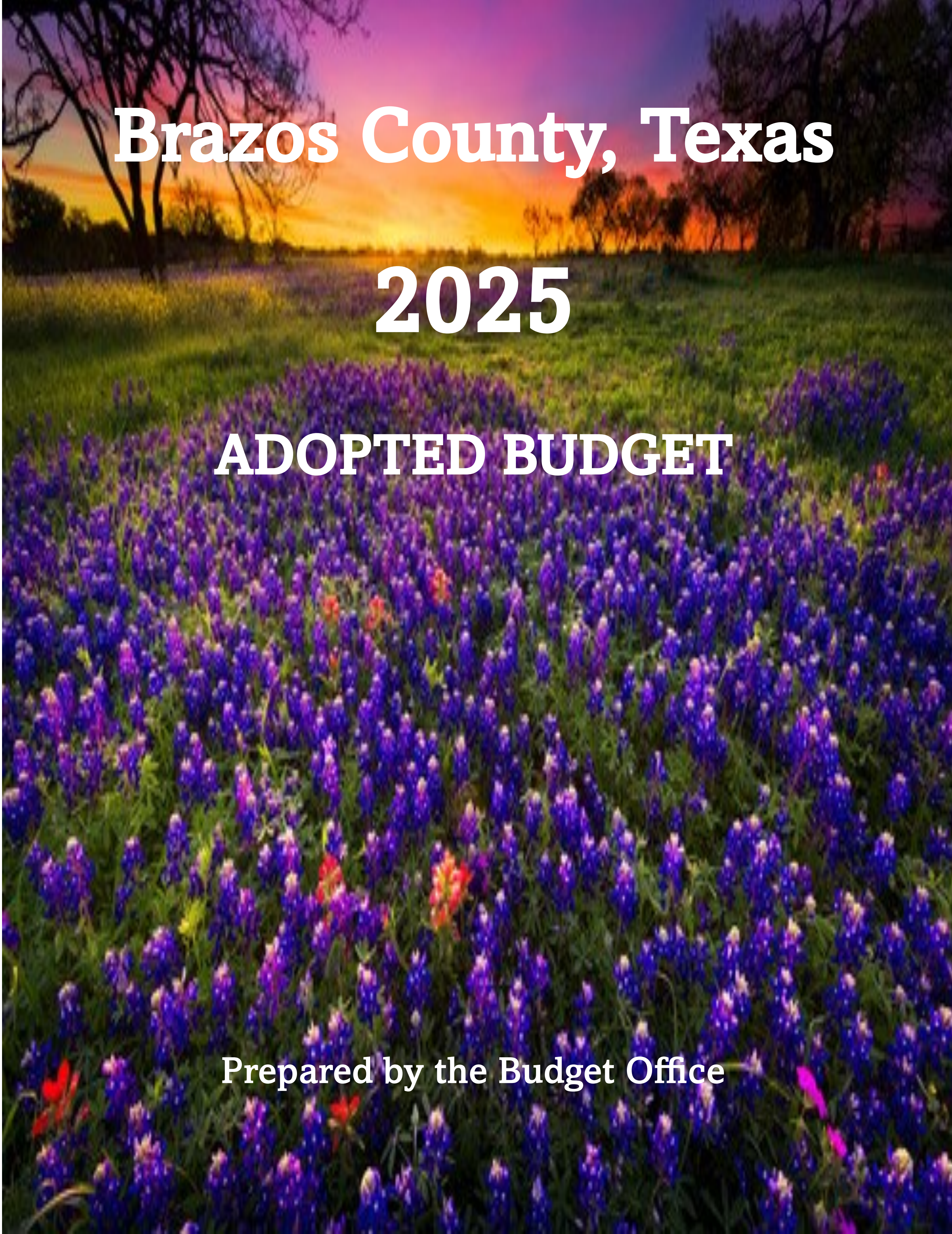

Brazos County, Texas

2025

ADOPTED BUDGET

Prepared by the Budget Office

Brazos County, Texas

Adopted FY 2025 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 $9,704,651 which is a 9.05 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 $3,440,032.

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 2025	FY 2024
Adopted Property Tax Rate	$0.419700/100	$0.409700/100
No-New-Revenue Rate	$0.395162/100	$0.376088/100
No-New-Revenue M&O Tax Rate	$0.356382/100	$0.342289/100
Voter Approved Tax Rate	$0.444141/100	$0.489494/100
Debt Service Rate	$0.037866/100	$0.040714/100

Total debt obligations for Brazos County secured by property taxes: $117,474,624.

Resolution

Commitment of General Fund Balance for Emergency Purposes

WHEREAS The Brazos County Commissioners Court is committed to fiscal responsibility and honoring its obligations.

WHEREAS The Brazos County Commissioners Court desires to be transparent and clear to the citizens and investors about Brazos County's financial stability, and implementation and adherence to financial industry best practices,

WHEREAS The Brazos County Commissioners Court finds it in the best interest of the citizens of Brazos County that a portion of the General Fund fund balance be committed as an emergency fund that will only be available and accessible for expenditures when a county wide emergency has been declared,

WHEREAS Commissioners Court finds that a reasonable amount for this committed fund balance is 25% of the previous fiscal years actual revenue excluding one time federal assistance and other financing sources,

WHEREAS Commissioners Court agrees that in the event an emergency is declared and these funds are needed for emergency purposes, the Court will define the amount needed as soon as practicable and that any changes to the amount committed for emergency purposes will require Court approval in an open meeting and in the form of a resolution.

NOW, THEREFORE, BE IT RESOLVED that Commissioners Court approves the commitment of 25% of the previous fiscal years actual revenue for emergency purposes only and directs the County Auditor and Budget Officer to report as such on appropriate financial and budgetary reports.

***PASSED AND ADOPTED* this 4TH day of JUNE ~~2024 in~~ Bryan, Brazos County, Texas.**

Duane Peters
County Judge

Commissioner Steve Aldrich
Precinct 1

Commissioner Chuck Konderla
Precinct 2

Commissioner Nancy Berry
Precinct 3

Commissioner Wanda Watson
Precinct 4

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Year Ending September 30, 2025

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ADOPTED BUDGET
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BRAZOS COUNTY

BUDGET OFFICE

NINA PAYNE
BUDGET OFFICER

September 20, 2024

The Honorable Duane Peters, County Judge,
and County Commissioners
County of Brazos County

Dear County Judge and County Commissioners:

It is my great privilege to submit to you the Adopted FY 2025 Budget for Brazos County, which was adopted by Commissioners Court on Tuesday, September 10th, 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 2025 Adopted Budget is balanced as required by statue.

The financial decisions contained within the 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 111.069.

The Chief Appraiser for Brazos County has certified the 2024 Brazos County Total Certified Taxable Value (Before Freeze) at $31 billion as compared to the 2023 of $30 billion. This includes $819.6 million in new taxable value that was not on the appraisal roll in 2023. $1.7 billion is the total net taxable value of properties still under appraisal review compared to $920.9 million at certification of values last year.

The budget is prepared on the basis of $28,328,425,403 of net taxable value, after exemptions, which is an increase of 4.95% over the previous year's net taxable value. The County's tax rate is $0.419700 per $100 of assessed value. Net tax collections are estimated at 98% of total levy.

The County's $0.419700 tax rate is allocated as follows:

General Fund	$0.381834
Debt Service	$0.037866

The total adopted budget is approximately $554.2 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

200 South Texas Avenue, Suite 238, Bryan, Texas 77803
Phone: 979-361-4186 https://www.brazoscountytx.gov/148/Approved-Budget

the General fund for administration costs of the program. Included is approximately 5% Cost-Of-Living-Adjustment for all positions. Additionally, the workforce is budgeted at 1,043 positions, a net of thirty-six more positions than in FY 2024.

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 had several capital projects delayed this year due to material and labor shortages. To assist moving forward, we ordered some equipment in FY 2024 which we felt would be difficult to procure in FY 2025, 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 requests; however, due to inflation, some requests increased for FY 2025. 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 can 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 2025 adopted budget. With your assistance, Brazos County will move forward into 2025 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,

Nina Payne

Nina Payne
Brazos County Budget Officer

INTRODUCTORY SECTION

THE STATE OF TEXAS

COUNTY OF BRAZOS

COUNTY OF BRAZOS

ADOPTED ANNUAL BUDGET

FISCAL YEAR 2025

October 1, 2024 – September 30, 2025

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 BUDGET OFFICE

NINA PAYNE, BUDGET OFFICER

SPENCYR MAYS, BUDGET ANALYST

BRAZOS COUNTY, TEXAS

BUDGET HIGHLIGHTS

In accordance with all statutory requirements, the FY 2025 Adopted budget is balanced with a property tax rate of $0.419700 per $100 valuation.

The FY 2025 adopted budget totals approximately $554 million for all funds, including $267.6 million in General Fund appropriations, $76.1 million in Special Revenue, $43 million in Grant Fund Revenues, $14.8 million for Debt Service, $118.8 million for all Capital Funds, and $33.6 million for the Proprietary Fund. Approximately $2.5 million in fund reserves are projected for Debt Service at the end of FY 2025. 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 2023 freeze adjusted taxable value for Brazos County is $28.3 billion. This represents a total increase of 4.95% from the 2023 adjusted certified tax roll of $26.9 billion. 2024 land market value increased 5.2%, Improvements increased 6.3% over last year and Personal Property increased 5.4% as well. The mineral interest values have increased by 4.6% as compared to last year's increase of 5.5%. Exemptions have increase by 7.5% as compared to 5.3% in 2023. Freeze and Transfer Adjustment has increased by 17.2% over last year. The 2024 taxable valuation along with the rate are used in the tax assessment calculations which ultimately fund the FY 2025 budget. The average taxable home value adjusted for homestead exemption in Brazos County has increased 9.5% from $340,058 in 2023 tax year to $372,326.

TAX RATE

The Brazos County 2024-2025 Adopted Budget is balanced at a tax rate of $0.419700 per $100 valuation which is $0.024538 more than the No-New-Revenue tax rate of $0.395162 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 2025 Adopted Budget is balanced at a tax rate of $0.419700 per $100 valuation.

Based on the current adjusted certified tax revenues, the adopted tax rate of $0.419700 per $100 valuation will result in revenues of approximately $115.1 million available for the General Fund at a collection rate of 98%. In comparison, last year $105.9 million was raised for the General Fund. This represents an increase of 9.05% for FY 2025. This rate also funds the debt service payment of approximately $11.7 million. See additional information presented in the Debt Service section.

EMPLOYEE BENEFITS

COMPENSATION

The FY 2025 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 5% Cost-of-living-Adjustment (COLA) for most but not all employees on departmental salary total. The workforce is budgeted at 1,043 positions which is a net increase of thirty-six (36) additional positions from FY 2024 to FY 2025.

BENEFITS

Expenditures in the County's self-insurance health fund have slightly increased 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 employee's contribution to dental by 20% or $6 per employee per year to $36 from $30. Employee health insurance remained unchanged for FY 2025.

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 thirty million Texans - ranging in size from just 43 residents to over 4.8 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.

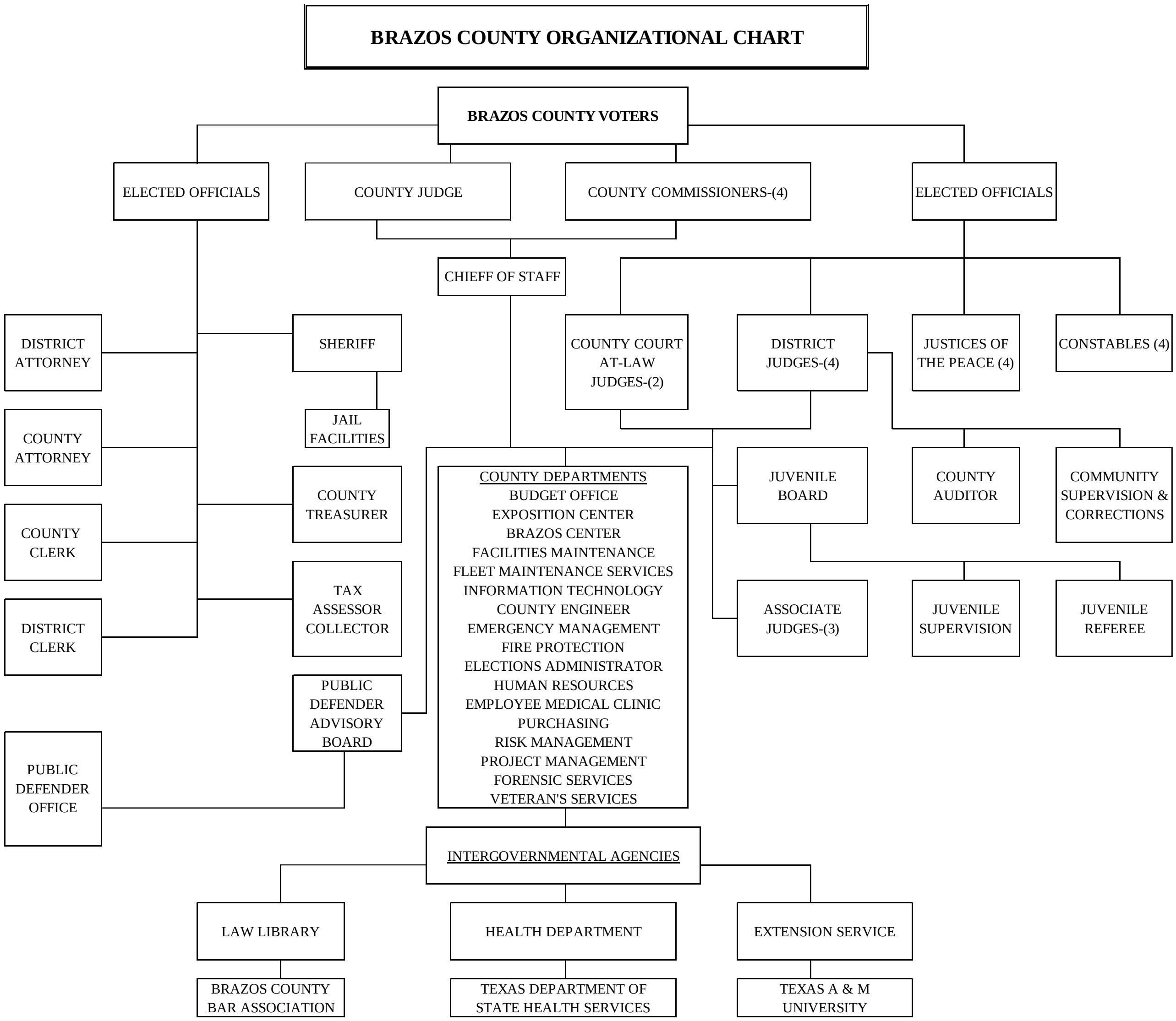
Brazos County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge), and four Commissioners elected from respective precincts. The County Judge is so named because he has actual 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
CHIEFF OF STAFF
DISTRICT ATTORNEY
SHERIFF
COUNTY COURT AT-LAW JUDGES-(2)
DISTRICT JUDGES-(4)
JUSTICES OF THE PEACE (4)
CONSTABLES (4)
JAIL FACILITIES
COUNTY ATTORNEY
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
PROJECT MANAGEMENT
FORENSIC SERVICES
VETERAN'S SERVICES
COUNTY TREASURER
JUVENILE BOARD
COUNTY AUDITOR
COMMUNITY SUPERVISION & CORRECTIONS
COUNTY CLERK
TAX ASSESSOR COLLECTOR
ASSOCIATE JUDGES-(3)
JUVENILE SUPERVISION
JUVENILE REFEREE
DISTRICT CLERK
PUBLIC DEFENDER ADVISORY BOARD
PUBLIC DEFENDER OFFICE
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 3

Nancy Berry
Commissioner, Precinct 2

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 Attorney
Jarvis Parsons

District Clerk
Gabriel Garcia

District Judges
Kyle Hawthorn, 85th District Court
John Brick, 272nd District Court
David Hilburn, 361st District Court
George Wise, 472nd 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
Melissa Leonard

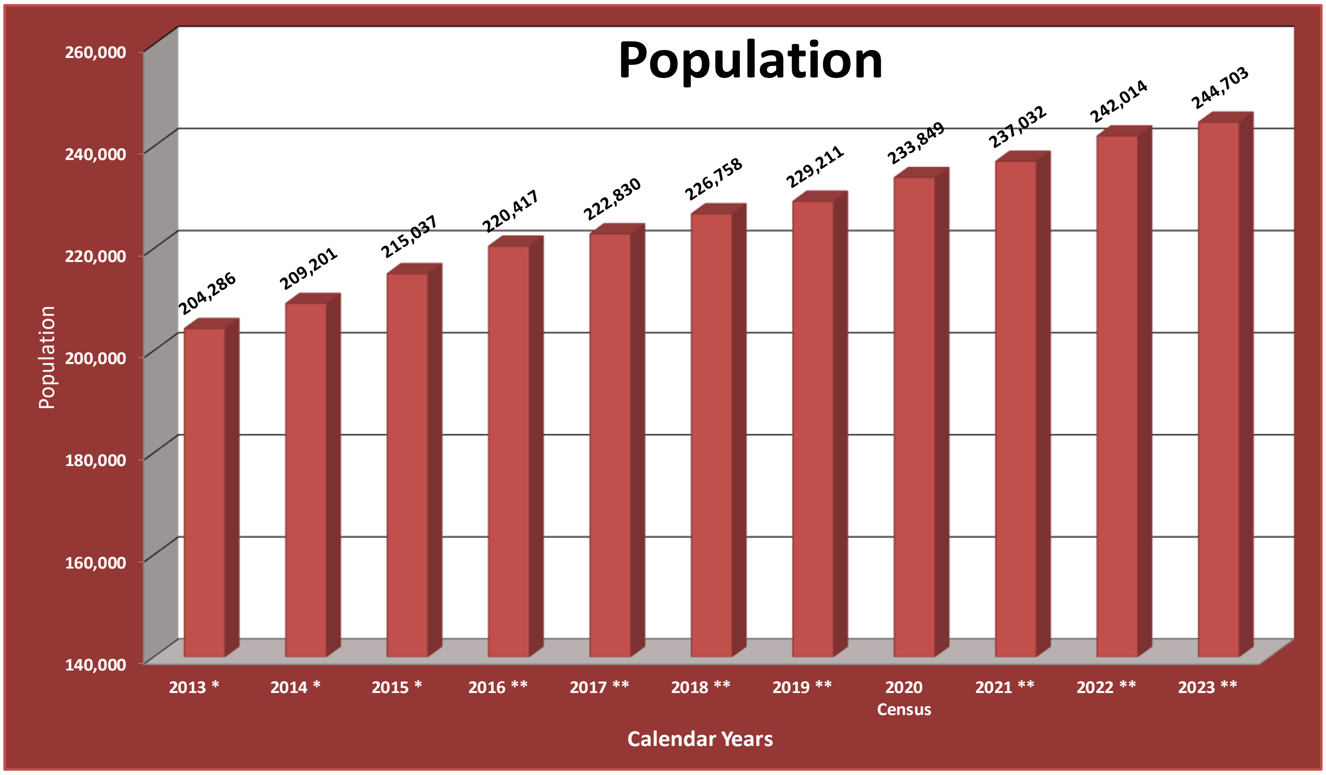
Treasurer
Cristian Villarreal

Appointed Officials/Department Heads

Dana Zachary, Misdemeanor Associate Judge
Misty Swan, Felony Associate Judge & Juvenile Referee
Wendy Hencerling, Family Law Associate Judge
Katie Conner, County Auditor
Nina Payne, Budget Officer
Joanna Spencer, Brazos Center Director
Tanya Skinner, Collections Director
Trudy Hancock, Elections Administrator
Shannon Covey, 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
Trevor Lansdown, Project 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 214,807. The City of Bryan is the county seat. The 2023 county population is projected at 244,703. 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 2019-2023 is from the United States Census Bureau: Population Est. as of July 1, 2023 - https://www.census.gov/quickfacts/brazoscountytexas

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 2025 Adopted Budget covers a twelve-month period from October 1, 2024, through September 30, 2025. 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 Budget Officer 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 Budget Officer will receive input from the County Judge and Commissioners Court in terms of their priorities at the initiation of the review phase. The Budget Officer 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 Budget Officer 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 and County Auditor. The County Auditor is responsible for the financial accounts of the County and the preparation of the monthly budget statements. The Budget Office is responsible for the daily administration of the budget.

