Brazos County, Texas

Adopted Budget for Fiscal Year 2024

September 19, 2023

Prepared by the Brazos County Auditor

Brazos County, Texas

Adopted FY 2024 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 $11,739,541 which is a 12.38 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 $3,649,976.

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

FOR: County Judge: Duane Peters
Commissioner Pct. #2: Chuck Konderla
Commissioner Pct. #3: Nancy Berry
Commissioner Pct. #4: Wanda Watson

AGAINST: Commissioner Pct. #1: Steve Aldrich

ABSENT: N/A

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

	FY 2024	FY 2023
Proposed Property Tax Rate	$0.409700/100	$0.429411/100
No-New-Revenue Rate	$0.376088/100	$0.429411/100
No-New-Revenue M&O Tax Rate	$0.342289/100	$0.392792/100
Voter Approved Tax Rate	$0.489494/100	$0.518466/100
Debt Service Rate	$0.040714/100	$0.040097/100

Total debt obligations for Brazos County secured by property taxes: $129,337,348.

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Year Ending September 30, 2024

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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 19, 2023

Honorable Commissioner’s Court:

Honorable Duane Peters, County Judge
Honorable Steve Aldrich, Commissioner, Precinct No. 1
Honorable Chuck Konderla, Commissioner, Precinct No. 2
Honorable Nancy Berry, Commissioner, Precinct No. 3
Honorable Wanda Watson, Commissioner, Precinct No. 4

I am pleased to present the Brazos County Adopted Budget for Fiscal Year 2024. 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 2024 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 2023 Brazos County Total Certified Taxable Value (Before Freeze) at $30 billion as compared to the 2022 of $25.2 billion. This includes $913.9 million in new taxable value that was not on the appraisal roll in 2022. $920.9 million is the total net taxable value of properties still under appraisal review compared to $90.5 million at certification of values last year.

This budget is prepared on the basis $26,991,963,472 of net taxable value, after exemptions, which is an increase of 17.98% over the previous year’s net taxable value. The County’s tax rate is $0.409700 per $100 of assessed value. Net tax collections are estimated at 98% of total levy.

The County’s $0.409700 tax rate is allocated as follows:

General Fund	$0.368986
Debt Service	$0.040714

The total adopted budget is approximately $424.2 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 4.5% Cost-Of-Living-Adjustment for all positions and 1.5% salary adjustment pool to be distributed at the discretion of the elected official or department head. Additionally, the workforce is budgeted at 1,007 positions, a net of twenty-five more positions than in FY 2023.

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 and labor shortages. To assist moving forward, we have ordered some equipment in FY 2023 which we felt would be difficult to procure in FY 2024 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 2024. 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 2024 adopted budget. With your assistance, Brazos County will move forward into 2024 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 2024

October 1, 2023 – September 30, 2024

COMMISSIONERS COURT

DUANE PETERS
COUNTY JUDGE

STEVE ALDRICH
COMMISSIONER, PCT. 1

NANCY BERRY
COMMISSIONER PCT. 3

CHUCK KONDERLA
COMMISSIONER, PCT. 2

WANDA WATSON
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 2024 adopted budget is balanced with a property tax rate of $0.409700 per $100 valuation.

The FY 2024 adopted budget totals approximately $424 million for all funds, including $198.1 million in General Fund appropriations, $69.2 million in Special Revenue, $25.5 million in Grant Fund Revenues, $12.8 million for Debt Service, $92 million for all Capital Funds, and $26 million for the Proprietary Fund. Approximately $500 thousand in fund reserves are projected for Debt Service at the end of FY 2024. 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 $26.9 billion. This represents a total increase of 17.98% from the 2022 adjusted certified tax roll of $22.8 billion. 2023 land market value increased 9.7%, Improvements increased 23.8% over last year and Personal Property increased 10.4% as well. The mineral interest values have increased by 5.5% as compared to last year's increase of 50.9%. Exemptions have increase by 5.3% as compared to 9.7% in 2022. Freeze and Transfer Adjustment has increased by 25% over last year. The 2023 taxable valuation along with the rate are used in the tax assessment calculations which ultimately fund the FY 2024 budget. The average taxable home value adjusted for homestead exemption in Brazos County has increased 11.4% from $305,358 in 2022 tax year to $340,058.

TAX RATE

The Brazos County 2023-2024 Adopted Budget is balanced at a tax rate of $0.409700 per $100 valuation which is $0.033612 more than the No-New-Revenue tax rate of $0.376088 per $100 valuation which is effectively a 12.38% increase. 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 2024 Adopted Budget is balanced at a tax rate of $0.409700 per $100 valuation.

Based on the current adjusted certified tax revenues, the adopted tax rate of $0.409700 per $100 valuation will result in revenues of approximately $105.9 million available for the General Fund at a collection rate of 98%. In comparison, last year $94.4 million was raised for the General Fund. This represents an increase of 12.38% for FY 2024. This rate also funds the debt service payment of approximately $11.8 million. See additional information presented in the Debt Service section.

EMPLOYEE BENEFITS

COMPENSATION

The FY 2024 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 4.5% Cost-of-living-Adjustment (COLA) for most but not all employees as well as a 1.5% 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 1,007 positions which is a net increase of twenty-five (25) additional positions from FY 2023 to FY 2024.

BENEFITS

Expenditures in the County's self-insurance health fund have 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% or $516 per employee per year to $16,992 from $16,476.

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 4.7 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.

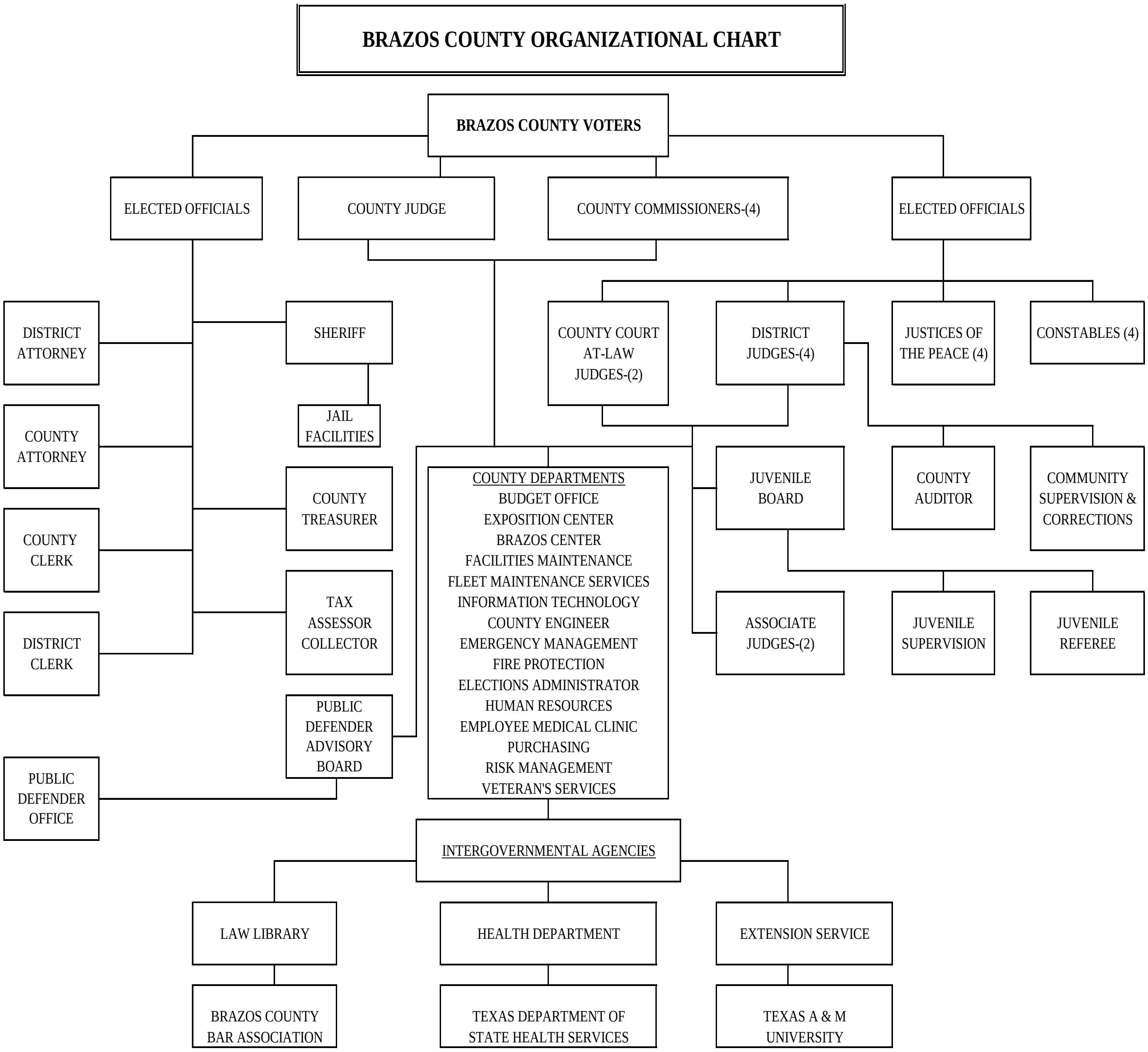
Brazos County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge), and four Commissioners elected from respective precincts. The County Judge is so named because he has actual 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 VOTERS
ELECTED OFFICIALS
COUNTY JUDGE
COUNTY COMMISSIONERS-(4)
ELECTED OFFICIALS
DISTRICT ATTORNEY
SHERIFF
JAIL FACILITIES
COUNTY ATTORNEY
COUNTY TREASURER
COUNTY CLERK
TAX ASSESSOR COLLECTOR
DISTRICT CLERK
PUBLIC DEFENDER ADVISORY BOARD
PUBLIC DEFENDER OFFICE
COUNTY COURT AT-LAW JUDGES-(2)
DISTRICT JUDGES-(4)
JUSTICES OF THE PEACE (4)
CONSTABLES (4)
JUVENILE BOARD
COUNTY AUDITOR
COMMUNITY SUPERVISION & CORRECTIONS
ASSOCIATE JUDGES-(2)
JUVENILE SUPERVISION
JUVENILE REFEREE
COUNTY DEPARTMENTS
BUDGET OFFICE
EXPOSITION CENTER
BRAZOS CENTER
FACILITIES MAINTENANCE
FLEET MAINTENANCE SERVICES
INFORMATION TECHNOLOGY
COUNTY ENGINEER
EMERGENCY MANAGEMENT
FIRE PROTECTION
ELECTIONS ADMINISTRATOR
HUMAN RESOURCES
EMPLOYEE MEDICAL CLINIC
PURCHASING
RISK MANAGEMENT
VETERAN'S SERVICES
INTERGOVERNMENTAL AGENCIES
LAW LIBRARY
HEALTH DEPARTMENT
EXTENSION SERVICE
BRAZOS COUNTY BAR ASSOCIATION
TEXAS DEPARTMENT OF STATE HEALTH SERVICES
TEXAS A & M UNIVERSITY

Brazos County Commissioners’ Court

Front Row:

Steve Aldrich Commissioner, Precinct 1	Duane Peters County Judge	Wanda Watson Commissioner, Precinct 4

Back Row:

Chuck Konderla Commissioner, Precinct 2	Nancy Berry Commissioner, Precinct 3

COUNTY OF BRAZOS

Elected Officials

Commissioners Court
E. Duane Peters, County Judge
Steve Aldrich, Commissioner Pct. 1
Chuck Konderla, Commissioner Pct. 2
Nancy Berry, Commissioner Pct. 3
Wanda Watson, Commissioner Pct. 4

Constables
Jeff Reeves, Pct. 1
Donald Lampo, Pct. 2
J. P. Ingram, Pct. 3
Hezekiah Carter, Pct. 4

County Attorney
Earl Gray

County Clerk
Karen McQueen

County Court-at-Law Judges
Amanda Matzke, CCL 1
Roy Brantley, CCL 2

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
Darrell Booker, Pct. 4

Sheriff
Wayne Dicky

Tax Assessor/Collector
Kristy Roe

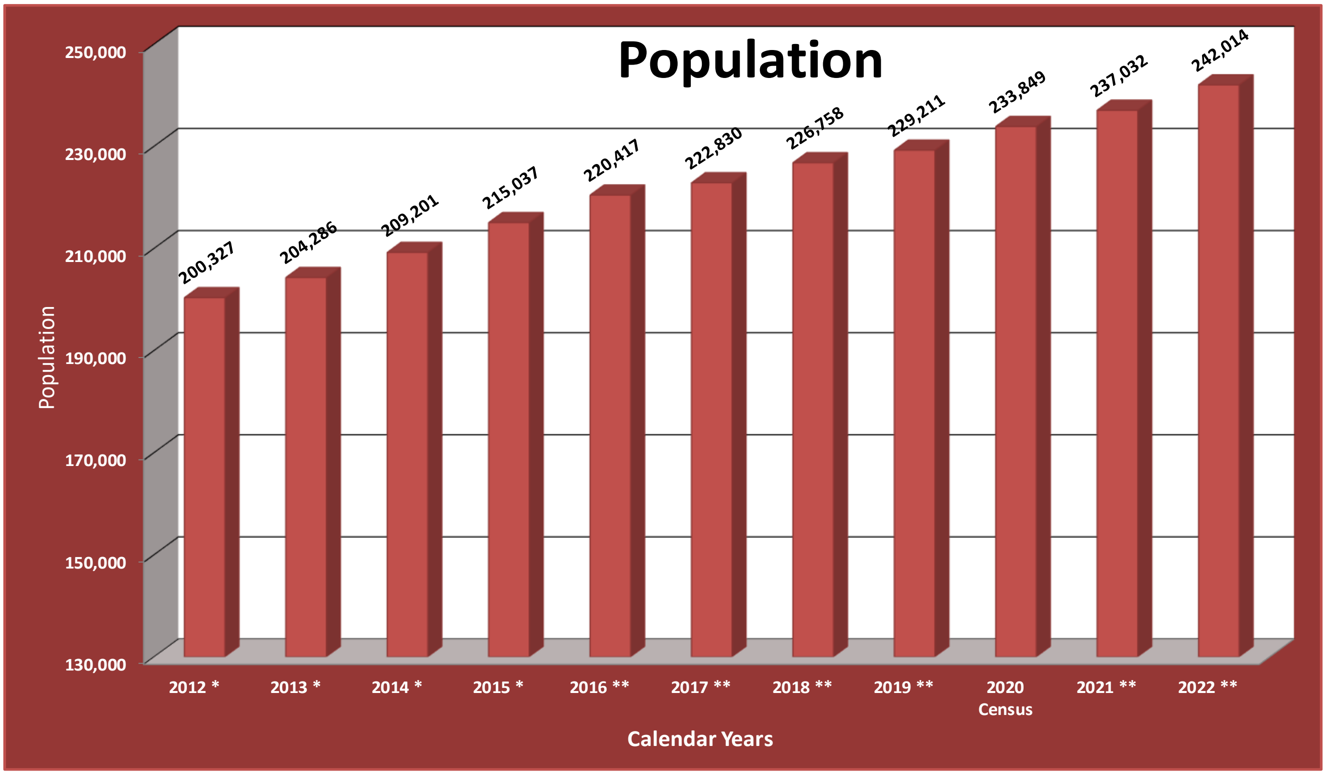
District Attorney
Jarvis Parsons

Appointed Officials/Department Heads

George Wise, 472nd District Judge (Appointed)
Cristian Villarreal, County Treasurer (Appointed)
Dana Zachary, Misdemeanor Associate Judge
Misty Swan, Felony Associate Judge & Juvenile Referee
Wendy Hencerling, Family Law Associate Judge
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
Jacqueline Foster, 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
Chadd Caperton, County Extension Agent

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 212,111. The City of Bryan is the county seat. The 2022 county population is projected at 242,014. 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 2019-2022 is from the United States Census Bureau: Population Est. as of July 1, 2022 - 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 2024 Adopted Budget covers a twelve-month period from October 1, 2023 through September 30, 2024. 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. <u>Workload Decreases</u>: 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. <u>Changing Circumstance</u>: 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. <u>Revenue Shortfalls</u>: 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. <u>Decrease in Non-General Fund Revenue</u>: 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 County Auditor evaluates the requests to determine its appropriateness and availability of funds. The Auditor then forwards the transfer to Commissioners' Court for consideration. If approved by the Commissioners' Court, the County Auditor makes the appropriate changes in the financial management system to reflect the transfer.

BRAZOS COUNTY, TEXAS
Budget Planning Calendar for 2023-2024

Date	Calendar of Events
April 2023	Selection of Grievance Committee during a regular Commissioner's Court (Local Government Code 152.015)
Monday, April 3rd - May 12th	Outside Agency Request due to Budget Officer
Tuesday, April 11th	FY 2023/2024 Budget Calendar presented to Commissioner's Court
Tuesday, April 11th - Friday, April 14th	Budget Instructions and worksheets distributed to Departments. Oracle opened for data entry.
Friday, May 26th	Deadline for departments to complete budget request including capital in Oracle.
June 1st - July 14th	Elected Officials and Department Heads meet with Budget Officer to discuss needs including operation, capital and personnel. (Local Government Code 111.036)
June 1st - July 25th	Budget Officer prepares proposed budget (Local Government Code 111.034)
July	Appointment of Tax Assessor/Collector to Calculate the No-New-Revenue and Voter-Approval (Tax Rate Tax Code 26.04 (c)) - Tax Assessor/Collector designated on 7/21/2020
Tuesday, July 25th	Deadline for receiving Certified Values from Chief Appraiser (Tax Code 26.01(a)
July 31st - August 23rd	Budget Officer holds open workshops with Commissioner's Court to discuss requested capital and positions and receive input from Commissioner's Court.
Friday, September 1st	72 hour notice for Open Meetings Notice
Tuesday, September 5th	FY 2024 Proposed Budget filed with County Clerk & County Auditor (Local Government Code 111.037)
Tuesday, September 5th	Notify elected officials of salary & personal expenses for the proposed budget
Tuesday, September 5th	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, September 8th	Publish No-New-Revenue Rate and Voter Approval Tax Rates,
Friday, September 8th	Publish Notice of Public Hearing on Budget and Elected Official Salaries (Local Government Code 152.013)
Friday, September 15th	72 hour notice for Open Meetings Notice for Proposed Budget
Friday, September 15th	72 hour notice to adopt FY 24 budget and tax rate (Open Meetings Notice)
Tuesday, September 19th at 9am	Public Hearing on Proposed Budget (Local Government Code 111.038) Time to be Announced
Tuesday, September 19th at 9:15am	Public Hearing on Proposed Tax Rate at 9:15 am, schedule and announce date, time, & place of meeting to vote on proposed tax rate (Local Government Code 111.038) (only if exceeding No-New-Revenue Tax Rate)
Tuesday, September 19th at 10am	Public Meeting to Adopt Budget and Tax Rate 10:00 am
	1) Vote to adopt budget (Local Government Code 111.039) 2) Vote to adopt tax rate (Local Government Code 111.039 and Tax Code 26.05) 3) Vote to ratify property tax increase from raising more revenue from property taxes than in the previous year (Local Government Code 111.039 and Tax Code 26.05) (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 2023-24 Adopted Budget appropriates funds using the following expenditure categories.

- Salary and Wages
- Benefits
- Supplies and Other Charges
- 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 County Auditor. 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 Funds** – 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.

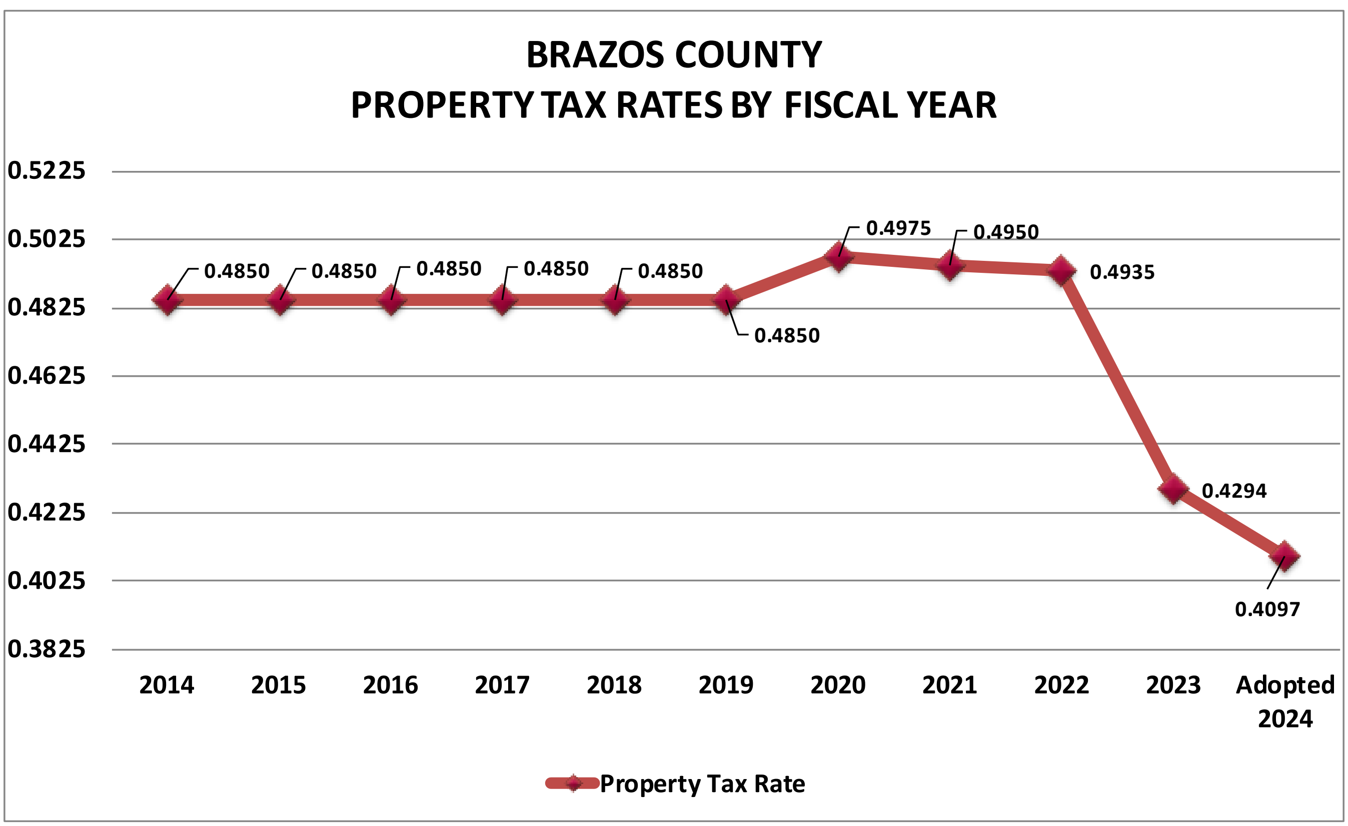
Other Revenue – Includes revenue not classified in another category.

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

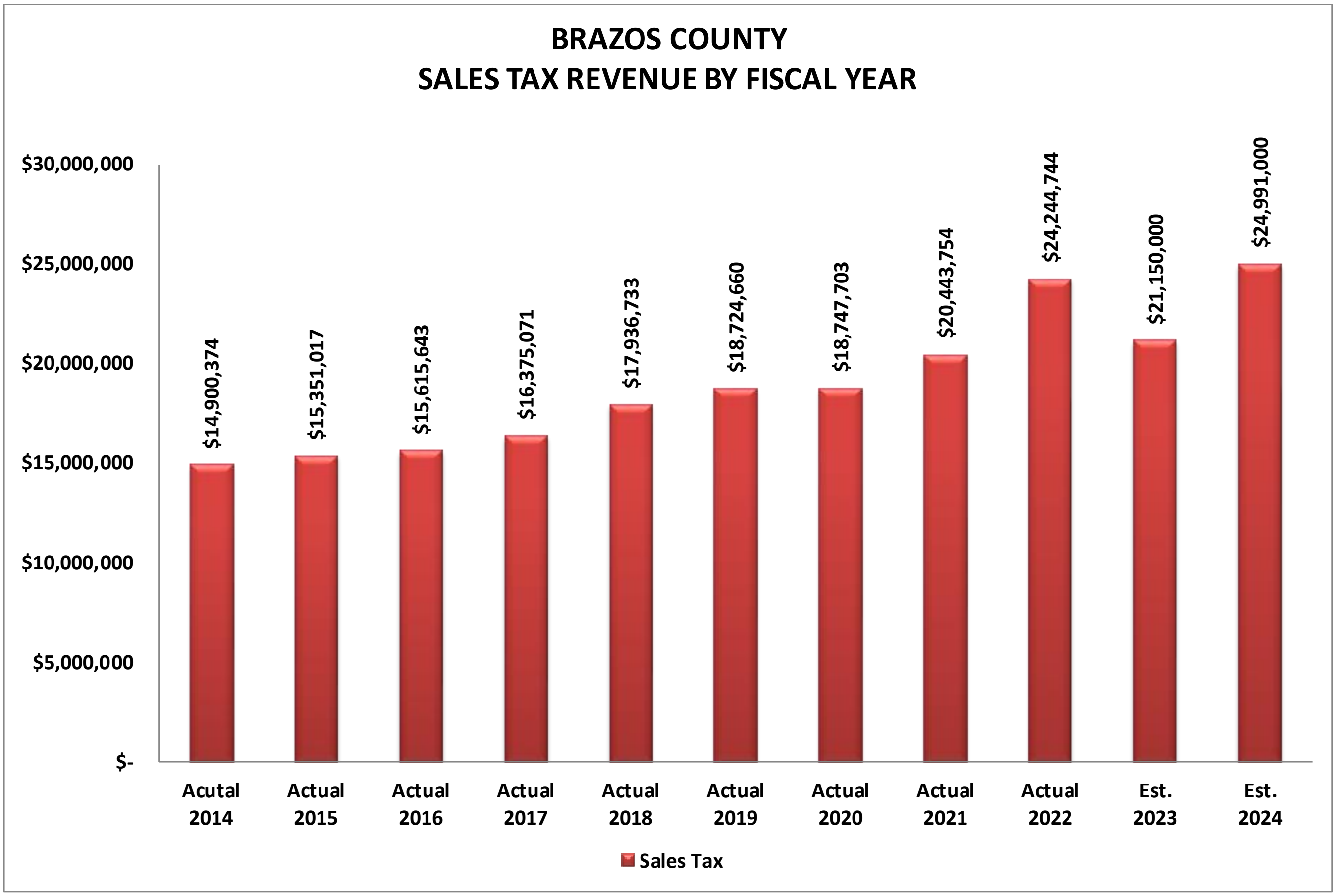
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 24 adopted budget is based on projected receipts of taxes, fees, other revenues and reserves which total slightly over $198.1 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, 2024 approximately $134.3 million represents revenues used to resource General Fund activities which are raised primarily from ad valorem tax and sales which increase of $7.1 million over the previous year. Use of Reserves makes up the next highest category of resources at approximately 22.63%. Of the reserves 71% 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 67.78% of revenues and are estimated at 5.65% more than the 2023 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 $106.5 million in FY 2023 to $109.9 million in the adopted FY 2024 budget. Below are the historical tax rates for Brazos County. The FY 2024 adopted total tax rate is $0.409700 per $100 appraised valuation for calendar year 2023.



SALES TAX: Brazos County voters approved a ½% sales tax. It comprises 12.61% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 23 were budgeted at approximately $21.1 million and estimated to increase to $24.9 million in the FY 2024 adopted budget.



FEES, FINES & OTHER PAYMENTS: Comprising 5.66% 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 2024 fees, fines and other payments are projected to decrease from $11.7 million to $11.2 million or $550 thousand as compared to FY 2022.

GENERAL FUND MAJOR EXPENDITURE HIGHLIGHTS

Expenditures are divided into the following major categories:

- Salary and Wages
- Benefits
- Supplies and Other Charges
- 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 2024 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 48.1% of total expenditures, followed by 0.9% of discretionary spending, by 9.7% of departmental support, 3.7% repairs and maintenance, contracts for services comprise 6.1%, professional services make up 6.5%, contracts for community support make up approximately 3.2%. While 10.6% is set aside for capital outlay and 10.9% 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 85%, the Hotel Occupancy Tax fund represents 6% of the total special revenue funds, the County Clerk Records Management fund and the County Clerk Archival fund each represent 2%, 7% 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 78.37% of the grants, TJJD – Juvenile Grants represent 9.24%, the Texas Indigent Defense Commission Grant 5.17% of the grants, and the 7.22% 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 2023 and may likely continue into FY 2024.

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 spring of FY 2023, Commissioner's Court authorized the issuance of Certificates of Obligation, Series 2023, in the amount of $9.2 million, as well as the issuance of General Obligation Bonds, Series 2023, for $27.1 million.

The total debt outstanding for FY 2024 is $129.3 million of that $97 million in principal and $32.2 in interest on the debt. $11.8 million of the total debt service requirement is due during FY 2024 of that $7.5 million in principal and $4.2 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 24 is $92,090,133 an increase of $49,440,133 from the 2023 capital budget. The 2024 Program continues to support the County's commitment to maintain and improve its facilities and infrastructures. Significant projects for 2024 include:

- ***Certificates of Obligations 2020:*** The Commissioner's Court issued certificates of obligation during the fall of 2020. The proceeds will be used to design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of County-owned public property, specifically for the County Jail Kitchen, the Ag Extension building, the Justice of the Peace and Constable Pct. #1 Building, land and/or property for county facilities including the Facilities Services and Road and Bridge Departments, equipment and vehicles for various departments, roof replacement and repairs and county wide road improvements.

  $2.8 million is set aside for to renovate County owned buildings. $300,000 for the former Ag Extension Building and $2.5 million for the Road and Bridge buildings.

  The Jail Kitchen Expansion project is still under construction with a budget of $941,419, which started in FY 2021 and is expected to be complete in FY 2024.

  Included is $487,000 for roof repair due to hail damage on buildings located at the Facilities Services and Sheriff's Office. Additional $921 thousand is set aside for the replacement/upgrade of hail damaged roofs and HVAC equipment on county buildings, such as the Light Fleet Shop, Courthouse, Administration Building and buildings at the Exposition Center that are yet to be scheduled. These projects, which include numerous buildings, will take several years to complete.

  $1,500 is set aside for IT equipment that was ordered in FY 2023 for the Justice of the Peace Pct. #1 and Constable Pct. #1 building. The building was completed in the Summer of FY 23.

Included is $330,000 for Road & Bridge heavy equipment.

$3 million is budgeted under Commissioners Court Contingency for unforeseen cost increases in these projects due to inflation.

- ***General Obligation Bonds 2023:*** The Commissioner's Court issued general obligation bonds during the spring of 2023. The proceeds will be used for permanent public improvements, including designing, acquiring, constructing, improving, and maintaining roads, bridges, and highways within Brazos County.

  There is $19.8 million set aside for the On System Roads – TxDOT projects for improvements.

  $10.1 million has been set aside for the Off System Road project to improve County roads.

- ***Certificate of Obligations 2023:*** The Commissioner's Court issued certificate of obligations during the spring of 2023. The proceeds will be used for design, planning, acquisition, construction, furnishing, renovation and equipping public property and designated infrastructure and for other public purposes, specifically being improvements to the existing County Administration Building; the County Courthouse, the existing County BISD Building (including parking lot renovations) for public defender offices and other administrative services; the Brazos County Dispatch and Emergency Operations Center; County Sheriff Department facilities including a central receiving and storage facility.

  Included is $8 million for the Sanctuary Renovations.

  $1.9 million is set aside for the North Wing Renovations.

- ***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.

  $6.1 million is set aside for American Recovery Plan Act – Revenue Placement under the direction of Commissioners Court.

  County Judge was appropriated funding for JustFOIA software to assist with open records request in the amount of $13,400.

  $13.8 million is set aside under the direction of the Commissioners Court. Of that, $129,500 is set aside for audio and visual refresh in the Commissioner's Courtroom. $1 million is budgeted for the Civil District Courtroom buildout, $3.1 million for a Special Response Vehicle Storage and Central Receiving Building, as well as $5 million for an Emergency Communications District Building, and $600,000 to purchase replacement vehicles and equipment due to manufacturing order dates for future years. Set aside is $4 million 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.

Fleet Shop – Light Equipment was appropriated $74,000 for the purchase of a replacement vehicle and equipment.

$40,000 is budgeted for audio and visual upgrades in the Elections Administration training room.

Included is $205,276 for fiber relocation between the BISD Building and Health District Building, Odyssey SQL server upgrade and digital signate at the Courthouse. Additional funding has also been set aside in the general fund to address ongoing maintenance of computer related security, hardware, and software.

$436,900 is set aside for the Facility Services department for the purchase of one replacement vehicle, SeekTech SR 60 tool, fire and safety maintenance software, and safety ladders. Additional monies have also been set aside in the general fund to address ongoing maintenance and repair issues for county buildings.

Included is $9.4 million of the American Rescue Plan Act – Revenue Replacement for the BISD Building renovations.

Sheriff Office was appropriated is $474,996 for replacement vehicles, $250,000 for courthouse security enhancement, $4,061 for Command Center upgrades, and $10,010 to replace a mower. In total $750,434 has been appropriated for the administration division and jail division of the Sheriff Office.

Constable Pct. #3 was appropriated funding for one replacement vehicle and equipment in the amount of $74,000, and $10,000 for design of the evidence room.

$31,000 is set aside to replace one vehicle for Juvenile Services.

Included is $4.6 million of the American Rescue Plan Act – Revenue Replacement for the Medical Examiner's building.

Exposition Center was appropriated $7.5 million for expansion.

$44,100 has been reserved to replace the sound system in a training room at the Brazos Center.

Records Management was appropriated $13,000 to purchase two scanners.

$492,200 has been set aside for Road and Bridge which consist of replacing vehicles in the amount of $205,200 and additional equipment shed in the amount of $287,200.

Total amount that is allocated in the General Capital Improvement Fund is $43,762,133.

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 $20.6 million. An increase of $215,956. The Health & Wellness Clinic is funded at $1 million, which is $105,044 more than last year. Retiree health insurance remained the same at $4.6 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 242,014 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 2024 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 2024 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 2023

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 2023 as follows:

\$0.368986	for the purpose of maintenance and operations
\$0.040714	for the payment of principal and interest on county debt
\$0.409700	**Total Tax Rate**

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.80 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-20.32.

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 19th day of September 2023.

