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] 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. [42]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**2021 unused increment rate.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0.017399 /$100
64.	**2020 unused increment rate.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0.047827 /$100
65.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$ 0 /$100
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	$ 0.065226 /$100
67.	**2022 voter-approval tax rate, adjusted for unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$ 0.518466 /$100

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. [44]

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. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.392792 /$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 22,513,596,330
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.002220 /$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.040097 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.435109 /$100

SECTION 7: Voter-Approval Tax Rate 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.[46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

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.

[39] Tex. Tax Code § 26.013(a)
[40] Tex. Tax Code § 26.013(c)
[41] Tex. Tax Code §§ 26.0501(a) and (c)
[42] Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code § 26.063(a)(1)
[44] Tex. Tax Code § 26.012(8-a)
[45] Tex. Tax Code § 26.063(a)(1)
[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.493500/$100
74.	**Adjusted 2021 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. **- or -** If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate *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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2021 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0/$100
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.493500/$100
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 18,985,291,242
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 93,692,412
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 21,914,508,919
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0/$100
80.	**2022 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.518466/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.429411/$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 27

Voter-approval tax rate .... $ 0.518466/$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. .... $ 0.435109/$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: 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 Tax Code. [50]

print here Kristeen Roe, CTA, PCAC
Printed Name of Taxing Unit Representative

sign here Kristeen Roe
Taxing Unit Representative

Date August 1, 2022

[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)
[50] 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
County Auditor
200 South Texas Avenue
Brazos County, Texas 77803