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

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

BRAZOS COUNTY, TEXAS
Budget Planning Calendar for 2024-2025

Date	Calendar of Events
Tuesday, January 9, 2024	FY 2024/2025 Budget Calendar presented to Commissioner's Court
Tuesday, January 16th - March 15th	Call for Capital Improvement Projects for Fiscal Years 2025-2029
March 2024 - April 2024	Capital Improvement Project requests are reviewed, and projects are prioritized.
April 2024	Selection of Grievance Committee during a regular Commissioner's Court (Local Government Code 152.015)
Monday, April 1st - May 10th	Outside Agency Request due to Budget Officer
Tuesday, April 9th - Friday, April 12th	Budget Instructions and worksheets distributed to Departments. Oracle opened for data entry.
Friday, May 24th	Deadline for departments to complete budget request including capital in Oracle.
June 3rd - July 12th	Elected Officials and Department Heads meet with Budget Officer to discuss needs including operation, capital and personnel. (Local Government Code 111.063)
June 3rd - July 25th	Budget Officer prepares proposed budget (Local Government Code 111.064 and 111.065)
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
Thursday, July 25th	Deadline for receiving Certified Values from Chief Appraiser (Tax Code 26.01(a)
July 30th - August 2024	Budget Officer holds open workshops with Commissioner's Court to discuss requested capital and positions and receive input from Commissioner's Court.
Friday, August 23rd	72 hour notice for Open Meetings Notice
Tuesday, August 27th	FY 2025 Proposed Budget filed with County Clerk & County Auditor (Local Government Code 111.066)
Tuesday, August 27th	Notify elected officials of salary & personnel expenses for the proposed budget
Tuesday, August 27th	Commissioners Court to discuss tax rate, if proposed tax rate will exceed the No-New-Revenue rate or the voter approval rate (whichever is lower), take record vote and schedule public hearings. 10:00 a.m. if needed.
Friday, August 30th	Publish No-New-Revenue Rate and Voter Approval Tax Rates, Schedules, and Fund Balances
Friday, August 30th	Publish Notice of Public Hearing on Budget (Local Government Code 111.067) and Elected Official Salaries (Local Government Code 152.013)
Friday, September 6th	72 hour notice for Open Meetings Notice for Proposed Budget
Friday, September 6th	72 hour notice to adopt FY 25 budget and tax rate (Open Meetings Notice)
Tuesday, September 10th at 9am	Public Hearing on Proposed Budget (Local Government Code 111.067) Time to be Announced
Tuesday, September 10th 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 111.067) (only if exceeding No-New-Revenue Tax Rate)
Tuesday, September 10th at 10am	Public Meeting to Adopt Budget and Tax Rate 10:00 am
	1) Vote to adopt budget (Local Government Code 111.068) 2) Vote to adopt tax rate (Local Government Code 111.068 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 111.068 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 2024-25 Adopted Budget appropriates funds using the following expenditure categories.

- Salary and Wages
- Outside Labor Cost
- Benefits
- Expenditures Budgeted in Excess of Actual
- Supplies and Other Charges
- Contingency
- Repairs and Maintenance
- Contractual 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:

<u>Nonspendable Fund Balance</u> – 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.

Commissioner's Court adopted Resolution 24-013 Commitment of General Fund Balance for Emergency Purposes on June 4, 2024. This will allow the commitment of 25% of the previous fiscal year's actual revenue for emergency purposes only and directs the County Auditor and Budget Officer to report as such on appropriate financial and budgetary reports.

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, District Attorney Hot Check Collection, Bail Bond Board Fee, Voter Registration, Vehicle Inventory Tax Interest, Sheriff – Crime Fund, District Attorney – Crime Fund, Primary Election and County Attorney Hot Check Collection.

- **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 important 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.

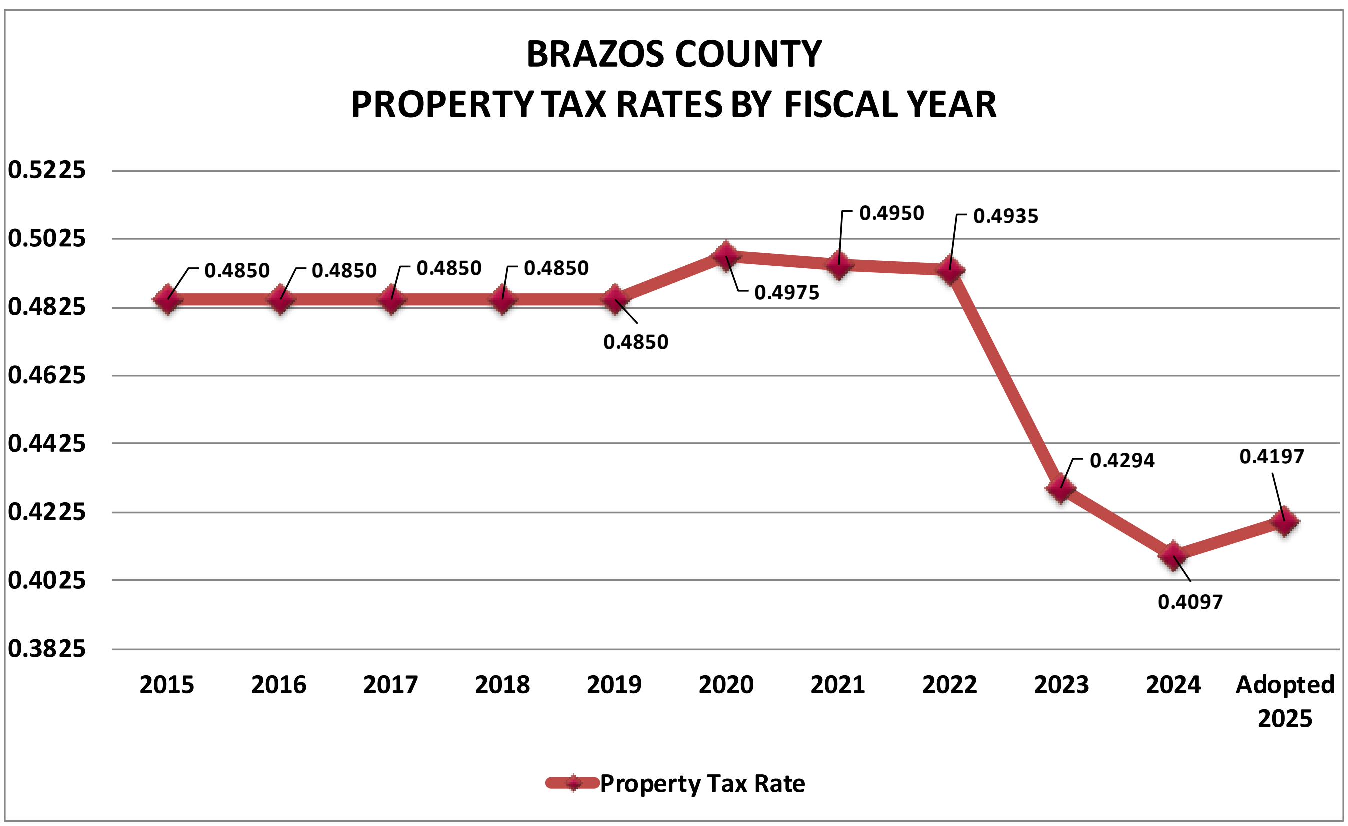
Other Revenue – Includes revenue not classified in another category.

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

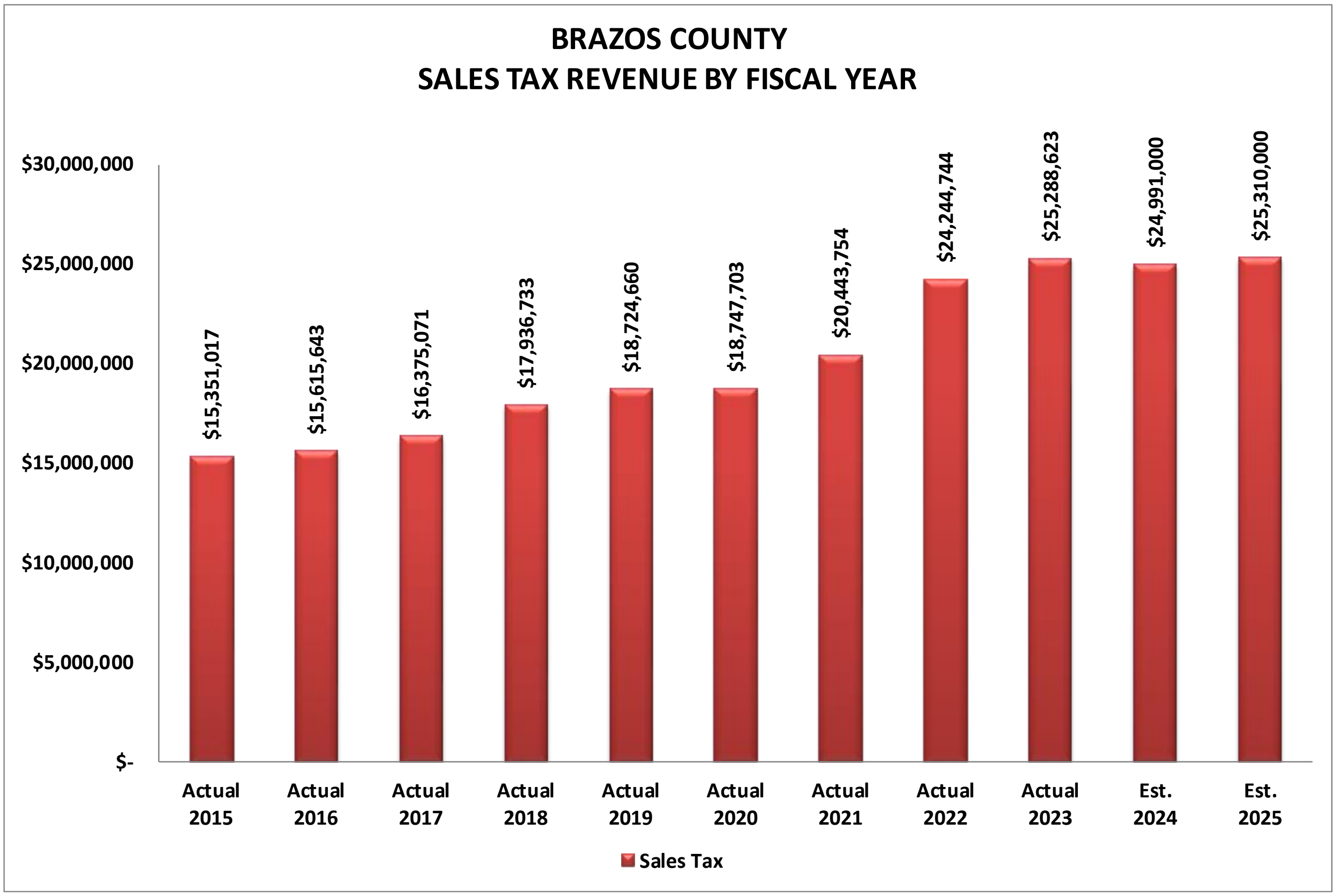
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 25 adopted budget is based on projected receipts of taxes, fees, other revenues and reserves which total slightly over $267.6 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, 2025, approximately $139.8 million represents revenues used to resource General Fund activities which are raised primarily from ad valorem tax and sales which increase of $9 million over the previous year. Use of Reserves makes up the next highest category of resources at approximately 38.01%. Of the reserves 88.6% 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 43.2% of revenues and are estimated at 7.99% more than the 2024 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 $105.9 million in FY 2024 to $115.1 million in the adopted FY 2025 budget. Below are the historical tax rates for Brazos County. The FY 2025 adopted total tax rate is $0.419700 per $100 appraised valuation for calendar year 2024.



SALES TAX: Brazos County voters approved a ½% sales tax. It comprises 9.5% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 24 were budgeted at approximately $24.9 million and estimated to increase to $25.3 million in the FY 2025 adopted budget.



CHARGES FOR SERVICES: Comprising 5.09% 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 2025 fees, fines and other payments are projected to increase from $11.2 million to $13.6 million or $2.4 million as compared to FY 2024.

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 2025 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 4.8% of supplies and other charges, 2.7% of contingency, 8.1% repairs and maintenance, contracts for services comprise 4%, professional services make up 5.3%, contracts for community support make up approximately 2.8%. While 4.5% is set aside for capital outlay and 28.9% 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 82.05%, the Hotel Occupancy Tax fund represents 8.37% of the total special revenue funds, the County Clerk Records Management fund and the County Clerk Archival fund represent 4.48%, 5.1% 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 85.02% of the grants, TJJD – Juvenile Grants represent 6.39%, the Texas Indigent Defense Commission Grant 3.95% of the grants, Rural Law Enforcement Salary Assistant Program represents 2.43%, and the 2.2% 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 increased 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 2024 and may likely continue into FY 2025.

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 2025 is $117.4 million of that $89.4 million in principal and $27.9 in interest on the debt. $11.7 million of the total debt service requirement is due during FY 2025 of that $8.2 million in principal and $3.5 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 25 is $118,881,286 an increase of $26,791,153 from the 2024 capital budget. The 2025 Program continues to support the County's commitment to maintain and improve its facilities and infrastructures. Significant projects for 2025 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.

  $2.7 million is set aside for to renovate County owned buildings. $300,000 for the former Ag Extension Building and $2.4 million for the Road and Bridge buildings.

  The Jail Kitchen Expansion project is still under construction with a budget of $300,000, which started in FY 2021 and is expected to be complete in FY 2025.

  Included is $2.3 million for Road & Bridge – Road Reconstruction Projects.

  $782,000 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 $17.3 million set aside for the On System Roads – TxDOT projects for improvements.

  $6 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 $61 million for the construction of 101 North Building.

- ***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.

  $7 million is set aside under the direction of the Commissioners Court. Of that, $55,000 is for the agenda software upgrade and $5 million for a Central Receiving Building. Set aside is $1.9 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 $947,086 for the purchase of replacement vehicles and equipment.

  $5,800 is budgeted to replace a scanner in Elections Administration.

  $8.9 million is set aside for the Sanctuary Renovations.

  Tax Office was appropriated $80,300. Of that, $5,800 will replace a computer and $74,500 is set aside for Double Sided Monument Sign.

  Included is $461,900 for digital signage at the Courthouse, SAN and Production Server Refresh, as well as UPS refurbish at the IT Data Center. Additional funding has also been set aside in the general fund to address ongoing maintenance of computer related security, hardware, and software.

$1.6 million is budgeted for the North Wing Renovation.

$6.7 million is set aside for the Administration Building Envelope Project to address the outside structure of the Brazos County Administration Building.

Sheriff Office was appropriated $1.2 million for a Special Response Vehicle Building, $11,000 for a breaching training prop, $33,700 to replace the Power Cot and to purchase an additional Procedure Chair in the Exam Room, and $19,500 for a secure locker for Transport and Quartermaster Division. In total $1.3 million has been appropriated for the administration division and jail division of the Sheriff Office.

$200,000 is set aside for the Juvenile Expansion Project.

$225,000 has been reserved to replace the stage curtain, add additional signage on the building, inside and outside camera enhancements and AV upgrades for Assembly Room 1 and 2 at the Brazos Center.

County Agriculture Extension was appropriated $150,000 for design of a Group/Club Storage Building.

$592,000 has been set aside for Road and Bridge which consist of replacing heaving equipment in the amount of $492,000 and to repair the truck scale in the amount of $100,000.

Total amount that is allocated in the General Capital Improvement Fund is $28,410,286.

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 $33.6 million is set aside to fund the Health and Life Insurance Fund.

Group insurance for employees is funded at $26.3 million. An increase of $5.7 million. The Health & Wellness Clinic is funded at $1.2 million, which is $224,406 more than last year. Retiree health insurance increased to $5.9 million from $4.6 in FY 2024.

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 244,703 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 2025 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 2025 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 2024

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 2024 as follows:

$0.381834	for the purpose of maintenance and operations
$0.037866	for the payment of principal and interest on county debt
$0.419700	**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 5.22 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $6.01.

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 10th day of September 2024.

Duane Peters, County Judge

Steve Aldrich, Commissioner Precinct 1

Chuck Konderla, Commissioner Precinct 2

Nancy L Berry

Nancy Berry, Commissioner Precinct 3

Wanda J Watson

Wanda Watson, Commissioner Precinct 4

Attested: Karen McQueen
Karen McQueen, County Clerk
By: Ashlie Peters Bowman
Chief Deputy

THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED 2024 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2025

HISTORICAL DEMOGRAPHICS:

TAX YEAR	NET TAXABLE VALUE	TAX RATE GENERAL FUND	TAX RATE DEBT SERVICE	TAX RATE TOTAL	TAXES LEVIED
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
2023	$ 26,991,963,472	0.3690	0.0407	0.4097	$ 110,586,074
Adopted					
2024	$ 28,328,425,403	0.3818	0.0379	0.4197	$ 118,894,401

	@ 100%		@ 98%
	$ 108,167,560	**M & O**	**$ 106,004,209**
	$ 10,726,842	**I & S**	**$ 10,512,305**
Over 65 Ceiling	**$ 9,078,593**		**$ 8,897,021**
Disabled Person Ceiling	**$ 298,040**		**$ 292,079**
	$ 128,271,034		**$ 125,705,613**

THE STATE OF TEXAS

COUNTY OF BRAZOS

COMBINING STATEMENTS ALL FUNDS

THE STATE OF TEXAS

COUNTY OF BRAZOS

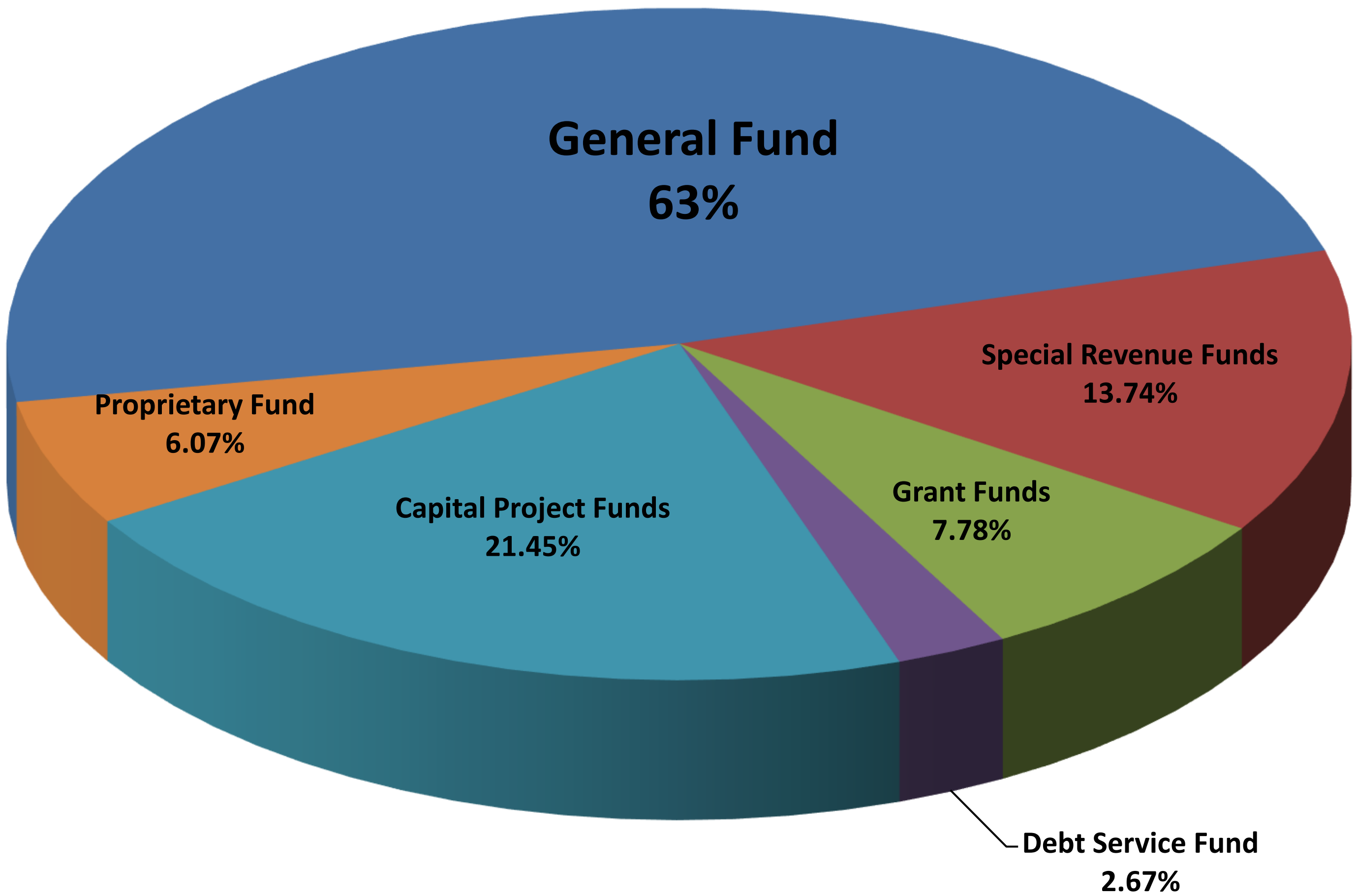
BRAZOS COUNTY, TEXAS
COMPARATIVE ANALYSIS
CASH AND CASH EQUIVALENTS AVAILABILITY
For The Fiscal Years As Indicated