Duane Peters, County Judge

Steve Aldrich, Commissioner Precinct 1

Chuck Konderla, Commissioner Precinct 2

Nancy Berry, Commissioner Precinct 3

Wanda Watson, Commissioner Precinct 4

Attested:
Karen McQueen, County Clerk

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED 2023 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2024

HISTORICAL DEMOGRAPHICS:

TAX YEAR		NET TAXABLE VALUE	TAX RATE GENERAL FUND	TAX RATE DEBT SERVICE	TAX RATE 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
2022	$	22,879,121,718	0.3893	0.0401	0.4294	$	98,245,465
Adopted							
2023	$	26,991,963,472	0.3690	0.0407	0.4097	$	110,586,074

		@ 100%			@ 98%
	$	**99,596,566**	**M & O**	**$**	**97,604,635**
	$	**10,989,508**	**I & S**	**$**	**10,769,718**
Over 65 Ceiling	**$**	**8,282,828**		**$**	**8,117,171**
Disabled Person Ceiling	**$**	**270,469**		**$**	**265,060**
	$	**119,139,371**		**$**	**116,756,584**

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

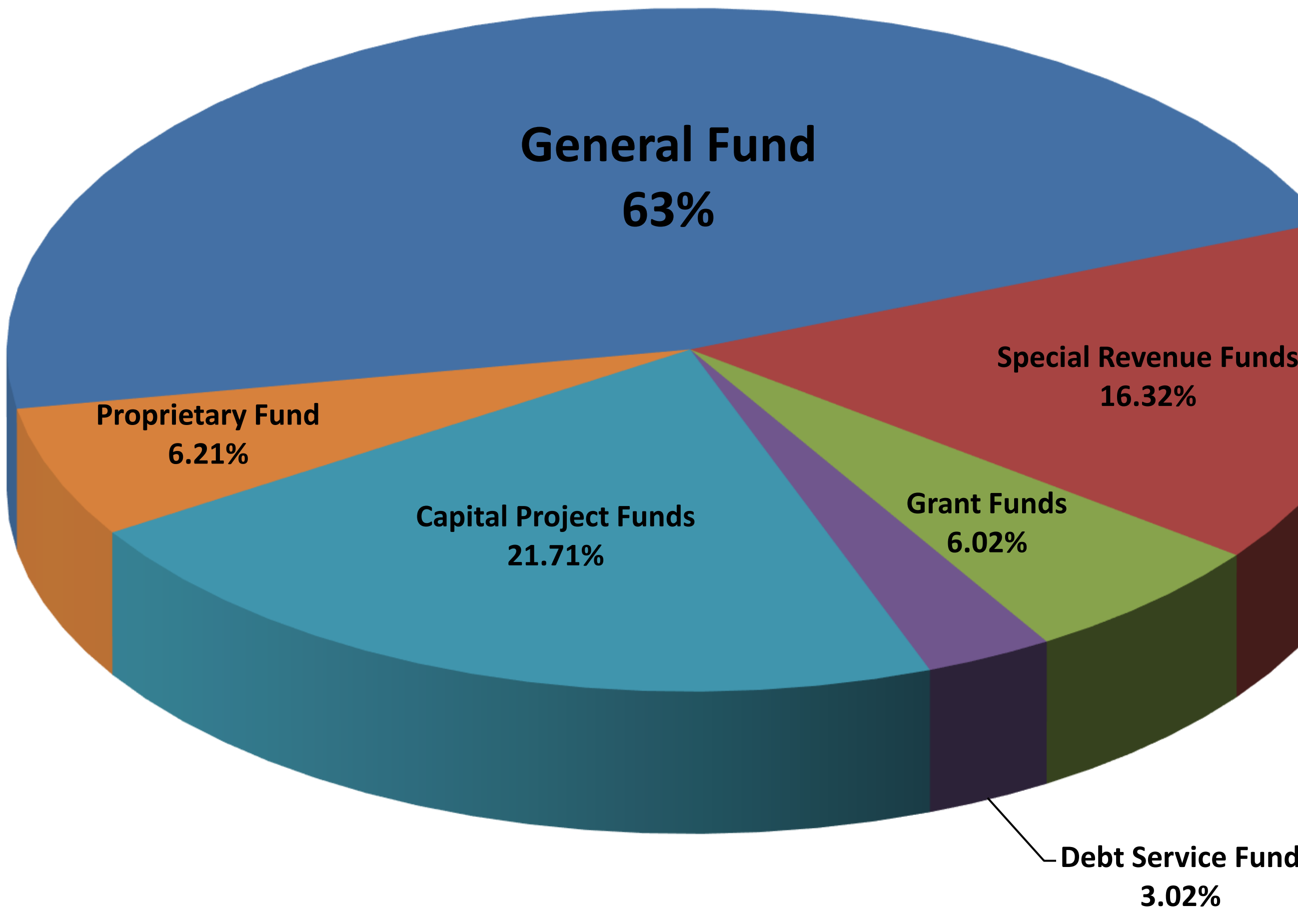
	Anticipated Cash and Cash Equivalents Balances At September 30 2023	Anticipated Cash and Cash Equivalents Balances At September 30 2022	Actual Cash and Cash Equivalents Balances At September 30 2021	Actual Cash and Cash Equivalents Balances At September 30 2020	Actual Cash and Cash Equivalents Balances At September 30 2019
General Fund	$ 23,747,187	$ 44,201,433	$ 84,760,407	$ 46,246,545	$ 20,433,105
Health Endowment Fund	-	-	907,204	813,415	733,092
Special Revenue Funds	37,895,798	28,603,879	11,862,913	25,003,022	10,707,928
Grant Funds	(377,799)	50,088	4,776,902	-	-
Debt Service Fund	2,455,487	100,000	7,837,946	7,420,981	1,051,061
Capital Project Funds					
Juvenile Expansion 2017	-	1,085,231	1,143,420	4,935,344	932,958
C.O. 2020 (Various Projects)	453,100	4,207,550	15,794,209	8,526,444	-
General Obligation Bonds, Series 2023					
On System Road Bond - TXDOT	19,908,363	-	-	-	-
Off System Road Bond	10,257,165	-	-	-	-
C.O. 2023 (Various Projects)	10,005,166	-	-	-	-
General Improvement	25,094,885	10,601,555	14,678,232	5,530,257	8,990,368
Proprietary Fund	9,373,882	9,959,025	7,164,312	5,974,347	4,578,100
	$ 138,813,234	**$ 98,808,761**	**$ 148,925,545**	**$ 104,450,355**	**$ 47,426,612**
Percentage Increase (Decrease -) Over Prior Period	**40.487%**	**-33.652%**	**42.580%**	**120.236%**	**-39.415%**

* 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 2020	ADOPTED BUDGET 2021	ADOPTED BUDGET 2022	ADOPTED BUDGET 2023	ADOPTED BUDGET 2024	COMPARISON 2023 VS 2024	% INCR/(DECR)
General Fund	$ 140,274,005	$ 133,433,358	$ 158,793,354	$ 203,944,640	$ 198,198,377	$ (5,746,263)	-3%
Health Endowment Fund	803,500	886,600	987,000	-	-	-	0%
Special Revenue Funds	46,958,692	44,111,661	55,644,304	61,242,438	69,231,732	7,989,294	12%
Grant Funds	2,495,802	3,622,416	23,689,051	33,894,642	25,520,289	(8,374,353)	-33%
Debt Service Fund	11,206,353	11,396,500	12,115,448	9,261,000	12,830,000	3,569,000	28%
Capital Project Funds							
Certificates of Obligation 2017	11,515,000	5,010,000	-	-	-	-	
Certificates of Obligation 2020	-	32,838,143	14,968,750	12,235,000	8,520,000	(3,715,000)	-44%
General Obligation Bonds, Series 2023							
On System Road Bond - TXDOT	-	-	-	-	19,800,000	19,800,000	100%
Off System Road Bond	-	-	-	-	10,100,000	10,100,000	100%
Certificates of Obligation 2023	-	-	-	-	9,908,000	9,908,000	100%
General Improvement	15,435,330	15,063,455	19,767,427	30,415,000	43,762,133	13,347,133	30%
Proprietary Fund	20,520,600	21,257,700	24,626,900	26,020,700	26,341,700	321,000	1%
Totals	**$ 249,209,282**	**$ 267,619,833**	**$ 310,592,234**	**$ 377,013,420**	**$ 424,212,231**	**$ 47,198,811**	**15.20%**

BRAZOS COUNTY, TEXAS
Budget Summary Comparison by Fund Type
FY 2024



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, 2023

Fund Balance at October 1, 2022 (audited)			**$ 136,154,224**
Reserved Balances:			
Nonspendable Fund Balances:			
For Prepaid Expenditures		1,851,513	
For Inventories		1,663,167	**(3,514,680)**
Restricted Fund Balances:			
For Pre-Trial Bond Program		533,995	
For Vital Statistics		60,425	
For Title IV-E Programs		31,028	
For Family Protection Services		80,900	
For Revenue Replacement Calendar Year 2020		6,419,821	
For Revenue Replacement Calendar Year 2021		8,445,192	**(15,571,361)**
Unrestricted Spendable Fund balance at September 30, 2022			**$ 117,068,183**
FY 22-23 Activity Budgets and Estimates:			
Restricted Fund Balance:			
For Revenue Replacement Calendar Year 2022		7,299,824	**(7,299,824)**
Assigned Fund Balance			
Budgeted FY 22-23 Contingency		6,000,000	
Budgeted FY 22-23 Indigent Health Care		5,000,000	
Estimated FY 22-23 Capital Roads started but not completed		7,000,000	
Estimated FY 22-23 Capital Improvements started but not complete	*	6,172,184	**(24,172,184)**
****Committed Fund Balance for Emergency Operations**			**(27,901,134)**
Estimated Unrestricted, Unassigned, Spendable Fund Balance at September 30, 2023			**57,695,041**
For The Year Ending September 30, 2023:			
Estimated Revenues Less Revenue Replacement			**138,861,097**
Estimated Expenditures Less			**(119,524,075)**
Estimated Unreserved and Unrestricted Fund Balance (September 30, 2023)			**$ 77,032,063**

Estimated revenues is based on 92% of Current Ad Valorem budget and the County Auditors projections based on year to date actuals.

Estimated expenditures based on expending the same percentage of budget as spent in FY 21-22 and includes
* Amount needed from general fund over and above amount already in General Capital Improvement Fund

** Committed Fund Balance includes amounts that can be used only for specific purposes determined by a formal action by the Commissioner's Court that meet the requirements of GASB-54. Currently, Brazos County Commissioner's Court has yet to adopt a Fund Balance Policy.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

SOURCE	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year End Estimate	REVENUES September 30, 2024	Percent of Budget
TAXES						
Current Ad Valorem	$ 88,862,458	$ 92,082,790	$ 106,548,000	$ 94,281,322	$ 109,954,000	
Delinquent Ad Valorem	391,067	325,621	375,000	246,227	375,000	
TIF Payments	(1,560,402)	(1,656,009)	(1,600,000)	(1,676,841)	(1,800,000)	
381 Development Agreement	(336,048)	(592,026)	(600,000)	(394,670)	(750,000)	
Tax Shortage/Overage	25,807	73,867	20,000	71,782	60,000	
Penalties & Interest on Taxes	513,448	408,200	425,000	396,664	400,000	
County Sales Tax	20,443,754	24,244,744	21,150,000	23,050,235	24,991,000	
Mixed Drink Tax	914,545	1,229,711	830,000	1,235,267	1,100,000	
TOTAL TAXES	**109,254,629**	**116,116,899**	**127,148,000**	**117,209,986**	**134,330,000**	**67.78%**
CHARGES FOR SERVICES						
Contract Detention Services	20,000	(2,890)	1,000	236,452	1,000	
JJAEP Service Fee	25,655	45,551	35,000	49,678	40,000	
Contracted Jail Services	83,925	98,355	90,000	118,810	115,000	
Jail SSA Incentive	14,000	38,950	18,000	12,600	15,000	
Fees - Collections Administrative	25,935	29,156	25,000	28,073	30,000	
Fees - Administrative Child Safety	24,068	25,530	22,000	23,674	22,000	
Fees-Alternative Dispute	-	36,773	-	-	-	
Fees - Collections County Arrest	1,019	1,185	850	1,122	1,000	
Fees - Justice of the Pease #1 County Arrest	3,463	3,394	3,000	2,534	3,000	
Fees - Justice of the Pease #2 County Arrest	2,310	2,859	2,000	3,327	2,500	
Fees - Justice of the Pease #3 County Arrest	947	945	1,000	1,030	1,000	
Fees - Justice of the Pease #4 County Arrest	643	856	700	915	750	
Fees - Collection Warrant/Capias	68,664	78,876	65,000	66,126	70,000	
Fees - Justice of the Peace #1 Warrant/Capias	27,635	15,553	26,000	18,560	15,000	
Fees - Justice of the Peace #2 Warrant/Capias	15,379	13,971	13,000	9,042	8,000	
Fees - Justice of the Peace #3 Warrant/Capias	33,815	24,931	22,500	23,086	22,500	
Fees - Justice of the Peace #4 Warrant/Capias	2,086	752	1,000	619	500	
Fees - Brazos Center	101,295	209,336	100,000	229,313	-	
Fees - Expo Center	1,378,678	1,740,342	1,100,000	1,327,074	-	
Fees - Collections Bond Services	43,970	53,246	40,000	46,395	50,000	
Fees - Election Service	225,815	238,640	100,000	130,533	120,000	
Fees - County Clerk	1,453,234	1,364,338	1,200,000	852,351	1,000,000	
Fees- Language Access Fund	-	13,590	20,000	17,692	20,000	
Fees - Guardianship	-	-	-	26,580	12,000	
Fees - Vital Stat/Preservation	7,156	7,308	6,000	6,282	6,000	
Fees - County Attorney	30,712	37,454	27,000	31,695	30,000	
Fees - Court Facility Fund	-	41,740	48,000	48,509	50,000	
Fees - Hot Check Collection	3,475	3,600	3,000	4,645	3,000	
Fees - Constable Precinct 1	33,398	68,220	41,000	49,074	50,000	
Fees - Constable Precinct 2	15,711	63,751	23,000	95,480	60,000	
Fees - Constable Precinct 3	39,197	85,196	42,000	121,346	80,000	
Fees - Constable Precinct 4	39,455	65,669	32,000	66,498	50,000	
Fees - County Clerk County Courts - Court Reporter	7,649	12,885	7,500	10,925	10,000	
Fees - District Clerk District Courts - Court Reporter	35,018	56,284	30,000	54,172	40,000	
Fees - Collections - Magistrate	625	673	300	551	500	
Fees - Collections - District Clerk	50,968	61,190	51,000	52,390	55,000	
Fees - District Clerk	208,430	250,225	195,000	72,054	200,000	
Fees - Time Payment Collections	1,025	680	1,000	326	250	
Fees - District Clerk Registry	203	257	100	478	250	
Fees - 85th District Court: District Clerk Registry	22	-	-	-	-	
Fees - District Attorney	429	522	500	375	500	
Fees - Family Protection	8,565	1,785	2,000	-	-	
Fees - Child Abuse Prevention	5,978	320	500	270	200	
Fees - Motor Carrier Weight	27,048	54,619	45,000	57,211	50,000	
Fees - Inmate Medical	13,478	37,957	20,000	26,967	25,000	
Fees - Jail Record Services	1,428	1,008	1,000	861	1,000	
Fees - Time Payment JP 1	2,311	1,936	2,000	2,560	2,250	
Fees - Time Payment JP 2	5,309	5,262	5,000	4,752	5,000	
Fees - Time Payment JP 3	7,296	5,668	6,500	4,461	5,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

SOURCE	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year End Estimate	REVENUES September 30, 2024	Percent of Budget
CHARGES FOR SERVICES (cont..)						
Fees - Time Payment JP 4	2,809	2,056	2,250	1,570	1,500	
Fees - Justice of the Peace Precinct 1	272,657	254,631	235,000	226,491	250,000	
Fees - Justice of the Peace Precinct 2	263,930	256,161	215,000	230,096	230,000	
Fees - Justice of the Peace Precinct 3	551,649	518,070	500,000	467,616	500,000	
Fees - Justice of the Peace Precinct 4	212,241	186,848	180,000	122,002	125,000	
Fees - Justice of the Peace Sheriff Administration	12,816	11,767	12,000	10,745	11,500	
Fees - Justice of the Peace R&B Administration	4,870	15,230	5,000	11,790	5,000	
Fees - Admin - Justice of the Peace Precinct 1	3,726	3,787	3,000	3,549	3,500	
Fees - Admin - Justice of the Peace Precinct 2	4,317	4,758	4,000	4,678	5,000	
Fees - Admin - Justice of the Peace Precinct 3	9,443	8,478	8,000	8,371	8,000	
Fees - Admin - Justice of the Peace Precinct 4	2,991	2,574	2,250	1,696	1,200	
Fees - Truant Conduct - JP 3	750	11,800	3,000	13,917	13,000	
Fees - Juvenile Service - Truant Prevention	31,241	32,830	25,000	30,048	25,000	
Fees - Collections Juvenile Probation	17	-	-	-	-	
Fees - Juvenile Probation	5,003	6,081	5,000	3,633	5,000	
Fees - Jury Fund District Clerk - Jury Services	-	-	-	36,395	24,000	
Fees - Jury Fund County Clerk - Administration	-	-	-	8,760	4,800	
Fees - Jury Fund Justice of the Peace Precinct 1	107	131	100	102	100	
Fees - Jury Fund Justice of the Peace Precinct 2	107	133	100	124	100	
Fees - Jury Fund Justice of the Peace Precinct 3	310	300	200	311	300	
Fees - Jury Fund Justice of the Peace Precinct 4	102	93	50	62	50	
Fees - License & Weight	150	4,180	1,500	356	1,000	
Fees - Specialty Court - Collections	38,725	47,824	34,000	41,380	42,500	
Fees - Omnibus Crime Control - Collections	36,483	49,521	32,000	63,485	45,000	
Fees - Omnibus Crime Control - District Clerk	1,931	504	1,000	58	100	
Fees - Omnibus Crime Control - County Clerk	340	71	300	-	-	
Fees - Omnibus Crime Control - JP 1	9,562	10,873	9,000	9,087	9,000	
Fees - Omnibus Crime Control - JP 2	8,495	9,989	8,000	9,314	8,000	
Fees - Omnibus Crime Control - JP 3	23,216	22,164	20,000	22,179	21,000	
Fees - Omnibus Crime Control - JP 4	7,432	6,595	5,000	4,781	5,000	
Fees - Omnibus Crime Control - CSCD	50	55	25	68	25	
Fees - Omnibus Crime Control - Sheriff Administration	8,459	9,413	7,000	6,528	5,000	
Fees - Omnibus Crime Control - Juvenile Services	77	45	-	2	-	
Judicial Support Fee - Collections	317	223	250	129	150	
Fees - Optional License - R&B	1,607,890	1,695,310	1,500,000	1,436,210	1,500,000	
Fees - Probate/Judicial - County Clerk	5,685	5,963	4,000	5,132	5,000	
Fees - R&B Sub Const.	44,055	43,272	30,000	54,637	40,000	
Fees - R&B Road Maintenance	2,228	267	-	190,480	-	
Fees - R & B Floodplain Fee	2,000	13,500	5,000	3,000	5,000	
Fees - School Crossing - R&B	27,512	29,254	25,000	27,925	25,000	
Fees - R&B Other	15,811	17,631	12,500	14,760	15,000	
Fees - R&B Platting Services	16,999	16,775	15,000	17,460	17,000	
Fees - Sheriff	70,013	89,713	60,000	74,899	65,000	
Fees - Sheriff - CSISD SRO	654,306	681,333	970,595	735,814	1,348,012	
Fees - Solid Waste	27,414	30,558	27,000	31,449	27,000	
Fees - Tax Assessor/Collector	978,970	739,890	950,000	617,636	650,000	
Fees - Vehicle Registration - R&B	-	351,950	353,500	351,950	350,000	
Fees - Voter Registration List	211	-	500	-	-	
Motor Vehicle Sales Tax	1,503,066	1,844,124	1,500,000	1,843,681	2,000,000	
Forfeitures - County Court at Law #1	33,750	95,360	50,000	104,525	50,000	
Forfeitures - County Court at Law #2	33,300	97,468	40,000	76,563	50,000	
Forfeitures - 85th District Court	9,304	151,434	20,000	88,939	50,000	
Forfeitures - 272nd District Court	14,493	28,315	20,000	131,226	50,000	
Forfeitures - 361st District Court	12,333	117,134	20,000	69,570	50,000	
Forfeitures - District Attorney	20,000	20,000	20,000	20,000	20,000	
License - Liquor and Beer	87,104	77,870	75,000	60,745	50,000	
Fees - Pre-Trial Bond Supervision	213,333	182,844	200,000	149,476	156,000	
Fees - Pretrial Intervention District Attorney	-	-	-	12,987	10,000	
Fines - County Court At Law #1	438,088	493,148	400,000	435,408	400,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

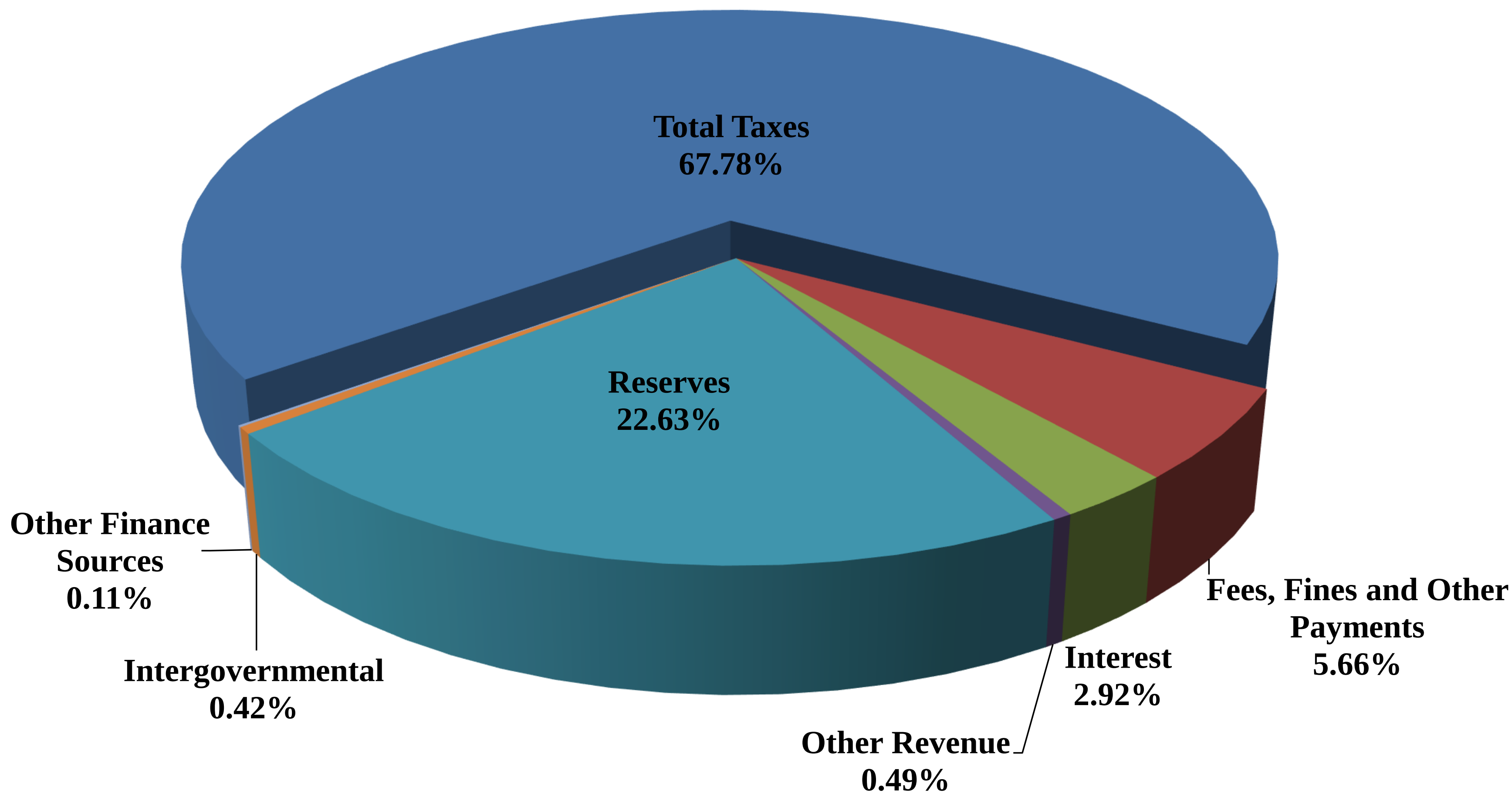
SOURCE	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year End Estimate	REVENUES September 30, 2024	Percent of Budget
CHARGES FOR SERVICES (cont..)						
Fines - County Court At Law #2	422,309	495,462	400,000	476,867	400,000	
Fines - 85th District Court	109,553	106,544	100,000	86,710	90,000	
Fines - 272nd District Court	93,560	81,157	80,000	66,748	75,000	
Fines - 361st District Court	132,174	125,825	100,000	90,511	100,000	
TOTAL CHARGES FOR SERVICES	**12,187,206**	**14,007,731**	**11,771,570**	**12,552,099**	**11,221,037**	**5.66%**
INTEREST						
Interest - Accounts	814,339	273,458	440,000	1,209,727	750,000	
Interest - Administration	19,704	17,423	-	73,778	30,000	
Interest - Investments	17,624	942,707	2,000,000	5,716,663	5,000,000	
TOTAL INTEREST	**851,666**	**1,233,588**	**2,440,000**	**7,000,167**	**5,780,000**	**2.92%**
OTHER REVENUE						
Donations - Other	86,096	218	-	9	-	
Donations - Other - Commissioner's Court Administration	-	499	-	-	-	
Non Departmental	-	-	-	2,500	-	
Risk Management - Administration	-	7,252	-	200	-	
Human Resources - Administration	-	-	-	7,545	-	
Public Defender's Office - Administration	-	-	-	90	-	
Donations - Other - Sheriff's Office Administration	-	3,794	-	10,633	-	
Donations - Other - Constable Precinct 2 Administration	-	2,500	-	650	-	
Donations - Other - K9 Unit	-	800	800	800	-	
Donations - Other - Juvenile Services Detention	-	525	-	325	-	
Donations - Other - Academy Community Based	-	299	-	800	-	
Exposition Center - Administration	-	-	-	15,600	-	
Donations - Other - Child Protective Services Administration	-	500	-	222	-	
Donations - Juror/Child Welfare	19,497	27,949	17,000	26,244	30,000	
Estray Animal Sales - Sheriff	96	-	-	3,810	-	
Informal Adjudication/Probate Fees	4,088	4,338	3,500	10,285	5,000	
Insurance Claims	1,320,841	926,919	500,000	135,874	100,000	
Jail Workcrew	7,420	-	-	18,760	-	
Jail - Inmate Phones	151,325	558,262	600,000	197,031	264,000	
Jail Video Visitation	45,131	11,287	24,000	-	-	
Leases - Oil and Gas	29,555	1,346	300	3,302	2,500	
Leases - State Land Oil & Gas	16,531	24,791	5,000	19,696	15,000	
Leases - Brazos Center	9,352	1,248	1,000	1,248	1,000	
Leases - County Property	2,321	2,321	2,400	1,293	2,300	
Miscellaneous - Other	187,378	41,954	150,000	278,478	150,000	
Open Records Requests	928	2,881	1,000	1,484	1,500	
Tax Office Software Reimbursement	26,994	30,562	34,000	31,030	31,000	
Emergency Management - Administration	1,955	8,264	9,000	10,568	-	
Refunds - Court Appointed Attorneys - Collections	329,206	344,850	300,000	293,997	325,000	
Refunds - Court Appointed Attorneys - County Clerk	300	-	-	-	-	
Refunds - Court Appointed Attorneys - Associate Judge #1	1,539	7,451	-	7,024	7,000	
Refunds - Court Appointed Attorneys - Community Supervision-Suppor	330	-	-	-	-	
Refunds - Court Appointed Attorneys - Juvenile	3,790	4,740	2,000	7,647	5,000	
Texas A&M University Health Science Center	20,000	10,000	10,000	10,000	-	
Sales of Capital Assets	1	-	-	-	-	
Sale of Other Assets	28,547	62,466	25,000	12,598	10,000	
Sale of Scrap	8,202	9,278	5,000	4,823	5,000	
State Traffic Fees - JP #1	1,681	1,781	1,500	1,189	1,500	
State Traffic Fees - JP #2	1,427	1,541	1,200	1,381	1,200	
State Traffic Fees - JP #3	4,445	3,445	4,500	3,992	4,000	
State Traffic Fees - JP #4	1,606	1,392	1,500	807	750	
TOTAL OTHER REVENUE	**2,310,582**	**2,105,454**	**1,698,700**	**1,121,935**	**961,750**	**0.49%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

SOURCE	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Year End Estimate	REVENUES September 30, 2024	Percent of Budget
RESERVES						
Reserve Fund Balance	-	-	25,291,357	-	31,859,083	
Assigned - Contingency	-	-	6,000,000	-	6,000,000	
Restricted - Family Protection CSCD	-	-	85,000	-	80,899	
Assigned - Reserve Indigent Health Care	-	-	5,000,000	-	5,000,000	
Restricted - Vital Statistics	-	-	49,000	-	60,000	
Restricted - County Specialty Court Program	-	-	70,000	-	-	
Restricted - Pretrial Bond	-	-	350,000	-	54,211	
Restricted - Court Facility Fund	-	-	50,000	-	7,000	
Restricted - American Rescue Plan Act	-	-	14,865,013	-	1,798,395	
TOTAL RESERVES	**-**	**-**	**51,760,370**	**-**	**44,859,588**	**22.63%**
INTERGOVERNMENTAL						
MHMR			-	-	-	
County Attorney State Salary Supplement	74,667	84,000	84,000	56,000	70,000	
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	
District Attorney Salary Supplement	16,875	30,000	30,000	20,625	30,000	
County Attorney - Longevity	31,860	32,520	30,000	33,230	30,000	
District Attorney - Longevity	48,950	53,530	45,000	42,020	35,000	
SLFRF Revenue Replacement Funds	6,419,821	8,445,192	8,000,000	-	-	
Indigent Defense TF	167,307	145,342	160,000	48,515	140,000	
Title IV-E DFPS Foster Care	1,369	2,857	1,000	1,331	-	
Title IV-E Juvenile Maintenance	23,790	652	500	(1,393)	-	
District Clerk Juror Reimbursement	46,954	69,360	45,000	54,128	75,000	
TJPC - JJAEP	52,968	26,058	25,000	15,480	5,000	
TJJD - Title IV-E Admin	217	(199)	-	(146)	-	
TJJD - Regional DIV ALT	49,999	-	-	-	-	
TJJD - Regional DIV ALT - Juvenile Services Administration Probation	-	32,748	32,000	-	-	
Title IV-D - Constable PCT 1	139	50	-	247	-	
Title IV-D - Constable PCT 2	323	149	-	445	-	
Title IV-D - Constable PCT 3	46	46	-	-	-	
Title IV-D - Constable PCT 4	92	149	-	1,534	-	
Title IV-D - District Clerk	22,448	53,796	23,000	118,967	20,000	
Title IV-D Sheriff	39,270	67,172	50,000	21,139	25,000	
Title IV-E CPS	9,947	19,913	9,000	28,355	15,000	
TCJD - Inmate Transport	21,729	13,003	20,000	12,057	15,000	
Office of the Attorney General - Web EOC - Coronavirus Emergency	-	(1,826)	-	-	-	
Federal Emergency Management Agency	44,739	(44,739)	-	-	-	
T. D. H. S. - Commodities - Juvenile Services	3,505	-	3,500	-	3,500	
T. D. H. S. - Special Nutrition - Lunch	38,155	59,909	30,000	55,338	30,000	
T. D. H. S. - Special Nutrition - Breakfast	23,812	35,030	20,000	34,154	20,000	
Texas Youth Commission - Parole	12,648	-	-	-	-	
Tobacco Settlement	-	-	80,000	109,444	80,000	
Secretary of State	-	-	-	-	24,502	
USDJ-Criminal Alien Assistance	65,000	51,895	60,000	6,972	50,000	
TOTAL INTERGOVERNMENTAL	**7,384,631**	**9,344,605**	**8,916,000**	**826,442**	**836,002**	**0.42%**
OTHER FINANCING SOURCES						
Transfer from Capital Projects	-	24,942	-	-	-	
Transfer from Health Endowment	-	1,010,633	-	-	-	
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	198,535	218,649	190,000	130,468	190,000	
Other Subscriptions - SBITA	-	291,155	-	-	-	
TOTAL TRANSFER IN	**630,708**	**1,565,379**	**210,000**	**150,468**	**210,000**	**0.11%**
TOTAL GENERAL FUND	**$ 132,619,422**	**$ 144,373,655**	**$ 203,944,640**	**$ 138,861,097**	**$ 198,198,377**	**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, 2024
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT						
County Judge						
Salary and Wages	$ 732,487	$ 788,321	$ 1,092,596	$ 1,092,596	$ 1,374,758	
Benefits	300,143	321,441	453,151	453,151	568,160	
Supplies and Other Charges	40,371	26,475	35,580	61,480	61,480	
Repairs and Maintenance	1,891	378	410	410	410	
Contracts for Services	-	-	-	7,971	44,050	
Total County Judge	**$ 1,074,892**	**$ 1,136,615**	**$ 1,581,737**	**$ 1,615,608**	**$ 2,048,858**	**1.03%**
Budget Office						
Salary and Wages	191,544	101,393	222,035	100,000	132,334	
Benefits	74,940	41,585	87,603	40,000	67,162	
Supplies and Other Charges	4,917	4,125	11,530	5,667	12,230	
Minor Acquisitions	759	-	-	-	-	
Contract for Services	6,338	12,075	20,000	3,200	60,000	
Total Budget Office	**278,498**	**159,178**	**341,168**	**148,867**	**271,726**	**0.14%**
Commissioner's Court						
Administration						
Salary and Wages	518,825	500,201	519,902	519,902	589,025	
Benefits	3,436,678	3,694,242	3,893,870	3,893,870	4,183,370	
Supplies and Other Charges	28,464	34,093	42,370	42,415	51,745	
Repairs and Maintenance	11,707	1,123	1,163	848	1,163	
Total Administration	**3,995,674**	**4,229,659**	**4,457,305**	**4,457,035**	**4,825,303**	**2.43%**
Non-Departmental						
Salary and Wages	-	-	-	-	83,520	
Benefits	484,075	2,000,000	-	-	1,055,014	
Supplies and Other Charges	1,396,134	1,140,792	1,431,450	1,366,011	1,770,000	
Repairs and Maintenance	(758)	448	1,440	513	1,440	
Contracts for Services	33,562	60,255	150,000	87,911	150,000	
Professional Services	196862	171,449	1,208,400	142243	1,115,000	
Community Contracts	-	4,225	-	-	-	
Total Non-Departmental	**2,109,875**	**3,377,169**	**2,791,290**	**1,596,678**	**4,174,974**	**2.11%**
Contingency						
Supplies and Other Charges	-	-	4,711,433	-	6,000,000	
Total Contingency	**-**	**-**	**4,711,433**	**-**	**6,000,000**	**3.03%**
Community Support						
Contracts for Community Support	3,409,084	3,615,949	3,928,351	3,819,078	4,119,902	
Total Community Support	**3,409,084**	**3,615,949**	**3,928,351**	**3,819,078**	**4,119,902**	**2.08%**
Fleet Shop - Light Equipment						
Salary and Wages	330,424	353,128	384,956	384,956	503,811	
Benefits	164,964	178,617	197,225	197,225	248,833	
Supplies and Other Charges	13,210	19,993	12,820	14,974	14,950	
Repairs and Maintenance	126,242	124,934	176,030	142,442	179,030	
Contracts for Services	1,281	2,475	2,520	1,266	2,520	
Total Fleet Shop - Light Equipment	**636,121**	**679,147**	**773,551**	**740,863**	**949,144**	**0.48%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
Elections Administrator						
Elections Administrator						
Salary and Wages	384,301	411,523	470,851	470,851	526,302	
Outside Labor	118,536	186,676	163,000	163,000	163,000	
Benefits	198,990	241,336	289,920	289,920	315,351	
Supplies and Other Charges	39,011	80,825	61,400	54,801	144,015	
Repairs and Maintenance	3,733	1,339	7,000	5,986	12,000	
Contracts for Services	157,185	155,235	126,100	128,765	134,000	
Professional Services	-	-	200	-	200	
Total Elections Administrator	**901,756**	**1,076,934**	**1,118,471**	**1,113,323**	**1,294,868**	**0.65%**
Voter Registration						
Supplies and Other Charges	-	-	-	-	9,152	
Contracts for Community Support	-	-	-	-	15,350	
Total Voter Registration	**-**	**-**	**-**	**-**	**24,502**	**0.01%**
American Rescue Plan Revenue Replacement						
Discretionary Spending	-	-	22,865,013	-	1,821,590	
Professional Services	-	-	-	69,565	-	
Contracts for Community Support	-	-	-	10,586	15,414	
Total American Rescue Plan Revenue Replacement	**-**	**-**	**22,865,013**	**80,151**	**1,837,004**	**0.93%**
County Treasurer - Administration						
Salary and Wages	387,853	397,392	444,629	444,629	483,747	
Benefits	183,596	191,412	224,971	224,971	240,162	
Supplies and Other Charges	16,564	20,150	19,940	23,638	25,440	
Repairs and Maintenance	5,497	467	875	147	875	
Contracts for Services	-	4,512	4,500	3,099	4,500	
Professional Services	-	-	50,000	-	50,000	
Total County Treasurer - Administration	**593,510**	**613,932**	**744,915**	**696,484**	**804,724**	**0.41%**
Risk Management - Administration						
Salary and Wages	117,018	166,098	187,818	187,818	207,468	
Benefits	55,680	87,520	95,746	95,746	102,965	
Supplies and Other Charges	31,162	69,916	17,535	12,005	30,065	
Repairs and Maintenance	301,132	64,053	75,400	241,183	126,500	
Contracts for Services	8,110	10,815	15,000	8,000	35,000	
Total Risk Management - Administration	**513,102**	**398,402**	**391,499**	**544,752**	**501,998**	**0.25%**
Tax Assessor-Collector - Administration						
Salary and Wages	1,348,331	1,367,128	1,757,231	1,757,231	1,868,235	
Benefits	786,030	785,451	1,027,218	1,027,218	1,081,088	
Supplies and Other Charges	79,115	100,433	95,600	77,257	114,460	
Repairs and Maintenance	18,772	12,090	1,100	749	1,100	
Contract Services	23,079	8,942	12,500	9,357	12,500	
Total Tax Assessor-Collector - Administration	**2,255,327**	**2,274,044**	**2,893,649**	**2,871,812**	**3,077,383**	**1.55%**
Information Technology						
Administration						
Salary and Wages	2,116,007	2,125,204	2,686,347	2,686,347	2,863,032	
Benefits	900,425	919,127	1,255,879	1,255,879	1,328,459	
Supplies and Other Charges	128,812	89,572	110,960	90,119	130,595	
Repairs and Maintenance	121,743	3,565	3,410	1,189	5,160	
Contracts for Services	214,863	300	340	300	500	
Professional Services	3,002	-	-	-	-	
Community Contracts	2,752	1,904	-	1,853	1,948	
Total Administration	**3,487,604**	**3,139,671**	**4,056,936**	**4,035,687**	**4,329,694**	**2.18%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
I.T. Services						
Supplies and Other Charges	36,946	94,203	510,790	389,125	462,030	
Repairs and Maintenance	42,235	61,534	109,345	100,157	73,760	
Contract Services	1,844,180	2,263,195	3,394,830	2,828,792	4,495,827	
Professional Services	69,360	53,333	-	53,333	-	
Total I.T. Services	**1,992,721**	**2,472,264**	**4,014,965**	**3,371,407**	**5,031,617**	**2.54%**
Human Resources - Administration						
Salary and Wages	394,412	429,802	564,934	564,934	642,946	
Benefits	181,991	207,409	279,548	279,548	313,996	
Supplies and Other Charges	60,576	48,865	150,580	64,990	160,730	
Repairs and Maintenance	4,630	846	1,300	693	1,300	
Contracts for Services	22,000	-	16,000	-	91,000	
Professional Services	-	-	25,000	-	-	
Total Human Resources - Administration	**663,609**	**686,922**	**1,037,362**	**910,165**	**1,209,972**	**0.61%**
County Auditor - Administration						
Salary and Wages	778,391	858,519	1,010,270	1,010,270	1,166,914	
Benefits	339,999	374,849	479,968	479,968	564,166	
Supplies and Other Charges	12,110	16,026	27,275	9,149	12,555	
Repairs and Maintenance	7,941	367	375	277	375	
Minor Acquisitions	(700)	-	-	-	-	
Contract Services	-	213,337	-	258,443	661,697	
Total County Auditor - Administration	**1,137,741**	**1,463,098**	**1,517,888**	**1,499,664**	**2,405,707**	**1.21%**
Purchasing - Administration						
Salary and Wages	364,472	377,789	531,709	531,709	571,951	
Benefits	173,371	178,482	262,897	262,897	279,223	
Supplies and Other Charges	60,858	13,568	111,750	13,662	122,750	
Repairs and Maintenance	4,664	10,035	10,250	12,164	15,250	
Contracts- Services	19,331	19,611	20,200	18,529	659,200	
Total Purchasing - Administration	**622,696**	**599,485**	**936,806**	**838,961**	**1,648,374**	**0.83%**
Facilities Services						
Administration						
Salary and Wages	1,454,836	1,490,753	1,774,538	1,774,538	1,925,538	
Benefits	852,433	861,014	1,056,998	1,056,998	1,121,712	
Supplies and Other Charges	115,274	141,551	157,980	181,303	159,740	
Repairs and Maintenance	363,735	341,022	1,014,300	396,037	612,070	
Contracts for Services	323,095	191,065	328,000	306,522	1,203,500	
Professional Services	-	-	-	49,741	-	
Capital Outlay	-	17,441	-	-	-	
Total Administration	**3,109,373**	**3,042,846**	**4,331,816**	**3,765,139**	**5,022,560**	**2.53%**
Landscaping						
Salary and Wages	265,595	256,427	306,616	306,616	322,389	
Benefits	142,550	133,048	196,222	196,222	205,083	
Supplies and Other Charges	2,017	5,778	5,400	4,648	5,400	
Repairs and Maintenance	35,377	55,466	80,150	50,889	80,250	
Contracts for Services	30,390	40,613	70,000	37,374	110,000	
Total Landscaping	**475,929**	**491,332**	**658,388**	**595,749**	**723,122**	**0.36%**
Parking Garage						
Repairs and Maintenance	-	-	250,000	-	-	
Professional Services	-	4,000	-	-	-	
Total Parking Garage	**-**	**4,000**	**250,000**	**-**	**-**	**0.00%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
County Records Management - Administration						
Salary and Wages	-	160,056	269,033	269,033	287,966	
Benefits	-	85,990	148,772	148,772	157,233	
Supplies and Other Charges	-	8,613	37,950	24,454	33,450	
Repairs and Maintenance	-	20	100	15	100	
Contractual Services	-	1,704	8,500	8,427	8,500	
Capital Outlay	-	-	-	11,944	-	
Total Administration	**-**	**256,383**	**464,355**	**462,645**	**487,249**	**0.25%**
TOTAL GENERAL GOVERNMENT	**27,257,512**	**29,717,030**	**63,866,898**	**33,164,068**	**50,788,681**	
JUDICIAL SYSTEM						
Pre-Trial Bond Supervision						
Salary and Wages	69,929	92,810	112,003	112,003	117,481	
Benefits	31,371	50,579	77,129	77,129	80,583	
Supplies and Other Charges	-	-	10,867	180	12,000	
Total Pre-Trial Bond Supervision	**101,300**	**143,389**	**199,999**	**189,312**	**210,064**	**0.11%**
Court Support - Criminal						
Supplies and Other Charges	74,209	93,872	150,000	88,402	165,000	
Contracts for Services	249,070	239,144	200,000	163,010	200,000	
Professional Services	2,015,763	2,563,892	5,665,750	3,922,345	4,940,750	
Total Court Support - Criminal	**2,339,042**	**2,896,908**	**6,015,750**	**4,173,757**	**5,305,750**	**2.68%**
Court Support - Civil						
Salary and Wages	-	-	1,002	-	1,002	
Benefits	24	-	84	-	86	
Supplies and Other Charges	626,742	620,937	464,600	432,168	664,600	
Contracts for Services	654,088	582,542	650,000	923,990	650,000	
Professional Services	82,428	103,537	98,500	94,905	98,500	
Total Court Support - Civil	**1,363,282**	**1,307,016**	**1,214,186**	**1,451,063**	**1,414,188**	**0.71%**
Court Support - Child Protective Services - 272nd						
Professional Services	199,934	138,684	150,000	194,574	200,000	
Total Court Support - Child Protective Services - 272nd	**199,934**	**138,684**	**150,000**	**194,574**	**200,000**	**0.10%**
Court Support - Child Protective Services - 361st						
Professional Services	199,933	96,935	150,000	134,361	150,000	
Total Court Support - Child Protective Services - 361st	**199,933**	**96,935**	**150,000**	**134,361**	**150,000**	**0.08%**
Court Support - Child Protective Services - 85th						
Professional Services	187,972	109,640	150,000	111,627	150,000	
Total Court Support - Child Protective Services - 85th	**187,972**	**109,640**	**150,000**	**111,627**	**150,000**	**0.08%**
Court Support - Mental Health						
Professional Services	400	600	10,000	-	10,000	
Total Court Support - Mental Health	**400**	**600**	**10,000**	**-**	**10,000**	**0.01%**
Court Support - Child Support Enforcement						
Professional Services	2,321	1,436	5,000	2,437	5,000	
Total Court Support - Child Support Enforcement	**2,321**	**1,436**	**5,000**	**2,437**	**5,000**	**0.00%**
Court Support - Guardianship						
Professional Services	174,058	161,578	250,000	135,748	200,000	
Total Court Support - Guardianship	**174,058**	**161,578**	**250,000**	**135,748**	**200,000**	**0.10%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
Court Support - Probate						
Professional Services	500	-	2,000	-	2,000	
Total Court Support - Probate	**500**	**-**	**2,000**	**-**	**2,000**	**0.00%**
Alternative Dispute Resolution						
Community Contracts	-	61,773	40,000	40,000	50,000	
Total Alternative Dispute Resolution	**-**	**61,773**	**40,000**	**40,000**	**50,000**	**0.03%**
Collections						
Salary and Wages	286,210	303,763	327,302	327,302	348,480	
Benefits	153,736	165,341	179,620	179,620	189,405	
Supplies and Other Charges	11,216	15,749	18,430	13,749	18,530	
Repairs and Maintenance	325	326	500	248	500	
Total Collections	**451,487**	**485,179**	**525,852**	**520,919**	**556,915**	**0.28%**
County Attorney - Administration						
Salary and Wages	2,120,241	2,088,058	2,380,680	2,380,680	2,529,080	
Benefits	887,068	867,560	1,052,010	1,052,010	1,113,318	
Supplies and Other Charges	80,182	79,859	127,560	63,298	116,650	
Repairs and Maintenance	5,262	6,944	8,000	7,209	8,500	
Contract Services	554	549	850	789	850	
Community Contracts	2,236	2,250	2,191	2,190	2,303	
Capital Outlay	-	-	-	226	-	
Total County Attorney	**3,095,543**	**3,045,220**	**3,571,291**	**3,506,402**	**3,770,701**	**1.90%**
District Attorney						
Administration						
Salary and Wages	2,709,011	2,968,597	3,506,009	3,506,009	4,085,271	
Benefits	1,150,533	1,287,888	1,522,230	1,522,230	1,752,684	
Supplies and Other Charges	96,293	153,646	215,123	131,175	186,373	
Repairs and Maintenance	7,041	10,562	10,100	9,416	11,100	
Community Contracts	688	692	674	674	1,594	
Total Administration	**3,963,566**	**4,421,385**	**5,254,136**	**5,169,504**	**6,037,022**	**3.05%**
Child Protective Services						
Salary and Wages	137,316	219,241	279,417	279,417	293,301	
Benefits	47,812	81,663	118,260	118,260	124,313	
Supplies and Other Charges	7,613	4,318	9,750	253	9,750	
Total Child Protective Services	**192,741**	**305,222**	**407,427**	**397,930**	**427,364**	**0.22%**
District Clerk						
Administration						
Salary and Wages	753,965	756,575	859,052	859,052	920,023	
Benefits	425,590	429,673	508,702	508,702	537,097	
Supplies and Other Charges	23,475	30,308	47,505	29,528	47,255	
Repairs and Maintenance	2,632	3,068	3,100	3,301	3,100	
Professional Services	-	2,000	-	-	-	
Total Administration	**1,205,662**	**1,221,624**	**1,418,359**	**1,400,583**	**1,507,475**	**0.76%**
Jury Services						
Salary and Wages	91,324	88,909	105,781	105,781	110,950	
Benefits	51,167	52,548	59,059	59,059	61,833	
Supplies and Other Charges	109,119	152,522	181,450	153,755	181,400	
Repairs and Maintenance	85	108	110	185	110	
Contract Services	8,317	-	12,700	-	12,700	
Total Jury Services	**260,012**	**294,087**	**359,100**	**318,780**	**366,993**	**0.19%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
County Clerk						
Administration						
Salary and Wages	663,411	685,376	789,058	789,058	836,699	
Benefits	383,630	401,823	458,617	458,617	482,062	
Supplies and Other Charges	30,260	24,355	34,040	32,292	25,050	
Repairs and Maintenance	1,129	1,893	1,650	9,764	1,650	
Contract Services	87,025	76,175	95,965	43,995	95,965	
Professional Services	-	1,900	-	-	-	
Total Administration	**1,165,455**	**1,191,522**	**1,379,330**	**1,333,726**	**1,441,426**	**0.73%**
Vital Statistics Preservation						
Supplies and Other Charges	946	2,727	11,700	3,748	16,700	
Total Vital Statistics Preservation	**946**	**2,727**	**11,700**	**3,748**	**16,700**	**0.01%**
85th District Court - Administration						
Salary and Wages	271,603	282,938	309,163	309,163	337,795	
Benefits	124,450	130,972	158,210	158,210	169,050	
Supplies and Other Charges	13,889	19,016	105,504	212,399	37,240	
Repairs and Maintenance	665	665	43,475	23,265	1,200	
Professional Services	-	-	-	42,959	-	
Capital Outlay	-	-	-	28	-	
Total 85th District Court - Administration	**410,607**	**433,591**	**616,352**	**746,024**	**545,285**	**0.28%**
272nd District Court - Administration						
Salary and Wages	268,032	284,230	311,007	311,007	342,997	
Benefits	138,097	147,412	158,498	158,498	170,188	
Supplies and Other Charges	90,147	36,213	14,240	6,303	15,140	
Repairs and Maintenance	282	278	305	541	305	
Professional Services	-	37,628	-	-	-	
Capital Outlay	-	-	-	28	-	
Total 272nd District Court - Administration	**496,558**	**505,761**	**484,050**	**476,377**	**528,630**	**0.27%**
361st District Court						
Administration						
Salary and Wages	267,916	264,680	300,755	300,755	328,933	
Benefits	137,149	134,315	156,088	156,088	166,794	
Supplies and Other Charges	94,926	27,553	40,833	27,483	43,965	
Repairs and Maintenance	125	125	175	95	175	
Professional Services	-	45,603	-	-	-	
Total Administration	**500,116**	**472,276**	**497,851**	**484,421**	**539,867**	**0.27%**
Judicial Support						
Benefits	2	-	-	-	-	
Supplies and Other Charges	5,956	10,039	-	-	-	
Total Judicial Support	**5,958**	**10,039**	**-**	**-**	**-**	**0.00%**
Staff Support						
Supplies and Other Charges	4,486	6,694	-	-	-	
Repairs and Maintenance	-	-	-	182	-	
Capital Outlay	-	-	-	28	-	
Total Staff Support	**4,486**	**6,694**	**-**	**210**	**-**	**0.00%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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JUDICIAL SYSTEM (Continued)						
472nd District Court - Administration						
Salary and Wages	-	-	-	-	18,000	
Benefits	-	-	-	-	89,838	
Total 472nd District Court - Administration	**-**	**-**	**-**	**-**	**107,838**	**0.05%**
Juvenile Court Referee						
Salary and Wages	136,245	141,845	154,005	154,005	165,080	
Benefits	54,326	57,278	62,526	62,526	66,653	
Supplies and Other Charges	1,712	3,269	4,120	3,743	4,120	
Total Juvenile Court Referee	**192,283**	**202,392**	**220,651**	**220,274**	**235,853**	**0.12%**
Misdemeanor Associate Court - Administration						
Salary and Wages	240,182	250,034	269,154	269,154	356,930	
Benefits	101,545	107,137	115,715	115,715	156,817	
Supplies and Other Charges	8,622	7,640	10,722	8,284	18,407	
Repairs and Maintenance	420	417	667	614	667	
Contracts for Services	-	-	420	-	420	
Capital Outlay	-	-	-	28	-	
Total Misdemeanor Associate Court - Administration	**350,769**	**365,228**	**396,678**	**393,795**	**533,241**	**0.27%**
County Specialty Court Program						
Salary and Wages	16,626	19,092	22,915	22,915	22,915	
Benefits	3,203	3,899	5,733	5,733	5,792	
Supplies and Other Charges	15,661	27,454	63,680	33,314	63,680	
Contracts for Services	-	138,790	160,000	150,000	175,000	
Professional Services	-		2,000	-	2,000	
Total County Specialty Court Program	**35,490**	**189,235**	**254,328**	**211,962**	**269,387**	**0.14%**
Felony/Family Law Associate Court - Administration						
Salary and Wages	307,086	317,597	425,972	425,972	457,504	
Benefits	113,032	116,246	178,612	178,612	190,239	
Supplies and Other Charges	3,317	6,783	16,120	6,288	11,595	
Repairs and Maintenance	98	97	314	355	314	
Capital Outlay	-	-	-	28	-	
Total Felony/Family Law Associate Court - Administration	**423,533**	**440,723**	**621,018**	**611,255**	**659,652**	**0.33%**
County Court at Law #1						
Administration						
Salary and Wages	521,393	534,986	596,855	596,855	635,042	
Benefits	208,889	218,295	253,756	253,756	268,647	
Supplies and Other Charges	5,935	9,057	7,870	8,939	7,970	
Repairs and Maintenance	73	73	447	55	447	
Total Administration	**736,290**	**762,411**	**858,928**	**859,605**	**912,106**	**0.46%**
Judicial Support						
Salary and Wages	732	7,791	7,140	1,125	7,140	
Benefits	85	608	590	87	590	
Supplies and Other Charges	270	917	2,810	1,902	3,360	
Total Judicial Support	**1,087**	**9,316**	**10,540**	**3,114**	**11,090**	**0.01%**
Staff Support						
Supplies and Other Charges	1,326	3,682	6,400	280	6,400	
Repairs and Maintenance	-	-	-	182	-	
Capital Outlay	-	-	-	28	-	
Total Staff Support	**1,326**	**3,682**	**6,400**	**490**	**6,400**	**0.00%**

BRAZOS COUNTY, TEXAS
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JUDICIAL SYSTEM (Continued)						
County Court at Law #2 - Administration						
Salary and Wages	441,076	463,148	494,971	494,971	586,906	
Benefits	176,695	187,051	212,265	212,265	251,044	
Supplies and Other Charges	4,942	12,533	30,850	16,548	30,495	
Repairs and Maintenance	44	44	131	215	131	
Contracts for Services	29,394	16,703	60,000	49,272	70,000	
Capital Outlay	-	-	-	28	-	
Total County Court at Law #2 - Administration	**652,151**	**679,479**	**798,217**	**773,299**	**938,576**	**0.47%**
Justice of the Peace, Precinct 1 - Administration						
Salary and Wages	243,283	253,480	281,875	281,875	301,009	
Benefits	119,924	106,374	151,925	151,925	160,477	
Supplies and Other Charges	23,822	22,108	27,105	23,861	26,310	
Repairs and Maintenance	173	173	841	131	841	
Contracts for Services	30,161	30,161	35,655	37,510	4,200	
Total Justice of the Peace, Precinct 1 - Administration	**417,363**	**412,296**	**497,401**	**495,302**	**492,837**	**0.25%**
Justice of the Peace, Precinct 2 - Administration						
Salary and Wages	232,756	245,204	269,445	269,445	286,957	
Benefits	120,802	122,366	148,873	148,873	156,982	
Supplies and Other Charges	6,556	5,918	12,150	8,057	12,050	
Repairs and Maintenance	3,266	235	300	178	300	
Contracts for Services	-	-	450	-	450	
Professional Services	-	-	150	-	150	
Total Justice of the Peace, Precinct 2 - Administration	**363,380**	**373,723**	**431,368**	**426,553**	**456,889**	**0.23%**
Justice of the Peace, Precinct 3 - Administration						
Salary and Wages	290,754	296,541	364,495	364,495	386,364	
Benefits	126,811	131,392	205,482	205,482	215,951	
Supplies and Other Charges	13,146	13,556	16,440	13,614	16,350	
Repairs and Maintenance	192,242	333	650	252	650	
Contracts for Services	2,248	2,300	2,500	2100	2,500	
Total Justice of the Peace, Precinct 3 - Administration	**625,201**	**444,122**	**589,567**	**585,943**	**621,815**	**0.31%**
Justice of the Peace, Precinct 4 - Administration						
Salary and Wages	190,581	198,153	222,712	222,712	237,580	
Benefits	80,887	92,904	120,856	120,856	127,578	
Supplies and Other Charges	6,684	8,044	10,005	9,249	12,870	
Repairs and Maintenance	244	240	240	320	300	
Total Justice of the Peace, Precinct 4 - Administration	**278,396**	**299,341**	**353,813**	**353,137**	**378,328**	**0.19%**
Community Supervision - Support						
Supplies and Other Charges	77,140	83,234	69,740	61,134	77,150	
Repairs and Maintenance	1,573	1,782	40,500	1,979	5,500	
Contracts for Services	-	-	-	-	35,000	
Community Contracts	688	692	674	674	709	
Total Community Supervision - Support	**79,401**	**85,708**	**110,914**	**63,787**	**118,359**	**0.06%**
Public Defender's Officer - Administration						
Benefits	-	-	-	-	17,058	
Supplies and Other Charges	-	-	-	90	-	
Total Public Defender's Office - Administration	**-**	**-**	**-**	**90**	**17,058**	**0.01%**
Court Facility -Administration						
Capital Outlay	-	-	98,000	-	92,000	
Total Court Facility - Administration	**-**	**-**	**98,000**	**-**	**92,000**	**0.05%**
TOTAL JUDICIAL SYSTEM	**20,478,549**	**21,580,942**	**27,960,206**	**25,790,109**	**29,286,809**	

BRAZOS COUNTY, TEXAS
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FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
LAW ENFORCEMENT						
Sheriff						
Administration						
Salary and Wages	4,107,516	4,187,598	5,115,001	5,115,001	6,024,203	
Benefits	1,946,905	2,024,856	2,488,080	2,488,080	2,923,431	
Supplies and Other Charges	394,462	383,079	456,714	416,120	487,795	
Repairs and Maintenance	161,207	244,951	225,250	200,197	236,550	
Contracts for Services	3,252	152,509	50,140	36,550	171,240	
Professional Services	500	250	13,400	14,000	14,800	
Community Contracts	29,073	29,249	27,465	27,464	29,041	
Capital Outlay	-	-	-	6,814	-	
Total Administration	**$ 6,642,915**	**$ 7,022,492**	**$ 8,376,050**	**$ 8,304,226**	**$ 9,887,060**	**4.99%**
Jail Administration						
Salary and Wages	7,696,239	7,820,097	9,417,887	8,517,887	9,895,678	
Benefits	4,001,129	3,970,861	5,200,399	3,494,913	5,460,732	
Supplies and Other Charges	1,341,227	1,705,887	1,857,249	1,839,827	2,352,895	
Repairs and Maintenance	104,502	229,655	484,322	186,756	254,038	
Contract Services	1,560	172,916	1,860	6,037	1,022,060	
Professional Services	28,884	16,098	25,350	17,067	25,350	
Community Contracts	9,461	9,519	9,268	9,267	9,740	
Capital Outlay	-	-	-	18,830	-	
Total Jail Administration	**13,183,002**	**13,925,033**	**16,996,335**	**14,090,584**	**19,020,493**	**9.60%**
Jail Medical Services						
Salary and Wages	729,609	706,659	761,556	761,556	816,581	
Benefits	331,810	333,515	443,798	443,798	469,486	
Supplies and Other Charges	24,455	28,586	49,960	34,194	49,810	
Repairs and Maintenance	-	-	624	-	624	
Contract Services	2,599	2,899	3,280	1,921	3,780	
Professional Services	80,670	33,275	35,375	17,980	35,375	
Total Jail Medical Services	**1,169,143**	**1,104,934**	**1,294,593**	**1,259,449**	**1,375,656**	**0.69%**
CSISD School Security						
Salary and Wages	418,866	437,027	607,071	607,071	880,494	
Benefits	199,811	202,946	304,848	304,848	383,263	
Supplies and Other Charges	13,479	26,706	48,610	28,200	73,820	
Repairs and Maintenance	-	-	2,300	-	2,300	
Contract Services	-	-	-	1,790		
Professional Services	-	-	520	-	520	
Community Contracts	7,397	7,442	7,246	7,245	7,615	
Capital Outlay	-	-	-	2,511	-	
Total CSISD School Security	**639,553**	**674,121**	**970,595**	**951,665**	**1,348,012**	**0.68%**
Constable Precinct 1 - Administration						
Salary and Wages	378,108	393,949	441,228	441,228	474,574	
Benefits	168,537	181,445	211,916	211,916	225,496	
Supplies and Other Charges	35,187	44,648	39,760	38,818	38,690	
Repairs and Maintenance	9,799	15,284	17,100	12,919	18,200	
Contracts for Services	23,626	23,671	25,348	26,215	4,310	
Community Contracts	2,408	2,423	2,359	2,359	2,480	
Total Constable Precinct 1 - Administration	**617,665**	**661,420**	**737,711**	**733,455**	**763,750**	**0.39%**

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LAW ENFORCEMENT (Continued)						
Constable Precinct 2 - Administration						
Salary and Wages	547,341	579,620	655,821	655,821	705,310	
Benefits	265,540	286,494	316,679	316,679	336,924	
Supplies and Other Charges	45,191	28,496	32,400	45,833	42,350	
Repairs and Maintenance	26,917	32,094	33,818	24,200	30,818	
Contract Services	-		1,500	-	1,500	
Community Contracts	3,096	3,288	3,202	3,201	3,365	
Total Constable Precinct 2 - Administration	**888,085**	**929,992**	**1,043,420**	**1,045,734**	**1,120,267**	**0.57%**
Constable Precinct 3						
Administration						
Salary and Wages	371,716	383,100	443,184	443,184	474,554	
Benefits	167,661	175,409	212,418	212,418	225,480	
Supplies and Other Charges	30,157	24,181	28,625	32,809	31,120	
Repairs and Maintenance	79,212	12,440	12,415	8,446	12,415	
Contract Services	1,503	2,300	2,700	2,100	2,700	
Professional Services	-	5	-	-	-	
Community Contracts	1,892	1,904	2,022	2,022	2,125	
Total Administration	**652,141**	**599,339**	**701,364**	**700,979**	**748,394**	**0.38%**
K9 Unit						
Supplies and Other Charges	785	639	-	800	-	
Total K9 Unit	**785**	**639**	**-**	**800**	**-**	**0.00%**
Constable Precinct 4 - Administration						
Salary and Wages	547,418	568,034	663,741	663,741	704,590	
Benefits	265,381	279,883	318,689	318,689	336,728	
Supplies and Other Charges	30,715	36,837	43,362	32,102	27,235	
Repairs and Maintenance	21,883	32,438	29,670	25,405	29,820	
Contracts - Services	2,172	2,237	3,000	-	3,450	
Community Contracts	3,096	3,115	3,033	3,033	3,188	
Total Constable Precinct 4 - Administration	**870,665**	**922,544**	**1,061,495**	**1,042,970**	**1,105,011**	**0.56%**
TOTAL LAW ENFORCEMENT	**24,663,954**	**25,840,514**	**31,181,563**	**28,129,862**	**35,368,643**	
JUVENILE SERVICES						
Juvenile Services						
Administration						
Total Administration	5,845,165	5,717,043	8,789,069	6,065,602	7,910,677	
Total Administration	**5,845,165**	**5,717,043**	**8,789,069**	**6,065,602**	**7,910,677**	**3.99%**
Texas Youth Commission Parole (TYC)						
Salary and Wages	121,418	-	-	-	-	
Benefits	57,432	-	-	-	-	
Supplies and Other Charges	341	-	-	-	-	
Repairs and Maintenance	200	-	-	-	-	
Minor Acquisitions	(4,184)	-	-	-	-	
Contract Services	33,249	-	-	-	-	
Total T. Y. C. Parole	**208,456**	**-**	**-**	**-**	**-**	**0.00%**
Juvenile Justice Alternative Education Program (JJAEP)						
Salary and Wages	164,037	180,754	201,347	201,347	211,158	
Benefits	95,789	101,417	116,107	116,107	121,310	
Supplies and Other Charges	-	1,540	810	-	810	
Total JJAEP	**259,826**	**283,710**	**318,264**	**317,454**	**333,278**	**0.17%**

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JUVENILE SERVICES (Continued)						
TDHS Commodities						
Supplies and Other Charges	3,273	-	3,500	-	3,500	
Total TDHS Commodities	**3,273**	**-**	**3,500**	**-**	**3,500**	**0.00%**
TOTAL JUVENILE SERVICES	**6,316,720**	**6,000,753**	**9,110,833**	**6,383,056**	**8,247,455**	
PUBLIC TRANSPORTATION						
Road and Bridge - Administration						
Salary and Wages	2,972,718	3,133,814	4,018,300	3,968,300	4,275,489	
Benefits	1,561,786	1,663,928	2,273,043	2,223,043	2,397,908	
Supplies and Other Charges	77,439	104,006	1,340,440	74,471	1,356,890	
Repairs and Maintenance	1,915,615	969,584	11,126,100	1,651,656	5,302,500	
Contracts for Services	2,080,682	3,959,010	287,900	2,564,411	1,276,200	
Professional Services	120,000	138,959	120,000	110,000	120,000	
Capital Outlay	5,352,256	5,284,987	16,398,639	6,540,861	20,941,500	
Total Road and Bridge - Administration	**14,080,496**	**15,254,288**	**35,564,422**	**17,132,742**	**35,670,487**	**18.00%**
Fleet Shop - Heavy Equipment						
Salary and Wages	330,806	335,541	383,158	383,158	401,252	
Benefits	170,006	179,653	213,937	213,937	223,606	
Supplies and Other Charges	2,313	3,402	2,100	3,351	4,100	
Repairs and Maintenance	241,234	205,157	256,220	268,730	305,500	
Contracts for Services	7,204	8,988	10,600	54,765	10,600	
Professional Services	-	3,600	-	800	-	
Total Fleet Shop - Heavy Equipment	**751,563**	**736,341**	**866,015**	**924,741**	**945,058**	**0.48%**
TOTAL PUBLIC TRANSPORTATION	**14,832,059**	**15,990,629**	**36,430,437**	**18,057,483**	**36,615,545**	
PUBLIC HEALTH						
Health Department - Support						
Supplies and Other Charges	46,903	50,004	54,675	37,032	55,775	
Repairs and Maintenance	92,408	-	15,000	15,000	-	
Professional Services	9,200	18,430	18,000	17,112	23,000	
Total Health Department - Support	**148,511**	**68,434**	**87,675**	**69,144**	**78,775**	**0.04%**
Indigent Health Care - Administration						
Supplies and Other Charges	629,416	944,348	1,745,169	765,914	2,098,900	
Professional Services	622,298	687,399	4,707,803	615,970	5,800,000	
Contracts for Community Support	96,700	96,700	896,700	96,700	896,700	
Total Indigent Health Care - Administration	**1,348,414**	**1,728,447**	**7,349,672**	**1,478,584**	**8,795,600**	**4.44%**
American Rescue Plan Revenue Replacement - R U OK Program						
Salary and Wages	-	-	-	3,500	21,871	
Benefits	-	-	-	500	5,460	
Supplies and Other Charges	-	-	-	11,490	2,125	
Contracts for Services	-	-	-	-	1,500	
Total R U OK Program	**-**	**-**	**-**	**15,490**	**30,956**	**0.02%**
Environmental Protection						
Supplies and Other Charges	10,714	10,104	9,290	9,274	10,000	
Repairs and Maintenance	-	-	1,000	-	1,000	
Contracts for Services	309,119	304,060	343,057	294,675	345,557	
Total Environmental Protection	**319,833**	**314,164**	**353,347**	**303,949**	**356,557**	**0.18%**
TOTAL PUBLIC HEALTH	**1,816,758**	**2,111,045**	**7,790,694**	**1,867,167**	**9,261,888**	