	Actual Cash and Cash Balances At July 31 2024	Actual Cash and Cash Balances At September 30 2023	Actual Cash and Cash Balances At September 30 2022	Actual Cash and Cash Balances At September 30 2021	Actual Cash and Cash Balances At September 30 2020
General Fund	$ 21,364,336	$ 17,235,032	$ 36,334,213	$ 85,667,611	$ 52,898,623
Health Endowment Fund	-	-	-	907,204	813,415
Special Revenue Funds	47,786,726	11,832,009	9,696,977	8,735,781	7,498,093
Grant Funds	1,012,815	39,681	68,399	4,776,902	-
Debt Service Fund	11,053,689	219,352	791,167	7,837,946	7,420,981
Capital Project Funds					
Juvenile Expansion 2017	-	-	1,085,231	1,143,420	4,935,344
C.O. 2020 (Various Projects)	229,136	884,966	2,936,541	15,794,209	8,526,444
General Obligation Bonds, Series 2023					
On System Road Bond - TXDOT	614,209	1,104,124		-	-
Off System Road Bond	701,439	1,034,973		-	-
C.O. 2023 (Various Projects)	1,141,975	1,260,600		-	-
General Improvement	18,951,830	24,156,538	9,656,204	14,678,232	5,530,257
Proprietary Fund	13,400,387	10,024,277	9,631,513	7,164,312	5,974,347
	$ 116,256,541	**$ 67,791,552**	**$ 70,200,245**	**$ 146,705,617**	**$ 93,597,504**
Percentage Increase (Decrease -) Over Prior Period	**71.491%**	**-3.431%**	**-52.149%**	**56.741%**	**97.352%**

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

	ADOPTED BUDGET 2021	ADOPTED BUDGET 2022	ADOPTED BUDGET 2023	ADOPTED BUDGET 2024	ADOPTED BUDGET 2025	COMPARISON 2024 VS 2025	% INCR/(DECR)
General Fund	$ 133,433,358	$ 158,793,354	$ 203,944,640	$ 198,198,377	$ 267,646,766	$ 69,448,389	26%
Health Endowment Fund	886,600	987,000	-	-	-	-	0%
Special Revenue Funds	44,111,661	55,644,304	61,242,438	69,231,732	76,144,995	6,913,263	9%
Grant Funds	3,622,416	23,689,051	33,894,642	25,520,289	43,127,721	17,607,432	41%
Debt Service Fund	11,396,500	12,115,448	9,261,000	12,830,000	14,807,305	1,977,305	13%
Capital Project Funds							
Certificates of Obligation 2017	5,010,000	-	-	-	-	-	
Certificates of Obligation 2020	32,838,143	14,968,750	12,235,000	8,520,000	6,082,000	(2,438,000)	-40%
General Obligation Bonds, Series 2023							
On System Road Bond - TXDOT	-	-	-	19,800,000	17,338,000	(2,462,000)	-14%
Off System Road Bond	-	-	-	10,100,000	6,051,000	(4,049,000)	-67%
Certificates of Obligation 2023	-	-	-	9,908,000	61,000,000	51,092,000	84%
General Improvement	15,063,455	19,767,427	30,415,000	43,762,133	28,410,286	(15,351,847)	-54%
Proprietary Fund	21,257,700	24,626,900	26,020,700	26,341,700	33,636,458	7,294,758	22%
Totals	**$ 267,619,833**	**$ 310,592,234**	**$ 377,013,420**	**$ 424,212,231**	**$ 554,244,531**	**$ 130,032,300**	**34.49%**

BRAZOS COUNTY, TEXAS
Budget Summary Comparison by Fund Type
FY 2025



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, 2024

Fund Balance at October 1, 2023 (audited)		$	**149,220,082**
Reserved Balances:			
Nonspendable Fund Balances:			
For Prepaid Expenditures	1,368,597		
For Inventories	1,810,681		**(3,179,278)**
Restricted Fund Balances:			
For Pre-Trial Bond Program	517,665		
For Pre-Trial Intervention	15,016		
For Vital Statistics	64,109		
For Title IV-E Programs	31,028		
For Family Protection Services	70,900		
For Court Facility	102,438		
For ARPA Revenue Replacement	4,231,896		
	-		**(5,033,052)**
Unassigned, Uncommitted Fund balance at September 30, 2023		$	**141,007,752**
FY 23-24 **Change to Restricted ARPA Revenue Replacement to Use Salaries**			3,731,896
Committed Emergency Fund based on FY 22-23 Actual Revenues		$	(36,083,209)
For The Year Ending September 30, 2024:			
Estimated Revenues (See notes)			**150,212,667**
Estimated Expenditures (See Notes)			**(168,699,888)**
Estimated Unreserved and Unrestricted Fund Balance (September 30, 2024) Certified to Tax Assessor Collector		$	**90,169,219**

Notes:
Estimated Revenues is the amount budgeted for revenues less budgeted use of fund balance less the difference between proposed and adopted tax rate of $3,963,431

Estimated Expenditures are 95% of the budgeted expenditures less budgeted transfers to Capital Projects and the Health and Life Fund

The adopted budget assigns $6,000,000 for use as contingency, $5,000,000 for use by indigent health care, and $90,169,219 for use on capital projects and operations.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

SOURCE	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year End Estimate	REVENUES September 30, 2025	Percent of Budget
TAXES						
Current Ad Valorem	$ 92,082,790	$ 94,321,251	$ 109,954,000	$ 109,954,000	$ 115,193,309	
Delinquent Ad Valorem	325,621	251,541	375,000	412,963	400,000	
TIF Payments	(1,656,009)	(1,676,841)	(1,800,000)	(7,461)	(2,045,680)	
381 Development Agreement	(592,026)	(394,671)	(750,000)	(719,963)	(800,000)	
Tax Shortage/Overage	73,867	71,783	60,000	57,065	70,000	
Penalties & Interest on Taxes	408,200	407,076	400,000	474,802	425,000	
County Sales Tax	24,244,744	25,288,623	24,991,000	19,040,713	25,310,000	
Mixed Drink Tax	1,229,711	1,339,501	1,100,000	1,015,561	1,300,000	
TOTAL TAXES	**116,116,899**	**119,608,263**	**134,330,000**	**130,227,681**	**139,852,629**	**52.25%**
CHARGES FOR SERVICES						
Contract Detention Services - Juvenile Services	(2,890)	201,389	1,000	41,951	50,000	
TYC Parole	-	3,000	-	-	-	
JJAEP Service Fee	45,551	52,134	40,000	47,817	40,000	
Contracted Jail Services	98,355	134,120	115,000	119,340	130,000	
Jail SSA Incentive	38,950	23,200	15,000	13,800	15,000	
Fees - Collections Administrative	29,156	33,838	30,000	26,271	-	
Fees - Administrative Child Safety	25,530	25,603	22,000	19,006	26,000	
Fees - Alternative Dispute	36,773	-	-	-	-	
Fees - Collections County Arrest	1,185	1,308	1,000	721	1,000	
Fees - Justice of the Pease #1 County Arrest	3,394	2,777	3,000	1,783	3,000	
Fees - Justice of the Pease #2 County Arrest	2,859	3,732	2,500	2,574	2,500	
Fees - Justice of the Pease #3 County Arrest	945	1,103	1,000	622	1,000	
Fees - Justice of the Pease #4 County Arrest	856	1,003	750	918	1,000	
Fees - Collection Warrant/Capias	78,876	79,803	70,000	52,362	70,000	
Fees - Justice of the Peace #1 Warrant/Capias	15,553	20,662	15,000	12,746	15,000	
Fees - Justice of the Peace #2 Warrant/Capias	13,971	10,665	8,000	9,832	9,000	
Fees - Justice of the Peace #3 Warrant/Capias	24,931	25,573	22,500	24,489	25,000	
Fees - Justice of the Peace #4 Warrant/Capias	752	1,304	500	9,172	1,000	
Fees - Brazos Center	209,336	235,665	-	230,697	230,000	
Fees - Expo Center	1,740,342	1,747,491	-	1,755,669	1,740,000	
Fees - Collections Bond Services	53,246	55,934	50,000	36,573	50,000	
Fees - Election Service	238,640	130,534	120,000	141,910	130,000	
Fees - County Clerk	1,364,338	1,023,549	1,000,000	711,588	1,000,000	
Fees- Language Access Fund	13,590	20,502	20,000	15,557	20,000	
Fees - Guardianship	-	29,220	12,000	13,542	15,000	
Fees - Vital Stat/Preservation	7,308	7,433	6,000	4,713	6,000	
Fees - County Attorney	37,454	38,113	30,000	22,089	30,000	
Fees - Court Facility Fund	41,740	60,697	50,000	41,131	50,000	
Fees - Hot Check Collection	3,600	5,085	3,000	5,125	4,500	
Fees - Constable Precinct 1	68,220	53,523	50,000	34,628	50,000	
Fees - Constable Precinct 2	63,751	103,794	60,000	81,574	80,000	
Fees - Constable Precinct 3	85,196	131,863	80,000	92,700	95,000	
Fees - Constable Precinct 4	65,669	73,329	50,000	52,667	55,000	
Fees - County Clerk County Courts - Court Reporter	12,885	13,185	10,000	11,485	12,000	
Fees - Collections - District Court Reporter	-	-	-	3,208	3,500	
Fees - District Clerk District Courts - Court Reporter	56,284	68,076	40,000	39,974	45,000	
Fees - Collections - Magistrate	673	599	500	74	100	
Fees - Collections - District Clerk	61,190	62,839	55,000	76,486	80,000	
Fees - District Clerk	250,225	115,527	200,000	140,844	190,000	
Fees - Time Payment Collections	680	374	250	158	250	
Fees - District Clerk Registry	257	537	250	37	250	
Fees - District Attorney	522	404	500	46	100	
Fees - Family Protection	1,785	-	-		-	
Fees - Child Abuse Prevention	320	315	200	216	200	
Fees - Motor Carrier Weight	54,619	86,807	50,000	27,766	50,000	
Fees - Inmate Medical	37,957	30,596	25,000	21,501	25,000	
Fees - Jail Record Services	1,008	921	1,000	50	1,000	
Fees - Time Payment JP 1	1,936	2,832	2,250	2,927	3,000	
Fees - Time Payment JP 2	5,262	5,332	5,000	3,688	5,000	
Fees - Time Payment JP 3	5,668	4,987	5,000	4,939	5,500	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

SOURCE	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year End Estimate	REVENUES September 30, 2025	Percent of Budget
CHARGES FOR SERVICES (cont..)						
Fees - Time Payment JP 4	2,056	2,043	1,500	2,914	2,000	
Fees - Justice of the Peace Precinct 1	254,631	249,191	250,000	163,188	200,000	
Fees - Justice of the Peace Precinct 2	256,161	258,820	230,000	199,294	250,000	
Fees - Justice of the Peace Precinct 3	518,070	509,888	500,000	408,904	525,000	
Fees - Justice of the Peace Precinct 4	186,848	137,117	125,000	137,727	135,000	
Fees - Justice of the Peace Sheriff Administration	11,767	11,873	11,500	9,270	12,000	
Fees - Justice of the Peace R&B Administration	15,230	12,770	5,000	10,510	12,000	
Fees - Admin - Collections	-	-	-	-	30,000	
Fees - Admin - Justice of the Peace Precinct 1	3,787	3,879	3,500	2,983	3,500	
Fees - Admin - Justice of the Peace Precinct 2	4,758	5,154	5,000	3,833	5,000	
Fees - Admin - Justice of the Peace Precinct 3	8,478	9,245	8,000	7,571	8,000	
Fees - Admin - Justice of the Peace Precinct 4	2,574	1,925	1,200	1,942	2,000	
Fees - Truant Conduct - JP 3	11,800	13,917	13,000	10,400	13,000	
Fees - Juvenile Service - Truant Prevention	32,830	33,255	25,000	26,457	25,000	
Fees - Juvenile Probation	6,081	4,131	5,000	1,140	5,000	
Fees - Jury Fund District Clerk - Jury Services	-	41,585	24,000	17,531	24,000	
Fees - Jury Fund County Clerk - Administration	-	9,664	4,800	4,594	4,800	
Fees - Jury Fund Justice of the Peace Precinct 1	131	113	100	80	100	
Fees - Jury Fund Justice of the Peace Precinct 2	133	140	100	107	100	
Fees - Jury Fund Justice of the Peace Precinct 3	300	343	300	279	300	
Fees - Jury Fund Justice of the Peace Precinct 4	93	69	50	62	100	
Fees - License & Weight	4,180	356	1,000	-	1,000	
Fees - Specialty Court - Collections	47,824	49,911	42,500	32,931	42,500	
Fees - Omnibus Crime Control - Collections	49,521	55,192	45,000	36,902	47,000	
Fees - Omnibus Crime Control - District Clerk	504	65	100	24	100	
Fees - Omnibus Crime Control - County Clerk	71	-	-	-	-	
Fees - Omnibus Crime Control - JP 1	10,873	10,081	9,000	7,471	10,000	
Fees - Omnibus Crime Control - JP 2	9,989	10,423	8,000	8,332	8,500	
Fees - Omnibus Crime Control - JP 3	22,164	24,416	21,000	20,422	21,000	
Fees - Omnibus Crime Control - JP 4	6,595	5,310	5,000	5,582	6,000	
Fees - Omnibus Crime Control - CSCD	55	74	25	49	25	
Fees - Omnibus Crime Control - Sheriff Administration	9,413	8,645	5,000	6,561	6,000	
Fees - Omnibus Crime Control - Juvenile Services	45	2	-	-	-	
Judicial Support Fee - Collections	223	145	150	50	100	
Fees - Optional License - R&B	1,695,310	1,715,820	1,500,000	1,277,810	1,550,000	
Fees - Probate/Judicial - County Clerk	5,963	6,182	5,000	5,492	5,000	
Fees - R&B Sub Const.	43,272	55,138	40,000	36,577	40,000	
Fees - R&B Road Maintenance	267	190,480	-	1,961	-	
Fees - R&B Culvert Installation	-	-	-	1,200	-	
Fees - R & B Floodplain Fee	13,500	3,000	5,000	1,240	5,000	
Fees - School Crossing - R&B	29,254	30,258	25,000	23,095	25,000	
Fees - R&B Other	17,631	15,220	15,000	9,995	15,000	
Fees - R&B Platting Services	16,775	17,560	17,000	17,930	17,000	
Fees - Sheriff	89,713	88,072	65,000	64,237	75,000	
Fees - Sheriff - CSISD SRO	681,333	832,051	1,348,012	1,093,587	1,411,250	
Fees - Solid Waste	30,558	34,413	27,000	27,228	27,000	
Fees - Tax Assessor/Collector	739,890	668,303	650,000	492,288	650,000	
Fees - Unaffiliated Filing Fees	-	-	-	2,450	-	
Fees - Economic Development Applications	-	-	-	3,000	3,000	
Fees - Vehicle Registration - R&B	351,950	351,950	350,000	351,950	350,000	
Motor Vehicle Sales Tax	1,844,124	1,993,681	2,000,000	2,110,300	2,100,000	
Forfeitures - County Court at Law #1	95,360	125,439	50,000	62,322	75,000	
Forfeitures - County Court at Law #2	97,468	90,499	50,000	35,224	50,000	
Forfeitures - 85th District Court	151,434	90,262	50,000	18,413	50,000	
Forfeitures - 272nd District Court	28,315	131,793	50,000	(5,888)	50,000	
Forfeitures - 361st District Court	117,134	70,556	50,000	14,708	50,000	
Forfeitures - District Attorney	20,000	20,000	20,000	300	20,000	
License - Liquor and Beer	77,870	63,750	50,000	29,415	35,000	
Fees - Pre-Trial Bond Supervision	182,844	162,014	156,000	116,723	156,000	
Fees - Pretrial Intervention District Attorney	-	15,016	10,000	17,049	25,000	
Fines - County Court At Law #1	493,148	523,567	400,000	314,763	400,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

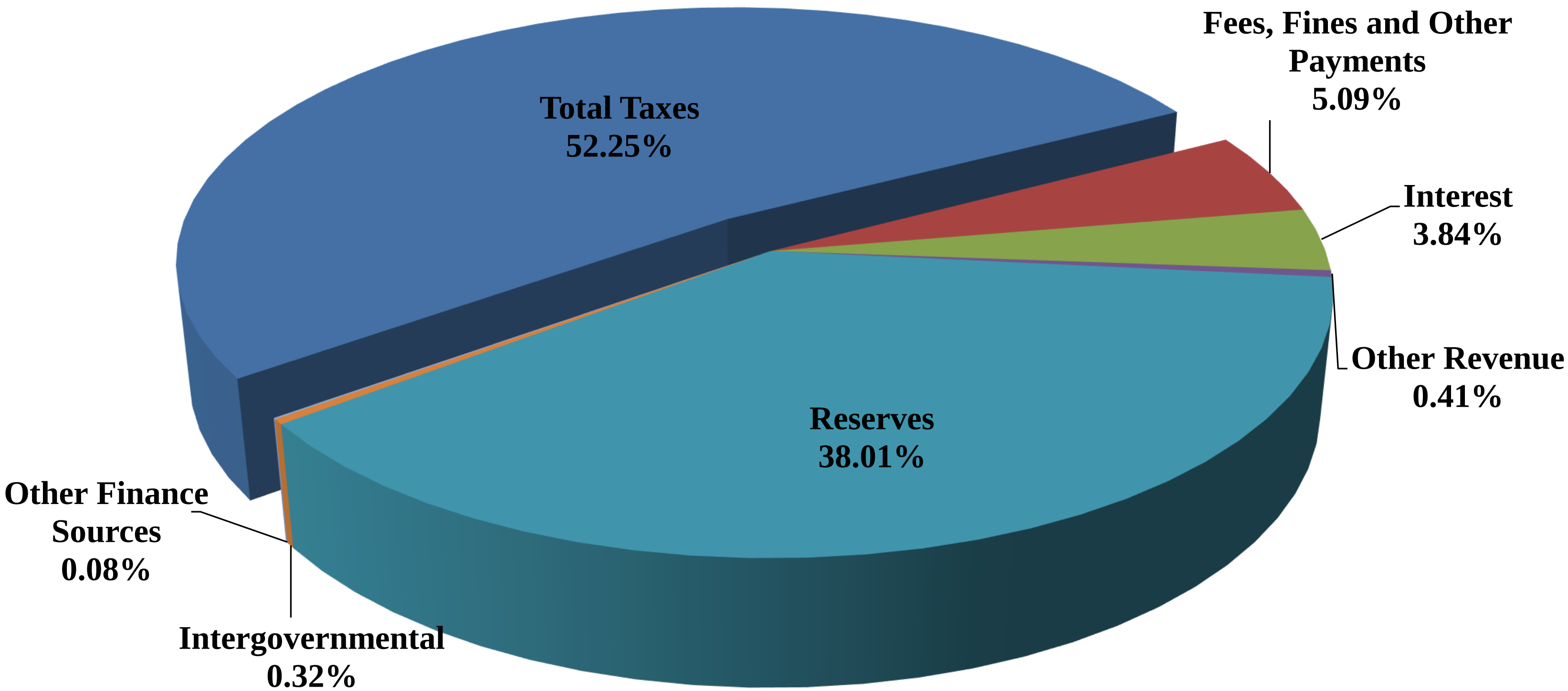
SOURCE	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year End Estimate	REVENUES September 30, 2025	Percent of Budget
CHARGES FOR SERVICES (cont..)						
Fines - County Court At Law #2	495,462	574,510	400,000	336,567	400,000	
Fines - 85th District Court	106,544	109,832	90,000	91,734	95,000	
Fines - 272nd District Court	81,157	82,528	75,000	62,422	80,000	
Fines - 361st District Court	125,825	110,095	100,000	86,568	100,000	
TOTAL CHARGES FOR SERVICES	**14,007,731**	**14,373,002**	**11,221,037**	**11,784,736**	**13,624,275**	**5.09%**
INTEREST						
Interest - Accounts	273,458	1,478,529	750,000	1,894,455	2,000,000	
Interest - Administration	17,423	94,046	30,000	263,391	275,000	
Interest - Investments	942,707	6,738,765	5,000,000	6,889,259	8,000,000	
TOTAL INTEREST	**1,233,588**	**8,311,341**	**5,780,000**	**9,047,105**	**10,275,000**	**3.84%**
OTHER REVENUE						
Donations - Other	218	9	-	5	-	
Donations - Other - Commissioner's Court Administration	499	-	-	-	-	
Donations - Non Departmental	-	2,500	-	-	-	
Donations - Risk Management - Administration	7,252	200	-	200	-	
Donations - Human Resources - Administration	-	7,295	-	350	-	
Donations - Public Defender's Office - Administration	-	90	-	-	-	
Donations - Other - Sheriff's Office Administration	3,794	10,634	-	-	-	
Donations - Other - Constable Precinct 2 Administration	2,500	650	-	-	-	
Donations - Other - K9 Unit	800	800	-	-	-	
Donations - Other - Juvenile Services Detention	525	325	-	500	-	
Donations - Other - Academy Community Based	299	800	-	-	-	
Donations - Exposition Center - Administration	-	15,600	-	-	-	
Donations - Other - Child Protective Services Administration	500	220	-	-	-	
Donations - Juror/Child Welfare	27,949	31,274	30,000	34,752	30,000	
Estray Animal Sales - Sheriff	-	3,810	-	2,272	-	
Informal Adjudication/Probate Fees	4,338	11,308	5,000	2,077	5,000	
Insurance Claims	926,919	144,318	100,000	1,235,192	100,000	
Jail Workcrew	-	23,240	-	28,280	20,000	
Jail - Inmate Phones	558,262	253,314	264,000	234,053	275,000	
Jail Video Visitation	11,287	-	-	-	-	
Leases - Oil and Gas	1,346	3,349	2,500	5,236	5,000	
Leases - State Land Oil & Gas	24,791	19,697	15,000	28,802	28,000	
Leases - Brazos Center	1,248	1,248	1,000	1,140	1,000	
Leases - County Property	2,321	1,293	2,300	1,200	1,200	
Miscellaneous - Other	41,954	283,863	150,000	152,878	150,000	
Open Records Requests	2,881	1,534	1,500	1,918	2,000	
Tax Office Software Reimbursement	30,562	31,031	31,000	35,087	35,000	
Emergency Notification System	8,264	10,569	-	10,569	10,000	
Refunds - Court Appointed Attorneys - Collections	344,850	354,229	325,000	305,457	375,000	
Refunds - Court Appointed Attorneys - County Clerk	-	250	-	-	-	
Refunds - Court Appointed Attorneys - Misdemeanor Associate Court	7,451	7,024	7,000	1,082	2,000	
Refunds - Court Appointed Attorneys - Juvenile	4,740	7,766	5,000	3,502	5,000	
Texas A&M University Health Science Center - District Attorney	10,000	10,000	-	20,000	15,000	
Sale of Other Assets	62,466	13,974	10,000	16,602	15,000	
Sale of Scrap	9,278	5,549	5,000	5,497	5,000	
State Traffic Fees - JP #1	1,781	1,291	1,500	927	1,250	
State Traffic Fees - JP #2	1,541	1,557	1,200	1,219	1,500	
State Traffic Fees - JP #3	3,445	4,399	4,000	3,559	4,000	
State Traffic Fees - JP #4	1,392	892	750	651	750	
TOTAL OTHER REVENUE	**2,105,454**	**1,265,902**	**961,750**	**2,133,008**	**1,086,700**	**0.41%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

SOURCE	2022 Actual	2023 Actual	2024 Adopted Budget	2024 Year End Estimate	REVENUES September 30, 2025	Percent of Budget
RESERVES						
Reserve Fund Balance	-	-	31,859,083	-	90,169,219	
Assigned - Contingency	-	-	6,000,000	-	6,000,000	
Restricted - Family Protection CSCD	-	-	80,899	-	-	
Assigned - Reserve Indigent Health Care	-	-	5,000,000	-	5,000,000	
Restricted - Vital Statistics	-	-	60,000	-	10,700	
Restricted - Pretrial Bond	-	-	54,211	-	61,241	
Restricted - Court Facility Fund	-	-	7,000	-	-	
Restricted - American Rescue Plan Act	-	-	1,798,395	-	500,000	
TOTAL RESERVES	**-**	**-**	**44,859,588**	**-**	**101,741,160**	**38.01%**
INTERGOVERNMENTAL						
County Attorney State Salary Supplement	84,000	56,000	70,000	70,000	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	30,000	15,000	30,000	20,625	20,000	
County Attorney - Longevity	32,520	33,230	30,000	22,740	30,000	
District Attorney - Longevity	53,530	42,020	35,000	33,600	35,000	
SLFRF Revenue Replacement Funds	8,445,192	7,299,824	-	-	-	
Indigent Defense TF	145,342	48,516	140,000	97,031	95,000	
Title IV-E DFPS Foster Care	2,857	2,813	-	(12)	-	
Title IV-E Juvenile Maintenance	652	(1,393)	-	-	-	
District Clerk Juror Reimbursement	69,360	76,462	75,000	100,510	100,000	
TJPC - JJAEP	26,058	15,480	5,000	7,169	8,000	
TJJD - Title IV-E Admin	(199)	(146)	-	-	-	
TJJD - Regional DIV ALT - Juvenile Services	32,748	-	-	13,750	-	
Title IV-D - Constable PCT 1	50	248	-	1,188	1,000	
Title IV-D - Constable PCT 2	149	446	-	1,535	1,000	
Title IV-D - Constable PCT 3	46	-	-	-	1,000	
Title IV-D - Constable PCT 4	149	2,129	-	3,861	1,000	
Title IV-D - District Clerk	53,796	118,968	20,000	38,321	50,000	
Title IV-D Sheriff	67,172	21,635	25,000	3,762	4,000	
Title IV-E CPS	19,913	39,669	15,000	28,342	25,000	
TCJD - Inmate Transport	13,003	12,687	15,000	10,625	15,000	
Office of the Attorney General - Web EOC - Coronavirus Emergency	(1,826)	-	-	-	-	
Federal Emergency Management Agency	(44,739)	-	-	-	-	
T. D. H. S. - Commodities - Juvenile Services	-	-	3,500	16,334	3,500	
T. D. H. S. - Special Nutrition - Lunch	59,909	65,104	30,000	45,179	45,000	
T. D. H. S. - Special Nutrition - Breakfast	35,030	40,417	20,000	28,804	25,000	
Tobacco Settlement	-	109,444	80,000	88,258	85,000	
Secretary of State - Elections Administrator	-	-	24,502	-	24,502	
Secretary of State - Voter Registration	-	-	-	19,991	-	
USDJ-Criminal Alien Assistance	51,895	51,917	50,000	-	50,000	
TOTAL INTERGOVERNMENTAL	**9,344,605**	**8,218,468**	**836,002**	**819,613**	**857,002**	**0.32%**
OTHER FINANCING SOURCES						
Transfer from Capital Projects	24,942	-	-	-		
Transfer from Health Endowment	1,010,633	-	-	-		
Transfer from LPPF Fund	20,000	20,000	20,000	20,000	20,000	
Sales of Capital Assets	218,649	195,777	190,000	143,955	190,000	
Other Subscriptions - SBITA	291,155	-	-	-		
TOTAL TRANSFER IN	**1,565,379**	**215,777**	**210,000**	**163,955**	**210,000**	**0.08%**
TOTAL GENERAL FUND	**$ 144,373,655**	**$ 151,992,753**	**$ 198,198,377**	**$ 154,176,098**	**$ 267,646,766**	**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, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT						
County Judge						
Salary and Wages	$ 788,321	$ 892,088	$ 1,374,758	$ 1,374,758	$ 1,079,391	
Benefits	321,441	347,462	568,160	568,160	442,664	
Supplies and Other Charges	26,475	43,645	61,480	47,168	45,680	
Repairs and Maintenance	378	462	410	381	410	
Contracts for Services	-	20,011	44,050	45,398	13,000	
Total County Judge	**$ 1,136,615**	**$ 1,303,668**	**$ 2,048,858**	**$ 2,035,865**	**$ 1,581,145**	**0.59%**
Budget Office						
Salary and Wages	101,393	99,622	132,334	139,623	284,341	
Benefits	41,585	39,992	67,162	59,383	139,426	
Supplies and Other Charges	4,125	6,765	12,230	5,356	17,795	
Contract for Services	12,075	3,680	60,000	-	-	
Total Budget Office	**159,178**	**150,059**	**271,726**	**204,362**	**441,562**	**0.16%**
Commissioner's Court						
Administration						
Salary and Wages	500,201	509,613	589,025	589,025	804,821	
Benefits	3,694,242	3,807,938	4,183,370	4,183,370	354,114	
Supplies and Other Charges	34,093	44,511	51,745	29,953	49,925	
Repairs and Maintenance	1,123	1,279	1,163	558	1,163	
Total Administration	**4,229,659**	**4,363,341**	**4,825,303**	**4,802,906**	**1,210,023**	**0.45%**
Non-Departmental						
Salary and Wages	-	-	83,520	34,151	83,880	
Benefits	2,000,000	-	1,055,014	1,255,218	5,055,113	
Supplies and Other Charges	1,140,792	1,417,223	1,770,000	1,834,459	1,770,000	
Repairs and Maintenance	448	-	1,440	740	1,440	
Contracts for Services	60,255	97,486	150,000	56,776	110,000	
Professional Services	171,449	24,036	1,115,000	1,002,365	815,000	
Community Contracts	4,225	-	-	-	-	
Total Non-Departmental	**3,377,169**	**1,538,745**	**4,174,974**	**4,183,709**	**7,835,433**	**2.93%**
Contingency						
Supplies and Other Charges	-	-	6,000,000	-	7,093,741	
Total Contingency	**-**	**-**	**6,000,000**	**-**	**7,093,741**	**2.65%**
Community Support						
Contracts for Community Support	3,615,949	3,715,853	4,119,902	4,119,902	4,872,526	
Total Community Support	**3,615,949**	**3,715,853**	**4,119,902**	**4,119,902**	**4,872,526**	**1.82%**
Fleet Shop - Light Equipment						
Salary and Wages	353,128	384,778	503,811	503,811	522,544	
Benefits	178,617	193,819	248,833	248,833	254,744	
Supplies and Other Charges	19,993	18,697	14,950	14,760	13,700	
Repairs and Maintenance	124,934	149,343	179,030	168,342	185,820	
Contracts for Services	2,475	1,362	2,520	1,399	2,220	
Total Fleet Shop - Light Equipment	**679,147**	**747,999**	**949,144**	**937,145**	**979,028**	**0.37%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
Elections Administrator						
Elections Administrator						
Salary and Wages	411,523	462,619	526,302	526,302	564,993	
Outside Labor	186,676	104,347	163,000	163,000	163,000	
Benefits	241,336	260,822	315,351	280,337	324,998	
Supplies and Other Charges	80,825	285,318	144,015	95,631	125,850	
Repairs and Maintenance	1,339	5,986	12,000	10,865	12,000	
Contracts for Services	155,235	133,189	134,000	176,854	143,395	
Professional Services	-	-	200	-	200	
Total Elections Administrator	**1,076,934**	**1,252,281**	**1,294,868**	**1,252,989**	**1,334,436**	**0.50%**
Voter Registration						
Supplies and Other Charges	-	-	9,152	-	6,000	
Contingency	-	-	-	-	3,152	
Contracts for Community Support	-	-	15,350	13,500	15,350	
Total Voter Registration	**-**	**-**	**24,502**	**13,500**	**24,502**	**0.01%**
American Rescue Plan Revenue Replacement						
Discretionary Spending	-	-	1,821,590	-	-	
Professional Services	-	69,565	-	-	-	
Contracts for Community Support	-	10,586	15,414	21,761	500,000	
Total American Rescue Plan Revenue Replacement	**-**	**80,151**	**1,837,004**	**21,761**	**500,000**	**0.19%**
County Treasurer - Administration						
Salary and Wages	397,392	406,713	483,747	483,747	509,779	
Benefits	191,412	201,657	240,162	240,162	246,659	
Supplies and Other Charges	20,150	26,529	25,440	18,317	24,140	
Repairs and Maintenance	467	157	875	723	875	
Contracts for Services	4,512	3,375	4,500	3,580	5,000	
Professional Services	-	-	50,000	-	50,000	
Total County Treasurer - Administration	**613,932**	**638,431**	**804,724**	**746,529**	**836,453**	**0.31%**
Risk Management - Administration						
Salary and Wages	166,098	181,531	207,468	207,468	274,588	
Benefits	87,520	92,762	102,965	102,965	136,937	
Supplies and Other Charges	69,916	14,575	30,065	27,281	22,965	
Repairs and Maintenance	64,053	247,160	126,500	145,056	150,650	
Contracts for Services	10,815	80,229	35,000	4,235	15,000	
Professional Services	-	-	-	-	100,000	
Total Risk Management - Administration	**398,402**	**616,257**	**501,998**	**487,005**	**700,140**	**0.26%**
Tax Assessor-Collector - Administration						
Salary and Wages	1,367,128	1,490,388	1,868,235	1,868,235	2,029,794	
Benefits	785,451	869,167	1,081,088	1,081,088	1,138,611	
Supplies and Other Charges	100,433	99,681	114,460	97,862	125,120	
Repairs and Maintenance	12,090	801	1,100	522	2,700	
Contracts for Services	8,942	9,356	12,500	12,500	14,500	
Total Tax Assessor-Collector - Administration	**2,274,044**	**2,469,393**	**3,077,383**	**3,060,207**	**3,310,725**	**1.24%**
Information Technology						
Administration						
Salary and Wages	2,125,204	2,290,242	2,863,032	2,863,032	3,185,662	
Benefits	919,127	991,673	1,328,459	1,328,459	1,426,538	
Supplies and Other Charges	89,572	111,400	130,595	118,765	165,180	
Repairs and Maintenance	3,565	1,332	5,160	12,497	5,100	
Contracts for Services	300	348	500	695	500	
Community Contracts	1,904	1,853	1,948	1,948	2,124	
Total Administration	**3,139,671**	**3,396,848**	**4,329,694**	**4,325,396**	**4,785,104**	**1.79%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
I.T. Services						
Supplies and Other Charges	94,203	108,563	462,030	572,567	641,350	
Repairs and Maintenance	61,534	111,535	73,760	89,123	55,200	
Contracts for Services	2,263,195	2,719,129	4,495,827	3,734,899	4,233,405	
Professional Services	53,333	53,333	-	-	-	
Total I.T. Services	**2,472,264**	**2,992,560**	**5,031,617**	**4,396,589**	**4,929,955**	**1.84%**
Project Management						
Salary and Wages	-	-	-	-	218,784	
Benefits	-	-	-	-	90,851	
Supplies and Other Charges	-	-	-	-	6,700	
Repairs and Maintenance	-	-	-	-	9,000,000	
Contracts for Services	-	-	-	-	522,450	
Professional Services	-	-	-	-	500,000	
Total Human Resources - Administration	**-**	**-**	**-**	**-**	**10,338,785**	**3.86%**
Human Resources - Administration						
Salary and Wages	429,802	471,281	642,946	642,946	724,166	
Benefits	207,409	226,276	313,996	313,996	334,223	
Supplies and Other Charges	48,865	75,761	160,730	66,319	203,360	
Repairs and Maintenance	846	734	1,300	466	1,300	
Contracts for Services	-	-	91,000	-	202,000	
Total Human Resources - Administration	**686,922**	**774,052**	**1,209,972**	**1,023,727**	**1,465,049**	**0.55%**
County Auditor - Administration						
Salary and Wages	858,519	946,479	1,166,914	1,166,914	1,219,508	
Benefits	374,849	409,871	564,166	564,166	525,921	
Supplies and Other Charges	16,026	11,632	12,555	21,189	15,395	
Repairs and Maintenance	367	296	375	162	540	
Contracts for Services	213,337	456,888	661,697	575,038	68,000	
Total County Auditor - Administration	**1,463,098**	**1,825,166**	**2,405,707**	**2,327,469**	**1,829,364**	**0.68%**
Purchasing - Administration						
Salary and Wages	377,789	465,739	571,951	571,951	611,202	
Benefits	178,482	195,246	279,223	279,223	289,009	
Supplies and Other Charges	13,568	20,006	122,750	1,754	88,045	
Repairs and Maintenance	10,035	12,211	15,250	3,106	15,250	
Contracts- Services	19,611	18,533	659,200	211,641	236,907	
Total Purchasing - Administration	**599,485**	**711,735**	**1,648,374**	**1,067,675**	**1,240,413**	**0.46%**
Facilities Services						
Administration						
Salary and Wages	1,490,753	1,728,266	1,925,538	1,925,538	2,105,971	
Benefits	861,014	959,406	1,121,712	1,121,712	1,188,184	
Supplies and Other Charges	141,551	198,976	159,740	232,789	215,250	
Repairs and Maintenance	341,022	477,279	612,070	591,626	630,800	
Contracts for Services	191,065	357,476	1,203,500	604,788	2,443,262	
Professional Services	-	50,033	-	30,788	50,000	
Capital Outlay	17,441	-	-	-	-	
Total Administration	**3,042,846**	**3,771,436**	**5,022,560**	**4,507,241**	**6,633,467**	**2.48%**
Landscaping						
Salary and Wages	256,427	284,835	322,389	322,389	343,012	
Benefits	133,048	143,249	205,083	205,083	211,021	
Supplies and Other Charges	5,778	4,648	5,400	4,165	6,400	
Repairs and Maintenance	55,466	64,025	80,250	36,699	78,750	
Contracts for Services	40,613	41,346	110,000	60,313	110,500	
Total Landscaping	**491,332**	**538,103**	**723,122**	**628,649**	**749,683**	**0.28%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
Parking Garage						
Repairs and Maintenance	-	-	-	-	-	
Professional Services	4,000	-	-	-	-	
Total Parking Garage	**4,000**	**-**	**-**	**-**	**-**	**0.00%**
County Records Management - Administration						
Salary and Wages	160,056	252,879	287,966	287,966	303,087	
Benefits	85,990	126,924	157,233	157,233	161,004	
Supplies and Other Charges	8,613	26,658	33,450	12,983	20,800	
Repairs and Maintenance	20	16	100	35	100	
Contractual Services	1,704	8,427	8,500	4,499	8,500	
Capital Outlay	-	11,944	-	-	-	
Total Administration	**256,383**	**426,848**	**487,249**	**462,716**	**493,491**	**0.18%**
TOTAL GENERAL GOVERNMENT	**29,717,030**	**31,312,926**	**50,788,681**	**40,605,342**	**63,185,025**	
JUDICIAL SYSTEM						
Pre-Trial Bond Supervision						
Salary and Wages	92,810	107,286	117,481	117,481	123,806	
Benefits	50,579	70,877	80,583	80,583	82,167	
Supplies and Other Charges	-	180	12,000	-	2,000	
Contingency	-	-	-	-	10,000	
Total Pre-Trial Bond Supervision	**143,389**	**178,343**	**210,064**	**198,064**	**217,973**	**0.08%**
Court Support - Criminal						
Salary and Wages	-	-	1,002	-	54,395	
Benefits	-	-	86	-	30,653	
Supplies and Other Charges	93,872	88,402	165,000	159,669	167,100	
Contracts for Services	239,144	216,398	200,000	207,751	225,000	
Professional Services	2,563,892	4,406,107	4,940,750	4,309,561	5,330,750	
Total Court Support - Criminal	**2,896,908**	**4,710,907**	**5,306,838**	**4,676,981**	**5,807,898**	**2.17%**
Court Support - Civil						
Salary and Wages	-	-	1,002	-	1,002	
Benefits	-	-	86	-	86	
Supplies and Other Charges	620,937	458,065	664,600	553,143	664,600	
Contracts for Services	582,542	1,045,876	650,000	892,363	875,000	
Professional Services	103,537	104,371	98,500	106,265	103,500	
Total Court Support - Civil	**1,307,016**	**1,608,312**	**1,414,188**	**1,551,771**	**1,644,188**	**0.61%**
Court Support - Child Protective Services - 272nd						
Professional Services	138,684	197,224	200,000	186,551	200,000	
Total Court Support - Child Protective Services - 272nd	**138,684**	**197,224**	**200,000**	**186,551**	**200,000**	**0.07%**
Court Support - Child Protective Services - 361st						
Professional Services	96,935	137,409	150,000	143,282	150,000	
Total Court Support - Child Protective Services - 361st	**96,935**	**137,409**	**150,000**	**143,282**	**150,000**	**0.06%**
Court Support - Child Protective Services - 472nd						
Professional Services	-	-	-	42,688	150,000	
Total Court Support - Child Protective Services - 472nd	**-**	**-**	**-**	**42,688**	**150,000**	**0.06%**
Court Support - Child Protective Services - 85th						
Professional Services	109,640	113,852	150,000	152,972	150,000	
Total Court Support - Child Protective Services - 85th	**109,640**	**113,852**	**150,000**	**152,972**	**150,000**	**0.06%**
Court Support - Mental Health						
Professional Services	600	-	10,000	1,059	10,000	
Total Court Support - Mental Health	**600**	**-**	**10,000**	**1,059**	**10,000**	**0.00%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
Court Support - Child Support Enforcement						
Professional Services	1,436	2,437	5,000	7,562	10,000	
Total Court Support - Child Support Enforcement	**1,436**	**2,437**	**5,000**	**7,562**	**10,000**	**0.00%**
Court Support - Guardianship						
Professional Services	161,578	137,398	200,000	167,895	312,500	
Total Court Support - Guardianship	**161,578**	**137,398**	**200,000**	**167,895**	**312,500**	**0.12%**
Court Support - Probate						
Professional Services	-	-	2,000	-	500	
Total Court Support - Probate	**-**	**-**	**2,000**	**-**	**500**	**0.00%**
Alternative Dispute Resolution						
Community Contracts	61,773	40,000	50,000	50,000	50,000	
Total Alternative Dispute Resolution	**61,773**	**40,000**	**50,000**	**50,000**	**50,000**	**0.02%**
Collections						
Salary and Wages	303,763	324,430	348,480	348,480	412,620	
Benefits	165,341	173,578	189,405	189,405	222,597	
Supplies and Other Charges	15,749	15,230	18,530	9,646	29,130	
Repairs and Maintenance	326	263	500	155	500	
Contracts for Services	-	-	-	-	5,650	
Total Collections	**485,179**	**513,501**	**556,915**	**547,686**	**670,497**	**0.25%**
County Attorney - Administration						
Salary and Wages	2,088,058	2,242,244	2,529,080	2,529,080	2,658,821	
Benefits	867,560	943,718	1,113,318	1,113,318	1,146,468	
Supplies and Other Charges	79,859	72,771	116,650	54,454	120,950	
Repairs and Maintenance	6,944	7,841	8,500	6,251	8,200	
Contracts for Services	549	1,087	850	809	850	
Community Contracts	2,250	2,190	2,303	2,302	2,510	
Total County Attorney	**3,045,220**	**3,269,851**	**3,770,701**	**3,706,214**	**3,937,799**	**1.47%**
District Attorney						
Administration						
Salary and Wages	2,968,597	3,060,320	4,085,271	4,085,271	4,369,387	
Benefits	1,287,888	1,300,630	1,752,684	1,752,684	1,842,061	
Supplies and Other Charges	153,646	171,505	186,373	151,167	192,673	
Repairs and Maintenance	10,562	10,352	11,100	10,277	11,100	
Contracts for Services	-	59,968		-	-	
Community Contracts	692	674	1,594	1,593	1,738	
Total Administration	**4,421,385**	**4,603,449**	**6,037,022**	**6,000,992**	**6,416,959**	**2.40%**
Child Protective Services						
Salary and Wages	219,241	261,212	293,301	293,301	306,820	
Benefits	81,663	96,143	124,313	124,313	127,680	
Supplies and Other Charges	4,318	253	9,750	706	7,850	
Contingency	-	-	-	-	1,900	
Total Child Protective Services	**305,222**	**357,608**	**427,364**	**418,320**	**444,250**	**0.17%**
District Clerk						
Administration						
Salary and Wages	756,575	807,318	920,023	920,023	966,749	
Benefits	429,673	428,949	537,097	537,097	548,748	
Supplies and Other Charges	30,308	32,305	47,255	23,056	37,605	
Repairs and Maintenance	3,068	3,300	3,100	3,459	3,100	
Professional Services	2,000	-	-	-	-	
Total Administration	**1,221,624**	**1,271,872**	**1,507,475**	**1,483,635**	**1,556,202**	**0.58%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
Jury Services						
Salary and Wages	88,909	105,819	110,950	110,950	117,258	
Benefits	52,548	58,703	61,833	61,833	63,412	
Supplies and Other Charges	152,522	165,971	181,400	309,833	362,900	
Repairs and Maintenance	108	185	110	102	110	
Contracts for Services	-	-	12,700	-	-	
Total Jury Services	**294,087**	**330,678**	**366,993**	**482,718**	**543,680**	**0.20%**
County Clerk						
Administration						
Salary and Wages	685,376	781,504	836,699	836,699	886,938	
Benefits	401,823	447,059	482,062	482,062	494,585	
Supplies and Other Charges	24,355	41,373	25,050	17,483	26,745	
Repairs and Maintenance	1,893	9,795	1,650	939	2,800	
Contracts for Services	76,175	52,424	95,965	41,067	95,965	
Professional Services	1,900	-	-	-		
Total Administration	**1,191,522**	**1,332,155**	**1,441,426**	**1,378,250**	**1,507,033**	**0.56%**
Vital Statistics Preservation						
Supplies and Other Charges	2,727	3,748	16,700	1,000	11,700	
Contingency	-	-	-	-	5,000	
Total Vital Statistics Preservation	**2,727**	**3,748**	**16,700**	**1,000**	**16,700**	**0.01%**
85th District Court - Administration						
Salary and Wages	282,938	305,482	337,795	337,795	356,062	
Benefits	130,972	148,518	169,050	169,050	173,602	
Supplies and Other Charges	19,016	86,833	37,240	21,030	36,240	
Repairs and Maintenance	665	719	1,200	339	800	
Contracts for Services	-	28		-	-	
Total 85th District Court - Administration	**433,591**	**541,580**	**545,285**	**528,214**	**566,704**	**0.21%**
272nd District Court - Administration						
Salary and Wages	284,230	303,264	342,997	342,997	361,088	
Benefits	147,412	153,759	170,188	170,188	174,686	
Supplies and Other Charges	36,213	7,460	15,140	18,888	15,775	
Repairs and Maintenance	278	541	305	280	300	
Contracts for Services	-	28		-	-	
Professional Services	37,628	-	-	-	-	
Total 272nd District Court - Administration	**505,761**	**465,052**	**528,630**	**532,353**	**551,849**	**0.21%**
361st District Court						
Administration						
Salary and Wages	264,680	296,368	328,933	328,933	352,108	
Benefits	134,315	153,111	166,794	166,794	172,561	
Supplies and Other Charges	27,553	35,989	43,965	23,505	41,880	
Repairs and Maintenance	125	101	175	40	150	
Professional Services	45,603	-	-	-	-	
Total Administration	**472,276**	**485,569**	**539,867**	**519,272**	**566,699**	**0.21%**
Judicial Support						
Benefits	-	-	-	-	-	
Supplies and Other Charges	10,039	-	-	-	-	
Total Judicial Support	**10,039**	**-**	**-**	**-**	**-**	**0.00%**
Staff Support						
Supplies and Other Charges	6,694	-	-	-	-	
Repairs and Maintenance	-	182	-	-	-	
Contracts for Services	-	28	-	-	-	
Capital Outlay	-	-	-	-	-	
Total Staff Support	**6,694**	**210**	**-**	**-**	**-**	**0.00%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget	
JUDICIAL SYSTEM (Continued)							
472nd District Court - Administration							
Salary and Wages	-		18,000	218,329	298,335		
Benefits	-	-	89,838	114,322	159,164		
Supplies and Other Charges	-	-	-	72,555	32,900		
Repairs and Maintenance	-	-	-	594	200		
Total 472nd District Court - Administration	**-**	**-**	**107,838**	**405,800**	**490,599**	**0.18%**	
Felony Associate Judge / Juvenile Court Referee							
Salary and Wages	141,845	153,403	165,080	165,080	255,157		
Benefits	57,278	61,165	66,653	66,653	97,617		
Supplies and Other Charges	3,269	7,134	4,120	6,757	15,200		
Contracts for Services	-	-	-	1,158	-		
Total Felony Associate Judge / Juvenile Court Referee	**202,392**	**221,702**	**235,853**	**239,648**	**367,974**	**0.14%**	
Misdemeanor Associate Court - Administration							
Salary and Wages	250,034	268,740	356,930	356,930	377,486		A
Benefits	107,137	113,893	156,817	156,817	161,798		
Supplies and Other Charges	7,640	16,657	18,407	19,519	10,632		
Repairs and Maintenance	417	628	667	299	2,250		
Contracts for Services	-	28	420	-	-		
Total Misdemeanor Associate Court - Administration	**365,228**	**399,946**	**533,241**	**533,565**	**552,166**	**0.21%**	
County Specialty Court Program							
Salary and Wages	19,092	16,863	22,915	22,915	42,500		
Benefits	3,899	3,325	5,792	5,792	10,734		
Supplies and Other Charges	27,454	33,398	63,680	45,598	43,680		
Contingency	-	-	-	-	20,000		
Contracts for Services	138,790	160,000	175,000	126,987	185,000		
Professional Services		-	2,000	-	2,000		
Total County Specialty Court Program	**189,235**	**213,586**	**269,387**	**201,292**	**303,914**	**0.11%**	
Family Law Associate Court - Administration							
Salary and Wages	317,597	353,928	457,504	457,504	418,246		A
Benefits	116,246	126,957	190,239	190,239	171,935		
Supplies and Other Charges	6,783	10,972	11,595	7,278	11,995		
Repairs and Maintenance	97	355	314	102	200		
Contracts for Services	-	28	-	-	-		
Total Family Law Associate Court - Administration	**440,723**	**492,240**	**659,652**	**655,123**	**602,376**	**0.23%**	
County Court at Law #1							
Administration							
Salary and Wages	534,986	594,896	635,042	635,042	720,111		
Benefits	218,295	247,589	268,647	268,647	307,115		
Supplies and Other Charges	9,057	17,473	7,970	4,763	12,575		
Repairs and Maintenance	73	59	447	49	300		
Total Administration	**762,411**	**860,017**	**912,106**	**908,501**	**1,040,101**	**0.39%**	
Judicial Support							
Salary and Wages	7,791	1,123	7,140	7,140	7,141		
Benefits	608	87	590	590	590		
Supplies and Other Charges	917	1,169	3,360	1,740	3,360		
Total Judicial Support	**9,316**	**2,379**	**11,090**	**9,470**	**11,091**	**0.00%**	
Staff Support							
Supplies and Other Charges	3,682	1,647	6,400	4,293	6,600		
Repairs and Maintenance	-	182	-	-	-		
Contracts for Services	-	28	-	-	-		
Total Staff Support	**3,682**	**1,857**	**6,400**	**4,293**	**6,600**	**0.00%**	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
County Court at Law #2 - Administration						
Salary and Wages	463,148	468,285	586,906	586,906	647,314	
Benefits	187,051	195,196	251,044	251,044	270,481	
Supplies and Other Charges	12,533	24,499	30,495	14,022	35,300	
Repairs and Maintenance	44	217	131	40	131	
Contracts for Services	16,703	53,370	70,000	12,350	-	
Total County Court at Law #2 - Administration	**679,479**	**741,567**	**938,576**	**864,362**	**953,226**	**0.36%**
Justice of the Peace, Precinct 1 - Administration						
Salary and Wages	253,480	280,806	301,009	301,009	316,976	
Benefits	106,374	117,259	160,477	160,477	164,460	
Supplies and Other Charges	22,108	26,104	26,310	26,877	25,625	
Repairs and Maintenance	173	140	841	75	650	
Contracts for Services	30,161	37,770	4,200	3,120	4,200	
Total Justice of the Peace, Precinct 1 - Administration	**412,296**	**462,079**	**492,837**	**491,558**	**511,911**	**0.19%**
Justice of the Peace, Precinct 2 - Administration						
Salary and Wages	245,204	267,302	286,957	286,957	302,060	
Benefits	122,366	130,549	156,982	156,982	160,748	
Supplies and Other Charges	5,918	11,836	12,050	17,616	13,050	
Repairs and Maintenance	235	190	300	110	200	
Contracts for Services	-	-	450	-	-	
Professional Services	-	-	150	-	-	
Total Justice of the Peace, Precinct 2 - Administration	**373,723**	**409,877**	**456,889**	**461,665**	**476,058**	**0.18%**
Justice of the Peace, Precinct 3 - Administration						
Salary and Wages	296,541	355,400	386,364	386,364	406,917	
Benefits	131,392	166,790	215,951	215,951	221,077	
Supplies and Other Charges	13,556	16,560	16,350	18,847	17,550	
Repairs and Maintenance	333	269	650	175	425	
Contracts for Services	2,300	2,300	2,500	2400	2,500	
Total Justice of the Peace, Precinct 3 - Administration	**444,122**	**541,319**	**621,815**	**623,737**	**648,469**	**0.24%**
Justice of the Peace, Precinct 4 - Administration						
Salary and Wages	198,153	220,367	237,580	237,580	302,330	
Benefits	92,904	99,555	127,578	127,578	160,939	
Supplies and Other Charges	8,044	9,570	12,870	6,856	20,500	
Repairs and Maintenance	240	320	300	240	425	
Total Justice of the Peace, Precinct 4 - Administration	**299,341**	**329,812**	**378,328**	**372,254**	**484,194**	**0.18%**
Community Supervision - Support						
Supplies and Other Charges	83,234	73,189	77,150	69,840	77,150	
Repairs and Maintenance	1,782	1,979	5,500	2,047	4,500	
Contracts for Services	-	-	35,000	-	-	
Community Contracts	692	674	709	708	773	
Total Community Supervision - Support	**85,708**	**75,842**	**118,359**	**72,595**	**82,423**	**0.03%**
Public Defender's Officer - Administration						
Salary and Wages	-	-	-	-	38,352	
Benefits	-	-	17,058	-	26,743	
Supplies and Other Charges	-	90	-	-	-	
Total Public Defender's Office - Administration	**-**	**90**	**17,058**	**-**	**65,095**	**0.02%**
Court Facility -Administration						
Supplies and Other Charges	-	-	-	-	10,000	
Contingency	-	-	-	-	40,000	
Capital Outlay	-	-	92,000	91,147	-	
Total Court Facility - Administration	**-**	**-**	**92,000**	**91,147**	**50,000**	**0.02%**
TOTAL JUDICIAL SYSTEM	**21,580,942**	**25,053,468**	**29,287,897**	**28,712,489**	**32,127,628**	