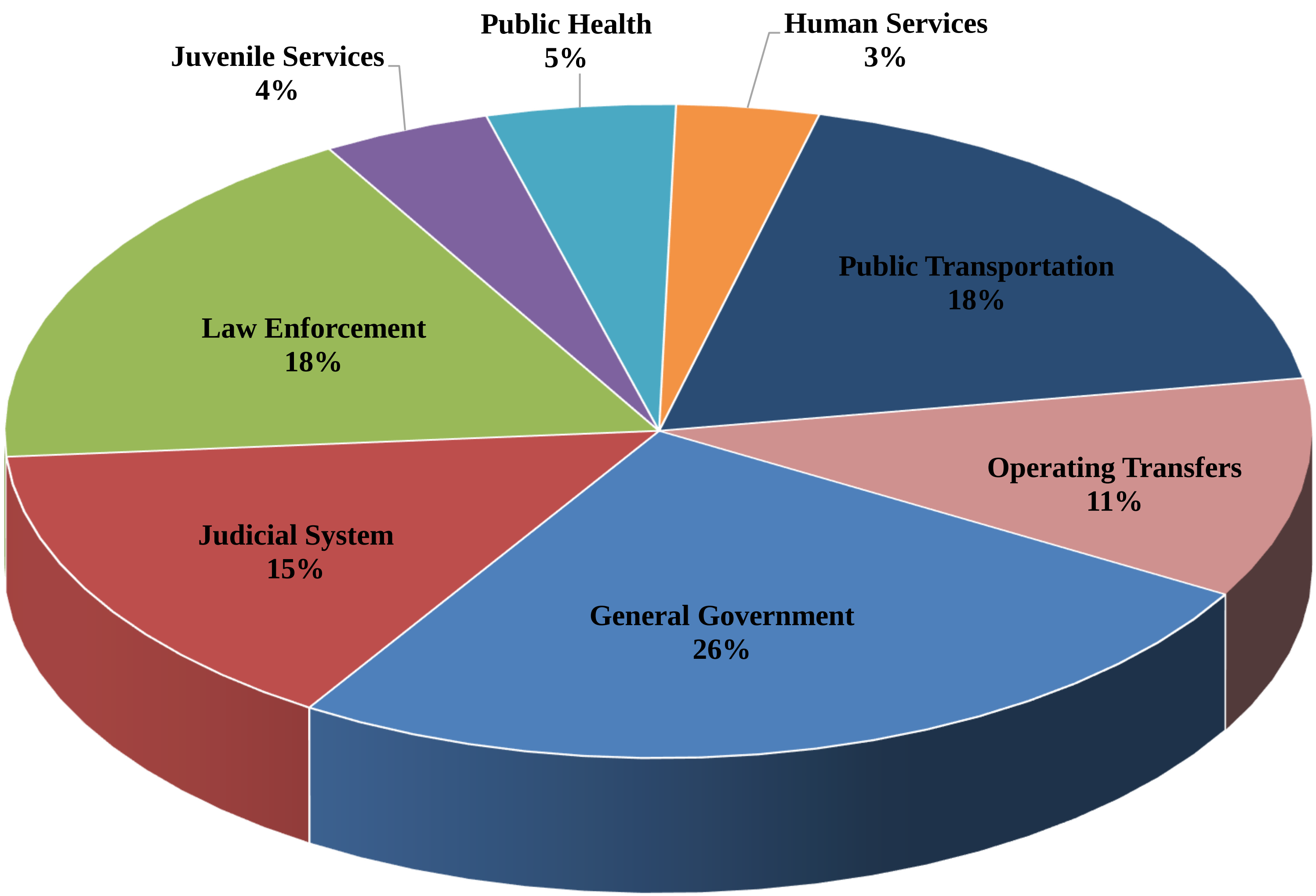
BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
HEALTH and HUMAN SERVICES						
Veteran Services						
Salary and Wages	48,373	58,754	97,545	97,545	102,425	
Benefits	11,563	14,302	40,601	40,601	42,614	
Supplies and Other Charges	590	105	4,900	5,649	9,150	
Repairs and Maintenance	285	285	500	215	500	
Total Veteran Services	**60,811**	**73,446**	**143,546**	**144,010**	**154,689**	**0.08%**
Boonville Heritage Park						
Supplies and Other Charges	-	2,764	1,500	2,053	3,000	
Repairs and Maintenance	6,101	420	10,600	6,925	13,600	
Contracts for Services	750	-	5,000	315	5,000	
Total Boonville Heritage Park	**6,851**	**3,184**	**17,100**	**9,293**	**21,600**	**0.01%**
County Fire Protection						
Contracts for Services	718,157	733,211	748,642	748,641	1,116,000	
Total County Fire Protection	**718,157**	**733,211**	**748,642**	**748,641**	**1,116,000**	**0.56%**
County Welfare						
Supplies and Other Charges	3,900	5,400	5,000	5,000	5,000	
Total County Welfare	**3,900**	**5,400**	**5,000**	**5,000**	**5,000**	**0.00%**
Emergency Management - Administration						
Salary and Wages	150,508	154,996	232,685	232,685	249,127	
Benefits	66,266	69,244	107,049	107,049	113,331	
Supplies and Other Charges	2,787	4,790	15,735	7,843	13,240	
Repairs and Maintenance	4,184	5,446	10,050	4,408	11,350	
Contracts for Services	103,230	115,870	120,000	107,046	122,600	
Community Contracts	34,233	31,153	34,712	34,710	39,314	
Total Emergency Management - Administration	**361,208**	**381,499**	**520,231**	**493,741**	**548,962**	**0.28%**
Exposition Center - Administration						
Salary and Wages	803,963	889,937	1,116,724	1,116,724	1,434,242	
Benefits	333,997	396,487	607,682	607,682	771,588	
Supplies and Other Charges	455,546	476,326	495,379	446,924	655,554	
Repairs and Maintenance	115,959	61,729	80,650	59,423	68,850	
Contracts for Services	54,302	75,802	62,000	72,381	111,000	
Total Exposition Center - Administration	**1,763,767**	**1,900,281**	**2,362,435**	**2,303,134**	**3,041,234**	**1.53%**
Fair Administration						
Salary and Wages	226,256	244,191	267,268	267,268	298,169	
Benefits	97,521	108,308	117,793	117,793	131,213	
Total Fair Administration	**323,777**	**352,499**	**385,061**	**385,061**	**429,382**	**0.22%**
Brazos Center - Administration						
Salary and Wages	309,116	355,544	433,555	433,555	462,569	
Benefits	166,961	193,161	240,557	240,557	255,140	
Supplies and Other Charges	128,756	156,087	151,517	121,494	163,787	
Repairs and Maintenance	65,419	10,836	16,750	10,926	16,850	
Contracts for Services	-	12,972	3,820	832	18,820	
Total Brazos Center - Administration	**670,252**	**728,600**	**846,199**	**807,364**	**917,166**	**0.46%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET	Percent of Budget
HEALTH and HUMAN SERVICES (Continued)						
County Agriculture Extension - Administration						
Salary and Wages	251,913	254,876	308,411	308,411	328,259	
Benefits	72,646	72,829	191,269	191,269	201,380	
Supplies and Other Charges	29,241	47,674	50,580	51,361	56,010	
Repairs and Maintenance	5,106	6,530	6,000	3,797	6,000	
Contracts for Services	25,161	30,240	36,000	30,946	38,500	
Total County Agriculture Extension - Administration	**384,067**	**412,149**	**592,260**	**585,784**	**630,149**	**0.32%**
Child Protective Services - Administration						
Supplies and Other Charges	36,144	43,080	50,000	45,351	50,000	
Total Child Protective Services - Administration	**36,144**	**43,080**	**50,000**	**45,351**	**50,000**	**0.03%**
Family Protection Service - Administration						
Community Services	5,000	10,000	10,000	10,000	80,900	
Total Family Protection Service - Administration	**5,000**	**10,000**	**10,000**	**10,000**	**80,900**	**0.04%**
TOTAL HUMAN SERVICES	**4,333,934**	**4,643,349**	**5,680,474**	**5,537,379**	**6,995,082**	
TOTAL BUDGETS	**99,699,486**	**105,884,262**	**182,021,105**	**118,929,124**	**176,564,103**	**89.08%**
Operating Transfers Out						
Alternative Dispute Resolution Fund	25,000	-	-	-	-	
Capital Improvement Fund	86,052	3,924,000	20,943,000	-	19,923,010	
Courthouse Security	387,223	442,325	294,951	294,951	-	
Grants Fund	489,915	300,769	685,584	300,000	711,264	
HLI Fund	-	-	-	-	1,000,000	
County Records Management	223,925	42,545	-	-	-	
TOTAL OPERATING TRANSFERS	**1,212,114**	**4,709,639**	**21,923,535**	**594,951**	**21,634,274**	**10.92%**
TOTAL GENERAL FUND EXPENDITURES	**100,911,600**	**110,593,901**	**203,944,640**	**119,524,075**	**198,198,377**	**100.00%**

Expenditure Budget by Function



ELECTED OFFICIALS
ADOPTED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2024

Elected Officials	Base Salary	County Longevity	Other Supplements*	Annual Salary	Footnotes
County Judge	$ 118,662.70	$ 1,800	$ 1,200	$ 121,662.70	
County Commissioners'					
Precinct 1	91,866.96	300	-	92,166.96	
Precinct 2	91,866.96	-	-	91,866.96	
Precinct 3	91,866.96	300	-	92,166.96	
Precinct 4	91,866.96	-	-	91,866.96	
County Treasurer	98,756.97	-	-	98,756.97	
Tax Assessor/Collector	98,756.97	1,200	-	99,956.97	
County Attorney	117,736.58	-	-	117,736.58	
District Attorney	18,000.00	1,200	-	19,200.00	(1)
District Clerk	98,756.97	-	-	98,756.97	
County Clerk	98,756.97	2,100	-	100,856.97	
District Judge					
85th District Court	16,800.00	300	1,200	18,300.00	(1)
272nd District Court	16,800.00	900	1,200	18,900.00	(1)
361st District Court	16,800.00	-	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	172,843.00	-	1,200	174,043.00	(2)
Justice of the Peace					
Precinct 1	91,866.96	-	-	91,866.96	
Precinct 2	91,866.96	-	-	91,866.96	
Precinct 3	91,866.96	300	-	92,166.96	
Precinct 4	91,866.96	-	-	91,866.96	
Sheriff	148,064.82	-	-	148,064.82	
Constable					
Precinct 1	91,866.96	900	-	92,766.96	
Precinct 2	91,866.96	1,200	-	93,066.96	
Precinct 3	91,866.96	300	-	92,166.96	
Precinct 4	91,866.96	1,200	-	93,066.96	
	$ 2,316,538.50	$ 13,500	$ 7,200	$ 2,337,238.50	

(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. Minimum Salary: (Tex. Gov't Code Sec. 25.0005(a)) Maximum Salary: (Tex Gov't Code Sec. 25.0005(a-2))

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2024

		ADOPTED 2024
GENERAL - COMMISSIONERS' COURT		
Court Appointed Attorneys	$	300,000
Capital Murder Trial	$	900,000
Autopsy	$	500,000
Court Support Cost	$	600,000
Utilities	$	500,000
Insurance	$	300,000
Worker's Compensation	$	150,000
Juvenile Placement	$	500,000
Discretionary Departmental Expenditure Accounts	$	680,000
Overtime	$	220,000
Gasoline/Diesel	$	350,000
Health and Life Fund Support	$	1,000,000
Total Contingency	$	6,000,000 *

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

BRAZOS COUNTY, TEXAS
ADOPTED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2024

		ADOPTED 2024
Pre-Trial Bond Supervision		
Allowance For Excess Use	**$**	**10,000**

Pre-Trial Bond Supervision has budgeted $10,000 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.

Voter Registration		
Allowance For Excess Use	**$**	**3,152**

Voter Registration has budgeted $3,152 in the Voter Registration Division for costs that can not be anticipated at the time the budget is being prepared. These funds are under the specific control of the Voter Registrar (the Election Administration) who is responsible for determining the use.

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.

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

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

BRAZOS COUNTY, TEXAS
ADOPTED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2024

	ADOPTED 2024
County Specialty Court Program	
Allowance For Excess Use	**$ 20,000**

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

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, 2024

REVENUES (02000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest	$ 7,695	$ 1,390	$ -	$ -	$ -
Tobacco Settlement	86,174	101,339	-	-	-
TOTAL REVENUES	**$ 93,869**	**$ 102,729**	**$ -**	**$ -**	**$ -**

EXPENDITURES (11002200)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Community Public Health	$ -	$ 1,010,633	$ -	$ -	$ -
TOTAL CONTRACT SERVICES	**$ -**	**$ 1,010,633**	**$ -**	**$ -**	**$ -**
Net Change in Committed Fund Balance	$ 93,869	$ (907,904)	$ -	$ -	$ -
Fund Balance, October 1	**$ 814,035**	**$ 907,904**	**$ -**	**$ -**	**$ -**
Fund Balance, September 30	**$ 907,904**	**$ -**	**$ -**	**$ -**	**$ -**

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 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 funds 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, 2024

	Budget 2020	Budget 2021	Budget 2022	Budget 2023	Adopted Budget 2024	Budget 2023 vs 2024	% Incr/(Decr)	% of Budget
SPECIAL REVENUE FUND								
Hotel Occupancy Tax	3,000,000	1,572,500	2,915,034	8,500,000	4,300,000	$ (4,200,000)	-49%	6.21%
State Lateral Road	121,800	154,000	185,300	30,300	251,000	$ 220,700	728%	0.36%
Unclaimed Property Fund	61,750	63,900	64,000	65,200	71,000	$ 5,800	9%	0.10%
Law Library Fund	76,500	85,400	84,000	56,000	77,500	$ 21,500	38%	0.11%
Local Provider Participation Fund	40,000,000	36,235,000	45,425,000	51,270,000	58,864,372	$ 7,594,372	15%	85.03%
Alternative Dispute Resolution Fund	90,000	62,000	61,000	-	--	$ -	-	-
Law Enforcement Education Fund	60,830	69,000	77,495	80,204	83,860	$ 3,656	5%	0.12%
County Records Management Fund	649,423	771,425	1,024,280	673,000	300,500	$ (372,500)	-55%	0.43%
County Clerk Records Management Fund	366,252	1,408,500	1,681,883	1,763,000	1,600,000	$ (163,000)	-9%	2.31%
County Clerk Archival Fund	402,000	1,613,000	1,801,029	1,672,000	1,618,000	$ (54,000)	-3%	2.34%
Courthouse Security Fund	504,919	501,268	614,825	628,651	170,050	$ (458,601)	-73%	0.25%
Justice Court Security Fund	111,700	131,750	184,000	202,000	242,000	$ 40,000	20%	0.35%
District Clerk Management Fund	210,500	216,500	233,963	267,000	264,000	$ (3,000)	-1%	0.38%
District Clerk Archival Fund	122,800	94,500	65,000	34,500	--	$ (34,500)	-100%	0.00%
Justice of the Peace Technology Fund	193,700	173,250	196,800	195,500	221,000	$ 25,500	13%	0.32%
County and District Court Tech Fund	88,100	92,500	102,000	114,000	129,000	$ 15,000	13%	0.19%
Forfeitures Fund	29,427	27,028	26,000	35,000	33,000	$ (2,000)	-6%	0.05%
D. A. Hot Check Collection Fund	3,800	4,450	4,865	4,650	4,950	$ 300	6%	0.01%
Bail Bond Board Fee Fund	95,600	101,250	102,500	101,000	108,500	$ 7,500	7%	0.16%
Voter Registration Fund	9,050	9,050	48,330	62,145	--	$ (62,145)	-100%	0.00%
Vehicle Inventory Tax Interest Fund	263,500	265,000	312,000	315,750	348,500	$ 32,750	10%	0.50%
Sheriff - Crime Fund	158,736	143,234	126,000	126,750	113,500	$ (13,250)	-10%	0.16%
District Attorney - Crime Fund	136,900	157,482	219,000	263,000	271,000	$ 8,000	3%	0.39%
Primary Election Services Fund	120,000	47,274	90,000	41,000	90,000	$ 49,000	120%	0.13%
County Attorney Hot Check Fund	65,000	65,000	62,000	62,000	70,000	$ 8,000	13%	0.10%
TOTAL SPECIAL REVENUE FUNDS	**$ 46,942,287**	**$ 44,064,261**	**$ 55,706,304**	**$ 66,500,650**	**$ 69,231,732**	**$ 2,669,082**	**6.07%**	

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (11000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Hotel, Motel Tax	$ 1,648,561	$ 2,440,925	$ 1,900,000	$ 2,373,895	$ 2,370,000
Venue Tax	612,875	919,831	700,000	880,761	880,000
Interest	21,684	12,820	3,000	89,704	50,000
Miscellaneous - Other	-	(1,796)	-	-	-
Program Income	750	2,250	-	1,500	-
Reserve Fund Balance	-	-	638,788	-	1,000,000
TOTAL REVENUES	**$ 2,283,870**	**$ 3,374,030**	**$ 3,241,788**	**$ 3,345,860**	**$ 4,300,000**

EXPENDITURES (11002500)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Hotel Occupancy Tax (11002500)					
Salary and Wages	$ 134,904	$ 98,264	$ 161,033	$ 161,033	$ 164,093
Benefits	64,780	45,799	75,879	75,879	75,055
Supplies and Other Charges	34,571	178,495	155,930	29,578	572,049
Repair and Maintenance	224,439	21,600	355,000	-	-
Contract Services	101,016	127,583	201,790	59,159	185,490
Professional Fees	5,300	5,300	95,319	119,050	5,300
Community Contracts	-	50,000	100,000	50,000	50,000
Capital Outlay	89,640	20,704	896,837	720,249	638,013
	$ 654,650	$ 547,745	$ 2,041,788	$ 1,214,948	$ 1,690,000
Venue Tax - Kyle Field					
Community Contracts	$ 397,979	$ 864,481	$ 700,000	$ 884,138	$ 860,000
	$ 397,979	$ 864,481	$ 700,000	$ 884,138	$ 860,000
Expo Complex Improvements (11002900)					
Repairs and Maintenance	$ -	$ -	$ 500,000	$ -	$ 500,000
	$ -	$ -	$ 500,000	$ -	$ 500,000

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

EXPENDITURES (11002500) Cont.	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Operating Transfers					
Transfer to Debt Service Fund	$ -	$ 1,165,715	$ -	$ -	$ 1,250,000
Transfer to Expo Expansion	$ -	$ -	$ -	$ -	$ -
	$ -	$ 1,165,715	$ -	$ -	$ 1,250,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 1,052,629**	**$ 2,577,941**	**$ 3,241,788**	**$ 2,099,086**	**$ 4,300,000**
Net Changes in Fund Balance	$ 1,231,241	$ 796,089	$ -	$ 1,246,774	$ -
FUND BALANCE, OCTOBER 1	$ 1,928,016	$ 3,159,257	$ 3,707,494	$ 3,955,346	$ 5,202,120
FUND BALANCE, SEPTEMBER 30	$ 3,159,257	$ 3,955,346	$ 3,707,494	$ 5,202,120	$ 5,202,120

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (12000)	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest - Accounts	$ 1,095	$ 1,381	$ 277	$ 300	$ 1,979	$ 3,000
State of Texas - Lateral Road Fund	30,575	30,566	30,417	30,000	30,346	218,000
Restricted Fund Balance	-	-	-	-	-	30,000
TOTAL REVENUES	**$ 31,670**	**$ 31,947**	**$ 30,694**	**$ 30,300**	**$ 32,325**	**$ 251,000**
EXPENDITURES (56006000)						
Repair & Maintenance	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	-	-	-	30,300	-	251,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 30,300**	**$ -**	**$ 251,000**
Net Changes in Fund Balance	$ 31,670	$ 31,947	$ 30,694	$ -	$ 32,325	$ -
FUND BALANCE, OCTOBER 1	$ 91,806	$ 123,476	$ 155,422	$ 123,446	$ 186,116	$ 218,441
FUND BALANCE, SEPTEMBER 30	$ 123,476	$ 155,422	$ 186,116	$ 123,446	$ 218,441	$ 218,441

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (13000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest - Accounts	$ 2,095	$ 386	$ 200	$ 3,665	$ 3,000
Restricted Fund Balance	-	-	65,000	-	68,000
TOTAL REVENUES	**$ 2,095**	**$ 386**	**$ 65,200**	**$ 3,665**	**$ 71,000**

EXPENDITURES (12005000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Supplies and Other Charges	$ -	$ -	$ 65,200	$ -	$ 71,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 65,200**	**$ -**	**$ 71,000**
Net Changes in Fund Balance	$ 2,095	$ 386	$ -	$ 3,665	$ -
FUND BALANCE, OCTOBER 1	$ 62,753	$ 64,848	$ 64,848	$ 65,234	$ 68,899
FUND BALANCE, SEPTEMBER 30	$ 64,848	$ 65,234	$ 64,848	$ 68,899	$ 68,899

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (15000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees - County Clerk	$ 10,818	$ 18,114	$ 17,000	$ 21,420	$ 17,500
Fees - District Clerk	41,937	10,349	17,000	144,854	50,000
Interest - Accounts	390	47	-	888	-
Restricted Fund Balance	-	-	22,000	-	10,000
TOTAL REVENUES	**$ 53,145**	**$ 28,510**	**$ 56,000**	**$ 167,162**	**$ 77,500**

EXPENDITURES (52000100)					
Supplies and Other Charges	$ 56,183	$ 59,063	$ 56,000	$ 54,262	$ 77,500
TOTAL EXPENDITURES	**$ 56,183**	**$ 59,063**	**$ 56,000**	**$ 54,262**	**$ 77,500**
Net Changes in Fund Balance	$ (3,038)	$ (30,552)	$ -	$ 112,900	$ -
FUND BALANCE, OCTOBER 1	$ 50,374	$ 47,336	$ 47,336	$ 16,783	$ 129,683
FUND BALANCE, SEPTEMBER 30	$ 47,336	$ 16,783	$ 47,336	$ 129,683	$ 129,683

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (16000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Part-Scott& White	$ 4,107,340	$ 13,424,264	$ 12,400,000	$ 11,692,259	$ 15,291,457
Part-CS Medical Center	1,847,062	4,234,760	4,100,000	2,406,931	3,279,899
Part-St. Joseph	5,605,257	16,691,382	16,600,000	14,687,495	17,710,357
Part-Physicians Center	332,762	919,745	900,000	947,928	1,257,954
Part-Caprock	138,214	460,822	460,000	397,231	487,494
Part - Encompass	526,409	1,521,096	1,500,000	1,357,099	1,637,211
Interest - Accounts	138,097	50,392	10,000	359,065	200,000
Restricted Fund Balance	-	-	15,300,000	-	19,000,000
TOTAL REVENUES	**$ 12,695,142**	**$ 37,302,461**	**$ 51,270,000**	**$ 31,848,008**	**$ 58,864,372**
EXPENDITURES (34000200)					
Community Contracts	$ 27,192,927	$ 26,568,700	$ 51,250,000	$ 26,506,040	$ 58,844,372
Operating Transfers					
Transfer to General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 27,212,927**	**$ 26,588,700**	**$ 51,270,000**	**$ 26,526,040**	**$ 58,864,372**
Net Changes in Fund Balance	$ (14,517,785)	$ 10,713,761	$ -	$ 5,321,968	$ -
FUND BALANCE, OCTOBER 1	$ 17,815,131	$ 3,297,346	$ 4,654,674	$ 14,011,107	$ 19,333,075
FUND BALANCE, SEPTEMBER 30	$ 3,297,346	$ 14,011,107	$ 4,654,674	$ 19,333,075	$ 19,333,075

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (17000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 39,524	$ -	$ -	$ -	$ -
Transfer From General Fund	25,000	-	-	-	-
TOTAL REVENUES	**$ 64,524**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (11070000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Contracts for Community Support	$ 64,524	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 64,524**	**$ -**	**$ -**	**$ -**	**$ -**
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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (18000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
State LEOSE - Training	$ 16,866	$ 14,928	$ 65,854	$ -	$ 69,360
Restricted Fund Balance	-	-	14,350	14,872	14,500
TOTAL REVENUES	**$ 16,866**	**$ 14,928**	**$ 80,204**	**$ 14,872**	**$ 83,860**

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
LEOSE Training - Constable Precinct 1	$ -	$ -	$ 8,747	$ -	$ 9,481
LEOSE Training - Constable Precinct 2	2,111	-	8,831	-	9,741
LEOSE Training - Constable Precinct 3	-	-	3,173	-	3,906
LEOSE Training - Constable Precinct 4	330	-	9,590	-	10,500
LEOSE Training - County Attorney	-	1,000	4,805	-	5,538
LEOSE Training - District Attorney	200	200	5,792	2,470	4,005
LEOSE Training - Sheriff	-	5,763	16,005	10,471	9,588
LEOSE Training -Jail	3,139	5,021	23,261	-	31,101
TOTAL EXPENDITURES	**$ 5,779**	**$ 11,984**	**$ 80,204**	**$ 12,941**	**$ 83,860**
Net Changes in Fund Balance	$ 11,087	$ 2,944	$ -	$ 1,931	$ -
FUND BALANCE, OCTOBER 1	$ 53,398	$ 64,485	$ 65,485	$ 67,429	$ 69,360
FUND BALANCE, SEPTEMBER 30	$ 64,485	$ 67,429	$ 65,485	$ 69,360	$ 69,360

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (19000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service - Co Records Mgt	$ 58,118	$ 14,649	$ -	$ -	$ -
Fees for Service - Ct Records Preservation	147,659	8,921	-	680	-
Interest - Accounts	5,571	935	-	10,191	500
Transfer from General Fund	226,063	42,545	-	-	-
Restricted Fund Balance	-	-	673,000	-	300,000
TOTAL REVENUES	**$ 437,410**	**$ 67,051**	**$ 673,000**	**$ 10,871**	**$ 300,500**
EXPENDITURES (50000100)					
County Records Management and Preservation					
Salary and Wages	$ 150,276	$ 35,086	$ -	$ -	$ -
Benefits	86,456	21,497	-	-	-
Supplies and Other Charges	6,097	87	-	-	-
Repairs and Maintenance	778	524	-	-	-
Contracts for Services	3,023	-	-	-	-
Capital Outlay	14,014	-	-	-	-
	$ 260,644	**$ 57,194**	**$ -**	**$ -**	**$ -**
EXPENDITURES (50000200)					
County Record Preservation (Government Code: Section 51.708)					
Supplies and Other Charges	$ -	$ -	$ 673,000	$ -	$ 300,500
	$ -	**$ -**	**$ 673,000**	**$ -**	**$ 300,500**
TOTAL EXPENDITURES	**$ 260,644**	**$ 57,194**	**$ 673,000**	**$ -**	**$ 300,500**
Net Changes in Fund Balance	$ 176,766	$ 9,856	$ -	$ 10,871	$ -
FUND BALANCE, OCTOBER 1	$ 463,332	$ 640,098	$ 640,098	$ 649,954	$ 660,825
FUND BALANCE, SEPTEMBER 30	$ 640,098	$ 649,954	$ 640,098	$ 660,825	$ 660,825

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
COUNTY CLERK RECORDS MANAGEMENT FUND
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (20000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 333,460	$ 454,676	$ 400,000	$ 357,766	$ 350,000
Interest - Accounts	10,710	5,390	1,000	20,714	20,000
Restricted Fund Balance	-	-	1,362,000	-	1,230,000
TOTAL REVENUES	**$ 344,170**	**$ 460,066**	**$ 1,763,000**	**$ 378,480**	**$ 1,600,000**
EXPENDITURES (21005000)					
Salary and Wages	$ 97,330	$ 105,859	$ 119,616	$ 119,616	$ 128,285
Benefits	59,644	72,409	78,999	78,999	83,311
Supplies and Other Charges	843	21,476	1,439,045	52,286	1,263,064
Contracts for Services	76,923	103,091	125,340	296,302	125,340
TOTAL EXPENDITURES	**$ 234,740**	**$ 302,835**	**$ 1,763,000**	**$ 547,203**	**$ 1,600,000**
Net Changes in Fund Balance	$ 109,430	$ 157,231	$ -	$ (168,723)	$ -
FUND BALANCE, OCTOBER 1	$ 1,135,740	$ 1,245,170	$ 1,245,170	$ 1,402,401	$ 1,233,678
FUND BALANCE, SEPTEMBER 30	$ 1,245,170	$ 1,402,401	$ 1,245,170	$ 1,233,678	$ 1,233,678

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (20010)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 381,325	$ 387,387	$ 390,000	$ 319,740	$ 315,000
Interest - Accounts	14,965	5,682	1,000	21,197	10,000
Restricted Fund Balance	-	-	1,281,000	-	1,293,000
TOTAL REVENUES	**$ 396,290**	**$ 393,069**	**$ 1,672,000**	**$ 340,937**	**$ 1,618,000**
EXPENDITURES (21006000)					
Supplies and Other Charges	$ -	$ -	$ 1,172,000	$ -	$ 1,118,000
Contracts for Services	506,610	299,991	500,000	328,567	500,000
	$ 506,610	$ 299,991	$ 1,672,000	$ 328,567	$ 1,618,000
Operating Transfers					
Transfer to General Fund	$ 172,530	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ 679,140**	**$ 299,991**	**$ 1,672,000**	**$ 328,567**	**$ 1,618,000**
Net Changes in Fund Balance	$ (282,850)	$ 93,078	$ -	$ 12,370	$ -
FUND BALANCE, OCTOBER 1	$ 1,471,296	$ 1,188,446	$ 1,188,446	$ 1,281,524	$ 1,293,894
FUND BALANCE, SEPTEMBER 30	$ 1,188,446	$ 1,281,524	$ 1,188,446	$ 1,293,894	$ 1,293,894

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (22000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 115,215	$ 105,826	$ 86,700	$ 109,451	$ 106,050
Interest - Accounts	2,094	180	-	5,454	-
Miscellaneous - Other	1,558	-	-	-	-
Reserve Fund Balance	-	-	247,000	-	64,000
Transfer from General Fund	387,223	442,325	294,951	294,951	-
TOTAL REVENUES	**$ 506,089**	**$ 548,331**	**$ 628,651**	**$ 409,856**	**$ 170,050**
EXPENDITURES					
Sheriff Support (51000100):					
Salary and Wages	$ 274,968	$ 318,556	$ 407,356	$ 376,535	$ -
Benefits	123,712	132,453	203,874	161,874	-
Supplies and Other Charges	2,777	5,352	4,410	3,033	56,987
Repairs and Maintenance	8,333	16,733	12,000	13,634	62,000
Contract Services	-	-	-	-	50,000
Community Contracts	-	-	1,011	1,011	1,063
Capital Outlay	-	7,100	-	-	-
	$ 409,790	$ 480,194	$ 628,651	$ 556,087	$ 170,050
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ 409,790**	**$ 480,194**	**$ 628,651**	**$ 556,087**	**$ 170,050**
Net Changes in Fund Balance	$ 96,299	$ 68,137	$ -	$ (146,231)	$ -
FUND BALANCE, OCTOBER 1	$ 47,108	$ 143,407	$ 143,407	$ 211,544	$ 65,313
FUND BALANCE, SEPTEMBER 30	$ 143,407	$ 211,544	$ 143,407	$ 65,313	$ 65,313

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (22010)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 32,852	$ 33,291	$ 31,000	$ 33,606	$ 31,500
Interest - Accounts	1,233	236	-	2,886	2,500
Restricted Fund Balance	-	-	171,000	-	208,000
TOTAL REVENUES	**$ 34,085**	**$ 33,527**	**$ 202,000**	**$ 36,492**	**$ 242,000**

EXPENDITURES (51000300)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Repair and Maintenance	$ -	$ 7,821	$ 10,000	$ -	$ 30,000
Contracts for Services	-	-	10,000	-	30,000
Professional Services	-	8,129	57,000	-	57,000
Capital Outlay	-	-	125,000	-	125,000
TOTAL EXPENDITURES	**$ -**	**$ 15,950**	**$ 202,000**	**$ -**	**$ 242,000**
Net Changes in Fund Balance	$ 34,085	$ 17,577	$ -	$ 36,492	$ -
FUND BALANCE, OCTOBER 1	$ 120,350	$ 154,435	$ 171,808	$ 172,012	$ 208,504
FUND BALANCE, SEPTEMBER 30	$ 154,435	$ 172,012	$ 171,808	$ 208,504	$ 208,504

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (23000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 18,782	$ 61,726	$ 27,000	$ 79,786	$ 60,000
Interest - Accounts	1,891	334	-	4,435	4,000
Restricted Fund Balance	-	-	240,000	-	200,000
TOTAL REVENUES	**$ 20,673**	**$ 62,060**	**$ 267,000**	**$ 84,221**	**$ 264,000**

EXPENDITURES (20005000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Salary and Wages	$ -	$ -	$ 28,666	$ 28,666	$ 73,600
Benefits	-	-	2,366	2,366	5,764
Supplies and Other Charges	-	-	171,668	-	-
Contracts for Services	-	-	23,000	133,027	173,000
Professional Fees	-	-	29,300	-	11,636
Capital Outlay	-	-	12,000	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 267,000**	**$ 164,059**	**$ 264,000**
Net Changes in Fund Balance	$ 20,673	$ 62,060	$ -	$ (79,838)	$ -
FUND BALANCE, OCTOBER 1	$ 201,769	$ 222,442	$ 240,161	$ 284,502	$ 204,664
FUND BALANCE, SEPTEMBER 30	$ 222,442	$ 284,502	$ 240,161	$ 204,664	$ 204,664

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (23010)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 20,070	$ 5,670	$ 7,500	$ 660	$ -
Interest - Accounts	498	69	-	176	-
Restricted Fund Balance	-	-	27,000	-	-
TOTAL REVENUES	**$ 20,568**	**$ 5,739**	**$ 34,500**	**$ 836**	**$ -**

EXPENDITURES (20006000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Salary and Wages	$ 34,348	$ 28,569	$ 28,666	$ 15,000	$ -
Benefits	2,900	2,233	2,238	4,771	-
Professional Fees	-	3,522	3,596	-	-
TOTAL EXPENDITURES	**$ 37,248**	**$ 34,324**	**$ 34,500**	**$ 19,771**	**$ -**
Net Changes in Fund Balance	$ (16,680)	$ (28,585)	$ -	$ (18,935)	$ -
FUND BALANCE, OCTOBER 1	$ 65,519	$ 48,839	$ 27,129	$ 20,254	$ 1,319
FUND BALANCE, SEPTEMBER 30	$ 48,839	$ 20,254	$ 27,129	$ 1,319	$ 1,319

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (24000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 29,701	$ 28,442	$ 27,500	$ 27,932	$ 26,000
Interest	1,535	276	-	3,279	2,000
Restricted Fund Balance	-	-	168,000	-	193,000
TOTAL REVENUES	**$ 31,236**	**$ 28,718**	**$ 195,500**	**$ 31,211**	**$ 221,000**
EXPENDITURES					
JP's (24005000)					
Supplies and Other Charges	$ -	$ -	$ 14,547	$ -	$ 22,161
	$ -	$ -	$ 14,547	$ -	$ 22,161
JP #1 (24005100)					
Supplies and Other Charges	$ 5,111	$ 12,874	$ 8,030	$ 6,582	$ 12,150
Contract Services	-	160	375	178	1,000
	$ 5,111	$ 13,034	$ 8,405	$ 6,760	$ 13,150
JP #2 (24005200)					
Supplies and Other Charges	$ 838	$ 14,981	$ 47,486	$ 249	$ 5,000
Contract Services	-	224	525	-	1,400
Professional Services	-	-	8,040	49,937	49,937
	$ 838	$ 15,205	$ 56,051	$ 50,186	$ 56,337
JP #3 (24005300)					
Supplies and Other Charges	$ -	$ 255	$ 51,206	$ 1,260	$ 10,800
Contract Services	-	-	600	285	1,600
Professional Services	-	-	8,040	49,065	49,065
	$ -	$ 255	$ 59,846	$ 50,610	$ 61,465
JP #4 (24005400)					
Supplies and Other Charges	$ 65	$ 12,090	$ 48,236	$ -	$ 16,950
Contract Services	-	160	375	178	1,000
Professional Services	-		8,040	49,937	49,937
	$ 65	$ 12,250	$ 56,651	$ 50,115	$ 67,887
TOTAL EXPENDITURES	**$ 6,014**	**$ 40,744**	**$ 195,500**	**$ 157,671**	**$ 221,000**
Net Changes in Fund Balance	$ 25,222	$ (12,026)	$ -	$ (126,460)	$ -
FUND BALANCE, OCTOBER 1	$ 157,824	$ 183,046	$ 168,961	$ 171,020	$ 44,560
FUND BALANCE, SEPTEMBER 30	$ 183,046	$ 171,020	$ 168,961	$ 44,560	$ 44,560

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (24010)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 8,098	$ 9,750	$ 9,000	$ 10,208	$ 10,000
Interest	823	146	-	2,000	-
Restricted Fund Balance	-	-	105,000	-	119,000
TOTAL REVENUES	**$ 8,921**	**$ 9,896**	**$ 114,000**	**$ 12,208**	**$ 129,000**

EXPENDITURES (25005000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Supplies and Other Charges	$ -	$ -	$ 114,000	$ -	$ 129,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 114,000**	**$ -**	**$ 129,000**
Net Changes in Fund Balance	$ 8,921	$ 9,896	$ -	$ 12,208	$ -
FUND BALANCE, OCTOBER 1	$ 88,077	$ 96,998	$ 106,454	$ 106,894	$ 119,102
FUND BALANCE, SEPTEMBER 30	$ 96,998	$ 106,894	$ 106,454	$ 119,102	$ 119,102

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (25000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 1,777	$ 7,821	$ -	$ 4,741	$ -
Interest	329	58	-	200	-
Restricted Fund Balance	-	-	35,000	-	33,000
TOTAL REVENUES	**$ 2,106**	**$ 7,879**	**$ 35,000**	**$ 4,941**	**$ 33,000**

EXPENDITURES (18010000/28010000/30110000/30210000/30310000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Sheriff Forfeitures	$ -	$ -	$ 23,502	$ 8,280	$ 23,527
Constable Pct. 1 Forfeitures	-	-	3,269	-	3,269
Constable Pct. 2 Forfeitures	1,762	-	5,032	585	4,447
Constable Pct. 3 Forfeitures	-	-	3,197	140	1,757
TOTAL EXPENDITURES	**$ 1,762**	**$ -**	**$ 35,000**	**$ 9,005**	**$ 33,000**
Net Changes in Fund Balance	$ 344	$ 7,879	$ -	$ (4,064)	$ -
FUND BALANCE, OCTOBER 1	$ 29,304	$ 29,648	$ 35,216	$ 37,527	$ 33,463
FUND BALANCE, SEPTEMBER 30	$ 29,648	$ 37,527	$ 35,216	$ 33,463	$ 33,463