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

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
LAW ENFORCEMENT						
Sheriff						
Administration						
Salary and Wages	4,187,598	4,689,510	6,024,203	6,024,203	6,750,099	
Benefits	2,024,856	2,195,223	2,923,431	2,923,431	3,156,063	
Supplies and Other Charges	383,079	493,859	487,795	553,891	501,840	
Repairs and Maintenance	244,951	221,286	236,550	261,816	269,150	
Contracts for Services	152,509	251,920	171,240	118,185	156,440	
Professional Services	250	15,498	14,800	12,536	17,200	
Community Contracts	29,249	27,464	29,041	29,040	32,244	
Capital Outlay	-	650	-	-	-	
Total Administration	**$ 7,022,492**	**$ 7,895,410**	**$ 9,887,060**	**$ 9,923,102**	**$ 10,883,036**	**4.07%**
Jail Administration						
Salary and Wages	7,820,097	8,811,230	9,895,678	10,895,678	11,331,112	
Benefits	3,970,861	4,293,129	5,460,732	5,460,732	6,217,179	
Supplies and Other Charges	1,705,887	2,062,295	2,352,895	2,185,188	2,657,925	
Repairs and Maintenance	229,655	112,410	254,038	316,463	1,389,450	
Contracts for Services	172,916	133,803	1,022,060	44,956	38,660	
Professional Services	16,098	23,012	25,350	40,126	25,350	
Community Contracts	9,519	9,267	9,740	9,739	11,199	
Total Jail Administration	**13,925,033**	**15,445,146**	**19,020,493**	**18,952,882**	**21,670,875**	**8.10%**
Jail Medical Services						
Salary and Wages	706,659	722,470	816,581	816,581	876,832	
Benefits	333,515	317,878	469,486	469,486	486,149	
Supplies and Other Charges	28,586	36,320	49,810	41,202	50,310	
Repairs and Maintenance	-	-	624	459	2,400	
Contracts for Services	2,899	1,921	3,780	2,078	3,780	
Professional Services	33,275	17,980	35,375	30,134	35,375	
Total Jail Medical Services	**1,104,934**	**1,096,569**	**1,375,656**	**1,359,940**	**1,454,846**	**0.54%**
CSISD School Security						
Salary and Wages	437,027	548,409	880,494	880,494	932,128	
Benefits	202,946	243,896	383,263	383,263	397,774	
Supplies and Other Charges	26,706	28,559	73,820	32,655	69,260	
Repairs and Maintenance	-	-	2,300	-	2,300	
Contracts for Services	-	30,733		-	-	
Professional Services	-	-	520	-	520	
Community Contracts	7,442	7,245	7,615	7,614	9,268	
Total CSISD School Security	**674,121**	**858,842**	**1,348,012**	**1,304,026**	**1,411,250**	**0.53%**
Constable Precinct 1 - Administration						
Salary and Wages	393,949	446,541	474,574	474,574	518,074	
Benefits	181,445	210,177	225,496	225,496	237,319	
Supplies and Other Charges	44,648	43,001	38,690	36,609	40,720	
Repairs and Maintenance	15,284	14,235	18,200	12,153	14,200	
Contracts for Services	23,671	49,090	4,310	5,248	4,500	
Community Contracts	2,423	2,359	2,480	2,479	2,704	
Total Constable Precinct 1 - Administration	**661,420**	**765,403**	**763,750**	**756,559**	**817,517**	**0.31%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
LAW ENFORCEMENT (Continued)						
Constable Precinct 2 - Administration						
Salary and Wages	579,620	662,503	705,310	705,310	768,723	
Benefits	286,494	314,413	336,924	336,924	354,211	
Supplies and Other Charges	28,496	49,541	42,350	36,202	41,700	
Repairs and Maintenance	32,094	26,661	30,818	24,528	30,300	
Contracts for Services	-	33,953	1,500	673	1,500	
Community Contracts	3,288	3,201	3,365	3,365	3,669	
Total Constable Precinct 2 - Administration	**929,992**	**1,090,272**	**1,120,267**	**1,107,002**	**1,200,103**	**0.45%**
Constable Precinct 3						
Administration						
Salary and Wages	383,100	444,512	474,554	474,554	514,378	
Benefits	175,409	194,495	225,480	225,480	236,317	
Supplies and Other Charges	24,181	35,422	31,120	24,311	34,420	
Repairs and Maintenance	12,440	10,171	12,415	8,987	13,590	
Contracts for Services	2,300	24,935	2,700	2,400	4,200	
Professional Services	5	-	-	-	-	
Community Contracts	1,904	2,022	2,125	2,125	2,317	
Total Administration	**599,339**	**711,557**	**748,394**	**737,857**	**805,222**	**0.30%**
K9 Unit						
Supplies and Other Charges	639	800	-	-	-	
Total K9 Unit	**639**	**800**	**-**	**-**	**-**	**0.00%**
Constable Precinct 4 - Administration						
Salary and Wages	568,034	649,551	704,590	704,590	772,007	
Benefits	279,883	305,459	336,728	336,728	355,029	
Supplies and Other Charges	36,837	35,100	27,235	12,697	34,445	
Repairs and Maintenance	32,438	27,363	29,820	22,795	24,670	
Contracts for Services	2,237	33,953	3,450	3,415	3,450	
Community Contracts	3,115	3,033	3,188	3,187	3,476	
Total Constable Precinct 4 - Administration	**922,544**	**1,054,459**	**1,105,011**	**1,083,412**	**1,193,077**	**0.45%**
TOTAL LAW ENFORCEMENT	**25,840,514**	**28,918,458**	**35,368,643**	**35,224,780**	**39,435,926**	
JUVENILE SERVICES						
Juvenile Services						
Administration						
Total Administration	5,717,043	6,695,929	7,910,677	7,910,677	8,358,472	
Total Administration	**5,717,043**	**6,695,929**	**7,910,677**	**7,910,677**	**8,358,472**	**3.12%**
Juvenile Justice Alternative Education Program (JJAEP)						
Salary and Wages	180,754	201,212	211,158	211,158	234,217	
Benefits	101,417	114,595	121,310	121,310	127,129	
Supplies and Other Charges	1,540	-	810	-	810	
Total JJAEP	**283,710**	**315,807**	**333,278**	**332,468**	**362,156**	**0.14%**
TDHS Commodities						
Supplies and Other Charges	-	-	3,500	16,334	7,300	
Total TDHS Commodities	**-**	**-**	**3,500**	**16,334**	**7,300**	**0.00%**
TOTAL JUVENILE SERVICES	**6,000,753**	**7,011,736**	**8,247,455**	**8,259,479**	**8,727,928**	