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
D.A. HOT CHECK COLLECTIONS
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (26000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest - Accounts	$ 40	$ 7	$ -	$ 208	$ 50
Other Revenue	300	75	-	-	-
Restricted Fund Balance	-	-	4,650	-	4,900
TOTAL REVENUES	**$ 340**	**$ 82**	**$ 4,650**	**$ 208**	**$ 4,950**
EXPENDITURES (19006000)					
Supplies and Other Charges	$ -	$ -	$ 4,650	$ -	$ 4,950
Minor Acquisitions	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 4,650**	**$ -**	**$ 4,950**
Net Changes in Fund Balance	$ 340	$ 82	$ -	$ 208	$ -
FUND BALANCE, OCTOBER 1	$ 4,307	$ 4,647	$ 4,654	$ 4,729	$ 4,937
FUND BALANCE, SEPTEMBER 30	$ 4,647	$ 4,729	$ 4,654	$ 4,937	$ 4,937

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (27000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest - Accounts	$ 896	$ 151	$ -	$ 1,863	$ 1,500
Other Revenue	2,500	2,000	2,000	1,500	2,000
Restricted Fund Balance	-	-	99,000	-	105,000
TOTAL REVENUES	**$ 3,396**	**$ 2,151**	**$ 101,000**	**$ 3,363**	**$ 108,500**

EXPENDITURES (12006000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Salary and Wages	$ 727	$ 304	$ 4,001	$ 375	$ 4,001
Benefits	303	144	1,001	113	1,011
Supplies and Other Charges	-	274	95,998	-	103,488
TOTAL EXPENDITURES	**$ 1,031**	**$ 722**	**$ 101,000**	**$ 488**	**$ 108,500**
Net Changes in Fund Balance	$ 2,365	$ 1,429	$ -	$ 2,875	$ -
FUND BALANCE, OCTOBER 1	$ 99,231	$ 101,596	$ 101,984	$ 103,025	$ 105,900
FUND BALANCE, SEPTEMBER 30	$ 101,596	$ 103,025	$ 101,984	$ 105,900	$ 105,900

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (28000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest - Accounts	$ 82	$ 13	$ -	$ -	$ -
Secretary of State	2,120	33,460	54,145	-	-
Restricted Fund Balance	-	-	8,000	16,804	-
TOTAL REVENUES	**$ 2,202**	**$ 33,473**	**$ 62,145**	**$ 16,804**	**$ -**
EXPENDITURES (13005000)					
Supplies and Other Charges	$ 621	$ 1,461	$ 60,345	$ 1,071	$ -
Contracts - Services	-	20,201	1,800	15,733	-
Professional Services	-	20,500	-	-	-
TOTAL EXPENDITURES	**$ 621**	**$ 42,162**	**$ 62,145**	**$ 16,804**	**$ -**
Net Changes in Fund Balance	$ 1,581	$ (8,689)	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 7,108	$ 8,689	$ 8,005	$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ 8,689	-	$ 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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (29000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
P & I Taxes	$ 2,590	$ 3,624	$ 2,500	$ 8,389	$ 2,500
Interest	8,670	4,142	1,250	18,517	15,000
Restricted Fund Balance	-	-	312,000	-	331,000
TOTAL REVENUES	**$ 11,260**	**$ 7,766**	**$ 315,750**	**$ 26,906**	**$ 348,500**
EXPENDITURES (13006000)					
Salary and Wages	$ -	$ -	$ 11,100	$ -	$ 11,100
Employee benefits	-	-	2,777	-	2,805
Supplies and Other Charges	2,706	5,438	271,373	8,067	304,095
Repair & Maintenance	-	-	1,000	240	1,000
Contracts	-	-	2,000	-	2,000
Professional Fees	-	-	7,500	-	7,500
Capital Outlay	-	-	20,000	-	20,000
TOTAL EXPENDITURES	**$ 2,706**	**$ 5,438**	**$ 315,750**	**$ 8,307**	**$ 348,500**
Net Changes in Fund Balance	$ 8,554	$ 2,328	$ -	$ 18,599	$ -
FUND BALANCE, OCTOBER 1	$ 301,781	$ 310,335	$ 312,578	$ 312,663	$ 331,262
FUND BALANCE, SEPTEMBER 30	$ 310,335	$ 312,663	$ 312,578	$ 331,262	$ 331,262

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (33000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest	$ 885	$ 267	$ -	$ 975	$ 500
Other Revenue	330	1,600	-	-	-
Restricted Fund Balance	-	-	126,750	-	113,000
TOTAL REVENUES	**$ 1,215**	**$ 1,867**	**$ 126,750**	**$ 975**	**$ 113,500**
EXPENDITURES (28050000)					
Supplies and Other Charges	9,211	85	$ 92,750	$ 4,309	$ 79,500
Repairs and Maintenance	-	-	4,000	1,369	4,000
Capital Outlay	11,374	-	30,000	-	30,000
	$ 20,585	$ 85	$ 126,750	$ 5,678	$ 113,500
Operating Transfers					
Transfer to General Fund	$ -	$ 10,000	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 20,585**	**$ 10,085**	**$ 126,750**	**$ 5,678**	**$ 113,500**
Net Changes in Fund Balance	$ (19,370)	$ (8,218)	$ -	$ (4,703)	$ -
FUND BALANCE, OCTOBER 1	$ 145,431	$ 126,061	$ 126,750	$ 117,843	$ 113,140
FUND BALANCE, SEPTEMBER 30	$ 126,061	$ 117,843	$ 126,750	$ 113,140	$ 113,140

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (34000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest	$ 1,796	$ 341	$ -	$ 26,388	$ 20,000
District Attorney - Crime Fund	77,337	80,558	20,000	3,564	2,000
Restricted Fund Balance	-	-	243,000	-	249,000
TOTAL REVENUES	**$ 79,133**	**$ 80,899**	**$ 263,000**	**$ 29,952**	**$ 271,000**

EXPENDITURES (19200100)					
Salary and Wages	$ 10,812	$ 14,389	$ 20,323	$ 18,323	$ 80,376
Benefits	6,860	7,935	9,660	7,905	14,686
Supplies and Other Charges	6,466	24,089	213,017	10,188	155,938
Contract Services	7,000	314	20,000	360	20,000
Capital Outlay	-	5,782	-	-	-
TOTAL EXPENDITURES	**$ 31,138**	**$ 52,509**	**$ 263,000**	**$ 36,776**	**$ 271,000**
Net Changes in Fund Balance	$ 47,995	$ 28,390	$ -	$ (6,824)	$ -
FUND BALANCE, OCTOBER 1	$ 180,368	$ 228,363	$ 243,480	$ 256,753	$ 249,929
FUND BALANCE, SEPTEMBER 30	$ 228,363	$ 256,753	$ 243,480	$ 249,929	$ 249,929

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (35000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 63,419	$ 38,109	$ 25,000	$ 70,904	$ 25,000
Interest	141	67	-	514	-
Restricted Fund Balance	-	-	16,000	-	65,000
TOTAL REVENUES	**$ 63,560**	**$ 38,176**	**$ 41,000**	**$ 71,418**	**$ 90,000**
EXPENDITURES (21120000)					
Supplies and Other Charges	$ -	$ 372	$ -	$ -	$ 500
Contract Services	-	49,250	-	-	7,500
Total Primary Election Services (21120000)	$ -	$ 49,622	$ -	$ -	$ 8,000
EXPENDITURES (21130000)					
Supplies and Other Charges	$ 6,188	$ 8,191	$ 37,600	$ 3,375	$ 78,600
Repairs and Maintenance	-	-	1,000	-	1,000
Contract Services	2,439	16,198	2,400	14,605	2,400
Total Election Services (21130000)	$ 8,628	$ 24,389	$ 41,000	$ 17,980	$ 82,000
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 8,628**	**$ 74,011**	**$ 41,000**	**$ 17,980**	**$ 90,000**
Net Changes in Fund Balance	$ 54,932	$ (35,835)	$ -	$ 53,438	$ -
FUND BALANCE, OCTOBER 1	$ (6,953)	$ 47,979	$ 16,359	$ 12,144	$ 65,582
FUND BALANCE, SEPTEMBER 30	$ 47,979	$ 12,144	$ 16,359	$ 65,582	$ 65,582

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
COUNTY ATTORNEY HOT CHECK FUND
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (58000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Fees for Service	$ 2,562	$ 1,671	$ 2,000	$ 2,814	$ 2,000
Reserved Fund Balance	-	-	60,000	-	68,000
TOTAL REVENUES	**$ 2,562**	**$ 1,671**	**$ 62,000**	**$ 2,814**	**$ 70,000**

EXPENDITURES (18006000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Salary and Wages	$ 552	$ -	$ -	$ -	$ -
Benefits	146	(2,793)	-	-	-
Supplies and Other Charges	-	-	57,000	-	65,000
Contract Services	-	-	5,000	-	5,000
TOTAL EXPENDITURES	**$ 698**	**$ (2,793)**	**$ 62,000**	**$ -**	**$ 70,000**
Net Changes in Fund Balance	$ 1,864	$ 4,464	$ -	$ 2,814	$ -
FUND BALANCE, OCTOBER 1	$ 59,473	$ 61,337	$ 65,000	$ 65,801	$ 68,615
FUND BALANCE, SEPTEMBER 30	$ 61,337	$ 65,801	$ 65,000	$ 68,615	$ 68,615

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

FEDERAL & STATE GRANT FUNDS

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET - SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2024

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2023	Budgeted Revenue Year Ending Sept. 30, 2024	Transfers In	(1)	Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2024	Fund Balance Reserved For Special Purpose
HAVA - General Compliance	6	--	--		--	6	--
Texas Indigent Defense Commission Grant	--	1,308,060	10,273		--	1,318,333	--
Office of the Governor - Sheriff's Office	--	377,394	--		--	377,394	--
Department of Justice - Sheriff's Office	--	443,044	--		--	443,044	--
Statewide Automated Victim Notification Service (SAVNS)	--	29,403	--		--	29,403	--
Edward Byrne Justice Assistance Grant	--	7,886	--		--	7,886	--
TJJD - Juvenile Grants	--	1,657,307	700,991	(2)	--	2,358,298	--
TJJD - R - Regionalization	--	18,904	--		--	18,904	--
State Homeland Security	--	23,750	--		--	23,750	--
Metropolitan Planning Organization	--	673,271	--		--	673,271	--
Safe Streets and Roads Grant	--	270,000	--		--	270,000	--
American Rescue Plan Act	--	20,000,000	--		--	20,000,000	--
TOTAL GRANT PROGRAMS	$ 6	$ 24,809,019	$ 711,264	(1)	$ --	$ 25,520,289	$ --

(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, 2024

GRANT FUNDS	Budget 2019-2020	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023	Adopted Budget 2023-2024	Budget 2023 vs 2024	% Incr/(Decr)	% of Budget
Emergency Rental Assistance	--	--	5,500,000	--	--	--	0%	0.0%
NRA	--	2,725	2,564	--	--	--	0%	0.0%
OAG - District Attorney	332,552	334,895	345,052	381,341	--	(381,341)	-100%	0.0%
Texas Council on Family Violence	12,500	--	50,000	50,000	--	(50,000)	-100%	0.0%
HAVA - General Compliance	35,000	47,000	44,607	61,000	6	(60,994)	-100%	0.0%
HAVA - Election Securities	--	200,756	32,856	--	--	--	0%	0.0%
Texas Indigent Defense Commission Grant	--	--	--	1,859,900	1,318,333	(541,567)	-29%	5.17%
Office of the Governor - Sheriff's Office	--	--	5,595	--	377,394	377,394	100%	1.48%
Office of the Governor - Sheriff's Office	--	--	--	--	443,044	443,044	100%	1.74%
Statewide Automated Victim Notification Service (SAVNS)	28,547	30,123	30,144	30,144	29,403	(741)	-2%	0.12%
Coronavirus Emergency Supplement Grant	--	1,479	--	--	--	--	0%	0.00%
Edward Byrne Justice Assistance Grant	6,495	6,266	6,903	--	7,886	7,886	0%	0.03%
TJJD - Juvenile Grants	1,336,593	1,346,181	1,396,948	1,502,985	2,358,298	855,313	57%	9.24%
TJJD - R - Regionalization	203,807	16,647	17,146	18,003	18,904	901	5%	0.07%
TJJD - W	4,000	--	1,593	--	--	--	0%	0.00%
Texas Education Agency (Juvenile)	--	--	--	--	--	--	0%	0.00%
State Homeland Security	20,000	20,512	22,735	22,735	23,750	1,015	4%	0.09%
Coronavirus Relief Fund - FEMA	--	1,093,571	--	--	--	--	0%	0.00%
Metropolitan Planning Organization	369,075	374,315	391,954	445,534	673,271	227,737	51%	2.64%
Safe Streets and Roads for All	--	--	--	20,000	270,000	250,000	1250%	1.06%
Specialty Court Program	147,233	147,946	--	--	--	--	0%	0.00%
County Transportation Infrastructure Fund	--	--	--	--	--	--	0%	0.00%
American Rescue Plan Act	--	--	15,840,954	29,503,000	20,000,000	(9,503,000)	-32%	78.37%
TOTAL GRANT PROGRAMS	$ 2,495,802	$ 3,622,416	$ 23,689,051	$ 33,894,642	$ 25,520,289	$ (8,374,353)	-35.35%	

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Emergency Rental Assistance

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Emergency Rental Assistance	$ 2,265,908	$ 2,012,964	$ -	$ -	$ -
Reserve Fund Balance	-	-	-	-	-
TOTAL REVENUES	**$ 2,265,908**	**$ 2,012,964**	**$ -**	**$ -**	**$ -**

EXPENDITURES					
Emergency Rental Assistance (100021)					
Supplies and Other Charges	$ 39,369	$ 70,238	$ -	$ -	$ -
Repair and Maintenance	-	-	-	-	-
Contractual Services	2,220,564	1,942,726	-	-	-
Capital Outlay	5,975	-	-	-	-
	$ 2,265,908	**$ 2,012,964**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 2,265,908**	**$ 2,012,964**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
NRA GRANT

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Grant - NRA	$ 8,518	$ 15,611	$ -	$ 320	$ -
TOTAL REVENUES	**$ 8,518**	**$ 15,611**	**$ -**	**$ 320**	**$ -**

EXPENDITURES					
NRA - County Attorney (180100)					
Supplies and Other Charges	$ -	$ 2,352	$ -	$ -	$ -
	$ -	**$ 2,352**	**$ -**	**$ -**	**$ -**
NRA - Sheriff Administration (281001)					
Supplies and Other Charges	$ 2,970	$ 3,050	$ -	$ -	$ -
	$ 2,970	**$ 3,050**	**$ -**	**$ -**	**$ -**
NRA - Constable Pct. #2 (302001)					
Supplies and Other Charges	$ 2,500	$ 3,424		$ -	$ -
	$ 2,500	**$ 3,424**	**$ -**	**$ -**	**$ -**
NRA - Constable Pct. #3 (303001)					
Supplies and Other Charges	$ 641	$ 6,785	$ -	$ 320	$ -
	$ 641	**$ 6,785**	**$ -**	**$ 320**	**$ -**
NRA - Constable Pct. #4 (304001)					
Supplies and Other Charges	$ 2,407	$ -	$ -	$ -	$ -
	$ 2,407	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 8,518**	**$ 15,611**	**$ -**	**$ 320**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF ATTORNEY GENERAL - DISTRICT ATTORNEY
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
OAG - District Attorney	$ -		$ -	$ -	$ -
Crime Against Women Prosecution - OAG Grant	146,439	149,447	84,000	51,222	-
Victim Assistance Coordinator - OAG Grant	45,000	45,000	45,000	-	-
General Fund Transfer	140,995	148,961	252,341	56,869	-
TOTAL REVENUES	**$ 332,434**	**$ 343,408**	**$ 381,341**	**$ 108,091**	**$ -**

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Crime Against Women (191000)					
Salary and Wages	$ 177,508	$ 182,640	$ 205,227	$ 83,147	$ -
Benefits	72,952	76,065	83,494	24,944	-
	$ 250,461	**$ 258,705**	**$ 288,721**	**$ 108,091**	**$ -**
Victim Assistance Coordination (192000)					
Salary and Wages	$ 53,918	$ 55,413	$ 61,080	$ -	$ -
Benefits	28,055	29,290	31,540	-	-
	$ 81,973	**$ 84,703**	**$ 92,620**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 332,434**	**$ 343,408**	**$ 381,341**	**$ 108,091**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS COUNCIL ON FAMIY VIOLENCE HIGH RISK TEAM (HRT)
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
TCFV - Domestic Violence High Risk Team	$ 50,000	$ 55,000	$ 50,000	$ 51,222	$ -
TOTAL REVENUES	**$ 50,000**	**$ 55,000**	**$ 50,000**	**$ 51,222**	**$ -**

EXPENDITURES (193000)					
TCFV - Domestic Violence HR					
Salary and Wages	$ 40,456	$ 44,158	$ 39,999	$ 39,999	$ -
Benefits	9,544	10,842	10,000	10,001	-
Supplies and Other Charges	-	-	1	-	-
TOTAL EXPENDITURES	**$ 50,000**	**$ 55,000**	**$ 50,000**	**$ 50,000**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
HELP AMERICA VOTE ACT - GENERAL COMPLIANCE
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Reserve Fund Balance	$ -	$ -	$ 61,000	$ -	$ 6
Interest	2,639	1,391	-	-	-
Fees - Election Services	-	-	-	-	-
TOTAL REVENUES	**$ 2,639**	**$ 1,391**	**$ 61,000**	**$ -**	**$ 6**

EXPENDITURES (212100)					
Supplies and Other Chargers	$ -	$ 41,607	$ 55,000	-	$ 6
Repair and Maintenance	2,399	3,000	$ 1,000	-	-
Contract for Services	-	-	5,000	-	-
TOTAL EXPENDITURES	**$ 2,399**	**$ 44,607**	**$ 61,000**	**$ -**	**$ 6**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
HELP AMERICA VOTE ACT - SECRETARY OF STATE
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Secretary of State	$ 41,708	$ 1,332,677	$ -	$ -	$ -
TOTAL REVENUES	**$ 41,708**	**$ 1,332,677**	**$ -**	**$ -**	**$ -**

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
HAVA - CARES ACT (212200)					
Salary and Wages	$ 15,452	$ -	$ -	$ -	$ -
Benefits	1,211	-	-	-	-
Supplies and Other Charges	5,477	-	-	-	-
Contract Services	2,400	-	-	-	-
Capital Outlay	10,025	-	-	-	-
	$ 34,564	**$ -**	**$ -**	**$ -**	**$ -**
HAVA - ELECTION SECURITIES (212400)					
Supplies and Other Charges	$ 7,144	$ 23,622	$ -	$ -	$ -
Professional Services	-	3,840	-	-	-
	$ 7,144	**$ 27,462**	**$ -**	**$ -**	**$ -**
HAVA - Reimbursement for Auditable Voting Machines (RAVM) (212500)					
Supplies and Other Charges	$ -	$ 45,800	$ -	$ -	$ -
Repairs and Maintenance	-	933,636	-	-	-
Contract Services	-	3,367	-	-	-
Capital Outlay	-	322,412	-	-	-
	$ -	**$ 1,305,215**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 41,708**	**$ 1,332,677**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS INDIGENT DEFENSE COMMISSION GRANT
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Indigent Defense TF	$ -	$ 7,174	$ 1,859,900	$ 360,487	$ 1,308,060
General Fund Transfer	-	-	-	-	10,273
TOTAL REVENUES	**$ -**	**$ 7,174**	**$ 1,859,900**	**$ 360,487**	**$ 1,318,333**

EXPENDITURES					
Texas Indigent Defense Commission Grant (272200)					
Salary and Wages	$ -	$ -	$ 422,000	$ 294,196	$ 837,415
Benefits	-	-	270,920	119,223	375,087
Supplies and Other Charges	-	7,174	1,161,680	47,271	97,079
Repairs and Maintenance	-	-	5,300	3,605	1,300
Contracts for Services	-	-	-	-	7,452
	$ -	**$ 7,174**	**$ 1,859,900**	**$ 464,295**	**$ 1,318,333**
TOTAL EXPENDITURES	**$ -**	**$ 7,174**	**$ 1,859,900**	**$ 464,295**	**$ 1,318,333**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Office of the Governor - Sheriff's Office
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Office of the Governor - Sheriff's Office	$ 42,038	$ 5,995	$ -	$ 138,864	$ 377,394
TOTAL REVENUES	**$ 42,038**	**$ 5,995**	**$ -**	**$ 138,864**	**$ 377,394**

EXPENDITURES (283300 & 283400)					
Automatic License Plate Reader Trailer Grant (283300)					
Capital Outlay	$ 42,038	$ -	$ -	$ -	$ -
	$ 42,038	**$ -**	**$ -**	**$ -**	**$ -**
SO CellHawk Project (283400)					
Supplies and Other Charges	$ -	$ 5,995	$ -	$ -	$ -
	$ -	**$ 5,995**	**$ -**	**$ -**	**$ -**
DVE Real Time Crime Center (283500)					
Supplies and Other Charges	$ -	$ -	$ -	$ 1,500	$ 99,902
Capital Outlay	-	-	-	9,895	277,492
	$ -	**$ -**	**$ -**	**$ 11,395**	**$ 377,394**
Sheriff's Office Bullet Resistant Shield Grant (283600)					
Capital Outlay	$ -	$ -	$ -	$ 127,469	$ -
	$ -	**$ -**	**$ -**	**$ 127,469**	**$ -**
TOTAL EXPENDITURES	**$ 42,038**	**$ 5,995**	**$ -**	**$ 138,864**	**$ 377,394**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Department of Justice: Office of Justice Programs - Sheriff's Office
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Department of Justice - Sheriff's Office	$ -	$ -	$ -	$ 1,492	$ 443,044
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 1,492**	**$ 443,044**

EXPENDITURES (283700)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
BV Human Trafficking Task Force Development					
Salary and Wages	$ -	$ -	$ -	$ 17,020	$ 150,438
Benefits	-	-	-	7,627	73,419
Supplies and Other Charges	-	-	-	6,959	201,187
Capital Outlay	-	-	-	-	18,000
	$ -	**$ -**	**$ -**	**$ 31,606**	**$ 443,044**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 31,606**	**$ 443,044**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Statewide Automated Victim Notification Services (SAVNS Grant)
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Grant - Funding	$ 30,123	$ 30,144	$ 30,144	$ 22,052	$ 29,403
TOTAL REVENUES	**$ 30,123**	**$ 30,144**	**$ 30,144**	**$ 22,052**	**$ 29,403**

EXPENDITURES (286000)					
Contract Services	$ 30,123	$ 30,144	$ 30,144	$ 22,052	$ 29,403
TOTAL EXPENDITURES	**$ 30,123**	**$ 30,144**	**$ 30,144**	**$ 22,052**	**$ 29,403**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
CORONAVIRUS EMERGENCY SUPPLEMENT FUNDING GRANT
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Department of Justice	$ 1,479	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 1,479**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (287100)					
Supplies and Other Charges	$ 1,479	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 1,479**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Criminal Justice Division Governor's Office	$ 6,033	$ 6,903	$ -	$ -	$ 7,886
TOTAL REVENUES	**$ 6,033**	**$ 6,903**	**$ -**	**$ -**	**$ 7,886**

EXPENDITURES (289300, 289400, 289500, 289700)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Supplies and Other Charges	$ 6,033	$ 6,903	$ -	$ -	$ 7,886
TOTAL EXPENDITURES	**$ 6,033**	**$ 6,903**	**$ -**	**$ -**	**$ 7,886**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - JUVENILE GRANTS
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Grant - T. J. J. D. - Salary Supplement	$ -	$ -	$ -	$ -	$ 224,244
Grant - T. J. J. D. - State Aid	1,061,816	1,097,634	1,089,742	1,089,742	1,433,063
General Fund Transfer	141,547	151,809	413,243	413,243	700,991
TOTAL REVENUES	**$ 1,203,363**	**$ 1,249,443**	**$ 1,502,985**	**$ 1,502,985**	**$ 2,358,298**

EXPENDITURES					
TJJD - Salary Adjustment Basic Probation (311110)					
Salary and Wages	$ -	$ -	$ -	$ -	$ 96,976
Benefits	-	-	-	-	24,487
	$ -	**$ -**	**$ -**	**$ -**	**$ 121,463**
TJJD - Salary Adjustment Pre & Post Adjudication - Detention (311120)					
Salary and Wages	$ -	$ -	$ -	$ -	$ 112,136
Benefits	-	-	-	-	28,316
	$ -	**$ -**	**$ -**	**$ -**	**$ 140,452**
TJJD - SA Basic Probation (312110)					
Salary and Wages	$ 161,985	$ 167,697	$ 182,986	$ 182,986	$ 364,651
Benefits	84,962	87,791	95,014	95,014	193,949
Supplies and Other Charges	45	-	-	-	-
	$ 246,992	**$ 255,488**	**$ 278,000**	**$ 278,000**	**$ 558,600**
TJJD - SA Basic Court (312111)					
Salary and Wages	$ 114,456	$ 134,262	$ 164,460	$ 164,460	$ 377,258
Benefits	63,969	74,668	90,419	90,419	145,530
Supplies and Other Charges	45	-	-	-	-
	$ 178,470	**$ 208,930**	**$ 254,879**	**$ 254,879**	**$ 522,788**
TJJD - SA Comm Programs - Community Based (312123)					
Salary and Wages	$ 52,534	$ 54,089	$ 59,302	$ 59,302	$ 61,576
Benefits	27,738	28,919	31,251	31,251	32,525
	$ 80,272	**$ 83,009**	**$ 90,553**	**$ 90,553**	**$ 94,101**
TJJD - Pre & Post Adjudication - Detention (312132)					
Salary and Wages	$ 178,596	$ 198,005	$ 219,169	$ 219,169	$ 230,495
Benefits	85,627	105,405	120,352	120,352	126,032
Supplies and Other Charges	-	1,112	-	-	-
	$ 264,223	**$ 304,522**	**$ 339,521**	**$ 339,521**	**$ 356,527**
TJJD - SA Commitment Diversion - Community Based (312143)					
Salary and Wages	$ 177,065	$ 174,108	$ 211,436	$ 211,436	$ 220,220
Benefits	86,623	80,317	118,612	118,612	123,576
Supplies and Other Charges	90	-	-	-	
	$ 263,778	**$ 254,426**	**$ 330,048**	**$ 330,048**	**$ 343,796**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - JUVENILE GRANTS
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
TJJD - Mental Health Services - Community Based (312154)					
Salary and Wages	$ 54,514	$ 46,375	$ 64,810	$ 64,810	$ 67,987
Benefits	27,612	22,554	32,456	32,456	34,027
Supplies and Other Charges	-	-	-	-	-
	$ 82,127	**$ 68,929**	**$ 97,266**	**$ 97,266**	**$ 102,014**
TJJD - SA Aid Mental Health Services - Residential Programs (312157)					
Salary and Wages	$ 58,661	$ 49,936	$ 77,062	$ 77,062	$ 81,139
Benefits	28,840	24,203	35,656	35,656	37,418
	$ 87,501	**$ 74,139**	**$ 112,718**	**$ 112,718**	**$ 118,557**
TOTAL EXPENDITURES	**$ 1,203,363**	**$ 1,249,443**	**$ 1,502,985**	**$ 1,502,985**	**$ 2,358,298**

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

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Grant - T. J. J. D. - R	$ 16,647	$ 18,004	$ 18,003	$ 18,004	$ 18,904
TOTAL REVENUES	**$ 16,647**	**$ 18,004**	**$ 18,003**	**$ 18,004**	**$ 18,904**

EXPENDITURES (313100)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Contract Services	$ 16,647	$ 18,004	$ 18,003	$ 18,004	$ 18,904
TOTAL EXPENDITURES	**$ 16,647**	**$ 18,004**	**$ 18,003**	**$ 18,004**	**$ 18,904**

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

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Grant - T. J. J. D. - W	$ -	$ 1,593	$ -	$ -	$ -
TOTAL REVENUES	**$ -**	**$ 1,593**	**$ -**	**$ -**	**$ -**

EXPENDITURES (318900)					
Supplies and Other Charges	$ -	$ 1,593	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ 1,593**	**$ -**	**$ -**	**$ -**

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

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Grant - TEA - Education Materials	$ 8,856	$ 6,429	$ -	$ -	$ -
TOTAL REVENUES	**$ 8,856**	**$ 6,429**	**$ -**	**$ -**	**$ -**

EXPENDITURES (319200)					
Supplies and Other Charges	$ 8,853	$ 6,429	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 8,853**	**$ 6,429**	**$ -**	**$ -**	**$ -**

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

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Office of Attorney General - Web EOC	$ 136,643	$ 22,735	$ 22,735	$ 22,735	$ 23,750
TOTAL REVENUES	**$ 136,643**	**$ 22,735**	**$ 22,735**	**$ 22,735**	**$ 23,750**

EXPENDITURES (355400)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
GDEM - State Homeland Security (355400)					
Contract Services	$ 20,512	$ 22,735	$ 22,735	$ 22,735	$ 23,750
	$ 20,512	**$ 22,735**	**22,735**	**22,735**	**23,750**
Coronavirus Emergency Supplemental Funding (355600)					
Salary and Wages	$ 25,562	$ -	$ -	$ -	$ -
Benefits	19,421	-	-	-	-
Supplies and Other Charges	7,078	-	-	-	-
Repair and Maintenance	463	-	-	-	-
Contract Services	63,607	-	-	-	-
	$ 116,131	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 136,643**	**$ 22,735**	**$ 22,735**	**$ 22,735**	**$ 23,750**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
CORONAVIRUS RELIEF FUND - TDEM
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
FEMA - Disaster Relief	$ 734,846	$ -	$ -	$ -	$ -
General Fund Transfer	27,328	-	-	-	-
TOTAL REVENUES	**$ 762,174**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (355500)					
Salary & Wages	$ 242,219	$ -	$ -	$ -	$ -
Benefits	58,456	-	-	-	-
Supplies and Other Charges	244,360	-	-	-	-
Contract Services	217,140	-	-	-	-
TOTAL EXPENDITURES	**$ 762,174**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
METROPOLITAN PLANNING ORGANIZATION
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Grant - M. P. O.	$ 344,161	$ 368,464	$ 445,534	$ 445,534	$ 673,271
TOTAL REVENUES	**$ 344,161**	**$ 368,464**	**$ 445,534**	**$ 445,534**	**$ 673,271**

EXPENDITURES (424100)					
Salary and Wages	$ 206,700	$ 221,339	$ 237,312	$ 237,312	$ 261,240
Benefits	94,472	100,700	120,237	120,237	133,361
Supplies and Other Charges	4,321	7,431	40,555	40,555	30,085
Repairs and Maintenance	600	600	1,850	1,850	1,850
Contracts for Services	38,069	38,396	45,580	45,580	46,735
Professional Services	-	-	-	-	200,000
TOTAL EXPENDITURES	**$ 344,161**	**$ 368,464**	**$ 445,534**	**$ 445,534**	**$ 673,271**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
SAFE STREETS AND ROADS FOR ALL
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
General Fund Transfer	$ -	$ -	$ 20,000	$ -	$ -
Public Health Revenue	-	-	-	-	270,000
TOTAL REVENUES	**$ -**	**$ -**	**$ 20,000**	**$ -**	**$ 270,000**

EXPENDITURES (424500)					
Contractual Services	$ -	$ -	$ 20,000	$ -	$ 270,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 20,000**	**$ -**	**$ 270,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
SPECIALTY COURT PROGRAM
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Specialty Court Program - Grant	$ 134,700	$ -	$ -	$ -	$ -
General Fund Transfer	8,909	-	-	-	-
TOTAL REVENUES	**$ 143,609**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (556300)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Salary and Wages	$ 104,140	$ -	$ -	$ -	$ -
Benefits	39,469	-	-	-	-
Contract Services	-	-	-	-	-
Professional Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ 143,609**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
COUNTY TRANSPORTATION INFRASTRUCTURE FUND
For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
County Transportation Infrastructure Fund	$ 855,679	$ -	$ -	$ -	$ -
General Fund Transfer	171,136	-	-	-	-
TOTAL REVENUES	**$ 1,026,815**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (568000)					
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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (31000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest - Investments	$ 1,392	$ (1,392)	$ -	$ -	$ -
Restricted Fund Balance	-		29,503,000	-	-
American Rescue Plan Act	6,582,430	8,445,192	-	7,448,624	20,000,000
TOTAL REVENUES	**$ 6,583,822**	**$ 8,443,800**	**$ 29,503,000**	**$ 7,448,624**	**$ 20,000,000**
EXPENDITURES					
American Rescue Plan Act - General Government (116001)					
Salary and Wages	$ -	$ -	$ 147,962	$ -	$ -
Benefits	-	-	52,875	-	-
Discretionary Spending	4,500,000	8,445,192	10,302,163	7,299,824	1,800,000
Contract Services	-	-	-	132,000	-
	$ 4,500,000	$ 8,445,192	$ 10,503,000	$ 7,431,824	$ 1,800,000
American Rescue Plan Act - Medical Examiner's Office (340500)					
Capital Outlay	$ -	$ -	$ 7,000,000	$ 1,257,600	$ 18,200,000
	$ -	$ -	$ 7,000,000	$ 1,257,600	$ 18,200,000
American Rescue Plan Act - Human Services (350001)					
Discretionary Spending	$ 1,919,821	$ -	$ 7,000,000	$ -	$ -
Supplies and Other Charges	84,531	-	-	-	-
Contract Services	78,078	-	-	-	-
	$ 2,082,430	$ -	$ 7,000,000	$ -	$ -
American Rescue Plan Act - Transportation (570001)					
Discretionary Spending	$ -	$ -	$ 5,000,000		$ -
	$ -	$ -	$ 5,000,000	$ -	$ -
TOTAL EXPENDITURES	**$ 6,582,430**	**$ 8,445,192**	**$ 29,503,000**	**$ 8,689,424**	**$ 20,000,000**
Net Changes in Fund Balance	$ 1,392	$ (1,392)	$ -	$ (1,240,800)	$ -
FUND BALANCE, OCTOBER 1	$ -	$ 1,392	$ 29,503,623	$ 29,495,319	$ 28,254,519
FUND BALANCE, SEPTEMBER 30	$ 1,392	$ 29,495,319	$ 29,503,623	$ 28,254,519	$ 28,254,519

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, 2024
With Comparative Data for the Year Ending as Indicated

REVENUES (41000)	**FY 2021 ACTUAL**	**FY 2022 ACTUAL**	**FY 2023 ADOPTED BUDGET**	**FY 2023 YEAR-END ESTIMATE**	**FY 2024 ADOPTED BUDGET**
Taxes	$ 10,990,995	$ 10,705,735	$ 9,020,000	$ 9,637,498	$ 10,860,000
Penalty and Interest	63,566	60,844	50,000	55,578	50,000
Interest - Accounts	113,026	89,607	91,000	302,804	170,000
TOTAL REVENUES	**$ 11,167,587**	**$ 10,856,186**	**$ 9,161,000**	**$ 9,995,880**	**$ 11,080,000**
EXPENDITURES (60000100/60002000)					
Debt Service - G. O. Interest	1,936,698	1,674,698	1,299,188	1,315,035	3,000,000
Debt Service - C. O. Interest	1,235,162	1,280,249	1,209,312	1,225,159	2,122,500
Debt Service - G.O. Principal	5,630,000	9,110,000	3,590,000	3,605,847	4,260,000
Debt Service - C.O. Principal	1,945,000	4,935,000	3,020,000	3,035,847	3,305,000
Bond Issuance Costs	700	-	120,000	-	120,000
Fiscal Agent Fees	1,000	9,500	22,500	5,800	22,500
TOTAL EXPENDITURES	**$ 10,748,560**	**$ 17,009,447**	**$ 9,261,000**	**$ 9,187,686**	**$ 12,830,000**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ 419,027**	**$ (6,153,261)**	**$ (100,000)**	**$ 808,194**	**$ (1,750,000)**
OTHER FINANCING SOURCES (USES)					
Reserved Fund Balance	$ -	$ -	$ 100,000	$ (2,615,300)	$ 500,000
Transfer from HOT Fund	-	1,165,715	-	-	1,250,000
TOTAL OTHER FINANCING SOURCES (USES)	-	1,165,715	100,000	(2,615,300)	1,750,000
Net Change in Fund Balance	**$ 419,027**	**$ (4,987,546)**	**$ -**	**$ (1,807,106)**	**$ -**
Fund Balance, October 1	**$ 7,438,108**	**$ 7,857,135**	**$ 100,243**	**$ 2,869,589**	**$ 1,062,483**
Fund Balance, September 30	**$ 7,857,135**	**$ 2,869,589**	**$ 100,243**	**$ 1,062,483**	**$ 1,062,483**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
Schedule of General Long Term Debt Payable By Issue
September 30, 2023

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 Maintenance 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				
Certificates of Obligation	2.47 to 4.0	6/1/2023	9/1/2043	9,290,000
2023 Series, Issued For:				
County Administration Building				
County Courthouse				
County BISD Building (including parking lot)				
Brazos County Dispatch Center				
Sheriff Department: Central Receiving/Storage Facility				
General Obligation Bonds	2.47 to 4.0	6/1/2023	9/1/2043	27,110,000
2023 Series, Issued For:				
TxDOT Projects:				
Inner Loop East				
Rellis				
Leonard Road				
North 2818				
Bush/Wellborn				
William D. Fitch				
Harvey Road				
County Roads				
Total Long Term Debt				$ 130,765,000

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 2024		
Principal	**Interest**	**Totals**	**Principal**	**Interest**	**Totals**
3,515,000	385,448	3,900,448	545,000	105,910	650,910
2,160,000	62,400	2,222,400	1,070,000	41,472	1,111,472
8,955,000	2,239,950	11,194,950	505,000	295,950	800,950
23,880,000	4,020,875	27,900,875	3,735,000	1,119,688	4,854,688
22,135,000	4,759,313	26,894,313	1,000,000	581,144	1,581,144
9,290,000	5,087,950	14,377,950	185,000	533,500	718,500
27,110,000	15,736,413	42,846,413	525,000	1,620,063	2,145,063
$ 97,045,000	$ 32,292,349	$ 129,337,349	$ 7,565,000	$ 4,297,727	$ 11,862,727

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
SCHEDULED DEBT RETIREMENT BY YEARS
At October 1, 2023

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2024	7,565,000	4,297,726	11,862,726
2025	8,245,000	3,548,759	11,793,759
2026	7,500,000	3,196,931	10,696,931
2027	7,830,000	2,849,731	10,679,731
2028	8,185,000	2,487,031	10,672,031
2029	4,425,000	2,106,819	6,531,819
2030	4,010,000	1,936,594	5,946,594
2031	4,145,000	1,773,644	5,918,644
2032	4,255,000	1,639,163	5,894,163
2033 - 43	40,885,000	8,455,950	49,340,950
	$ 97,045,000	$ 32,292,348	$ 129,337,348

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Years Shown

Description		Est. Debt Requirements 09/30/24	Est. Debt Requirements 09/30/25	Est. Debt Requirements 09/30/26	Est. Debt Requirements 09/30/27	Est. Debt Requirements 09/30/28
2012 CO's (9/1/12)	P	545,000	560,000	575,000	595,000	610,000
(Issued $9,700,000)	I	105,910	90,650	73,850	56,600	38,750
2015 CO's (9/1/15)	P	1,070,000	1,090,000			
(Issued $9,100,000)	I	41,472	20,928			
2017 CO's (10/1/17)	P	505,000	525,000	545,000	565,000	590,000
(Issued $11,650,000)	I	295,950	275,750	254,750	232,950	210,350
2017 Refunding Bonds (10/1/17)	P	3,735,000	3,855,000	4,065,000	4,255,000	4,455,000
(Issued $39,895,000	I	1,119,688	932,938	740,188	536,938	324,188
2020 CO's (10/6/20)	P	1,000,000	1,040,000	1,085,000	1,125,000	1,170,000
(Issued $24,020,000)	I	581,144	541,144	499,544	456,144	411,144
2023 Certificates of Obligation	P	185,000	300,000	315,000	330,000	350,000
(Issued $9,290,000)	I	533,500	417,550	402,550	386,800	370,300
2023 General of Obligation	P	525,000	875,000	915,000	960,000	1,010,000
(Issued $27,110,000)	I	1,620,063	1,269,800	1,226,050	1,180,300	1,132,300
Certified O/S Debt		**11,862,726**	**11,793,759**	**10,696,931**	**10,679,731**	**10,672,031**
Tax Rate		**$ 0.0407**	**$ 0.0407**	**$ 0.0407**	**$ 0.0407**	**$ 0.0407**
Beginning Fund Balance		8,424,177	8,581,169	9,022,522	10,560,703	12,335,786
Tax Revenue @ 98%		10,769,718	10,985,112	10,985,112	11,204,814	11,204,814
Transfer From HOT Fund		1,250,000	1,250,000	1,250,000	1,250,000	636,938
Amount to be paid from Fund Balance						
Use of Funds		(11,862,726)	(11,793,759)	(10,696,931)	(10,679,731)	(10,672,031)
Fund Balance At End of Year		8,581,169	9,022,522	10,560,703	12,335,786	13,505,507
Available Taxable Value		**26,991,963,472**	**27,531,802,741**	**27,531,802,741**	**28,082,438,796**	**28,082,438,796**
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:

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.

General Obligation Bonds, Series 2023 (On System Road Bond – TXDOT and Off System Road Bond):
The Commissioner's Court issued General Obligation Bonds, Series 2023, of $100 million dollars in the spring of 2023 for permanent public improvements, including designing, acquiring, constructing, improving, and maintaining roads, bridges, and highways within Brazos County, including the acquisition of land and rights-of-way therefor; and the payment of contractual obligations for professional services in connection with such projects.

Certificates of Obligation 2023:
The Commissioner's Court issued Certificates of Obligation of $10 million dollars the spring of 2023 for the design, planning, acquisition, construction, furnishing, renovation and equipping public property and designated infrastructure and for other public purposes, specifically being improvements to the existing County Administration Building, the County Courthouse, the existing County BISD Building (including parking lot renovations) for public defender offices and other administrative services; the Brazos County Dispatch and Emergency Operations Center; County Sheriff Department facilities including a central receiving and storage facility.

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.

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, 2024

Revenues:	Juvenile Expansion 2017	Certificates of Obligation 2020	On System Road Bond - TXDOT	Off System Road Bond	Certificates of Obligation 2023	General Capital	Totals
Interest	$ -	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000
Transfer From General Fund	-	-	-	-	-	19,923,010	19,923,010
Fund Balance:							
Reserve	-	-	19,800,000	10,100,000	9,908,000	3,625,000	43,433,000
Restricted	-	8,400,000	-	-	-	20,214,123	28,614,123
	$ -	$ 8,520,000	$ 19,800,000	$ 10,100,000	$ 9,908,000	$ 43,762,133	$ 92,090,133
Expenditures:							
Commissioner's Court - Contingency	$ -	$ 3,038,134	$ -	$ -	$ -	$ -	$ 3,038,134
Former Ag. Ext. Renovations	-	300,000	-	-	-	-	300,000
R&B Renovations	-	2,500,000	-	-	-	-	2,500,000
Jail Kitchen Expansion	-	941,419	-	-	-	-	941,419
Roof Repair Facilities Services	-	215,000	-	-	-	-	215,000
Roof Repair Sheriff's Office	-	272,000	-	-	-	-	272,000
JP & Constable Pct. #1 Building	-	1,500	-	-	-	-	1,500
Hail Repair	-	921,947	-	-	-	-	921,947
R&B Heavy Equipment	-	330,000	-	-	-	-	330,000
Inner Loop East	-	-	3,110,594	-	-	-	3,110,594
Rellis	-	-	747,273	-	-	-	747,273
Leonard Road	-	-	3,985,458	-	-	-	3,985,458
North 2818	-	-	1,494,547	-	-	-	1,494,547
Bush/Wellborn	-	-	3,736,367	-	-	-	3,736,367
William D. Fitch	-	-	3,985,758	-	-	-	3,985,758
Harvey Road	-	-	2,740,003	-	-	-	2,740,003
Capital Roads	-	-	-	10,100,000	-	-	10,100,000
Sanctuary Renovation	-	-	-	-	8,000,000	-	8,000,000
North Wing Renovation	-	-	-	-	1,908,000	-	1,908,000
General Capital Projects - Capital	-	-	-	-	-	6,162,654	6,162,654
County Judge - Capital	-	-	-	-	-	13,400	13,400
Commissioner's Court - Capital	-	-	-	-	-	13,863,500	13,863,500
Fleet Shop - Light Equipment - Capital	-	-	-	-	-	74,000	74,000
Elections Administration - Capital	-	-	-	-	-	40,000	40,000
Information Technology - Capital	-	-	-	-	-	205,276	205,276
Facilities Services - Capital	-	-	-	-	-	436,900	436,900
BISD Building Renovations - Capital	-	-	-	-	-	9,445,573	9,445,573
Sheriff's Office - Capital	-	-	-	-	-	665,057	665,057
Jail - Capital	-	-	-	-	-	85,377	85,377
Constable Pct #3 - Capital	-	-	-	-	-	84,000	84,000
Juvenile Services - Capital	-	-	-	-	-	31,000	31,000
Medical Examiner's Building - Capital	-	-	-	-	-	4,605,896	4,605,896
Exposition Center -Capital	-	-	-	-	-	7,500,000	7,500,000
Brazos Center - Capital	-	-	-	-	-	44,100	44,100
County Records Management - Capital	-	-	-	-	-	13,000	13,000
Road and Bridge - Capital	-	-	-	-	-	492,400	492,400
Total Expenditures	$ -	$ 8,520,000	$ 19,800,000	$ 10,100,000	$ 9,908,000	$ 43,762,133	$ 92,090,133

BRAZOS COUNTY, TEXAS
JUVENILE EXPANSION 2017
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2024

REVENUES (43170)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest	$ 31,353	$ -	$ -	$ -	$ -
Miscellaneous - Other	956	-	$ -	$ -	$ -
TOTAL REVENUES	**$ 32,309**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES (63431700)					
Juvenile Expansion	$ 1,748,279	$ -	$ -	$ -	$ -
Bond Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES	**$ 1,748,279**	**$ -**	**$ -**	**$ -**	**$ -**
OPERATING TRANSFER(S)					
Transfer In	$ -	$ -	$ -	$ -	$ -
Transfer to General Fund	2,021,093	-	-	-	-
TOTAL OPERATING TRANSFER(S)	**$ 2,021,093**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 3,769,372**	**$ -**	**$ -**	**$ -**	**$ -**
Net Changes in Fund Balance	$ (3,737,063)	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 3,737,063	$ -	$ -	$ -	$ -
				$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ -	$ -	**$ -**	$ -	$ -

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.

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, 2024

REVENUES (43200)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest	$ 212,534	$ 105,757	$ 120,000	$ 490,699	$ 120,000
Bond Issue Premium	1,780,928	-	-	-	-
Proceeds from Bond	24,020,000	-	-	-	-
Miscellaneous	-	-	-	2,929	-
Restricted Fund Balance	-	-	12,115,000	-	8,400,000
TOTAL REVENUES	**$ 26,013,461**	**$ 105,757**	**$ 12,235,000**	**$ 493,628**	**$ 8,520,000**

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Commissioner's Court - Contingency (11001500)	$ -	$ -	$ 987,592	$ -	$ 3,038,134
Facilities Services Building (63432000)	151,003	6,075	340,543	388,272	-
Former Ag Ext. Renovations (63432010)	-	-	-	-	300,000
R&B Renovations (63432020)	-	-	-	-	2,500,000
Jail Kitchen Expansion (63432100)	3,352,577	994,359	554,310	12,891	941,419
Roof Repair County Judge (63432101)	-	6,634	-	-	-
Roof Repair Budget Office (63432105)	-	3,327	-	-	-
Roof Repair Commissioner's Court (63432110)	-	46,459	-	-	-
Roof Repair Treasurer (63432120)	-	23,250	-	-	-
Roof Repair Risk Management (63432125)	-	6,634	-	-	-
Roof Repair Information Technology (63432140)	-	119,110	-	-	-
Roof Repair Human Resources (63432150)	-	16,595	-	-	-
Roof Repair Auditor (63432160)	-	33,211	-	-	-
Roof Repair Purchasing (63432165)	-	13,288	-	-	-
Roof Repair Facilities Services (63432170)	-	9,961	-	215,000	215,000
Agrilife Extension Building (63432200)	2,066,049	(83,368)	-	-	-
Roof Repair Justice of the Peace Pct #2 (63432242)	-	13,288	-	-	-
Roof Repair Justice of the Peace Pct #3 (63432243)	-	40,333	-	-	-
Roof Repair Records Management (63432501)	-	3,327	-	-	-
Roof Repair Health District (63432262)	145,000	112,503	-	-	-
Roof Repair Sheriff's Office (63432280	-	-	523,833	523,834	272,000
Roof Repair Jail (63432282)	-	-	2,181,027	2,179,860	-
JP & Constable 1 Building (63432300)	1,860,605	913,250	2,000,000	1,847,571	1,500
Roof Repair Constable Pct #2 (63432302)	-	23,250	-	-	-
Roof Repair Constable Pct #3 (63432303)	-	14,918	60,525	-	-
Roof Repair Juvenile (63432310)	-	-	559,952	513,501	-
Roof Repair Brazos Center (63432365)	-	644,368	-	-	-
Hail Repair (63432400)	-	-	1,468,385	-	921,947
Land Acquisitions (63432500)	56,561	-	-	-	-
Roof Repair Road and Bridge (63432560)	-	-	304,814	374,454	-
Road Reconstruction (63432600)	1,340,424	-	2,970,000	-	-
R&B Heavy Equipment (63432700)	-	110,236	284,019	256,146	330,000
TOTAL EXPENDITURES	**$ 8,972,219**	**$ 3,071,010**	**$ 12,235,000**	**$ 6,311,529**	**$ 8,520,000**

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2020
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2024

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
OPERATING TRANSFER(S)					
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)	**$ 19,014,052**	**$ 3,071,010**	**$ 12,235,000**	**$ 6,311,529**	**$ 8,520,000**
Net Changes in Fund Balance	$ 6,999,409	$ (2,965,253)	$ -	$ (5,817,901)	$ -
FUND BALANCE, OCTOBER 1	$ 8,263,792	$ 15,263,201	$ 12,115,000	$ 12,297,948	$ 6,480,047
FUND BALANCE, SEPTEMBER 30	**$ 15,263,201**	**$ 12,297,948**	**$ 12,115,000**	**$ 6,480,047**	**$ 6,480,047**

The Commissioners Court plans to issue Certificates of Obligation of $25 million dollars the fall of 2020. The proceeds will be used for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of County-owned public property, specifically for the County Jail Kitchen, the Ag Extension building, the Justice of the Peace and Constable Pct #1 Building, land and/or property for county facilities including the Facilities Services and Road and Bridge Departments, equipment and vehicles for various departments, roof replacement and repairs, county wide road improvements and payment of contractual obligations for professional services in connection with these projects.

BRAZOS COUNTY, TEXAS
ON SYSTEM ROAD BOND - TXDOT
GENERAL OBLIGATION BONDS, SERIES 2023
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2024

REVENUES (43230)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest	$ -	$ -	$ -	$ 45,797	$ -
Reserve Fund Balance	-	-	-	-	19,800,000
Proceeds from CO Bond Issue	-	-	-	17,892,600	-
Bond Issue Premium	-	-	-	2,116,502	-
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 20,054,899**	**$ 19,800,000**

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Inner Loop East (63432304)	$ -	$ -	$ -	$ -	$ 3,110,594
Rellis (63432305)	-	-	-	-	747,273
Leonard Road (63432306)	-	-	-	-	3,985,458
North 2818 (63432307)	-	-	-	-	1,494,547
Bush/Wellborn (63432308	-	-	-	-	3,736,367
William D. Fitch (63432309)	-	-	-	-	3,985,758
Harvey Road (63432311)	-	-	-	-	2,740,003
Bond Issuance Costs	-	-	-	203,216	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 203,216**	**$ 19,800,000**

Net Changes in Fund Balance	$ -	$ -	$ -	$ 19,851,683	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 19,851,683
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ 19,851,683**	**$ 19,851,683**

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

BRAZOS COUNTY, TEXAS
OFF SYSTEM ROAD BOND
GENERAL OBLIGATION BONDS, SERIES 2023
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2024

REVENUES (43231)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest	$ -	$ -	$ -	$ 23,595	$ -
Reserve Fund Balance	-	-	-	-	10,100,000
Proceeds from CO Bond Issue	-	-	-	9,217,400	-
Bond Issue Premium	-	-	-	1,090,319	-
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 10,331,315**	**$ 10,100,000**

EXPENDITURES					
Roads - Capital (63432356)	$ -	$ -	$ -	$ -	$ 10,100,000
Bond Issuance Costs	-	-	-	102,830	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 102,830**	**$ 10,100,000**
Net Changes in Fund Balance	$ -	$ -	$ -	$ 10,228,485	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 10,228,485
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ 10,228,485**	**$ 10,228,485**

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

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2023
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2024

REVENUES (43232)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Interest	$ -	$ -	$ -	$ 23,075	$ -
Reserve Fund Balance	-	-	-	-	9,908,000
Proceeds from CO Bond Issue	-	-	-	9,290,000	-
Bond Issue Premium	-	-	-	875,860	-
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 10,188,934**	**$ 9,908,000**

EXPENDITURES					
Sanctuary Renovation (63432324)	$ -	$ -	$ -	$ 93,320	$ 8,000,000
North Wing Renovation (63432325)	-	-	-	40,310	1,908,000
Bond Issuance Costs	-	-	-	163,165	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 296,795**	**$ 9,908,000**
Net Changes in Fund Balance	$ -	$ -	$ -	$ 9,892,139	$ -
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 9,892,139
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ -**	**$ -**	**$ 9,892,139**	**$ 9,892,139**

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

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2024

REVENUES (45000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Miscellaneous - Other	$ -	$ 58,299	$ -	$ -	$ -
Donations - Capital Assets	-	37,500	-	85,850	-
Reserve Fund Balance	-		9,472,000	-	3,625,000
Transfer from Commissioner's Court - Non Capital	195,790	-	-	-	
Transfer from CO 2017	2,021,092	-	-	-	-
Transfer from CO 2020	9,802,190	-	-	-	-
Transfer from General Fund	86,052	3,924,000	20,943,000	-	19,923,010
Transfer from Sheriff Crime Fund	-	10,000	-	-	-
Other Subscriptions - SBITA	778,761	1,539,503	-	-	-
Restricted Fund Balance - Commissioner's Court	-	-	-	-	6,162,654
Restricted Fund Balance - BISD Building Renovation	-	-	-	-	9,445,573
Restricted Fund Balance - Medical Examiner's Building	-	-	-	-	4,605,896
TOTAL REVENUES	**$ 12,883,885**	**$ 5,569,303**	**$ 30,415,000**	**$ 85,850**	**$ 43,762,133**

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
General Capital Projects (63000500)	$ -	$ -	$ -	$ -	6,162,654
County Judge - (63100001)	-	-	-	-	13,400
Commissioners' Court - Capital (63110001)	-	6,643,275	17,065,246	$ 60,632	13,863,500
Boonville Heritage Park -Capital (631100100)	5,913	-	-	33,350	-
Fleet Shop - Light Equipment - Capital (63111000)	-	100,297	50,000	140,673	74,000
Elections Administration - Capital (63112101)	-	-	-	-	40,000
Risk Management - Capital (63125001)	45,053	-	-	-	-
Tax Office - Capital (63130001)	-	137,382	-	6,714	-
Information Technology - Capital (63140001)	41,279	137,437	1,202,492	294,396	205,276
Human Resources - Capital (63150001)	-	-	6,300	6,132	-
County Auditor - Capital (63160001)	2,145,173	-	1,783,000	4,750	-
Facilities Services - Capital (63170001)	140,663	127,779	71,000	-	436,900
County Attorney - Capital (63180001)	76,053	1,380	-	-	-
District Attorney - Capital (63190001)	25,597	771,709	63,000	55,504	-
County Clerk - Capital (63210001)	-	-	-	5,571	-
85th District Court - Capital (63220001)	-	-	5,202	-	-
272nd District Court - Capital (632210010)	-	5,015	-	-	-
361st District Court - Capital (63222001)	7,900	5,015	-	-	-
BISD Building Renovation (63270000)	-	-	-	57,734	9,445,573
Sheriff's Office - Capital (63280001)	206,446	1,445,453	1,482,000	850,349	665,057
Jail - Capital (63280021)	17,868	313,304	183,000	168,449	85,377
Constable Pct. #1 - Capital (63301001)	12,139	7,212	43,000	46,176	-
Constable Pct. #2 - Capital (63302001)	11,071	49,134	43,000	47,174	-
Constable Pct. #3 - Capital (63303001)	2,269	5,152	43,000	111,025	84,000
Constable Pct. #4 - Capital (63304001)	16,682	50,449	43,000	92,800	-
Juvenile Services - Capital (63310001)	1,056	-	16,000	28,973	31,000
Medical Examiner's Building (63340500)	-	-	-	2,011,628	4,605,896
Exposition Center - Capital (63360001)	155,429	82,416	78,000	74,915	7,500,000
Brazos Center - Capital (63365001)	-	7,954	9,760	-	44,100
Record Management - (63500001)	-	-	-	-	13,000
Road & Bridge - Capital (63560001)	499,268	1,922,971	8,228,000	637,056	492,400
TOTAL EXPENDITURES	**$ 3,409,858**	**$ 11,813,336**	**$ 30,415,000**	**$ 4,734,001**	**$ 43,762,133**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2024

EXPENDITURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 PROPOSED BUDGET
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ 24,942	$ -	$ -	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ 24,942**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 3,409,858**	**$ 11,838,278**	**$ 30,415,000**	**$ 4,734,001**	**$ 43,762,133**
Net Changes in Fund Balance	$ 9,474,027	$ (6,268,975)	$ -	$ (4,648,151)	$ -
FUND BALANCE, OCTOBER 1	$ 5,068,100	$ 14,542,127	$ 9,472,000	$ 8,273,151	$ 3,625,000
FUND BALANCE, SEPTEMBER 30	**$ 14,542,127**	**$ 8,273,151**	**$ 9,472,000**	**$ 3,625,000**	**$ 3,625,000**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2024

REVENUES (45000)	BUDGET
Transfer From General Fund	$ 19,923,010
Reserved Fund Balance	3,625,000
Restricted Fund Balance - Commissioner's Court	6,162,654
Restricted Fund Balance - BISD Building Renovation	9,445,573
Restricted Fund Balance - Medical Examiner's Building	4,605,896
TOTAL REVENUES	**$ 43,762,133**

EXPENDITURES (45000)	BUDGET
General Capital Projects - 63000500	
ARPA Revenue Replacement - DDEA	$ 6,162,654
Total General Capital Projects	**$ 6,162,654**
County Judge - 63100001	
JustFOIA Software	$ 13,400
Total County Judge	**$ 13,400**
Commissioners' Court - 63110001	
Audio and Visual Refresh	$ 129,500
Replacement Vehicles	600,000
Civil District Courtroom Buildout	1,000,000
Special Response Vehicle Storage and Central Receiving Building	3,134,000
Contingency	4,000,000
Emergency Communications District Building	5,000,000
Total Commissioners' Court	**$ 13,863,500**
Fleet Shop - Light Equipment - 63111000	
Vehicle Replacement (Backup White Patrol Tahoe) - Equipment Only	$ 10,000
Vehicle Replacement (Backup Tahoe Silver)	64,000
Total Fleet Shop - Light Equipment	**$ 74,000**
Elections Administration 63112101	
Training Room Audio/Visual Upgrade	$ 40,000
Total Elections Administration	**$ 40,000**
Information Technology - 63140001	
BISD Building Connectivity and Health District Fiber Relocation	$ 31,100
Odyssey SQL Server Upgrade	44,950
Courthouse Digital Signage	129,226
Total Information Technology	**$ 205,276**
Facilities Services - 63170001	
Fire & Safety Maintenance Software	$ 6,300
SeekTech SR-60 Tool	6,500
Vehicle Replacement Unit #FS149 - (Truck) - Ordered FY 2023	44,100
Exterior Access Stairs (Health Department, Brazos Center, and Juvenile Center).	380,000
Total Facilities Services	**$ 436,900**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2024

EXPENDITURES CON'T. (45000)	BUDGET
BISD Building Renovations - 63270000	
BISD Building Renovations	$ 9,445,573
Total BISD Building Renovations	**$ 9,445,573**
Sheriff Office: Administration - 63280001	
Administration - Command Center Upgrades and Replacements	$ 4,061
Fleet Vehicle Replacement Unit #197 (Truck)	57,000
Fleet Vehicle Replacement Unit #237 (Truck)	57,000
Fleet Vehicle Replacement Unit #247 - Animal Control (Truck)	57,000
Vehicle Replacement - Unit #SO267 (Silver Tahoe - Patrol)	64,000
FY 2023 Vehicle Replacements (Units have not arrived)	175,996
Courthouse Security Enhancement (Rolled from FY 21 FY 22 and FY 23)	250,000
Total Sheriff Office: Administration	**$ 665,057**
Sheriff Office: Jail Division - 63280021	
Jail - Mower Replacement (Workcrew)	$ 10,010
Jail - FY 2023 Vehicle Replacements (Units have not arrived)	75,367
Total Sheriff Office: Jail Division	**$ 85,377**
Constable Pct. #3 - 63303001	
Fleet Vehicle Replacement Unit #905 - K9 Unit (Equipment only)	$ 10,000
Design of Evidence Room	10,000
Fleet Vehicle Replacement Unit #901	64,000
Total Constable Pct. #3	**$ 84,000**
Juvenile Services - 63310001	
Unit #JUV0446 (Chevy Traverse)	$ 31,000
Total Juvenile Services	**$ 31,000**
Medical Examiner's Building - 63340500	
Medical Examiner's Building	$ 4,605,896
Total Medical Examiner's Building	**$ 4,605,896**
Exposition Center - 63360001	
Exposition Complex Expansion	$ 7,500,000
Total Exposition Center	**$ 7,500,000**
Brazos Center - 63365001	
Training Room 102 Sound System Upgrade	$ 44,100
Total Brazos Center	**$ 44,100**
County Records Management - 63500001	
Scanners (2-Current Positions)	$ 13,000
Total County Records Management	**$ 13,000**

EXPENDITURES CON'T. (45000)		BUDGET
Road and Bridge - 63560001		
R&B Vehicle Replacement - Unit #510 (Ford Escape)	$	29,000
R&B - FY 2023 Vehicle and Equipment replacements (units have not arrived)		176,200
R&B Equipment Shed		287,200
Total Road and Bridge	**$**	**492,400**
TOTAL EXPENDITURES FOR GENERAL CAPITAL	**$**	**43,762,133**

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

BRAZOS COUNTY, TEXAS

ADOPTED FY 2024 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43200 - Certifications of Obligation 2020	FY 22 Adopted	FY 23 Adopted	FY 24 Requested	FY 24 Adopted	2024-2025	2025-2026	2026-2027	2027-2028
Commissioner's Court - Contingency - 11001500	$ -	$ 987,592	$ 3,038,134	$ 3,038,134	$ -	$ -	$ -	$ -
Facilities Services Building - 63432000	$ 135,000	$ 340,543	$ -	$ -	$ -	$ -	$ -	$ -
Former Ag Ext. Renovations - 63432010	$ -	$ -	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -
R&B Renovations - 63432020	$ -	$ -	$ 2,500,000	$ 2,500,000	$ -	$ -	$ -	$ -
Jail Kitchen Expansion - 63432100	$ 1,582,000	$ 554,310	$ 941,419	$ 941,419	$ -	$ -	$ -	$ -
Roof Repair Information Technology - 63432140	$ 148,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Facility Services - 63432170	$ -	$ -	$ 215,000	$ 215,000	$ -	$ -	$ -	$ -
AgriLife Extension Building - 63432200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Sheriff's Office - 63432280	$ -	$ 523,833	$ 272,000	$ 272,000	$ -	$ -	$ -	$ -
Roof Repair Jail - 63432282	$ 1,393,000	$ 2,181,027	$ -	$ -	$ -	$ -	$ -	$ -
JP & Constable #1 Building - 63432300	$ 3,250,000	$ 2,000,000	$ 1,500	$ 1,500	$ -	$ -	$ -	$ -
Roof Repair Constable Pct #3 - 63432303	$ -	$ 60,525	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Juvenile - 63432310	$ -	$ 559,952	$ -	$ -	$ -	$ -	$ -	$ -
Hail Repair - 63432400	$ 5,000,000	$ 1,468,385	$ 921,947	$ 921,947	$ -	$ -	$ -	$ -
Land Acquisitions - 63432500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Road and Bridge - 63432560	$ -	$ 304,814	$ -	$ -	$ -	$ -	$ -	$ -
Roads - 63432600	$ 2,600,000	$ 2,970,000	$ -	$ -	$ -	$ -	$ -	$ -
R & B Heavy Equipment - 63432700	$ 860,000	$ 284,019	$ 330,000	$ 330,000	$ -	$ -	$ -	$ -
Transfer to General Fund - 01000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfer to General Permanent Improvement Fund - 45000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund 43200 Total	**$ 14,968,750**	**$ 12,235,000**	**$ 8,520,000**	**$ 8,520,000**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43230 - On System Road Bond - TXDOT	FY 22 Adopted	FY 23 Adopted	FY 24 Requested	FY 24 Adopted	2024-2025	2025-2026	2026-2027	2027-2028
Inner Loop East - 63432304	$ -	$ -	$ 3,110,594	$ 3,110,594	$ -	$ -	$ -	$ -
Rellis - 63432305	$ -	$ -	$ 747,273	$ 747,273	$ -	$ -	$ -	$ -
Leonard Road - 63432306	$ -	$ -	$ 3,985,458	$ 3,985,458	$ -	$ -	$ -	$ -
North 2818 - 63432307	$ -	$ -	$ 1,494,547	$ 1,494,547	$ -	$ -	$ -	$ -
Bush/Wellborn - 63432308	$ -	$ -	$ 3,736,367	$ 3,736,367	$ -	$ -	$ -	$ -
William D. Fitch - 63432309	$ -	$ -	$ 3,985,758	$ 3,985,758	$ -	$ -	$ -	$ -
Harvey Road - 63432311	$ -	$ -	$ 2,740,003	$ 2,740,003	$ -	$ -	$ -	$ -
Fund 43230 Total	**$ -**	**$ -**	**$ 19,800,000**	**$ 19,800,000**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS

ADOPTED FY 2024 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43231 - Off System Road Bond	FY 22 Adopted	FY 23 Adopted	FY 24 Requested	FY 24 Adopted	2024-2025	2025-2026	2026-2027	2027-2028
Capital Roads - 63432356	$ -	$ -	$ 10,100,000	$ 10,100,000	$ -	$ -	$ -	$ -
Fund 43231 Total	**$ -**	**$ -**	**$ 10,100,000**	**$ 10,100,000**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43232 - 2023 Certificates of Obligation	FY 22 Adopted	FY 23 Adopted	FY 24 Requested	FY 24 Adopted	2024-2025	2025-2026	2026-2027	2027-2028
Sanctuary Renovation - 63432324	$ -	$ -	$ 8,000,000	$ 8,000,000	$ -	$ -	$ -	$ -
North Wing Renovation - 63432325	$ -	$ -	$ 1,908,000	$ 1,908,000	$ -	$ -	$ -	$ -
Fund 43232 Total	**$ -**	**$ -**	**$ 9,908,000**	**$ 9,908,000**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 45000 - General Permanent Improvement	FY 22 Adopted	FY 23 Adopted	FY 24 Requested	FY 24 Adopted	2024-2025	2025-2026	2026-2027	2027-2028
Capital Projects - Commissioner's Court - 63000500	$ -	$ -	$ 6,162,654	$ 6,162,654	$ -	$ -	$ -	$ -
County Judge - 63100001	$ -	$ -	$ 13,400	$ 13,400	$ -	$ -	$ -	$ -
Commissioners' Court - 63110001	$ 4,735,220	$ 17,065,246	$ 13,729,500	$ 13,863,500	$ 159,000	$ 7,500	$ 7,500	$ 7,500
Fleet Maintenance - 63111000	$ 110,000	$ 50,000	$ 978,300	$ 74,000	$ 2,202,850	$ 2,444,400	$ 2,871,300	$ 1,303,500
Elections Administrator - 63112101	$ 311,466	$ -	$ 39,538	$ 40,000	$ -	$ -	$ -	$ -
Risk Management - 63125001	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Office - 63130001	$ 156,190	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology - 63140001	$ 144,320	$ 1,202,492	$ 1,556,126	$ 205,276	$ 2,655,880	$ 4,010,780	$ 2,705,658	$ 1,336,128
Human Resources - 63150001	$ -	$ 6,300	$ -	$ -	$ -	$ -	$ -	$ -
County Auditor - 63160001	$ 3,200,000	$ 1,783,000	$ -	$ -	$ -	$ -	$ -	$ -
Facilities Services - 63170001	$ 139,882	$ 71,000	$ 721,900	$ 436,900	$ 1,042,000	$ 3,175,000	$ 1,400,000	$ 4,605,000
County Attorney - 63180001	$ 6,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District Attorney - 63190001	$ 3,000	$ 63,000	$ -	$ -	$ -	$ -	$ -	$ -
85th District Court - 63220001	$ -	$ 5,202	$ -	$ -	$ -	$ -	$ -	$ -
272nd District Court - 63221001	$ 5,016	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BISD Building Renovation - 63270000	$ -	$ -	$ 9,445,573	$ 9,445,573	$ -	$ -	$ -	$ -
Sheriff's Office -Administration - 63280001	$ 838,378	$ 1,482,000	$ 1,001,938	$ 665,057	$ 24,000	$ 249,000	$ 2,274,000	$ 24,000
Sheriff's Office - Jail Division - 663280021	$ 59,240	$ 183,000	$ 887,377	$ 85,377	$ 27,000	$ 27,000	$ 59,179	$ 59,179
Constable Pct. #1 - 63301001	$ -	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -
Constable Pct. #2 - 63302001	$ 45,000	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -
Constable Pct. #3 - 63303001	$ -	$ 43,000	$ 129,000	$ 84,000	$ 100,000	$ -	$ -	$ -
Constable Pct. #4 - 63304001	$ 45,000	$ 43,000	$ 55,000	$ -	$ -	$ -	$ -	$ -
Juvenile Services - 63310001	$ -	$ 16,000	$ 31,000	$ 31,000	$ -	$ -	$ -	$ -
Medical Examiner's Building - 63340500	$ -	$ -	$ 4,605,896	$ 4,605,896	$ -	$ -	$ -	$ -
Expo Center - 63360001	$ 46,000	$ 78,000	$ 7,581,283	$ 7,500,000	$ -	$ -	$ 24,050	$ 48,100