BRAZOS COUNTY, TEXAS
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BY FUNCTION
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FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
PUBLIC TRANSPORTATION						
Road and Bridge - Administration						
Salary and Wages	3,133,814	3,433,753	4,275,489	4,275,489	4,508,410	
Benefits	1,663,928	1,801,370	2,397,908	2,397,908	2,461,885	
Supplies and Other Charges	104,006	95,084	1,356,890	85,823	97,510	
Repairs and Maintenance	969,584	2,530,630	5,302,500	8,056,110	9,059,500	
Contracts for Services	3,959,010	2,615,187	1,276,200	268,198	297,600	
Professional Services	138,959	120,800	120,000	127,059	180,000	
Capital Outlay	5,284,987	7,247,509	20,941,500	10,215,158	12,168,102	
Total Road and Bridge - Administration	**15,254,288**	**17,844,333**	**35,670,487**	**25,425,745**	**28,773,007**	**10.75%**
Fleet Shop - Heavy Equipment						
Salary and Wages	335,541	362,864	401,252	401,252	432,758	
Benefits	179,653	200,786	223,606	223,606	232,154	
Supplies and Other Charges	3,402	3,351	4,100	14,565	12,100	
Repairs and Maintenance	205,157	291,226	305,500	344,697	315,500	
Contracts for Services	8,988	5,334	10,600	4,189	10,600	
Professional Services	3,600	-	-	-	-	
Total Fleet Shop - Heavy Equipment	**736,341**	**863,561**	**945,058**	**988,309**	**1,003,112**	**0.37%**
TOTAL PUBLIC TRANSPORTATION	**15,990,629**	**18,707,894**	**36,615,545**	**26,414,054**	**29,776,119**	
PUBLIC HEALTH						
Health Department - Support						
Supplies and Other Charges	50,004	49,808	55,775	49,754	59,875	
Contracts for Services	-	-	-	43,385	-	
Professional Services	18,430	17,112	23,000	26,019	23,500	
Total Health Department - Support	**68,434**	**66,920**	**78,775**	**119,158**	**83,375**	**0.03%**
Indigent Health Care - Administration						
Supplies and Other Charges	944,348	855,340	2,098,900	1,812,993	2,098,900	
Professional Services	687,399	797,546	5,800,000	1,718,947	5,800,000	
Contracts for Community Support	96,700	96,700	896,700	102,388	896,700	
Total Indigent Health Care - Administration	**1,728,447**	**1,749,586**	**8,795,600**	**3,634,328**	**8,795,600**	**3.29%**
American Rescue Plan Revenue Replacement - R U OK Program						
Salary and Wages	-	3,200	21,871	21,871	-	
Benefits	-	784	5,460	5,460	-	
Supplies and Other Charges	-	12,515	2,125	697	-	
Contracts for Services	-	-	1,500	-	-	
Total R U OK Program	**-**	**16,499**	**30,956**	**28,028**	**-**	**0.00%**
Forensic Services						
Salary and Wages	-	-	-	-	299,858	
Benefits	-	-	-	-	100,651	
Total Forensic Services	**-**	**-**	**-**	**-**	**400,509**	**0.15%**
Environmental Protection						
Supplies and Other Charges	10,104	10,461	10,000	14,696	20,500	
Repairs and Maintenance	-	-	1,000	-	1,000	
Contracts for Services	304,060	321,750	345,557	314,788	345,557	
Total Environmental Protection	**314,164**	**332,211**	**356,557**	**329,484**	**367,057**	**0.14%**
TOTAL PUBLIC HEALTH	**2,111,045**	**2,165,216**	**9,261,888**	**4,110,998**	**9,646,541**	

BRAZOS COUNTY, TEXAS
GENERAL FUND
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BY FUNCTION
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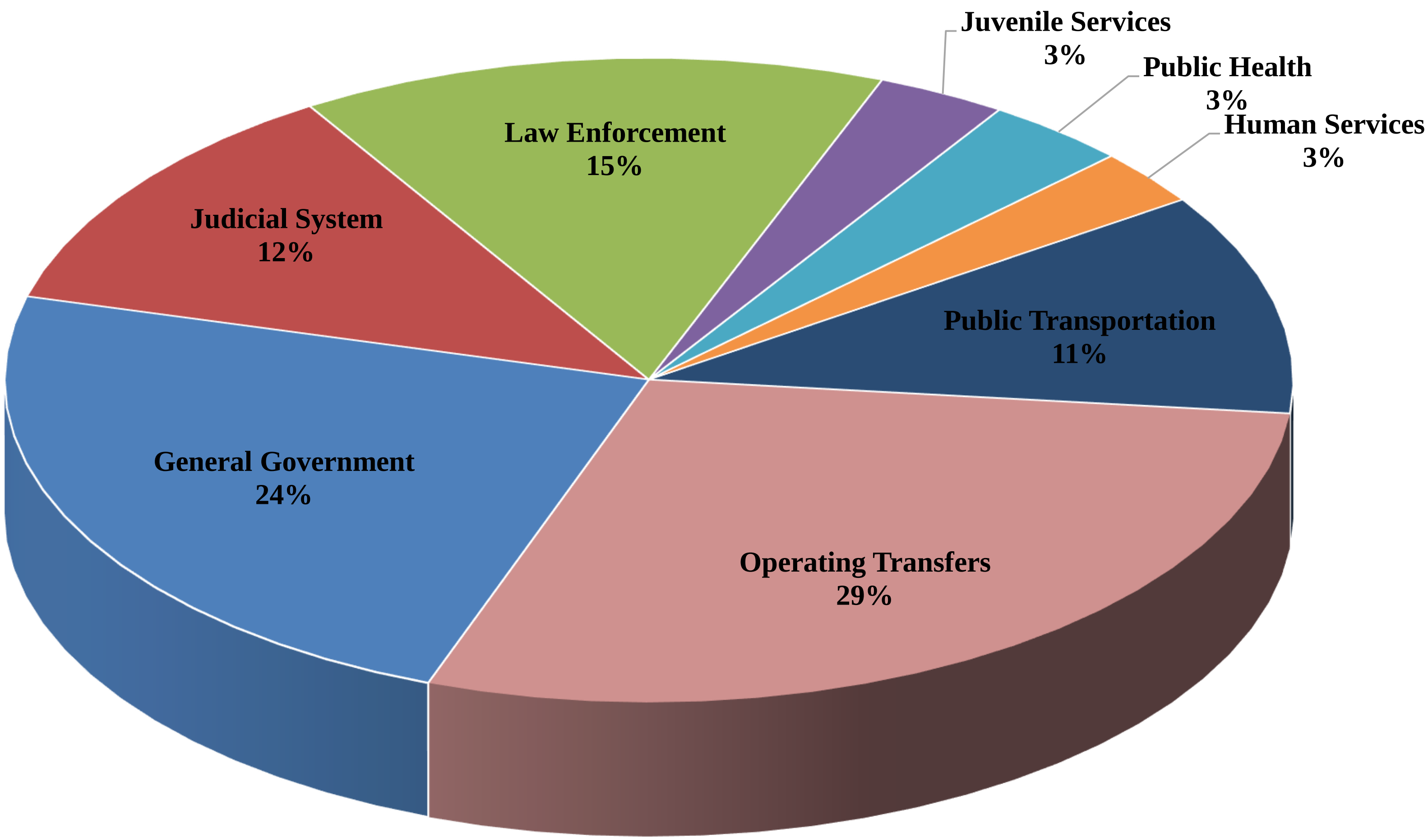
FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
HUMAN SERVICES						
Veteran Services						
Salary and Wages	58,754	69,399	102,425	102,425	133,465	
Benefits	14,302	19,666	42,614	42,614	50,444	
Supplies and Other Charges	105	5,927	9,150	6,579	6,100	
Repairs and Maintenance	285	230	500	184	420	
Total Veteran Services	**73,446**	**95,221**	**154,689**	**151,802**	**190,429**	**0.07%**
Boonville Heritage Park						
Supplies and Other Charges	2,764	2,053	3,000	3,151	3,000	
Repairs and Maintenance	420	6,925	13,600	-	76,600	
Contracts for Services	-	315	5,000	593	5,000	
Professional Services	-	-	-	4,600	-	
Total Boonville Heritage Park	**3,184**	**9,293**	**21,600**	**8,344**	**84,600**	**0.03%**
County Fire Protection						
Contracts for Services	733,211	748,641	1,116,000	731,449	1,116,000	
Total County Fire Protection	**733,211**	**748,641**	**1,116,000**	**731,449**	**1,116,000**	**0.42%**
County Welfare						
Supplies and Other Charges	5,400	1,800	5,000	1,694	5,000	
Total County Welfare	**5,400**	**1,800**	**5,000**	**1,694**	**5,000**	**0.00%**
Emergency Management - Administration						
Salary and Wages	154,996	174,503	249,127	249,127	273,022	
Benefits	69,244	75,465	113,331	113,331	119,277	
Supplies and Other Charges	4,790	11,176	13,240	15,471	22,190	
Repairs and Maintenance	5,446	4,408	11,350	6,104	11,350	
Contracts for Services	115,870	116,225	122,600	147,272	123,600	
Community Contracts	31,153	34,709	39,314	39,311	42,480	
Total Emergency Management - Administration	**381,499**	**416,486**	**548,962**	**570,616**	**591,919**	**0.22%**
Exposition Center - Administration						
Salary and Wages	889,937	852,084	1,434,242	1,434,242	1,494,399	
Benefits	396,487	397,049	771,588	771,588	788,203	
Supplies and Other Charges	476,326	547,636	655,554	511,623	543,600	
Repairs and Maintenance	61,729	65,551	68,850	54,557	95,800	
Contracts for Services	75,802	82,316	111,000	161,648	88,000	
Professional Services	-	-	-	36,706		
Total Exposition Center - Administration	**1,900,281**	**1,944,636**	**3,041,234**	**2,970,364**	**3,010,002**	**1.12%**
Fair Administration						
Salary and Wages	244,191	204,850	298,169	298,169	306,945	
Benefits	108,308	92,629	131,213	131,213	133,426	
Total Fair Administration	**352,499**	**297,479**	**429,382**	**429,382**	**440,371**	**0.16%**
Brazos Center - Administration						
Salary and Wages	355,544	413,634	462,569	462,569	488,010	
Benefits	193,161	227,922	255,140	255,140	261,984	
Supplies and Other Charges	156,087	142,262	163,787	161,001	217,675	
Repairs and Maintenance	10,836	12,631	16,850	1,612	276,560	
Contracts for Services	12,972	832	18,820	1,992	3,220	
Total Brazos Center - Administration	**728,600**	**797,281**	**917,166**	**882,314**	**1,247,449**	**0.47%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET	Percent of Budget
HUMAN SERVICES (Continued)						
County Agriculture Extension - Administration						
Salary and Wages	254,876	290,175	328,259	328,259	368,071	
Benefits	72,829	93,290	201,380	201,380	228,480	
Supplies and Other Charges	47,674	53,569	56,010	62,337	58,010	
Repairs and Maintenance	6,530	4,059	6,000	2,541	6,000	
Contracts for Services	30,240	30,946	38,500	40,494	38,500	
Total County Agriculture Extension - Administration	**412,149**	**472,039**	**630,149**	**635,011**	**699,061**	**0.26%**
Child Protective Services - Administration						
Supplies and Other Charges	43,080	46,589	50,000	46,116	50,000	
Total Child Protective Services - Administration	**43,080**	**46,589**	**50,000**	**46,116**	**50,000**	**0.02%**
Family Protection Service - Administration						
Community Services	10,000	10,000	80,900	80,900	20,000	
Total Family Protection Service - Administration	**10,000**	**10,000**	**80,900**	**80,900**	**20,000**	**0.01%**
TOTAL HUMAN SERVICES	**4,643,349**	**4,839,466**	**6,995,082**	**6,507,992**	**7,454,831**	
TOTAL BUDGETS	**105,884,262**	**118,009,164**	**176,565,191**	**149,835,133**	**190,353,998**	**71.12%**
Operating Transfers Out						
Capital Improvement Fund	3,924,000	20,286,291	19,923,010	18,546,126	10,320,286	
CO Issue 2023	-	-	-	-	50,040,000	
Courthouse Security	442,325	294,951	-	-	-	
American Rescue Plan Act	-	-	-	-	15,784,000	
Grants Fund	300,769	336,489	711,264	318,629	1,148,482	
HLI Fund	-	-	1,000,000	-	-	
County Records Management	42,545	-	-	-	-	
TOTAL OPERATING TRANSFERS	**4,709,639**	**20,917,731**	**21,634,274**	**18,864,755**	**77,292,768**	**28.88%**
TOTAL GENERAL FUND EXPENDITURES	**110,593,901**	**138,926,895**	**198,199,465**	**168,699,888**	**267,646,766**	**100.00%**

Expenditure Budget by Function



ELECTED OFFICIALS
ADOPTED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2025

	Base Salary	County Longevity	Other Supplements*	Annual Salary	Footnotes
Elected Officials					
County Judge	$ 124,595.90	$ 3,600	$ 1,200	$ 129,395.90	
County Commissioners'					
Precinct 1 - October 1 - December 31,2024	27,913.39	600	-	28,513.39	
Precinct 1 - January 1 - September 30, 2025	67,151.18		-	67,151.18	
Precinct 2	96,460.26	120	-	96,580.26	
Precinct 3 - October 1 - December 31,2024	27,913.39	600	-	28,513.39	
Precinct 3 - January 1 - September 30, 2025	67,151.18		-	67,151.18	
Precinct 4	96,460.26	120	-	96,580.26	
County Treasurer	103,694.76	600	-	104,294.76	
Tax Assessor/Collector	103,694.76	2,400	-	106,094.76	
County Attorney	123,623.50	360	-	123,983.50	
District Attorney	18,000.00	2,400	-	20,400.00	(1)
District Clerk	103,694.76	600	-	104,294.76	
County Clerk	103,694.76	4,200	-	107,894.76	
District Judge					
85th District Court	16,800.00	600	1,200	18,600.00	(1)
272nd District Court	16,800.00	1,800	1,200	19,800.00	(1)
361st District Court	16,800.00	240	1,200	18,240.00	(1)
472nd District Court	16,800.00	-	1,200	18,000.00	(1)
County Court at Law #1	193,400.00	3,000	1,200	197,600.00	(2)
County Court at Law #2	181,485.20	120	1,200	182,805.20	(2)
Justice of the Peace					
Precinct 1	96,460.26	600	-	97,060.26	
Precinct 2	96,460.26	600	-	97,060.26	
Precinct 3	96,460.26	600	-	97,060.26	
Precinct 4	96,460.26	120	-	96,580.26	
Sheriff	155,468.04	360	-	155,828.04	
Constable					
Precinct 1	96,460.26	2,400	-	98,860.26	
Precinct 2	96,460.26	2,400	-	98,860.26	
Precinct 3	96,460.26	600	-	97,060.26	
Precinct 4	96,460.26	3,000	-	99,460.26	
	$ 2,433,283.42	$ 32,040	$ 8,400	$ 2,473,723.42	

(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, 2025

		ADOPTED 2025	
GENERAL - COMMISSIONERS' COURT			
Court Appointed Attorneys	$	600,000	
Capital Murder Trial	$	1,000,000	
Autopsy	$	500,000	
Court Support Cost	$	600,000	
Utilities	$	600,000	
Insurance	$	300,000	
Worker's Compensation	$	200,000	
Juvenile Placement	$	500,000	
Overtime	$	443,741	
Gasoline/Diesel	$	350,000	
Health and Life Fund Support	$	2,000,000	
Total Contingency	$	7,093,741	*

* 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, 2025

	ADOPTED 2025
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, 2025

	ADOPTED 2025
<u>County Specialty Court Program</u>	
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.

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, 2025

REVENUES (02000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest	$ 1,390	$ -	$ -	$ -	$ -
Tobacco Settlement	101,339	-	-	-	-
TOTAL REVENUES	**$ 102,729**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (11002200)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Community Public Health	$ 1,010,633	$ -	$ -	$ -	$ -
TOTAL CONTRACT SERVICES	**$ 1,010,633**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Committed Fund Balance	$ (907,904)	$ -	$ -	$ -	$ -
Fund Balance, October 1	**$ 907,904**	**$ -**	**$ -**	**$ -**	**$ -**
Fund Balance, September 30	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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, 2025

	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2024 vs 2025	% Incr/(Decr)	% of Budget
SPECIAL REVENUE FUND								
Hotel Occupancy Tax	1,572,500	2,915,034	8,500,000	4,300,000	6,370,838	$ 2,070,838	48%	8.37%
State Lateral Road	154,000	185,300	30,300	251,000	284,000	$ 33,000	13%	0.37%
Unclaimed Property Fund	63,900	64,000	65,200	71,000	109,000	$ 38,000	54%	0.14%
Law Library Fund	85,400	84,000	56,000	77,500	267,500	$ 190,000	245%	0.35%
Local Provider Participation Fund	36,235,000	45,425,000	51,270,000	58,864,372	62,480,000	$ 3,615,628	6%	82.05%
Alternative Dispute Resolution Fund	62,000	61,000	-	-	-	$ -	0%	0.00%
Law Enforcement Education Fund	69,000	77,495	80,204	83,860	119,638	$ 35,778	43%	0.16%
County Records Management Fund	771,425	1,024,280	673,000	300,500	729,400	$ 428,900	143%	0.96%
County Clerk Records Management Fund	1,408,500	1,681,883	1,763,000	1,600,000	1,628,000	$ 28,000	2%	2.14%
County Clerk Archival Fund	1,613,000	1,801,029	1,672,000	1,618,000	1,781,000	$ 163,000	10%	2.34%
Courthouse Security Fund	501,268	614,825	628,651	170,050	251,800	$ 81,750	48%	0.33%
Justice Court Security Fund	131,750	184,000	202,000	242,000	301,800	$ 59,800	25%	0.40%
District Clerk Management Fund	216,500	233,963	267,000	264,000	429,000	$ 165,000	63%	0.56%
District Clerk Archival Fund	94,500	65,000	34,500	-	1,765	$ 1,765	100%	0.00%
Justice of the Peace Technology Fund	173,250	196,800	195,500	221,000	121,200	$ (99,800)	-45%	0.16%
County and District Court Tech Fund	92,500	102,000	114,000	129,000	148,400	$ 19,400	15%	0.19%
Forfeitures Fund	27,028	26,000	35,000	33,000	37,827	$ 4,827	15%	0.05%
D. A. Hot Check Collection Fund	4,450	4,865	4,650	4,950	5,550	$ 600	12%	0.01%
Bail Bond Board Fee Fund	101,250	102,500	101,000	108,500	121,500	$ 13,000	12%	0.16%
Voter Registration Fund	9,050	48,330	62,145	-	-	$ -	0%	0.00%
Vehicle Inventory Tax Interest Fund	265,000	312,000	315,750	348,500	428,766	$ 80,266	23%	0.56%
Sheriff - Crime Fund	143,234	126,000	126,750	113,500	120,611	$ 7,111	6%	0.16%
District Attorney - Crime Fund	157,482	219,000	263,000	271,000	246,900	$ (24,100)	-9%	0.32%
Primary Election Services Fund	47,274	90,000	41,000	90,000	91,500	$ 1,500	2%	0.12%
County Attorney Hot Check Fund	65,000	62,000	62,000	70,000	69,000	$ (1,000)	-1%	0.09%
TOTAL SPECIAL REVENUE FUNDS	**$ 44,064,261**	**$ 55,706,304**	**$ 66,500,650**	**$ 69,231,732**	**$ 76,144,995**	**$ 6,913,263**	**15.73%**	

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (11000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Hotel, Motel Tax	$ 2,440,925	$ 2,689,876	$ 2,370,000	$ 2,771,012	$ 2,780,000
Venue Tax	919,831	999,945	880,000	1,033,248	1,000,000
Interest	12,820	119,177	50,000	283,525	250,000
P & I On Taxes	-	-	-	779	-
Miscellaneous - Other	(1,796)	-	-	-	-
Program Income	2,250	1,500	-	1,750	-
Other Subscriptions - SBITA	-	246,080	-	-	-
TOTAL REVENUES	**$ 3,374,030**	**$ 4,056,578**	**$ 3,300,000**	**$ 4,090,314**	**$ 4,030,000**

EXPENDITURES (11002500)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Hotel Occupancy Tax (11002500)					
Salary and Wages	$ 98,264	$ 84,744	$ 164,093	$ 164,093	$ 170,364
Benefits	45,799	41,481	75,055	75,055	76,620
Supplies and Other Charges	178,495	30,866	572,049	20,707	139,175
Contingency	-	-	-	-	548,989
Repair and Maintenance	21,600	-	-	-	2,500
Contract Services	127,583	347,894	185,490	125,450	187,690
Professional Fees	5,300	24,960	5,300	5,300	5,500
Community Contracts	50,000	100,000	50,000	-	50,000
Capital Outlay	20,704	554,303	638,013	572,399	440,000
	$ 547,745	$ 1,184,247	$ 1,690,000	$ 963,004	$ 1,620,838
Venue Tax - Kyle Field					
Community Contracts	$ 864,481	$ 1,270,205	$ 860,000	$ 853,925	$ 1,000,000
	$ 864,481	$ 1,270,205	$ 860,000	$ 853,925	$ 1,000,000
Expo Complex Improvements (11002900)					
Repairs and Maintenance	$ -	$ -	$ 500,000	$ -	$ 2,500,000
	$ -	$ -	$ 500,000	$ -	$ 2,500,000

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

EXPENDITURES (11002500) Cont.	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Operating Transfers					
Transfer to Debt Service Fund	$ 1,165,715	$ -	$ 1,250,000	$ 1,250,000	$ 1,250,000
Transfer to Expo Expansion	-	-	-	-	-
	$ 1,165,715	$ -	$ 1,250,000	$ 1,250,000	$ 1,250,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 2,577,941**	**$ 2,454,451**	**$ 4,300,000**	**$ 3,066,930**	**$ 6,370,838**
Net Changes in Fund Balance	$ 796,089	$ 1,602,127	$ (1,000,000)	$ 1,023,384	$ (2,340,838)
FUND BALANCE, OCTOBER 1	$ 3,159,257	$ 3,955,346	$ 5,202,120	$ 5,557,473	$ 6,580,857
FUND BALANCE, SEPTEMBER 30	$ 3,955,346	$ 5,557,473	$ 4,202,120	$ 6,580,857	$ 4,240,019

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (12000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest - Accounts	$ 277	$ 5,056	$ 3,000	$ 12,293	$ 11,000
State of Texas - Lateral Road Fund	30,417	30,347	218,000	29,508	29,000
TOTAL REVENUES	**$ 30,694**	**$ 35,403**	**$ 221,000**	**$ 41,801**	**$ 40,000**

EXPENDITURES (56006000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Repair & Maintenance	$ -	$ -	$ -	$ 18,960	$ 284,000
Capital Outlay	-	-	251,000	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 251,000**	**$ 18,960**	**$ 284,000**
Net Changes in Fund Balance	$ 30,694	$ 35,403	$ (30,000)	$ 22,841	$ (244,000)
FUND BALANCE, OCTOBER 1	$ 155,422	$ 186,116	$ 218,441	$ 221,519	$ 244,360
FUND BALANCE, SEPTEMBER 30	$ 186,116	$ 221,519	$ 188,441	$ 244,360	$ 360

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (13000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest - Accounts	$ 386	$ 9,140	$ 3,000	$ 19,646	$ 15,000
TOTAL REVENUES	**$ 386**	**$ 9,140**	**$ 3,000**	**$ 19,646**	**$ 15,000**

EXPENDITURES (12005000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Supplies and Other Charges	$ -	$ -	$ 71,000	$ -	$ 21,800
Contingency	-	-	-	-	87,200
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 71,000**	**$ -**	**$ 109,000**
Net Changes in Fund Balance	$ 386	$ 9,140	$ (68,000)	$ 19,646	$ (94,000)
FUND BALANCE, OCTOBER 1	$ 64,848	$ 65,234	$ 68,899	$ 74,374	$ 94,020
FUND BALANCE, SEPTEMBER 30	$ 65,234	$ 74,374	$ 899	$ 94,020	$ 20

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

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

All income not required to support the fund is to be transferred to the general fund of the holder.

Commissioners' Court has oversight responsibility for the fund.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
LAW LIBRARY
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (15000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees - County Clerk	$ 18,114	$ 18,458	$ 17,500	$ 23,261	$ 20,000
Fees - District Clerk	10,349	145,658	50,000	82,374	75,000
Interest - Accounts	47	1,942	-	7,044	5,000
TOTAL REVENUES	**$ 28,510**	**$ 166,057**	**$ 67,500**	**$ 112,678**	**$ 100,000**

EXPENDITURES (52000100)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Supplies and Other Charges	$ 59,063	$ 62,593	$ 77,500	$ 65,367	$ 267,500
TOTAL EXPENDITURES	**$ 59,063**	**$ 62,593**	**$ 77,500**	**$ 65,367**	**$ 267,500**
Net Changes in Fund Balance	$ (30,552)	$ 103,464	$ (10,000)	$ 47,312	$ (167,500)
FUND BALANCE, OCTOBER 1	$ 47,336	$ 16,783	$ 129,683	$ 120,247	$ 167,559
FUND BALANCE, SEPTEMBER 30	$ 16,783	$ 120,247	$ 119,683	$ 167,559	$ 59

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (16000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Part-Scott& White	$ 13,426,264	$ 12,328,763	$ 15,291,457	$ 15,429,970	$ 15,000,000
Part-CS Medical Center	4,234,760	2,406,931	3,279,899	3,279,899	3,600,000
Part-St. Joseph	16,691,382	14,687,495	17,710,357	17,710,357	17,000,000
Part-Physicians Center	919,745	947,928	1,257,954	1,257,954	1,200,000
Part - Encompass (CHI St. Joseph Rehab Hospital)	1,521,096	1,357,099	1,637,211	1,637,211	1,200,000
Part-Caprock	460,822	397,231	487,494	487,494	480,000
Interest - Accounts	50,392	433,637	200,000	1,200,000	1,000,000
TOTAL REVENUES	**$ 37,304,461**	**$ 32,559,084**	**$ 39,864,372**	**$ 41,002,885**	**$ 39,480,000**
EXPENDITURES (34000200)					
Supplies and Other Charges	$ -	$ 134,246	$ -	$ -	$ -
Community Contracts	26,568,700	26,044,743	58,844,372	38,345,264	62,460,000
Operating Transfers					
Transfer to General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 26,588,700**	**$ 26,198,989**	**$ 58,864,372**	**$ 38,365,264**	**$ 62,480,000**
Net Changes in Fund Balance	$ 10,715,761	$ 6,360,095	$ (19,000,000)	$ 2,637,622	$ (23,000,000)
FUND BALANCE, OCTOBER 1	$ 3,297,346	$ 14,013,107	$ 19,333,075	$ 20,373,202	$ 23,010,824
FUND BALANCE, SEPTEMBER 30	$ 14,013,107	$ 20,373,202	$ 333,075	$ 23,010,824	$ 10,824

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
LAW ENFORCEMENT EDUCATION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (18000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
State LEOSE - Training	$ 14,928	$ 14,872	$ 69,360	$ 36,900	$ 36,900
TOTAL REVENUES	**$ 14,928**	**$ 14,872**	**$ 69,360**	**$ 36,900**	**$ 36,900**

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
LEOSE Training - Constable Precinct 1	$ -	$ -	$ 9,481	$ -	$ 12,448
LEOSE Training - Constable Precinct 2	-	-	9,741	-	13,181
LEOSE Training - Constable Precinct 3	-	-	3,906	-	6,874
LEOSE Training - Constable Precinct 4	-	-	10,500	-	13,939
LEOSE Training - County Attorney	1,000	-	5,538	500	8,006
LEOSE Training - District Attorney	200	2,271	4,005	2,310	5,070
LEOSE Training - Sheriff	5,763	10,471	9,588	5,486	13,734
LEOSE Training -Jail	5,021	-	31,101	15,426	46,386
TOTAL EXPENDITURES	**$ 11,984**	**$ 12,741**	**$ 83,860**	**$ 23,722**	**$ 119,638**
Net Changes in Fund Balance	$ 2,944	$ 2,131	$ (14,500)	$ 13,178	$ (82,738)
FUND BALANCE, OCTOBER 1	$ 64,485	$ 67,429	$ 69,360	$ 69,560	$ 82,738
FUND BALANCE, SEPTEMBER 30	$ 67,429	$ 69,560	$ 54,860	$ 82,738	$ -

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (19000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service - Co Records Mgt	$ 14,649	$ -	$ -	$ -	$ -
Fees for Service - Ct Records Preservation	8,921	623	500	405	400
Interest - Accounts	935	15,192	-	33,043	30,000
Transfer from General Fund	42,545	-	-	-	-
TOTAL REVENUES	**$ 67,051**	**$ 15,815**	**$ 500**	**$ 33,448**	**$ 30,400**

EXPENDITURES (50000100)

County Records Management and Preservation	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Salary and Wages	$ 35,086	$ -	$ -	$ -	$ -
Benefits	21,497	-	-	-	-
Supplies and Other Charges	87	-	-	-	-
Repairs and Maintenance	524	-	-	-	-
	$ 57,194	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (50000200)

County Record Preservation (Government Code: Section 51.708)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Supplies and Other Charges	$ -	$ -	$ 300,500	$ -	$ 30,400
Contractual Services	-	-	-	-	699,000
	$ -	**$ -**	**$ 300,500**	**$ -**	**$ 729,400**
TOTAL EXPENDITURES	**$ 57,194**	**$ -**	**$ 300,500**	**$ -**	**$ 729,400**
Net Changes in Fund Balance	$ 9,856	$ 15,815	$ (300,000)	$ 33,448	$ (699,000)
FUND BALANCE, OCTOBER 1	$ 640,098	$ 649,954	$ 660,825	$ 665,769	$ 699,216
FUND BALANCE, SEPTEMBER 30	$ 649,954	$ 665,769	$ 360,825	$ 699,216	$ 216

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (20000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 454,676	$ 339,322	$ 350,000	$ 306,162	$ 300,000
Interest - Accounts	5,390	31,036	20,000	63,598	60,000
TOTAL REVENUES	**$ 460,066**	**$ 370,358**	**$ 370,000**	**$ 369,760**	**$ 360,000**

EXPENDITURES (21005000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Salary and Wages	$ 105,859	$ 104,059	$ 128,285	$ 128,285	$ 134,033
Benefits	72,409	56,889	83,311	83,311	84,743
Supplies and Other Charges	21,476	725	1,263,064	17,345	8,500
Contingency	-	-	-	-	1,074,884
Repairs and Maintenance		327,291	-	-	500
Contracts for Services	103,091	-	125,340	133,272	325,340
Capital Outlay	-	-	-	22,822	-
TOTAL EXPENDITURES	**$ 302,835**	**$ 488,964**	**$ 1,600,000**	**$ 385,035**	**$ 1,628,000**
Net Changes in Fund Balance	$ 157,231	$ (118,607)	$ (1,230,000)	$ (15,275)	$ (1,268,000)
FUND BALANCE, OCTOBER 1	$ 1,245,170	$ 1,402,401	$ 1,233,678	$ 1,283,795	$ 1,268,520
FUND BALANCE, SEPTEMBER 30	$ 1,402,401	$ 1,283,795	$ 3,678	$ 1,268,520	$ 520

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (20010)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 387,387	$ 290,550	$ 315,000	$ 275,715	$ 275,000
Interest - Accounts	5,682	30,786	10,000	66,355	66,000
TOTAL REVENUES	**$ 393,069**	**$ 321,336**	**$ 325,000**	**$ 342,070**	**$ 341,000**
EXPENDITURES (21006000)					
Contingency	$ -	$ -	$ 1,118,000	$ -	$ 1,206,000
Contracts for Services	299,991	253,734	500,000	245,516	575,000
	$ 299,991	$ 253,734	$ 1,618,000	$ 245,516	$ 1,781,000
Operating Transfers					
Transfer to General Fund	$ -		$ -	$ -	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ 299,991**	**$ 253,734**	**$ 1,618,000**	**$ 245,516**	**$ 1,781,000**
Net Changes in Fund Balance	$ 93,078	$ 67,602	$ (1,293,000)	$ 96,554	$ (1,440,000)
FUND BALANCE, OCTOBER 1	$ 1,188,446	$ 1,281,524	$ 1,293,894	$ 1,349,126	$ 1,445,680
FUND BALANCE, SEPTEMBER 30	$ 1,281,524	$ 1,349,126	$ 894	$ 1,445,680	$ 5,680

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (22000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 105,826	$ 115,045	$ 106,050	$ 91,081	$ 90,800
Interest - Accounts	180	5,325	-	5,356	-
Transfer from General Fund	442,325	294,951	-	-	-
TOTAL REVENUES	**$ 548,331**	**$ 415,321**	**$ 106,050**	**$ 96,438**	**$ 90,800**
EXPENDITURES					
Sheriff Support (51000100):					
Salary and Wages	$ 318,556	$ 375,202	$ -	$ -	$ -
Benefits	132,453	155,455	-	-	-
Supplies and Other Charges	5,352	4,033	56,987	814	2,510
Contingency	-	-	-	-	168,131
Repairs and Maintenance	16,733	13,633	62,000	4,639	20,000
Contract Services	-	-	50,000	-	50,000
Community Contracts	-	1,011	1,063	1,062	1,159
Capital Outlay	7,100	-	-	6,263	10,000
	$ 480,194	$ 549,334	$ 170,050	$ 12,778	$ 251,800
TOTAL EXPENDITURES AND TRANSFERS	**$ 480,194**	**$ 549,334**	**$ 170,050**	**$ 12,778**	**$ 251,800**
Net Changes in Fund Balance	$ 68,137	$ (134,013)	$ (64,000)	$ 83,660	$ (161,000)
FUND BALANCE, OCTOBER 1	$ 143,407	$ 211,544	$ 143,407	$ 77,531	$ 161,191
FUND BALANCE, SEPTEMBER 30	$ 211,544	$ 77,531	$ 79,407	$ 161,191	$ 191

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)

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

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

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
JUSTICE COURT SECURITY FUND
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (22010)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 33,291	$ 33,424	$ 31,500	$ 35,275	$ 34,800
Interest - Accounts	236	4,523	2,500	11,152	11,000
TOTAL REVENUES	**$ 33,527**	**$ 37,947**	**$ 34,000**	**$ 46,427**	**$ 45,800**

EXPENDITURES (51000300)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Repair and Maintenance	$ 7,821	$ -	$ 30,000	$ -	$ 64,800
Contracts for Services	-	-	30,000	-	30,000
Professional Services	8,129	-	57,000	-	57,000
Capital Outlay	-	-	125,000	-	150,000
TOTAL EXPENDITURES	**$ 15,950**	**$ -**	**$ 242,000**	**$ -**	**$ 301,800**
Net Changes in Fund Balance	$ 17,577	$ 37,947	$ (208,000)	$ 46,427	$ (256,000)
FUND BALANCE, OCTOBER 1	$ 154,435	$ 172,012	$ 208,504	$ 209,959	$ 256,386
FUND BALANCE, SEPTEMBER 30	$ 172,012	$ 209,959	$ 504	$ 256,386	$ 386

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (23000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 61,726	$ 109,451	$ 60,000	$ 123,823	$ 120,000
Interest - Accounts	334	5,326	4,000	12,201	12,000
TOTAL REVENUES	**$ 62,060**	**$ 114,777**	**$ 64,000**	**$ 136,024**	**$ 132,000**

EXPENDITURES (20005000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Salary and Wages	$ -	$ 19,979	$ 73,600	$ 58,044	$ 77,300
Benefits	-	1,553	5,764	8,728	19,304
Contracts for Services	-	149,231	173,000	-	312,396
Professional Fees	-	-	11,636	-	20,000
TOTAL EXPENDITURES	**$ -**	**$ 170,763**	**$ 264,000**	**$ 66,772**	**$ 429,000**
Net Changes in Fund Balance	$ 62,060	$ (55,986)	$ (200,000)	$ 69,252	$ (297,000)
FUND BALANCE, OCTOBER 1	$ 222,442	$ 284,502	$ 204,664	$ 228,516	$ 297,768
FUND BALANCE, SEPTEMBER 30	$ 284,502	$ 228,516	$ 4,664	$ 297,768	$ 768

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (23010)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 5,670	$ 595	$ -	$ 285	$ 200
Interest - Accounts	69	131	-	64	65
TOTAL REVENUES	**$ 5,739**	**$ 726**	**$ -**	**$ 349**	**$ 265**

EXPENDITURES (20006000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Salary and Wages	$ 28,569	$ 18,345	$ -	$ -	$ -
Benefits	2,233	1,426	-	-	-
Professional Fees	3,522		-	-	1,765
TOTAL EXPENDITURES	**$ 34,324**	**$ 19,771**	**$ -**	**$ -**	**$ 1,765**
Net Changes in Fund Balance	$ (28,585)	$ (19,045)	$ -	$ 349	$ (1,500)
FUND BALANCE, OCTOBER 1	$ 48,839	$ 20,254	$ 1,319	$ 1,209	$ 1,558
FUND BALANCE, SEPTEMBER 30	$ 20,254	$ 1,209	$ 1,319	$ 1,558	$ 58

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (24000)	**FY 2022 ACTUAL**	**FY 2023 ACTUAL**	**FY 2024 ADOPTED BUDGET**	**FY 2024 YEAR-END ESTIMATE**	**FY 2025 ADOPTED BUDGET**
Fees for Service	$ 28,442	$ 28,209	$ 26,000	$ 29,652	$ 29,200
Interest	276	4,324	2,000	10,155	10,000
TOTAL REVENUES	**$ 28,718**	**$ 32,533**	**$ 28,000**	**$ 39,807**	**$ 39,200**
EXPENDITURES					
JP's (24005000)					
Supplies and Other Charges	$ -	$ -	$ 22,161	$ -	$ 77,200
	$ -	$ -	$ 22,161	$ -	$ 77,200
JP #1 (24005100)					
Supplies and Other Charges	$ 12,874	$ 5,048	$ 12,150	$ 503	$ 3,800
Contingency	-	-	-	-	5,000
Contract Services	160	178	1,000		2,200
	$ 13,034	$ 5,225	$ 13,150	$ 503	$ 11,000
JP #2 (24005200)					
Supplies and Other Charges	$ 14,981	$ 325	$ 5,000		$ 4,600
Contingency	-	-	-	-	5,000
Contract Services	224	249	1,400		1,400
Professional Services	-	-	49,937	-	-
Capital Outlay	-	-	-	49,937	
	$ 15,205	$ 574	$ 56,337	$ 49,937	$ 11,000
JP #3 (24005300)					
Supplies and Other Charges	$ -	$ 3,933	$ 10,800	$ -	$ 4,400
Contingency	-	-	-	-	5,000
Contract Services	255	285	1,600		1,600
Professional Services	-	-	49,065	-	-
Capital Outlay	-	-	-	49,065	-
	$ 255	$ 4,218	$ 61,465	$ 49,065	$ 11,000
JP #4 (24005400)					
Supplies and Other Charges	$ 12,090	$ 861	$ 16,950		$ 5,000
Contingency	-	-	-	-	5,000
Contract Services	160	178	1,000		1,000
Professional Services	-	-	49,937	-	-
Capital Outlay	-	-	-	49,937	-
	$ 12,250	$ 1,038	$ 67,887	$ 49,937	$ 11,000
TOTAL EXPENDITURES	**$ 40,744**	**$ 11,055**	**$ 221,000**	**$ 149,442**	**$ 121,200**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Net Changes in Fund Balance	$ (12,026)	$ 21,478	$ (193,000)	$ (109,635)	$ (82,000)
FUND BALANCE, OCTOBER 1	$ 183,046	$ 171,020	$ 44,560	$ 192,498	$ 82,863
FUND BALANCE, SEPTEMBER 30	$ 171,020	$ 192,498	$ (148,440)	$ 82,863	$ 863

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (24010)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 9,750	$ 10,059	$ 10,000	$ 8,426	$ 8,400
Interest	146	2,647	-	6,107	6,000
TOTAL REVENUES	**$ 9,896**	**$ 12,706**	**$ 10,000**	**$ 14,533**	**$ 14,400**

EXPENDITURES (25005000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Supplies and Other Charges	$ -	$ -	$ 129,000	$ -	$ 148,400
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 129,000**	**$ -**	**$ 148,400**
Net Changes in Fund Balance	$ 9,896	$ 12,706	$ (119,000)	$ 14,533	$ (134,000)
FUND BALANCE, OCTOBER 1	$ 96,998	$ 106,894	$ 119,102	$ 119,600	$ 134,133
FUND BALANCE, SEPTEMBER 30	$ 106,894	$ 119,600	$ 102	$ 134,133	$ 133

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (25000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 7,821	$ 5,329	$ -	$ 1,984	$ -
Interest	58	918	-	-	-
TOTAL REVENUES	**$ 7,879**	**$ 6,247**	**$ -**	**$ 1,984**	**$ -**

EXPENDITURES (18010000/28010000/30110000/30210000/30310000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Sheriff Forfeitures	$ -	$ 6,971	$ 23,527	$ 235	$ 26,191
Constable Pct. 1 Forfeitures	-	-	3,269	-	3,530
Constable Pct. 2 Forfeitures	-	585	4,447	-	4,804
Constable Pct. 3 Forfeitures	-	140	1,757	-	3,302
TOTAL EXPENDITURES	**$ -**	**$ 7,696**	**$ 33,000**	**$ 235**	**$ 37,827**
Net Changes in Fund Balance	$ 7,879	$ (1,449)	$ (33,000)	$ 1,749	$ (37,827)
FUND BALANCE, OCTOBER 1	$ 29,648	$ 37,527	$ 33,463	$ 36,078	$ 37,827
FUND BALANCE, SEPTEMBER 30	$ 37,527	$ 36,078	$ 463	$ 37,827	$ -

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (26000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest - Accounts	$ 7	$ 113	$ 50	$ 242	$ 100
Other Revenue	75	150	-	100	150
TOTAL REVENUES	**$ 82**	**$ 263**	**$ 50**	**$ 342**	**$ 250**
EXPENDITURES (19006000)					
Supplies and Other Charges	$ -	$ -	$ 4,950	$ -	$ 5,550
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 4,950**	**$ -**	**$ 5,550**
Net Changes in Fund Balance	$ 82	$ 263	$ (4,900)	$ 342	$ (5,300)
FUND BALANCE, OCTOBER 1	$ 4,647	$ 4,729	$ 4,937	$ 4,992	$ 5,334
FUND BALANCE, SEPTEMBER 30	$ 4,729	$ 4,992	$ 37	$ 5,334	$ 34

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (27000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest - Accounts	$ 151	$ 2,427	$ 1,500	$ 5,380	$ 5,000
Other Revenue	2,000	2,500	2,000	2,500	2,500
TOTAL REVENUES	**$ 2,151**	**$ 4,927**	**$ 3,500**	**$ 7,880**	**$ 7,500**