BRAZOS COUNTY, TEXAS

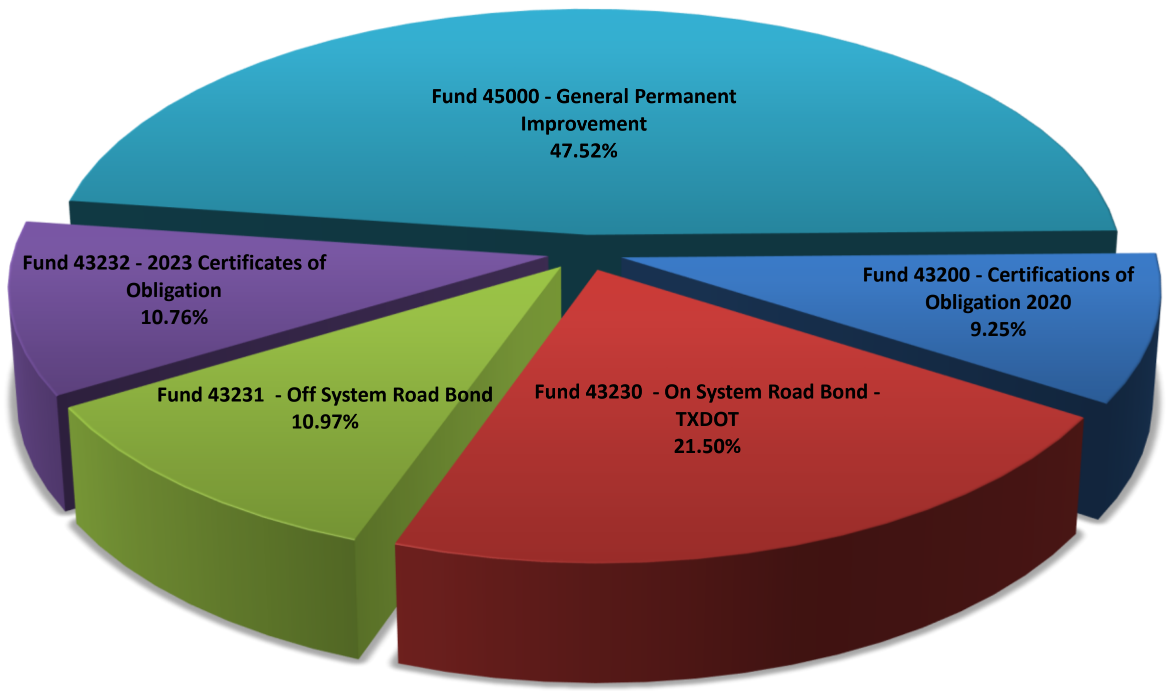
ADOPTED FY 2024 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 45000 - General Permanent Improvement	FY 22 Adopted	FY 23 Adopted	FY 24 Requested	FY 24 Adopted	2024-2025	2025-2026	2026-2027	2027-2028
Brazos Center - 63365001	$ -	$ 9,760	$ 59,014	$ 44,100	$ -	$ -	$ -	$ -
County Records Management - 63500001	$ -	$ -	$ 19,500	$ 13,000	$ -	$ -	$ -	$ -
Road & Bridge Equipment - 63560001	$ 9,922,715	$ 8,228,000	$ 492,400	$ 492,400	$ -	$ -	$ -	$ -
Fund 45000 Total	**$ 19,767,427**	**$ 30,415,000**	**$ 47,509,399**	**$ 43,762,133**	**$ 6,210,730**	**$ 9,913,680**	**$ 9,341,687**	**$ 7,383,407**

$ -

Total of All Funds	FY 22 Adopted	FY 23 Adopted	FY 24 Requested	FY 24 Adopted	2024-2025	2025-2026	2026-2027	2027-2028
Total	**$ 34,736,177**	**$ 42,650,000**	**$ 95,837,399**	**$ 92,090,133**	**$ 6,210,730**	**$ 9,913,680**	**$ 9,341,687**	**$ 7,383,407**

FY 24 Capital Improvement Projects
By Fund



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, 2024
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (5000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Employee Dental - County	427,336	446,521	440,000	458,173	440,000
Employer Payments - County	11,089,055	11,270,822	11,300,000	10,919,599	11,639,000
Employer - Medical - Health Dept.	349,014	486,609	480,000	430,058	494,000
Employee - Medical - Health Dept.	76,671	79,933	75,000	77,170	75,000
Employee - Dental - Health Dept.	14,494	18,453	18,000	19,101	18,000
Employer - Medical - MPO	30,576	31,765	30,000	32,850	309,000
Employee - Medical - MPO	7,950	8,541	7,500	8,013	7,500
Employee - Dental - MPO	1,238	1,296	1,200	1,320	1,200
Employer - Medical - SARC	41,788	-	-	-	-
Medical - Employee Deductions	2,138,991	2,223,005	2,215,000	2,148,375	2,215,000
Medical - Retirees - County Pay	3,446,978	3,709,519	3,700,000	3,729,066	3,700,000
Medical - Retirees - Self Pay	505,175	537,200	530,000	492,623	530,000
Dental - Retirees - Self Pay	105,591	117,841	110,000	119,693	110,000
Excess Risk Benefit	2,880,118	1,467,582	1,000,000	1,489,728	1,000,000
Retiree Excess Risk Benefit	-	-	-	-	-
Cobra	13,955	11,217	6,000	300	3,000
Employer - Dental - SARC	840	-	-	-	-
Refunds-Misc., Sundry, Prescriptions	371,312	499,437	300,000	536,902	300,000
Reserve Fund Balance	-	-	5,800,000	-	4,500,000
TOTAL REVENUES	**$ 21,501,083**	**$ 20,909,741**	**$ 26,012,700**	**$ 20,462,971**	**$ 25,341,700**

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, 2024
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
Supplies and Other Charges	$ 1,701	$ 2,504	$ 749,877	$ 1,703	$ 843,833
Contract Services	-	1,350	-	1,650	-
Administrative Fees	488,430	496,643	575,800	$ 513,961	575,800
Transitional Reinsurance, Pcor Institute Fee	-	10,834	6,000	5,120	6,000
Claims - Prescriptions	3,861,399	4,060,702	4,039,900	3,863,474	4,039,900
Claims - Medical	7,750,875	6,052,995	10,306,900	5,661,245	10,306,900
Claims - Dental	413,967	376,866	366,000	393,607	366,000
Life Insurance	37,235	15,448	20,000	-	20,000
Stop Loss Premium	2,216,133	2,294,412	4,300,000	1,861,012	4,300,000
Professional Services	49,119	56,200	42,000	135,371	164,000
	$ 14,818,859	$ 13,367,954	$ 20,406,477	$ 12,437,143	$ 20,622,433
Health & Wellness Clinic (64005100)					
Salary & Wages	$ 177,068	$ 215,192	$ 392,736	$ 392,736	$ 461,901
Benefits	75,361	60,911	162,470	162,470	200,280
Supplies and Other Charges	52,379	46,422	111,067	41,927	109,136
Repair & Maintenance	93	93	100	70	100
Contractual Services	1,985	748	10,000	736	10,000
Professional Services	138,315	233,765	270,200	216,497	270,200
	$ 445,200	$ 557,131	$ 946,573	$ 814,436	$ 1,051,617
Wellness Programs (64005300)					
Departmental Support	$ -	$ 1,688	$ 15,750	$ 2,757	$ 15,750
	$ -	$ 1,688	$ 15,750	$ 2,757	$ 15,750
Retiree Health Insurance (64005700)					
Contractual Services	$ 4,433,258	$ 4,681,569	$ 4,651,900	$ 4,746,643	$ 4,651,900
	$ 4,433,258	$ 4,681,569	$ 4,651,900	$ 4,746,643	$ 4,651,900
TOTAL EXPENDITURES	**$ 19,697,317**	**$ 18,608,342**	**$ 26,020,700**	**$ 18,000,979**	**$ 26,341,700**
NONOPERATING REVENUES					
Fees	$ 60	$ -	$ -	$ -	$ -
Interest	57,755	11,448	8,000	-	-
TOTAL NONOPERATING REVENUES	**$ 57,815**	**$ 11,448**	**$ 8,000**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2024
With Comparative Data for the Year Ending as Indicated

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 YEAR-END ESTIMATE	FY 2024 ADOPTED BUDGET
INCOME BEFORE TRANSFERS	$ 1,861,581	$ 2,312,847	$ -	$ 2,461,992	$ (1,000,000)
Transfer In (Out)	$ -		$ -	$ -	$ 1,000,000
CHANGE IN NET POSITION	$ 1,861,580	$ 2,312,846	$ -	$ 2,461,992	$ -
FUND BALANCE, OCTOBER 1	$ 3,342,926	$ 5,204,506	$ 7,066,497	$ 7,517,353	$ 9,979,344
FUND BALANCE, SEPTEMBER 30	$ 5,204,506	$ 7,517,353	$ 7,066,497	$ 9,979,344	$ 9,979,344

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

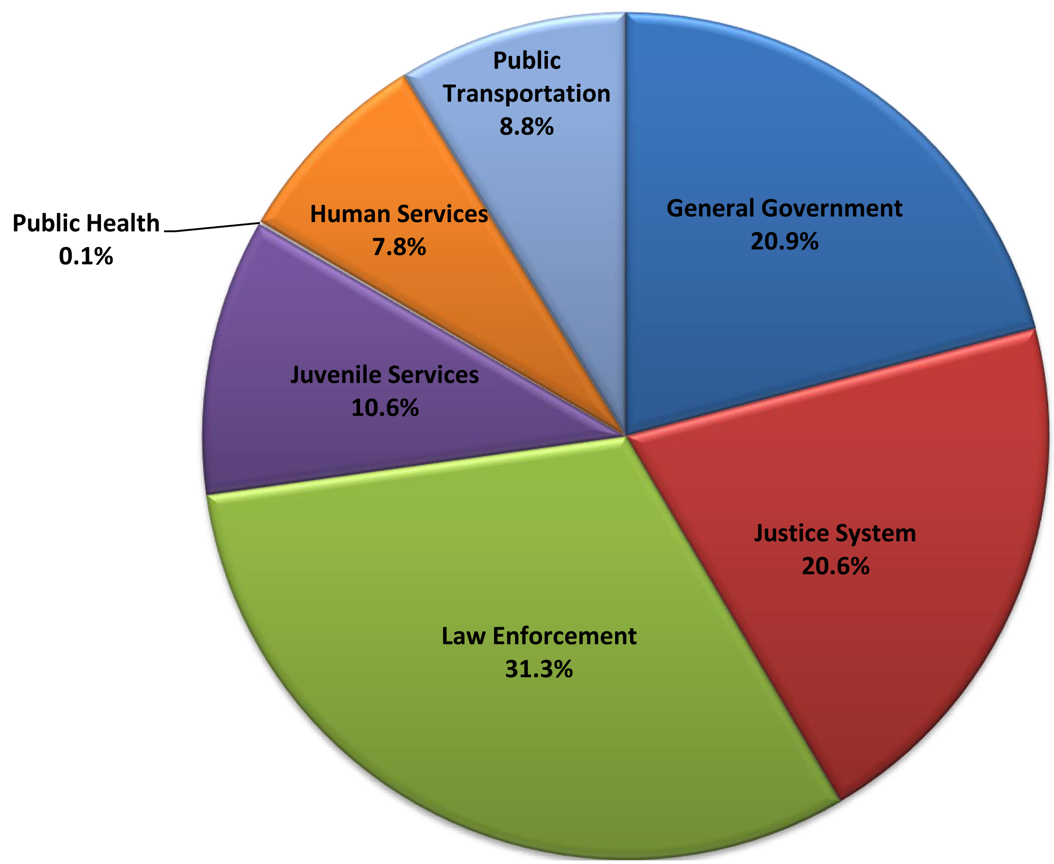
Count By Department

Adopted FY 24 Position History

THE STATE OF TEXAS

COUNTY OF BRAZOS

FY 2023 -2024 ADOPTED BUDGET
POSITION SUMMARY BY FUNCTION
1,007



Brazos County, Texas

Brazos County, Texas

Ten Year Trend

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	Adopted FY 24
General Government	146	164	162	169	177	183	191	200	204	210
Justice System	182	176	179	183	185	191	188	185	196	207
Law Enforcement	272	275	282	294.75	300.75	306.75	306.75	307.75	311.75	316.75
Juvenile Services	93	94	101	104	104	105	105	105	105	106
Public Health	-	-	-	-	-	-	-	-	-	1
Human Services	59	68	69	70.25	70.25	73.25	73.25	78.25	77.25	78.25
Public Transportation	76	75	79	82	87	87	86	88	88	88
Total	828	852	872	903	924	946	950	964	982	1007

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		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	ADOPTED FY 24
County Judge - 10000100											
	Full-Time	3	3	4	6	8	9	12	12	12	14
	Part-Time	1	-	-	1	2	4	4	4	4	4
	Temporary	2	3	3	3	3	4	4	4	4	4
Veterans Administration - 10002000											
	Full-Time	1	1	1	1	1	1	1	1	1	1
	Part-Time	-	-	-	-	-	-	-	-	1	1
Pre-Trial Officer - 10003000											
	Full-Time	-	-	-	-	-	1	1	3	3	3
	Part-Time	3	3	2	2	2	2	2	2	2	2
Budget Officer Administration - 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	7
	Three-Quarter Time	1	1	1	1	1	-	-	-	-	-
Commissioner's Court - Non Departmental - 11000500											
	Full-Time	-	-	-	-	-	-	-	-	-	2
Hotel Occupancy Tax Fund - 11002500											
	Full-Time *	2	2	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2
Fleet Maintenance Service - 11100000											
	Full-Time	-	3	6	6	6	6	6	6	6	7
Collections - 11200200											
	Full-Time	5	6	6	6	6	6	6	6	6	6
	Part-Time	1	-	-	-	-	-	-	-	-	-
Election Administrator - 11210020											
	Full-Time	-	6	7	7	7	7	7	8	9	9
	Part-Time	-	1	-	-	-	-	-	-	-	-
	Three-Quarter Time	-	-	-	-	-	-	-	1	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	8	7	7	7	7	7	7	7	7
Risk Management - 12500100											
	Full-Time	2	2	2	2	2	2	3	3	3	3
Tax Office - 13000100											
	Full-Time	35	35	33	33	35	35	35	37	36	36
	Part-Time	2	2	1	1	1	1	1	1	1	1
	Temporary	2	2	1	1	1	1	1	-	-	-
Information Technology - 14000100											
	Full-Time	20	24	25	27	29	30	32	34	36	36
	Part-Time	1	1	1	1	1	1	1	1	1	1
Human Resources - 15000100											
	Full-Time	5	5	5	5	6	6	7	8	9	9
County Auditor ** - 16000100											
	Full-Time	10	10	10	11	11	11	12	12	14	16
Purchasing - 16500100											
	Full-Time	5	6	6	7	8	8	8	8	8	8
Facilities Services - 17000100											
	Full-Time	29	32	32	34	34	34	34	36	36	36
	Part-Time	-	1	1	-	-	-	-	-	-	-

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		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	ADOPTED FY 24
Landscaping - 17000200											
	Full-Time	6	7	7	7	7	7	7	7	7	7
County Attorney - 18000100											
	Full-Time	31	31	31	31	31	31	29	29	27	27
	Three-Quarter Time	-	-	-	-	-	-	-	-	1	1
	Part-Time	3	3	3	3	3	3	3	3	-	-
C. A. Hot Check Fund - 18006000											
	Temporary	1	1	1	1	-	-	-	-	-	-
District Attorney - 19000100											
	Full-Time *	31.90	34	34	37	37	38.72	38.72	38.72	39.72	42.72
	Part-Time	-	2	2	2	2	1	1	1	1	1
	Temporary	1	-	-	-	-	-	-	-	-	-
D. A. Child Protective Services - 19010000											
	Full-Time *	2.10	1.00	1	1	1	1	1	3	3	3
D. A. Crimes Against Women Grant - 191000											
	Full-Time	-	-	2	2	2	2	2	2	2	-
D. A. Victim Assistance Grant - 192000											
	Full-Time	-	-	1	1	1	1	1	1	1	-
D. A. Crime Fund - 19200100											
	Full-Time	0	0	0	0	0	0.28	0.28	0.28	0.28	0.28
	Temporary	4	4	4	4	4	4	4	-	-	3
District Clerk - 20000100											
	Full-Time	14	14	14	15	15	17	16	16	16	16
	Three-Quarter Time	2	2	2	2	2	2	2	2	2	2
	Temporary	2	3	3	-	-	-	-	-	-	-
D. C. Records Management Fund - 20005000											
	Temporary	-	-	-	-	-	-	-	-	2	4
D. C. Archival Fund - 20006000											
	Temporary	-	-	-	2	2	4	4	4	2	-
D. C. Jury Services - 20010000											
	Full-Time	2	2	2	2	2	2	2	2	2	2
County Clerk - 21000100											
	Full-Time *	13.50	13.50	13.50	14.50	14.50	15	15	15	16	16
County Clerk Elections -21002000											
	Full-Time	2	3	-	-	-	-	-	-	-	-
C. C. Records Management Fund - 21005000											
	Full-Time *	2.50	2.50	2.50	2.50	2.50	2	2	2	2	2
	Three-Quarter Time	-	-	-	-	-	1	1	1	1	1
85th District Court - 22000100											
	Full-Time	5	5	5	5	5	5	5	5	5	5
272nd District Court - 22100100											
	Full-Time	4	4	4	4	5	5	5	5	5	5
	Part-Time	2	2	2	2	-	-	-	-	-	-
361st District Court - 22200100											
	Full-Time	5	5	5	5	5	5	5	5	5	5
472nd District Court - 22300100											
	Full-Time	-	-	-	-	-	-	-	-	-	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
Misdemeanor Associate Court - 22600100											
	Full-Time	3	3	3	3	3	3	3	3	3	4

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		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	ADOPTED FY 24
Pre-Trial Release Office - 22610100											
	Full-Time	-	-	-	-	2	2	2	-	-	-
	Part-Time	-	-	-	-	1	1	1	-	-	-
Felony/Family Law Associate Court - 22800100											
	Full-Time *	3.50	3.50	3.50	3.50	3.60	3.60	3.60	3.60	4.50	4.50
Court Annex - 22900100											
	Part-Time	1	-	-	-	-	-	-	-	-	-
County Court At Law #1 - 23000100											
	Full-Time *	5	5	5	5.50	5.95	5.95	5.95	5.95	6.50	6.50
	Part-Time	-	-	0.50	-	-	-	-	-	-	-
County Court At Law #2 - 23100100											
	Full-Time *	5	5	5	5.50	5.95	4.95	4.95	4.95	5.5	6.50
	Part-Time	-	-	0.50	-	-	-	-	-	-	-
Justice Of The Peace, PCT 1 - 24101100											
	Full-Time	5	5	5	5	5	5	5	5	5	5
Justice Of The Peace, PCT 2- 24201100*											
	Full-Time	5	5	5	5	5	5	5	5	5	5
*Division was changed from 24200100 to 24201100 effective 10/1/2019											
Justice Of The Peace, PCT 2.1 - 24201100											
	Full-Time	3	-	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 2.2 - 24201200											
	Full-Time	5	-	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 3 - 24301100											
	Full-Time	5	5	6	6	6	6	6	6	7	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	-	-	-	-	-	-	-	-	-
Public Defender's Office - Administration - 27000100											
	Full-Time	-	-	-	-	-	-	-	-	-	1
Texas Indigent Defense Commission Grant											
	Full-Time	-	-	-	-	-	-	-	-	10	10
Sheriff's Administration - 28000100											
	Full-Time	65	65	66	67	69	70	70	70	72	80
S. O. Jail Administration - 28002000											
	Full-Time *	156	157	159	163.75	164.75	166.75	166.75	166.75	168.75	169.75
	Temporary	3	3	7	7	7	7	7	7	7	7
S. O. Jail Medical Services - 28003000											
	Full-Time	12	12	12	12	13	15	15	15	15	15
	Part-Time	3	4	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	9
S. O. Inmate Commissary - 28006000											
	Full-Time *	1	1	1	1.25	1.25	1.25	1.25	1.25	1.25	1.25
	Part-Time	-	-	-	-	-	-	-	3	3	3
	Temporary	2	2	2	3	3	3	3	-	-	-
BV Human Trafficking Task Force Development - 283700											
	Full-Time	-	-	-	-	-	-	-	-	-	2
Constable, PCT 1 - 30101100											
	Full-Time	5	5	5	5	6	6	6	6	6	6

Department		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	ADOPTED FY 24
Constable, PCT 2 - 30201100											
	Full-Time	8	8	8	8	8	9	9	9	9	9
Constable, PCT 3 - 30301100											
	Full-Time	4	4	5	6	6	6	6	6	6	6
	Part-Time	-	1	-	-	-	-	-	-	-	-
Constable, PCT 4 - 30401100											
	Full-Time	8	8	8	9	9	9	9	9	9	9
	Part-Time	1	1	1	-	-	-	-	-	-	-
Juvenile Services - Administration Probation - 31000100											
	Full-Time	23	23	25	28	28	27	5	6	6	6
	Three-Quarter Time	-	-	-	-	-	-	-	1	1	1
Juvenile Services - Administration Court- 31000110											
	Full-Time	-	-	-	-	-	-	10	10	10	7
Juvenile Services - Administration Community Based Mental Health- 31000130											
	Full-Time	-	-	-	-	-	-	8	9	9	9
Juvenile Services - Administration Residential Mental Health- 31000140											
	Full-Time	-	-	-	-	-	-	4	4	4	4
Juvenile - Detention - 31000200											
	Full-Time	34	37	43	44	44	45	-	-	-	-
	Part-Time	3	2	2	4	4	4	-	-	-	-
Juvenile Services - Detention - 31000220											
	Full-Time	-	-	-	-	-	-	45	45	45	45
	Part-Time	-	-	-	-	-	-	4	4	4	5
Juvenile Academy - 31000300											
	Full-Time	4	4	4	5	5	5	-	-	-	-
Juvenile Academy - Community Based - 31000330											
	Full-Time	-	-	-	-	-	-	5	5	5	5
Juvenile TYC Parole - 31010000											
	Full-Time	2	2	2	2	2	2	-	-	-	-
	Three-Quarter Time	1	1	1	1	1	1	-	-	-	-
Juvenile TYC Parole - Court - 31010010											
	Full-Time	-	-	-	-	-	-	1	-	-	-
	Three-Quarter Time	-	-	-	-	-	-	1	-	-	-
Juvenile TYC Parole - Community Based - 31010030											
	Full-Time	-	-	-	-	-	-	1	-	-	-
Juvenile JJAEP - 31040000											
	Full-Time	4	4	4	4	4	4	-	-	-	-
Juvenile JJAEP Community Based - 31040030											
	Full-Time	-	-	-	-	-	-	4	4	4	4
Juvenile Title IV-E - 31050000											
	Full-Time	1	1	-	-	-	-	-	-	-	-
TJJD - State Aid - 312100											
	Full-Time	16	-	-	-	-	-	-	-	-	-
TJJD - SA Basic Probation - 312110											
	Full-Time *	-	4.97	4.97	2.97	3.97	5.96	1	3	3	6
TJJD - SA Basic Court- 312111											
	Full-Time	-	-	-	-	-	-	3	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	-	-	-	-

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		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	ADOPTED FY 24
TJJD - SA Community Programs - Community Based- 312123											
	Full-Time	-	-	-	-	-	-	1	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	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	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	1
TJJD - SA Aid Mental Health Services - Residential Programs - 312157											
	Full-Time	-	-	-	-	-	-	1	1	1	1
TJJD-C - 318700											
	Full-Time	3	-	-	-	-	-	-	-	-	-
TJJD - N - Mental Health - 318800											
	Full-Time	2	-	-	-	-	-	-	-	-	-
American Rescue Plan Revenue Replacement - R U OK Program											
	Part-Time	-	-	-	-	-	-	-	-	-	1
Emergency Management - 35500100											
	Full-Time	2	2	2	2	2	2	2	2	3	3
Exposition Complex - 36000100											
	Full-Time *	10.66	10.66	11.66	11.66	11.66	12.66	12.66	16.66	19.66	23.66
	Part-Time	-	-	-	-	-	-	1	5	8	5
	Temporary	16	16	16	16	16	16	15	12	4	4
Fair Administration - 36100100											
	Full-Time *	3.34	3.34	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.34
Brazos Center - 36500100											
	Full-Time	6	7	7	7	7	8	8	8	8	8
	Part-Time	-	-	-	-	-	-	-	-	2	2
	Temporary	4	3	3	3	3	5	5	5	2	2
Extension Agency - 37000100											
	Full-Time	6	6	6	6	6	6	6	6	7	7
	Part-Time	3	3	3	3	3	3	3	3	2	2
MPO - 424100											
	Full-Time	2	2	2	2	2	2	3	3	3	3
	Part-Time	1	1	1	1	1	1	-	-	-	-
	Temporary	1	-	-	-	-	-	-	-	-	-
Records Management - 50000100											
	Full-Time *	1.34	1.34	2.34	2.34	2.34	2.34	3.34	4.34	5	5
	Temporary	1	5	2	1	-	1	-	-	-	-
Courthouse Security Fund - 51000100											
	Full-Time	5	5	5	5	5	5	5	6	6	-
Road & Bridge - 56001000											
	Full-Time	68	68	66	68	74	74	74	76	76	76
	Part-Time	1	1	-	1	1	1	1	1	1	1
	Temporary	3	3	3	3	2	2	1	1	1	1

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department	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	ADOPTED FY 24
Road & Bridge Shop - 56002000										
Full-Time	-	-	7	7	7	7	7	7	7	7
Health and Wellness Clinic - 64005100										
Full-Time	4	4	4	4	4	4	4	4	4	4
Three-Quarter Time	-	-	-	-	-	-	-	-	-	1
Part-Time	-	-	-	-	-	1	1	1	1	-
Total										
Full Time	753	771	793	824	850	865	872	891	918	942
Three-Quarter Time	4	4	4	4	4	4	4	5	6	7
Part-Time	26	29	24	25	25	27	27	34	36	33
Temporary	45	48	51	50	45	50	47	34	22	25
	828	852	872	903	924	946	950	964	982	1007

Notes:

* Employees are split funded in other departments

** See Court Order

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
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	-	-	-	-	-
	Transition Training - Temporary	B0213	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
	Transition Training - Part Time	B0218	-	-	-	1.00	1.00	3.00	3.00	3.00	3.00	3.00
	Transition Training	B0219	-	-	1.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
	Clerk (20 hours)	0221	1.00	-	-	-	-	-	-	-	-	-
	Project Manager	B0222	-	-	-	-	1.00	1.00	1.00	1.00	1.00	2.00
	Administrative Specialist	B0223	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Special Project Administrator - County Judge	B0224	-	-	-	-	-	1.00	1.00	1.00	-	-
	Administrative Assistant - County Judge	B0226	-	-	-	-	-	-	-	-	1.00	1.00
	Public Communication Officer	B0225	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Chief of Staff/Legal Officer - County Judge	B0240	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	General Counsel - County Judge	B0241	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Assistant General Counsel - County Judge	B0242	-	-	-	-	-	-	-	-	-	1.00
	Community and Intergovernmental Affairs Liaison	B0243	-	-	-	-	-	-	-	1.00	1.00	1.00
	Support Specialist - County Judge	B0245	-	-	-	-	-	-	1.00	-	-	-
	Total:		6.00	6.00	7.00	10.00	13.00	17.00	20.00	20.00	20.00	22.00
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	1.00
	Total:		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
10003000	Pre-Trial Bond Supervision	B0205	-	-	-	-	-	1.00	1.00	3.00	3.00	3.00
	Pre-Trial Bond Supervision - Part Time	B0207	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		3.00	3.00	2.00	2.00	2.00	3.00	3.00	5.00	5.00	5.00
10500000	Budget Officer	B0212	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst	B0216	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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
	Admin Assistant Temp - Commissioner Court	0114	-	-	-	-	-	-	-	-	-	-
	Administrative Assistant - Commissioner's Court	B0116	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Receptionist - Commissioner's Court	B0117	-	-	-	-	-	-	-	-	-	1.00
	Special Project Admin Secty	0130	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Director - Records Management Fund *	B8102	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	6.66	6.66	6.66	6.00	7.00

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 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	Adopted FY 24
11000500	Transition Training - Non Departmental	B0221	-	-	-	-	-	-	-	-	-	2.00
	Total:		-	-	-	-	-	-	-	-	-	2.00
11002500	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	2.00
	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	-	-
	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	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.00

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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
11100000	Resource Specialist I - Fleet Services	B2655	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	2.00
	Parts Coordinator - Fleet Services	B2692	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Shop Foreman - Fleet Services	B2695	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Director - Fleet Services	B2700	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Fleet Services	B2702	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	3.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
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	2.00	1.00	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	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk I - Collections (part-time)	1734	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	1.00
	Voter Registration Coordinator - Elections Administrator	B0161	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Election Coordinator - Elections Administrator	B0162	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Election Coordinator - Elections Administrator	B0163	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrat Clk - Elec Admin	0164	-	1.00	-	-	-	-	-	-	-	-
	Assistant Voter Registration Coordinator - Elections Administrator	B0164	-	-	-	-	-	-	-	1.00	1.00	1.00
	Clerk I - Elections Administrator	B0165	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Elections Administrator	B0166	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Elections Administrator	B0167	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Elections Administrator	B0168	-	1.00	-	-	-	-	-	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	1.00
	Total:		-	8.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00
116001	Special Project Administrator - American Rescue Plan Act	B0250	-	-	-	-	-	-	-	1.00	1.00	-
	Special Project Administrator - Part Time - American Rescue Act	B0251	-	-	-	-	-	-	-	1.00	1.00	-
	Total:		-	-	-	-	-	-	-	2.00	2.00	-
12000100	Treasurer	B1001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Treasurer Investment	B1003	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Chief Deputy Treasurer	B1004	-	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00
	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	-	-	-	-	-
	Treasury Services	1007	3.00	3.00	3.00	-	-	-	-	-	-	-
	Clerk II - Treasury	B1010	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Total:		7.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
12500100	Risk Manager	B2211	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary - Risk Management	B2213	1.00	1.00	1.00	-	-	-	1.00	1.00	1.00	1.00
	Worker Comp Coord	2214	-	-	-	1.00	-	-	-	-	-	-
	Risk and Safety Coordinator	B2215	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
13000100	Tax Assessor Collector	B2300	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - Tax Office	B2303	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Staff Accountant -Tax Office	B2305	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Manager - Tax Office	B2310	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	5.00	5.00
	Voter Registration Coordinator	2318	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	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	11.00	11.00	11.00	11.00	10.00	10.00
	Clerk II -Tax Office	B2343	7.00	7.00	6.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00
	Clerk III -Tax Office	B2345	4.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
	Information and Supply Clerk - Tax Office	B2351	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Tax Office - Part Time	B2353	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Temp - Tax Office	B2355	2.00	2.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Total:		39.00	39.00	35.00	35.00	37.00	37.00	37.00	38.00	37.00	37.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
14000100	Support Specialist - IT	B1212	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Senior Network Administrator - IT	B1213	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior System Analyst - IT	B1216	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Security Analyst I - IT	B1217	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Network Administrator - IT	B1219	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Support Specialist - IT	B1220	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - IT	B1221	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Trainer - IT	B1222	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist - IT	B1223	-	-	-	-	-	-	-	1.00	1.00	1.00
	Senior Cabling Specialist	1223	1.00	1.00	-	-	-	-	-	-	-	-
	Web Content Administrator - 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	2.00
	Assistant Cabling Specialist	1227	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	-	-	-	-	-	-
	Network Engineer - IT	B1230	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	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	1.00
	Audio Video Specialist - IT	B1235	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00
	Senior Audio Video Specialist - IT	B1236	-	-	-	-	-	-	1.00	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	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	1.00
	Communication Systems Administrator - IT	B1244	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Security and Compliance Analyst - IT	B1245	-	-	-	-	1.00	1.00	-	-	-	-
	Chief Information Security Officer - IT	B1246	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Senior Services Manager - IT	B1248	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		21.00	25.00	26.00	28.00	30.00	31.00	33.00	35.00	37.00	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	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Clerk II - Human Resources	0117	1.00	1.00	-	-	-	-	-	-	-	-
	Compensation and Benefits Analyst - Human Resources	B0118	1.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
	Human Resource Assistant - Human Resources	B0119	-	-	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Assistant Director - Human Resources	B0120	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	6.00	6.00	7.00	8.00	9.00	9.00
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	2.00	1.00	1.00	1.00	2.00	2.00	2.00
	Assistant County Auditor III	B0316	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Assistant County Auditor II	B0317	3.00	3.00	3.00	3.00	4.00	4.00	5.00	4.00	4.00	4.00
	Assistant County Auditor I	B0318	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Assistant County Auditor	B0320	-	-	-	-	-	-	-	-	1.00	1.00
	Grant Writer	B0325	-	-	-	-	-	-	-	-	1.00	1.00
	Accounting Assistant - Level III	B0327	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst I - County Auditor	B0328	-	-	-	-	-	-	-	-	-	1.00
	Budget Analyst II - County Auditor	B0329	-	-	-	-	-	-	-	-	-	1.00
	Total:		10.00	10.00	10.00	11.00	11.00	11.00	12.00	12.00	14.00	16.00
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	2.00	2.00	2.00	2.00	2.00	2.00
	Buyer II - Purchasing	B1108	2.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
	Buyer III - Purchasing	B1109	-	-	-	1.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		5.00	6.00	6.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2024 POSITION HISTORY

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
17000100	Director - Facilities Services	B0700	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Facilities Services	B0702	-	-	-	-	-	-	-	1.00	1.00	1.00
	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	12.00	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
	Supervisor I - Custodians - Facilities Services	B0706	-	-	-	-	-	-	-	1.00	1.00	1.00
	Jntr/Cstdn, 1040hr B&Y	0707	-	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	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Maintenance Technician I - Facilities Services	B0715	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Prevention Maintenance Technician - Facilities Services	B0716	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - Facilities Services	B0721	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Service Dispatcher - Facilities Services	B0722	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Carpenter - Facilities Services	B0730	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Painter - Facilities Services	B0731	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		29.00	33.00	33.00	34.00	34.00	34.00	34.00	36.00	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
	Grounds Maintenance Worker III - Landscaping	B0752	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Maintenance Worker II - Landscaping	B0753	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Grounds Maintenance Worker I - Landscaping	B0754	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
18000100	County Attorney	B0501	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	1st Assistant County Attorney	B0503	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	1st Assistant CA / Chief Civil	0504	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	5.00	5.00	5.00
	Assistant County Attorney II	B0507	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
	Civil Attorney - County Attorney	B0508	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	-	-	-
	Admin Attorney - CA	0510	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	-	-	-
	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	4.00	4.00	4.00
	Lead Investigator Warrant Officer - County Attorney	B0524	-	-	-	-	-	-	-	1.00	1.00	1.00
	Supervisor - Hot Check - County Attorney	B0531	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	-	-
	Senior Secretary - County Attorney	B0541	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	4.00	4.00	4.00	4.00	6.00	5.00	5.00
	Receptionist / Secretary - C.A.	0545	1.00	1.00	1.00	-	-	-	-	-	-	-
	Evidence Technician - County Attorney	B0552	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - County Attorney	B0555	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	1.00	1.00
	Investigator 1040 hrs. - C.A	0560	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	32.00	32.00	28.00	28.00
18006000	Receptionist, Temp, Hot Check Fund	4349	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Total:		1.00	1.00	1.00	1.00	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
19000100	District Attorney	B0401	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	1st Assistant - District Attorney	B0403	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Appellate Division Chief - District Attorney	B0406	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Trial Chief - District Attorney	B0411	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Assistant District Attorney I	B0415	9.23	11.00	11.00	14.00	14.00	15.00	15.00	15.00	16.00	17.00
	Investigator Supervisor - District Attorney	B0419	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00
	Investigative Assistant - District Attorney	B0420	1.00	1.00	1.00	1.00	1.00	1.72	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	7.67	8.00	8.00	8.00	8.00	8.00	8.00	7.00	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	2.00
	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	-	-	-	-	-	-	-	-	-
	Clerk - District Attorney	B0432	-	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
	Total:		32.90	36.00	36.00	39.00	39.00	39.72	39.72	39.72	40.72	43.72

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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
19010000	Administrative Attorney - District Attorney CPS	B0408	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Legal Administrative Secretary - District Attorney CPS	B0409	-	-	-	-	-	-	-	1.00	1.00	1.00
	Asst DA I*	0415	0.77	-	-	-	-	-	-	-	-	-
	Legal Admin Secty - DA *	0425	0.33	-	-	-	-	-	-	-	-	-
	Total:		2.10	1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 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	Adopted FY 24
19200100	Investigative Assistant - District Attorney	B0420	-	-	-	-	-	0.28	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	-	-	3.00
	Total:		4.00	4.00	4.00	4.00	4.00	4.28	4.28	0.28	0.28	3.28
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	-
20000100	District Clerk	B1701	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - District Clerk	B1703	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Senior Bookkeeper - District Clerk	B1704	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Clerk I - District Clerk	B1705	2.00	2.00	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00
	Clerk II - District Clerk	B1707	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk IV	1708	2.00	2.00	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	6.00	6.00	6.00	6.00
	Clerk Temp 1040hr	1713	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	19.00	19.00	17.00	17.00	19.00	18.00	18.00	18.00	18.00
20010000	Jury Coordinator I	B1721	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Jury Coordinator II	B1723	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
20005000	Clerk -Temp - District Clerk Records Management Fund	B1715	-	-	-	-	-	-	-	-	2.00	4.00
	Total:		-	-	-	-	-	-	-	-	2.00	4.00
20006000	Clerk -Temp - District Clerk Archival Fund	B1719	-	-	-	2.00	2.00	4.00	4.00	4.00	2.00	-
	Total:		-	-	-	2.00	2.00	4.00	4.00	4.00	2.00	-

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
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	4.00	4.00	4.00	4.00	4.00
	Deputy County Clerk I - 3/4	1312	-	-	-	-	-	-	-	-	-	-
	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	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
	Clerk 1040HRS, % PD *	1325	0.50	0.50	0.50	0.50	0.50	-	-	-	-	-
	Total:		13.50	13.50	13.50	14.50	14.50	15.00	15.00	15.00	16.00	16.00

* Position is split with C.C. Records Management Fund.

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
21002000	Election Coordinator	1328	1.00	1.00	-	-	-	-	-	-	-	-
	Assistant Election Coordinator	1329	1.00	1.00	-	-	-	-	-	-	-	-
	Bilingual Election Program Coordinator	1330	-	-	-	-	-	-	-	-	-	-
	Election Worker - Temp	1333	-	-	-	-	-	-	-	-	-	-
	Election Manager	1340	-	1.00	-	-	-	-	-	-	-	-
	Total:		2.00	3.00	-	-	-	-	-	-	-	-
21005000	Clerk I - County Clerk Records Management	B1324	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Clerk, 1040hrs, % PD-CO CLK *	1325	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	3.00	3.00	3.00	3.00	3.00

* Position is split with County Clerk.

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
22000100	Court Reporter - 85th District Court	B2513	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - 85th District Court	B2515	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 85th District Court	B2517	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 85th District Court	B2519	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	85th District Judge	B2585	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22100100	Court Reporter - 272nd District Court	B2521	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - 1044 hrs.	2522	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	5.00	5.00	5.00	5.00	5.00	5.00
22200100	Court Reporter - 361st District Court	B2530	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - 361st District Court	B2532	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 361st District Court	B2534	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 361st District Court	B2536	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	361st District Judge	B2561	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22300100	472nd District Judge	B2540	-	-	-	-	-	-	-	-	-	1.00
	Court Reporter - 472nd District Court	B2541	-	-	-	-	-	-	-	-	-	1.00
	Court Coordinator - 472nd District Court	B2542	-	-	-	-	-	-	-	-	-	1.00
	Bailiff - 472nd District Court	B2544	-	-	-	-	-	-	-	-	-	1.00
	Administrative Secretary - 472nd District Court	B2546	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	5.00
22500100	Felony Associate Judge/Juvenile Court Referee	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	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.

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
22600100	Misdemeanor Associate Judge	B2201	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Monitor - Associate Judge 1	B2203	-	-	-	-	-	-	-	-	-	1.00
	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	4.00
22610100	Pre-Trial Coordinator - Pre-Trial Release Office	B2590	-	-	-	-	2.00	2.00	2.00	-	-	-
	Pre-Trial Coordinator - Part Time - Pre-Trial Release Office	B2591	-	-	-	-	1.00	1.00	1.00	-	-	-
	Total:		0.00	0.00	0.00	0.00	3.00	3.00	3.00	-	-	-
22800100	Felony Associate Judge/Juvenile Court Referee	B2206	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Court Reporter - Family Law Associate Judge	B2207	-	-	-	-	-	-	-	-	1.00	1.00
	Bailiff - Family Law Associate Judge	B2208	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Family Law Associate Judge	B2209	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	-	-	-	0.10	0.10	0.10	0.10	-	-
	Family Law Associate Judge	B2905	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		3.50	3.50	3.50	3.50	3.60	3.60	3.60	3.60	4.50	4.50
* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.												
22900100	Court Reporter	0197	1.00	-	-	-	-	-	-	-	-	-
	Total:		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	1.00
	Probate and Guardian Attorney - County Court at Law *	B0920	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Total:		5.00	5.00	5.50	5.50	5.95	5.95	5.95	5.95	6.50	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	-	-	-	-	-
	Court Coordinator - County Court at Law 2	B0915	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - County Court at Law 2	B0916	-	-	-	-	-	-	-	-	-	1.00
	Bailiff - County Court at Law 2	B0917	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Probate Guardian - County Court at Law #2	B0918	-	-	-	-	-	-	-	-	1.00	1.00
	Administrative Secretary - County Court at Law 2	B0919	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	-	-	-	0.45	0.45	0.45	0.45	-	-
	Probate and Guardian Attorney - County Court at Law *	B0920	-	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Total:		5.00	5.00	5.50	5.50	5.95	4.95	4.95	4.95	5.50	6.50
* 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	1.00
	Clerk II - Justice of the Peace Pct 1	B0630	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of Peace Pct 1	B6012	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
24201100*	Justice of the Peace Pct 2	B0591	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - Justice of the Peace Pct 2	B0626	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Justice of the Peace Pct 2	B0629	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 2	B0633	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Justice of the Peace Pct 2	B0640	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
*Division was changed from 24200100 to 24201100 effective 10/1/2019												
24201100	Court Coordinator - JP, 2-1	0603	1.00	-	-	-	-	-	-	-	-	-
	J. P., PCT 2, PL 1	0614	1.00	-	-	-	-	-	-	-	-	-
	CLK II - JP, 2-1	0620	1.00	-	-	-	-	-	-	-	-	-
	Total:		3.00	-	-	-	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
24201200	Clerk I - JP 2-2	0602	1.00	-	-	-	-	-	-	-	-	-
	Clerk II - JP 2.2	0605	1.00	-	-	-	-	-	-	-	-	-
	Court Coordinator - JP 2-2	0610	1.00	-	-	-	-	-	-	-	-	-
	J. P., PCT 2, PL 2	0613	1.00	-	-	-	-	-	-	-	-	-
	Clerk III - JP, 2-2	0614	1.00	-	-	-	-	-	-	-	-	-
	Part-time Clerk I - JP 2-2	0622	-	-	-	-	-	-	-	-	-	-
	Total:		5.00	-	-	-	-	-	-	-	-	-
24301100	Clerk III - JP 3 DPS	0133	-	-	-	-	-	-	-	-	-	-
	Clerk I - Justice of the Peace Pct 3	B0604	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk II - Justice of the Peace Pct 3	B0606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Court Coordinator - Justice of the Peace Pct 3	B0608	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 3	B0615	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of the Peace Pct 3	B6016	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - JP 3	0623	-	1.00	-	-	-	-	-	-	-	-
	Total:		5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
24401100	Clerk I - JP 4	0606	-	-	-	-	-	-	-	-	-	-
	Clerk II - Justice of the Peace Pct 4	B0607	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 4	B0616	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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:		5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
27000100	Juvenile Public Defender - Public Defender's Office	B0135	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	1.00
272200	Chief Public Defender	B0130	-	-	-	-	-	-	-	-	1.00	1.00
	Public Defender II	B0131	-	-	-	-	-	-	-	-	2.00	2.00
	Public Defender I	B0132	-	-	-	-	-	-	-	-	3.00	3.00
	Investigator - Public Defender	B0133	-	-	-	-	-	-	-	-	1.00	1.00
	Case Worker - Public Defender	B0134	-	-	-	-	-	-	-	-	1.00	1.00
	Office Manager - Public Defender	B0136	-	-	-	-	-	-	-	-	1.00	1.00
	Administrative Clerk - Public Defender	B0138	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	-	10.00	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	-	-	-	-
	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	4.00
	Deputy - Sheriff's Administration	B1415	20.00	20.00	21.00	22.00	21.00	21.00	21.00	21.00	32.00	38.00
	Crime Analyst - Sheriff's Administration	B1418	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Recruiting Specialist - Sheriff's Administration	B1419	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Lieutenant Criminal Investigator - Sherriff's Administration	B1420	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	-	-	-	-	-
	Senior Investigator - Sheriff's Administration	B1422	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	6.00	7.00	7.00	7.00	7.00	7.00	7.00
	Sergeant - Sheriff's Administration	B1424	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	10.00	11.00
	Training Coordinator - Sheriff's Administration	B1425	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	-	-	-	-
	Crime Prevention Deputy - Sheriff's Administration	B1429	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	-	-
	Process Server Deputy - Sheriff's Administration	B1433	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	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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
28000100 Cont.	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	6.00
	Clerk II - Sheriff's Administration	B1445	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	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	-	-
	Total:		65.00	65.00	66.00	67.00	69.00	70.00	70.00	70.00	72.00	80.00
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	-
	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	20.00
	Detention Officer - SO Jail Administration	B1511	80.00	76.00	76.00	81.00	77.00	77.00	77.00	77.00	77.00	93.00
	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	-
	Detention Officer - Work Crew - SO Jail Administration	B1513	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	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	6.00	6.00	6.00	6.00	6.00
	Detention Deputy - SO Jail Administration	B1518	-	-	-	-	-	-	-	-	-	41.00
	Detention Officer - Temp - SO Jail Administration	B1519	-	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Food Service Manager - SO Jail Administration	B1520	1.00	1.00	1.00	1.00	1.00	1.00	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	-
	Visitation Officer - SO Jail Administration	B1526	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Detention Officer -Custodian of Record Sergeant - SO Jail Administration	B1542	1.00	1.00	1.00	1.00	1.00	1.00	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	-
	Corporal - SO Jail Administration	B1545	-	4.00	4.00	4.00	8.00	8.00	8.00	8.00	8.00	-
	Administrative Secretary - SO Jail Administration	B1553	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Sergeant - SO Jail Administration	B1556	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	Program Re-Entry Coordinator - So Jail Administration *	B1563	-	-	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Program RE-Entry Case Worker - SO Jail Administration	B1564	-	-	-	-	-	-	-	-	-	1.00
	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	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:		159.00	160.00	166.00	170.75	171.75	173.75	173.75	173.75	175.75	176.75

* Position is split with Sheriff - Jail and Jail Commissary

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
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	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	13.00
	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	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	2.00
	Total:		17.00	18.00	18.00	18.00	17.00	19.00	19.00	19.00	19.00	19.00
28004000	School Resource Sergeant - CSISD School Security	B1480	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	School Resource Deputy - CSISD School Security	B1481	-	-	-	5.00	8.00	8.00	8.00	8.00	8.00	8.00
	Total:		-	-	-	6.00	9.00	9.00	9.00	9.00	9.00	9.00
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	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Program Re-Entry Coordinator - So Jail Administration *	B1563	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25
	Total:		3.00	3.00	3.00	4.25	4.25	4.25	4.25	4.25	4.25	4.25

* Position is split with Sheriff - Jail and Jail Commissary
** Jail Commissary Funds support 100% of the listed positions. This fund is a Enterprise Fund.

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
283700	Investigator - BV Human Trafficking Taks Force Grant	B1481	-	-	-	-	-	-	-	-	-	2.00
	Total:		-	-	-	-	-	-	-	-	-	2.00
30101100	Chief Deputy - Constable Pct 1	B1599	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 1	B1603	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
	Constable Pct 1	B1612	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Constable Pct 1	B1619	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
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	6.00	6.00	6.00	6.00	6.00
	Chief Deputy -Constable Pct 2	B1618	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00
30301100	Chief Deputy - Constable Pct 3	B1601	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Constable Pct 3	B1606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 3	B1610	1.00	1.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Constable Pct 3	B1613	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	P/T Deputy Cont. Pct 3	1621	-	1.00	-	-	-	-	-	-	-	-
	Total:		4.00	5.00	5.00	6.00	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Total:		9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
31000100	Director - Juvenile Administration	B1801	-	-	-	1.00	1.00	1.00	-	-	-	-
	Deputy Director - Juvenile Administration	B1803	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
	Professional Counselor - Juvenile Administration	B1810	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	7.00	3.00	3.00	3.00	3.00
	Business Mgr. - Juv Admin	1855	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	-	-	-	-
	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	-	-	-	-
	Deputy Director of Health Services - Juvenile Administration	B1895	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	-	-	-	-
	Psychologist	2804	-	-	-	-	-	-	-	-	-	-
	Detention Counselor - Juvenile Administration	B2811	-	-	1.00	1.00	1.00	1.00	-	-	-	-
	Quality Assurance Administration - Juvenile TYC	B2812	-	-	-	-	-	-	-	1.00	1.00	1.00
	Probation Supervisor - Juvenile Administration	B2816	3.00	3.00	3.00	3.00	3.00	3.00	1.00	1.00	1.00	1.00
	Volunteer Coordinator - Juvenile Administration	B2830	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Training Coordinator - Juvenile Administration	B2831	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	1.00
	Secretary - Juvenile TYC	B2865	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		23.00	23.00	25.00	28.00	28.00	27.00	5.00	7.00	7.00	7.00
31000110	Director - Juvenile Administration	B1801	-	-	-	-	-	-	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
	Juvenile Probation Officer - Juvenile Administration	B1883	-	-	-	-	-	-	1.00	1.00	1.00	2.00
	Administrative Assistant - Juvenile Administration	B1891	-	-	-	-	-	-	1.00	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	B2808	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	10.00	10.00	10.00	7.00
31000130	Deputy Director - Juvenile Administration	B1803	-	-	-	-	-	-	1.00	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	3.00
	Surveillance Officer	B2820	-	-	-	-	-	-	-	1.00	1.00	1.00
	Volunteer Coordinator - Juvenile Administration	B2830	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Training Coordinator - Juvenile Administration	B2831	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Probation Supervisor - Juvenile Administration	B2856	-	-	-	-	-	-	1.00	1.00	1.00	2.00
	Total:		-	-	-	-	-	-	8.00	9.00	9.00	9.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
31000140	Professional Counselor - Juvenile Administration	B1810	-	-	-	-	-	-	2.00	2.00	2.00	3.00
	Deputy Director of Health Services - Juvenile Administration	B1895	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Detention Counselor - Juvenile Administration	B2811	-	-	-	-	-	-	1.00	1.00	1.00	-
	Total:		-	-	-	-	-	-	4.00	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	-	-	-	-
	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	-	-	-	-
	Custodian - Juvenile Detention	B1848	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	-	-	-	-
	Assistant Detention Superintendent - Juvenile Detention	B2802	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	-	-	-	-
	Detention Manager - Juvenile Detention	B2809	3.00	3.00	3.00	3.00	3.00	3.00	-	-	-	-
	Detention Counselor	2811	1.00	1.00	-	-	-	-	-	-	-	-
	Detention Supervisor - Juvenile Detention	B2815	4.00	4.00	4.00	4.00	4.00	4.00	-	-	-	-
	Juvenile Supervision Officer - Juvenile Detention	B2821	20.00	22.00	29.00	30.00	30.00	31.00	-	-	-	-
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	1.00	-	-	2.00	2.00	2.00	-	-	-	-
	Total:		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	1.00
	Cook - Juvenile Detention	B1836	-	-	-	-	-	-	2.00	2.00	2.00	2.00
	Nurse - Juvenile Detention	B1841	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Custodian - Juvenile Detention Part Time	B1846	-	-	-	-	-	-	-	-	-	1.00
	Custodian - Juvenile Detention	B1848	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Control Booth Operator - Juvenile Administration	B1873	-	-	-	-	-	-	2.00	2.00	2.00	2.00
	Assistant Detention Superintendent - Juvenile Detention	B2802	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Superintendent - Juvenile Detention	B2805	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Detention Manager - Juvenile Detention	B2809	-	-	-	-	-	-	3.00	3.00	3.00	3.00
	Detention Supervisor - Juvenile Detention	B2815	-	-	-	-	-	-	4.00	4.00	4.00	4.00
	Juvenile Supervision Officer - Juvenile Detention	B2821	-	-	-	-	-	-	31.00	31.00	31.00	31.00
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	-	-	-	-	-	-	2.00	2.00	2.00	2.00
	Total:		-	-	-	-	-	-	49.00	49.00	49.00	50.00
31000300	Superintendent - Juvenile Academy	B2806	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Supervision Officer - Juvenile Academy	B2839	3.00	3.00	3.00	3.00	3.00	3.00	-	-	-	-
	Probation Supervisor - Juvenile Academy	B2860	-	-	-	1.00	1.00	1.00	-	-	-	-
	Total:		4.00	4.00	4.00	5.00	5.00	5.00	-	-	-	-
31000330	Superintendent - Juvenile Academy	B2806	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Supervision Officer - Juvenile Academy	B2839	-	-	-	-	-	-	3.00	3.00	3.00	3.00
	Probation Supervisor - Juvenile Academy	B2860	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	5.00	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	-	-	-	-
	Parole Aide - Juvenile TYC	B2829	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	-	-	-	-
	Total:		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	-	-	-	-
	Teacher - Juvenile JJAEP	B1853	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	-	-	-	-
	Supervision Officer - Juvenile JJAEP	B2850	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	-	-	-	-

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
31040030	Secretary I - Juvenile JJAEP	B1852	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Teacher - Juvenile JJAEP	B1853	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Special Education Teacher - Juvenile JJAEP	B1854	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Supervision Officer - Juvenile JJAEP	B2850	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	4.00	4.00	4.00	4.00
31050000	JPO - Title IV-E	1887	1.00	1.00	-	-	-	-	-	-	-	-
	Total:		1.00	1.00	-	-	-	-	-	-	-	-
312100	Director - Juvenile Svc	1801	1.00	-	-	-	-	-	-	-	-	-
	JPO I - TJPC - G - Prog. Sanc	1868	1.00	-	-	-	-	-	-	-	-	-
	Prevention Spec	1869	1.00	-	-	-	-	-	-	-	-	-
	Juv Prl. Officer - TJPC CM Cor	1877	2.00	-	-	-	-	-	-	-	-	-
	Professional Counselor	1878	1.00	-	-	-	-	-	-	-	-	-
	JPO - TJPC - F	1883	3.00	-	-	-	-	-	-	-	-	-
	Supervision Officer - St. Aid	2845	1.00	-	-	-	-	-	-	-	-	-
	Supervision Officer - Com Cor	2855	1.00	-	-	-	-	-	-	-	-	-
	Probation Spvr - Com Cor	2856	1.00	-	-	-	-	-	-	-	-	-
	Detention Spcr - Com Cor	2857	2.00	-	-	-	-	-	-	-	-	-
	Surveillance Officer - Comm	2858	1.00	-	-	-	-	-	-	-	-	-
	Probation Spvr - TJPC - F	2860	1.00	-	-	-	-	-	-	-	-	-
	Total:		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	1.00
	Juvenile Parole Officer - TJJD State Aid *	B1877	-	-	-	-	1.00	0.985	-	-	-	1.00
	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	1.00
	Juvenile Probation Officer Title IV - TJJD State Aid	B1887	-	-	-	-	-	1.00	-	-	-	1.00
	Juvenile Probation Officer - TJJD Basic Court	B2817	-	-	-	-	-	-	-	-	-	1.00
	Juvenile Probation Officer - TJJD State Aid	B2818	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		0.00	4.97	4.97	2.97	3.97	5.96	1.00	3.00	3.00	6.00
* Positions are split funded between the Juvenile Grants												
312111	Director - Juvenile Administration	B1801	-	-	-	-	-	-	-	-	-	1.00
	Juvenile Parole Officer - TJJD State Aid	B1877	-	-	-	-	-	-	1.00	1.00	1.00	-
	Juvenile Probation Officer Title IV - TJJD State Aid	B1887	-	-	-	-	-	-	1.00	1.00	1.00	-
	Assistant Director - Juvenile Administration	B2803	-	-	-	-	-	-	-	-	-	1.00
	Deputy Director - Juvenile Services Court	B2807	-	-	-	-	-	-	-	-	-	1.00
	Juvenile Probation Officer - TJJD Basic Court	B2817	-	-	-	-	-	-	1.00	1.00	1.00	-
	Total:		-	-	-	-	-	-	3.00	3.00	3.00	3.00
312113	Juvenile Probation Officer I - TJJD State Aid	B1868	-	-	-	-	-	-	1.00	-	-	-
	Juvenile Probation Officer - TJJD Basic Community Based	B2818	-	-	-	-	-	-	1.00	-	-	-
	Total:		-	-	-	-	-	-	2.00	-	-	-
312120	Prevention Specialist - TJJD State Aid *	1834	-	0.10	0.10	0.10	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 Probation Officer - TJJD Community Based	B2819	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	1.00	1.00	1.00	1.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
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	-	-	-	-
* Positions are split funded between the Juvenile Grants												
312132	Supervision Officer - TJJD State Aid	B2845	-	-	-	-	-	-	2.00	2.00	2.00	2.00
	Operations Manager - TJJD State Aid	B2890	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Detention Manager - TJJD State Aid	B2895	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	4.00	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	2.00
	Prevention Specialist - TJJD State Aid	B1834	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Surveillance Officer - TJJD State Aid	B2858	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	4.00	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	1.00
	Total:		-	-	-	-	-	-	1.00	1.00	1.00	1.00
312157	Professional Counselor - TJJD State Aid	B1890	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	1.00	1.00	1.00	1.00
318700	Juvenile Prob. Officer	1832	2.00	-	-	-	-	-	-	-	-	-
	Prevention Specialist	1834	1.00	-	-	-	-	-	-	-	-	-
	Total:		3.00	-	-	-	-	-	-	-	-	-
318800	Psychologist	1890	1.00	-	-	-	-	-	-	-	-	-
	Professional Counselor	1892	1.00	-	-	-	-	-	-	-	-	-
	Total:		2.00	-	-	-	-	-	-	-	-	-
340520	R U OK Coordinator - ARPA Revenue Replacement	B0251	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	1.00
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	1.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	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
	Receptionist - Exposition Complex	B0829	-	-	-	-	-	-	-	-	-	1.00
	Facility Operations Assistant - Exposition Complex	B0831	4.00	4.00	5.00	4.00	4.00	5.00	5.00	8.00	9.00	11.00
	Temporary Attendants - Exposition Complex	B0832	15.00	15.00	15.00	15.00	15.00	15.00	15.00	12.00	4.00	4.00
	Attendants - Exposition Complex	B0833	-	-	-	-	-	-	-	4.00	8.00	5.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
36000100 Cont.	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	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Event Coordinator II - Exposition Complex	B0839	1.00	-	1.00	1.00	1.00	1.00	1.00	1.00	2.00	3.00
	General Manager - Exposition Complex & Brazos Valley Fair **	B0844	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Clerk III - Exposition Complex	B0848	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Temporary Clerk III - Exposition Complex	B0850	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Clerk III	0851	-	-	-	-	-	-	-	-	-	-
	Assistant General Manger - Exposition Complex	B0855	1.00	1.00	1.00	1.00	-	-	-	-	1.00	1.00
	Manager - Exposition Complex	B0856	-	-	-	-	1.00	1.00	1.00	1.00	1.00	2.00
	Senior Manager, Exposition Complex	B0857	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	-
	Total:		26.66	26.66	27.66	27.66	27.66	28.66	28.66	33.66	31.66	32.66

* Positions pay is split between Hotel Occ. Fund and the HOT Fund.
** Positions pay is split between Expo and Fair Administration

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
36100100	Assistant Manager - Fair Administration	B0843	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	General Manager - Exposition Complex & Brazos Valley Fair **	B0844	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Manager - Fair Administration	B0846	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	1.00
	Total:		3.34	3.34	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.34

** Positions pay is split between Expo and Fair Administration
*** Positions pay is split with HOT Fund.

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
36500100	Director - Brazos Center	B0801	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sales & Scheduling Coord	0803	1.00	-	-	-	-	-	-	-	-	-
	Manager, Brazos Center	0804	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	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	-	-	-	-	-	-	-	-	-
	Custodian - Brazos Center	B0809	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
	Building Event Worker - Brazos Center	B0812	-	1.00	1.00	1.00	1.00	2.00	2.00	2.00	4.00	4.00
	Building Event Worker- Brazos Center (Part-Time)	B0815	-	-	-	-	-	-	-	-	2.00	2.00
	Building Event Worker - Temp - Brazos Center	B0819	4.00	3.00	3.00	3.00	3.00	5.00	5.00	5.00	2.00	2.00
	Total:		10.00	10.00	10.00	10.00	10.00	13.00	13.00	13.00	12.00	12.00
37000100	County Extension Agent - Agriculture	B7120	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Extension Agent - Family and Community Health	B7122	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Extension Agent - 4-H	B7126	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Assistant - 4-H and Youth - Part Time - Extension Agency	B7130	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Extension Agency	B7141	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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	1.00
	Intern Temp-MPO	2007	1.00	-	-	-	-	-	-	-	-	-
	Total:		4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
50000100	Director - Records Management Fund *	B8102	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	1.00	1.00
	Assistant Manager - Records Management Fund	B8107	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk/scanner Temp	8108	1.00	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	1.00
	Bilingual Transcriptionist - Records Management Fund	B8110	-	-	-	-	-	1.00	1.00	2.00	2.00	2.00
	Total:		2.34	6.34	4.34	3.34	2.34	3.34	3.34	4.34	5.00	5.00

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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
51000100	Courthouse Security Sergeant	B1450	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	5.00	5.00	-
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	-

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
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	-	-	-	-	-	-	-	-
	Operations Manager - Road and Bridge	B2604	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	General Superintendent - Road and Bridge	B2605	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant General Superintendent - Road and Bridge	B2606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Area Supervisor - Road & Bridge	B2607	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Project Coordinator - Road and Bridge	B2608	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Shop Foreman - R&B	2609	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	2.00	2.00	2.00
	Pavement Management Specialist and Inspector - R&B	B2614	1.00	1.00	1.00	-	-	-	1.00	1.00	1.00	1.00
	Floodplain Permit Specialist - Road and Bridge	B2616	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	2.00	2.00
	Mechanic -R&B	2631	3.00	3.00	-	-	-	-	-	-	-	-
	Lead Mechanic	2632	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	1.00
	Multi Equipment Operator III - Road and Bridge	B2637	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Certified Herbicide Specialist - Road and Bridge	B2638	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Multi Equipment Operator II - Road and Bridge	B2639	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Multi Equipment Operator - Road and Bridge	B2640	7.00	7.00	1.00	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	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist II - Road and Bridge	B2642	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Operator II - Road and Bridge	B2643	8.00	8.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Heavy Equipment Operator III - Road and Bridge	B2644	-	-	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00
	Heavy Equipment Operator I - Road and Bridge	B2645	11.00	11.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Heavy Equipment Operator IV - Road and Bridge	B2646	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Light Equipment Operator I - Road and Bridge	B2647	13.00	13.00	5.00	5.00	6.00	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	4.00
	Light Equipment Operator III - Road and Bridge	B2649	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Light Equipment Operator IV - Road and Bridge	B2650	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Parts Mngr - R&B	2651	1.00	1.00	-	-	-	-	-	-	-	-
	Heavy Equipment Specialist III - Road and Bridge	B2652	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	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	7.00	8.00	12.00	12.00	12.00	13.00	13.00	13.00
	Technician Temporary - Road and Bridge	B2666	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Temp Labor, Seasonal	2667	1.00	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	-	-	-	-
	Civil Engineer - Road and Bridge	B2673	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		72.00	72.00	69.00	72.00	77.00	77.00	76.00	78.00	78.00	78.00
56002000	Shop Forman - Heavy Fleet	B2674	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Resource Specialist - Heavy Fleet	B2675	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Mechanic - Heavy Fleet	B2676	-	-	4.00	4.00	3.00	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	1.00
	Parts Manager - Heavy Fleet	B2681	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 24
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	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	1.00
	Nurse Practitioner - PA - Three Quarter Time - Health and Wellness Clinic	B0283	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Nurse - Health and Wellness Clinic	B0284	1.00	1.00	1.00	1.00	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	2.00
	Total:		4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
	Total Created Positions:		828.00	852.00	872.00	903.00	924.00	946.00	950.00	964.00	982.00	1007.00

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

GLOSSARY

THE STATE OF TEXAS

COUNTY OF BRAZOS

A

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

G

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

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

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

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

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

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

I

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

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

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

L

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

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

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

M

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

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

N

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

O

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

OEM – Office of Emergency Management

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

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

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

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

P

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

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

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

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

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

R

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

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

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

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

Revenue – Sources of income financing the operations of government.

S

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

T

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

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

U

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

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

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

V

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

APPENDIX

THE STATE OF TEXAS

COUNTY OF BRAZOS

2023 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.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 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]		$ 23,574,573,116
2.	**2022 tax ceilings.** Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 2,634,501,523
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 20,940,071,593
4.	**2022 total adopted tax rate.**		$ 0.429411 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. Original 2022 ARB values:	$ 134,198,494	
	B. 2022 values resulting from final court decisions:	- $ 127,484,575	
	C. 2022 value loss. Subtract B from A.[3]		$ 6,713,919
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2022 ARB certified value:	$ 1,544,009,983	
	B. 2022 disputed value:	- $ 123,520,799	
	C. 2022 undisputed value. Subtract B from A.[4]		$ 1,420,489,184
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 1,427,203,103

[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.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 22,367,274,696
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory.[5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** 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 2023 does not create a new exemption or reduce taxable value.	
	A. **Absolute exemptions.** Use 2022 market value: $ 6,890,358	
	B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 72,000,786	
	C. **Value loss.** Add A and B.[6]	$ 78,891,144
11.	**2022 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 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. **2022 market value:** $ 3,733,833	
	B. **2023 productivity or special appraised value:** - $ 90,723	
	C. **Value loss.** Subtract B from A.[7]	$ 3,643,110
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 82,534,254
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund.[8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 365,525,388
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 21,919,215,054
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 94,123,520
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.[9]	$ 359,085
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 94,482,605
18.	**Total 2023 taxable value on the 2023 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:** $ 26,991,200,893	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 13,381,251	
	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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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] - $ 435,545,363	
	E. **Total 2023 value.** Add A and B, then subtract C and D.	$ 26,569,036,781

[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. 2023 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] .... $ 2,457,819,943	
	B. 2023 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.	$ 2,457,819,943
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 3,013,540,462
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 26,013,316,262
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 890,889,869
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 890,889,869
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 25,122,426,393
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.376088 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ 0.376088 /$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.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.389314 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 22,367,274,696

[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 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 87,078,931
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.	+ $ 330,289	
	B. 2022 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 2023 captured appraised value in Line 18D, enter 0.	– $ 1,550,918	
	C. 2022 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. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ -1,220,629	
	E. Add Line 30 to 31D.		$ 85,858,302
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 25,122,426,393
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.341759 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**		
	A. 2023 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.	$ 938,454	
	B. 2022 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.	– $ 1,116,947	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ -0.000711 /$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] **If not applicable or less than zero, enter 0.**		
	A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	$ 1,635,894	
	B. 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	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ -0.000428 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$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] **If not applicable or less than zero, enter 0.**		
	A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose	$ 3,969,599	
	B. 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	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.005200/$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	$ 0.000530/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000530/$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**		
	A. 2023 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, 2022 and ending on June 30, 2023	$ 0	
	B. 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	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000/$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	$ 0.000000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000/$100
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 Section 26.0444 for more information.		
	A. Amount appropriated for public safety in 2022. 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 2022. 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	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.342289/$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 25,240,788	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.100471/$100	
	C. Add Line 40B to Line 39.		$ 0.442760/$100
41.	**2023 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.		$ 0.458256/$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):* 2023 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).	$ 0.000000 /$100
42.	**Total 2023 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 .... $ 11,862,727 **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 .... – $ 1,250,000 **E. Adjusted debt.** Subtract B, C and D from A.	$ 10,612,727
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 21,521
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 10,591,206
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector. [30] .... 100.00 % **B.** Enter the 2022 actual collection rate. .... 100.22 % **C.** Enter the 2021 actual collection rate. .... 99.70 % **D.** Enter the 2020 actual collection rate. .... 100.89 % **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.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 10,591,206
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,013,316,262
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.040714 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.498970 /$100
D49.	***Disaster Line 49 (D49):* 2023 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 2023 county voter-approval tax rate.	$ 0.498970 /$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 2022 or May 2023, 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 2022, 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 2022 or in May 2023.** 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 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 25,240,788
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,013,316,262
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.097031 /$100
55.	**2023 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.*	$ 0.376088 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.376088 /$100
57.	**2023 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.*	$ 0.498970 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.401939 /$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.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,013,316,262
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100
62.	**2023 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).	$ 0.401939 /$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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.518466 /$100	
	B. Unused increment rate (Line 66)	$ 0.065226 /$100	
	C. Subtract B from A	$ 0.453240 /$100	
	D. Adopted Tax Rate	$ 0.429411 /$100	
	E. Subtract D from C	$ 0.023829 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.558726 /$100	
	B. Unused increment rate (Line 66)	$ 0.047827 /$100	
	C. Subtract B from A	$ 0.510899 /$100	
	D. Adopted Tax Rate	$ 0.495000 /$100	
	E. Subtract D from C	$ 0.015899 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65)	$ 0.542827 /$100	
	B. Unused increment rate (Line 64)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.542827 /$100	
	D. Adopted Tax Rate	$ 0.495000 /$100	
	E. Subtract D from C	$ 0.047827 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.087555 /$100
67.	**Total 2023 voter-approval tax rate, including the 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).		$ 0.489494 /$100

[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)

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 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.342289 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,013,316,262
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.001922 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.040714 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.384925 /$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. 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.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.429411 /$100
74.	**Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 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.	$ 0.000000 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.000000 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 21,919,215,054
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 0
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 25,122,426,393
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 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).	$ 0.489494 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.376088 /$100
As applicable, enter the 2023 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 .... $ 0.489494 /$100
As applicable, enter the 2023 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. .... $ 0.384925 /$100
If applicable, enter the 2023 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 the Tax Code. [50]

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

sign here Kristeen Roe
Taxing Unit Representative

Date August 2, 2023

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

THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY

Est. 1841

Brazos County Administration Building
County Auditor
200 South Texas Avenue
Brazos County, Texas 77803