EXPENDITURES (12006000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Salary and Wages	$ 304	$ 321	$ 4,001	$ -	$ 4,001
Benefits	144	113	1,011	-	1,011
Supplies and Other Charges	274		103,488	409	6,660
Contingency	-	-	-	-	109,828
TOTAL EXPENDITURES	**$ 722**	**$ 433**	**$ 108,500**	**$ 409**	**$ 121,500**
Net Changes in Fund Balance	$ 1,429	$ 4,494	$ (105,000)	$ 7,471	$ (114,000)
FUND BALANCE, OCTOBER 1	$ 101,596	$ 103,025	$ 105,900	$ 107,519	$ 114,990
FUND BALANCE, SEPTEMBER 30	$ 103,025	$ 107,519	$ 900	$ 114,990	$ 990

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (28000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest - Accounts	$ 13	$ -	$ -	$ -	$ -
Secretary of State	33,460	16,804	-	-	-
TOTAL REVENUES	**$ 33,473**	**$ 16,804**	**$ -**	**$ -**	**$ -**
EXPENDITURES (13005000)					
Supplies and Other Charges	$ 1,461	$ 1,071	$ -	$ -	$ -
Contracts - Services	20,201	15,733	-	-	-
Professional Services	20,500	-	-	-	-
TOTAL EXPENDITURES	**$ 42,162**	**$ 16,804**	**$ -**	**$ -**	**$ -**
Net Changes in Fund Balance	$ (8,689)	$ -	$ -	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 8,689	$ -	$ -	$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ -	$ -	$ -	$ -	$ -

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (29000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
P & I Taxes	$ 3,624	$ 8,389	$ 2,500	$ 7,465	$ 2,500
Interest	4,142	23,620	15,000	44,045	48,000
TOTAL REVENUES	**$ 7,766**	**$ 32,009**	**$ 17,500**	**$ 51,510**	**$ 50,500**
EXPENDITURES (13006000)					
Salary and Wages	$ -	$ -	$ 11,100	$ -	$ 11,100
Employee benefits	-	-	2,805	-	2,805
Supplies and Other Charges	5,438	5,117	304,095	2,036	26,750
Contingency	-	-	-	-	357,611
Repair & Maintenance	-	240	1,000	-	1,000
Contracts	-	-	2,000	-	2,000
Professional Fees	-	-	7,500	-	7,500
Capital Outlay	-	-	20,000	-	20,000
TOTAL EXPENDITURES	**$ 5,438**	**$ 5,357**	**$ 348,500**	**$ 2,036**	**$ 428,766**
Net Changes in Fund Balance	$ 2,328	$ 26,652	$ (331,000)	$ 49,474	$ (378,266)
FUND BALANCE, OCTOBER 1	$ 310,335	$ 312,663	$ 331,262	$ 339,315	$ 388,789
FUND BALANCE, SEPTEMBER 30	$ 312,663	$ 339,315	$ 262	$ 388,789	$ 10,523

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (33000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest	$ 267	$ 1,599	$ 500	$ 6,878	$ 4,300
Other Revenue	1,600	8,000	-	-	-
TOTAL REVENUES	**$ 1,867**	**$ 9,599**	**$ 500**	**$ 6,878**	**$ 4,300**
EXPENDITURES (28050000)					
Supplies and Other Charges	$ 85	$ 4,796	$ 79,500	$ 4,237	$ 63,100
Contingency	-	-	-	-	23,511
Repairs and Maintenance	-	1,369	4,000	-	4,000
Capital Outlay	-	7,607	30,000	-	30,000
	$ 85	$ 13,772	$ 113,500	$ 4,237	$ 120,611
Operating Transfers					
Transfer to General Fund	$ 10,000	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 10,085**	**$ 13,772**	**$ 113,500**	**$ 4,237**	**$ 120,611**
Net Changes in Fund Balance	$ (8,218)	$ (4,173)	$ (113,000)	$ 2,641	$ (116,311)
FUND BALANCE, OCTOBER 1	$ 126,061	$ 117,843	$ 113,140	$ 113,670	$ 116,311
FUND BALANCE, SEPTEMBER 30	$ 117,843	$ 113,670	$ 140	$ 116,311	$ -

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (34000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
District Attorney - Crime Fund	$ 80,558	$ 32,610	$ 20,000	$ 300	$ 20,000
Interest	341	5,816	2,000	11,142	11,000
TOTAL REVENUES	**$ 80,899**	**$ 38,426**	**$ 22,000**	**$ 11,442**	**$ 31,000**
EXPENDITURES (19200100)					
Salary and Wages	$ 14,389	$ 20,383	$ 80,376	$ 16,834	$ 84,512
Benefits	7,935	9,588	14,686	7,897	39,520
Supplies and Other Charges	24,089	11,007	155,938	15,291	20,649
Contingency	-	-	-	-	82,219
Contract Services	314	360	20,000	360	20,000
Capital Outlay	5,782	-	-	-	-
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ 9,000	$ -
TOTAL EXPENDITURES	**$ 52,509**	**$ 41,338**	**$ 271,000**	**$ 49,383**	**$ 246,900**
Net Changes in Fund Balance	$ 28,390	$ (2,912)	$ (249,000)	$ (37,941)	$ (215,900)
FUND BALANCE, OCTOBER 1	$ 228,363	$ 256,753	$ 249,929	$ 253,841	$ 215,900
FUND BALANCE, SEPTEMBER 30	$ 256,753	$ 253,841	$ 929	$ 215,900	$ (0)

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (35000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 38,109	$ 70,904	$ 25,000	$ 14,191	$ 25,000
Interest	67	1,263	-	2,307	2,500
TOTAL REVENUES	**$ 38,176**	**$ 72,167**	**$ 25,000**	**$ 16,498**	**$ 27,500**
EXPENDITURES (21120000)					
Supplies and Other Charges	$ 372	$ -	$ 500	$ -	$ -
Contract Services	49,250	-	7,500	2,540	-
Total Primary Election Services (21120000)	$ 49,622	$ -	$ 8,000	$ 2,540	$ -
EXPENDITURES (21130000)					
Supplies and Other Charges	$ 8,191	$ 5,479	$ 78,600	$ 2,691	$ 11,700
Contingency	-	-	-	-	53,800
Repairs and Maintenance	-	-	1,000		10,000
Contract Services	16,198	13,414	2,400	11,742	16,000
Total Election Services (21130000)	$ 24,389	$ 18,893	$ 82,000	$ 14,433	$ 91,500
TOTAL EXPENDITURES	**$ 74,011**	**$ 18,893**	**$ 90,000**	**$ 16,973**	**$ 91,500**
Net Changes in Fund Balance	$ (35,835)	$ 53,274	$ (65,000)	$ (475)	$ (64,000)
FUND BALANCE, OCTOBER 1	$ 47,979	$ 12,144	$ 65,582	$ 65,418	$ 64,943
FUND BALANCE, SEPTEMBER 30	$ 12,144	$ 65,418	$ 582	$ 64,943	$ 943

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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (58000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees for Service	$ 1,671	$ 2,859	$ 2,000	$ 1,078	$ 1,000
TOTAL REVENUES	**$ 1,671**	**$ 2,859**	**$ 2,000**	**$ 1,078**	**$ 1,000**

EXPENDITURES (18006000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Benefits	$ (2,793)	$ -	$ -	$ -	$ -
Supplies and Other Charges	-	-	65,000	1,000	-
Contingency	-	-	-	-	64,000
Contract Services	-	-	5,000	-	5,000
TOTAL EXPENDITURES	**$ (2,793)**	**$ -**	**$ 70,000**	**$ 1,000**	**$ 69,000**
Net Changes in Fund Balance	$ 4,464	$ 2,859	$ (68,000)	$ 78	$ (68,000)
FUND BALANCE, OCTOBER 1	$ 61,337	$ 65,802	$ 68,615	$ 68,661	$ 68,739
FUND BALANCE, SEPTEMBER 30	$ 65,802	$ 68,661	$ 615	$ 68,739	$ 739

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.

THE STATE OF TEXAS

COUNTY OF BRAZOS

FEDERAL & STATE GRANT FUNDS

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET - SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2025

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2024	Budgeted Revenue Year Ending Sept. 30, 2025	Transfers In (1)		Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2025	Fund Balance Reserved For Special Purpose
Texas Indigent Defense Commission Grant	--	1,382,260	322,280		--	1,704,540	--
Department of Justice - Sheriff's Office	--	375,000	--		--	375,000	--
Statewide Automated Victim Notification Service (SAVNS)	--	30,286	--		--	30,286	--
TJJD - Juvenile Grants	--	1,928,206	826,202	(2)	--	2,754,408	--
State Homeland Security	--	24,462	--		--	24,462	--
Metropolitan Planning Organization	--	521,025	--		--	521,025	--
American Rescue Plan Act	--	20,884,000	15,784,000	(3)	--	36,668,000	--
Rural Law Enforcement Salary Assistant Program	--	1,050,000	--		--	1,050,000	
TOTAL GRANT PROGRAMS	$ --	$ 26,195,239	$ 16,932,482	(1)	$ --	$ 43,127,721	$ --

(1) Represents matching funds that are provided for support of the Grant
(2) Revenues for all TJPC grants combined due to TJPC/TYC combination at State level. Accounting for Expenditures will remain split.
(3) Revenues for the non grant portion of the Medical Examiner's Building. Accounting for Expenditures will remain separate.

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2025

GRANT FUNDS	Actual 2021-2022	Actual 2022-2023	Adopted Budget 2023-2024	Adopted Budget 2024-2025	Budget 2024 vs 2025	% Incr/(Decr)	% of Budget
Emergency Rental Assistance	2,018,918	--	--	--	--	0%	0.0%
NRA	15,611	320	--	--	--	0%	0.0%
OAG - District Attorney	343,408	118,229	--	--	--	0%	0.0%
Texas Council on Family Violence	55,000	55,000	--	--	--	0%	0.0%
HAVA - General Compliance	44,607	8,722	6	--	(6)	-100%	0.0%
HAVA - Election Securities	1,332,677	--	--	--	--	0%	0.0%
Specialty (Drug Court) Grant	--	--	--	--	--	0%	0.0%
Texas Indigent Defense Commission Grant	7,174	601,908	1,318,333	1,704,540	386,207	29%	3.95%
Office of the Governor - Sheriff's Office	5,995	149,641	377,394	--	(377,394)	-100%	0.00%
Department of Justice - Sheriff's Office	--	50,126	443,044	375,000	(68,044)	-18%	0.87%
Statewide Automated Victim Notification Service (SAVNS)	30,144	29,403	29,403	30,286	883	3%	0.07%
Edward Byrne Justice Assistance Grant	6,903	7,408	7,886	--	(7,886)	-100%	0.00%
Office of the Governor - Constable, Pct. #3	--	18,357	--	--	--	0%	0.00%
TJJD - Juvenile Grants	1,249,443	1,472,466	2,358,298	2,754,408	396,110	17%	6.39%
TJJD - R - Regionalization	18,004	18,004	18,904	--	(18,904)	-100%	0.00%
TJJD - W	1,593	--	--	--	--	0%	0.00%
Texas Education Agency (Juvenile)	6,429	3,619	--	--	--	0%	0.00%
State Homeland Security	22,735	22,735	23,750	24,462	712	3%	0.06%
Metropolitan Planning Organization	368,464	393,109	673,271	521,025	(152,246)	-23%	1.21%
Safe Streets and Roads for All	--	--	270,000	--	(270,000)	-100%	0.00%
American Rescue Plan Act	8,445,192	7,495,180	20,000,000	36,668,000	16,668,000	83%	85.02%
Rural Law Enforcement Salary Assistant Program	--	--	--	1,050,000	1,050,000	100%	2.43%
TOTAL GRANT PROGRAMS	$ 13,972,297	$ 10,444,227	$ 25,520,289	$ 43,127,721	$ 17,607,432	168.59%	

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Emergency Rental Assistance

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Emergency Rental Assistance	$ 2,012,964	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 2,012,964**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Emergency Rental Assistance (100021)					
Supplies and Other Charges	$ 70,238	$ -	$ -	$ -	$ -
Contractual Services	1,948,680	-	-	-	-
	$ 2,018,918	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 2,018,918**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
NRA GRANT

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Grant - NRA	$ 15,611	$ 320	$ -	$ 8,422	$ -
TOTAL REVENUES	**$ 15,611**	**$ 320**	**$ -**	**$ 8,422**	**$ -**

EXPENDITURES					
NRA - County Attorney (181001)					
Supplies and Other Charges	$ 2,352	$ -	$ -	$ 3,050	$ -
	$ 2,352	**$ -**	**$ -**	**$ 3,050**	**$ -**
NRA - Sheriff Administration (281001)					
Supplies and Other Charges	$ 3,050	$ -	$ -	$ 3,000	$ -
	$ 3,050	**$ -**	**$ -**	**$ 3,000**	**$ -**
NRA - Constable Pct. #2 (302001)					
Supplies and Other Charges	$ 3,424	$ -	$ -	$ -	$ -
	$ 3,424	**$ -**	**$ -**	**$ -**	**$ -**
NRA - Constable Pct. #3 (303001)					
Supplies and Other Charges	$ 6,785	$ 320	$ -	$ 2,372	$ -
	$ 6,785	**$ 320**	**$ -**	**$ 2,372**	**$ -**
TOTAL EXPENDITURES	**$ 15,611**	**$ 320**	**$ -**	**$ 8,422**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF ATTORNEY GENERAL - DISTRICT ATTORNEY
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
OAG - District Attorney	$ -	$ -	$ -	$ -	$ -
Crime Against Women Prosecution - OAG Grant	149,447	71,891	-	-	-
Victim Assistance Coordinator - OAG Grant	45,000	-	-	-	-
General Fund Transfer	148,961	46,338	-	-	-
TOTAL REVENUES	**$ 343,408**	**$ 118,229**	**$ -**	**$ -**	**$ -**

EXPENDITURES					
Crime Against Women (191000)					
Salary and Wages	$ 182,640	$ 81,721	$ -	$ -	$ -
Benefits	76,065	36,508	-	-	-
	$ 258,705	**$ 118,229**	**$ -**	**$ -**	**$ -**
Victim Assistance Coordination (192000)					
Salary and Wages	$ 55,413	$ -	$ -	$ -	$ -
Benefits	29,290	-	-	-	-
	$ 84,703	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 343,408**	**$ 118,229**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS COUNCIL ON FAMIY VIOLENCE HIGH RISK TEAM (HRT)
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
TCFV - Domestic Violence High Risk Team	$ 55,000	$ 55,000	$ -	$ -	$ -
TOTAL REVENUES	**$ 55,000**	**$ 55,000**	**$ -**	**$ -**	**$ -**

EXPENDITURES (193000)					
TCFV - Domestic Violence HR					
Salary and Wages	$ 44,158	$ 44,158	$ -	$ -	$ -
Benefits	10,842	10,842	-	-	-
Supplies and Other Charges	-	-	-	-	-
TOTAL EXPENDITURES	**$ 55,000**	**$ 55,000**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
HELP AMERICA VOTE ACT - GENERAL COMPLIANCE
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Reserve Fund Balance	$ -	$ -	$ 6	$ -	$ -
Interest	1,391	-	-	-	-
Fees - Election Services	-	-	-	-	-
TOTAL REVENUES	**$ 1,391**	**$ -**	**$ 6**	**$ -**	**$ -**

EXPENDITURES (212100)					
Supplies and Other Chargers	$ 41,607	$ 8,722	$ 6	-	$ -
Repair and Maintenance	3,000	-	-	-	-
Contract for Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ 44,607**	**$ 8,722**	**$ 6**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
HELP AMERICA VOTE ACT - SECRETARY OF STATE
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Secretary of State	$ 1,332,677	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 1,332,677**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
HAVA - ELECTION SECURITIES (212400)					
Supplies and Other Charges	$ 23,622	$ -	$ -	$ -	$ -
Professional Services	3,840	-	-	-	-
	$ 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	**$ 1,332,677**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
SPECIALTY (DRUG COURT) GRANT
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Specialty Court Program - Grant	$ -	$ -	$ -	$ 2,810	$ -
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 2,810**	**$ -**

EXPENDITURES (227100)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Supplies and Other Charges	$ -	$ -	$ -	$ -	$ -
Contract Services	-	-	-	2,810	-
Professional Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 2,809**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS INDIGENT DEFENSE COMMISSION GRANT
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Indigent Defense TF	$ 7,174	$ 601,908	$ 1,308,060	$ 786,597	$ 1,382,260
General Fund Transfer	-	-	10,273	-	322,280
TOTAL REVENUES	**$ 7,174**	**$ 601,908**	**$ 1,318,333**	**$ 786,597**	**$ 1,704,540**

EXPENDITURES					
Texas Indigent Defense Commission Grant (272200)					
Salary and Wages	$ -	$ 389,576	$ 837,415	$ 837,415	$ 1,007,994
Benefits	-	156,590	375,087	375,087	421,938
Supplies and Other Charges	7,174	49,519	97,079	42,506	74,781
Contingency	-	-	-	-	191,075
Repairs and Maintenance	-	3,738	1,300	554	1,300
Contracts for Services	-	2,484	7,452	-	7,452
	$ 7,174	**$ 601,908**	**$ 1,318,333**	**$ 1,255,562**	**$ 1,704,540**
TOTAL EXPENDITURES	**$ 7,174**	**$ 601,908**	**$ 1,318,333**	**$ 1,255,562**	**$ 1,704,540**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF THE GOVERNOR - SHERIFF'S OFFICE
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Office of the Governor - Sheriff's Office	$ 5,995	$ 149,641	$ 377,394	$ 363,922	$ -
TOTAL REVENUES	**$ 5,995**	**$ 149,641**	**$ 377,394**	**$ 363,922**	**$ -**

EXPENDITURES (283300 & 283400)					
SO CellHawk Project (283400)					
Supplies and Other Charges	$ 5,995		$ -	$ -	$ -
	$ 5,995	**$ -**	**$ -**	**$ -**	**$ -**
DVE Real Time Crime Center (283500)					
Supplies and Other Charges	$ -	$ 12,277	$ 99,902	$ 23,990	$ -
Capital Outlay	-	9,895	277,492	339,932	-
	$ -	**$ 22,172**	**$ 377,394**	**$ 363,922**	**$ -**
Sheriff's Office Bullet Resistant Shield Grant (283600)					
Capital Outlay	$ -	$ 127,469	$ -	$ -	$ -
	$ -	**$ 127,469**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 5,995**	**$ 149,641**	**$ 377,394**	**$ 363,922**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
DEPARTMENT OF JUSTICE: OFFICE OF JUSTICE PROGRAMS - SHERIFF'S OFFICE
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Department of Justice - Sheriff's Office	$ -	$ 50,126	$ 443,044	$ 191,081	$ 375,000
TOTAL REVENUES	**$ -**	**$ 50,126**	**$ 443,044**	**$ 191,081**	**$ 375,000**

EXPENDITURES (283700)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
BV Human Trafficking Task Force Development					
Salary and Wages	$ -	$ 27,493	$ 150,438	$ 116,707	$ 158,312
Benefits	-	10,917	73,419	54,921	75,644
Supplies and Other Charges	-	10,268	201,187	41,575	27,443
Contingency	-	-	-	-	93,101
Repairs and Maitenance	-	1,448		210	2,500
Professional Services	-	-		-	-
Capital Outlay	-	-	18,000	-	18,000
	$ -	**$ 50,126**	**$ 443,044**	**$ 213,413**	**$ 375,000**
TOTAL EXPENDITURES	**$ -**	**$ 50,126**	**$ 443,044**	**$ 213,413**	**$ 375,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
STATEWIDE AUTOMATED VICTIM NOTIFICATION SERVICES (SAVNS GRANT)
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Grant - Funding	$ 30,144	$ 29,403	$ 29,403	$ 22,714	$ 30,286
TOTAL REVENUES	**$ 30,144**	**$ 29,403**	**$ 29,403**	**$ 22,714**	**$ 30,286**

EXPENDITURES (286000)					
Contract Services	$ 30,144	$ 29,403	$ 29,403	$ 22,714	$ 30,286
TOTAL EXPENDITURES	**$ 30,144**	**$ 29,403**	**$ 29,403**	**$ 22,714**	**$ 30,286**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Criminal Justice Division Governor's Office	$ 6,903	$ 7,408	$ 7,886	$ 7,886	$ -
TOTAL REVENUES	**$ 6,903**	**$ 7,408**	**$ 7,886**	**$ 7,886**	**$ -**

EXPENDITURES (289500, 289600, 289700)					
Supplies and Other Charges	$ 6,903	$ 7,408	$ 7,886	$ 7,886	$ -
TOTAL EXPENDITURES	**$ 6,903**	**$ 7,408**	**$ 7,886**	**$ 7,886**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF THE GOVERNOR - CONSTABLE, PCT #3
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Office of the Governor - Constable Pct 3	$ -	$ 18,357	$ -	$ -	$ -
TOTAL REVENUES	**$ -**	**$ 18,357**	**$ -**	**$ -**	**$ -**

EXPENDITURES (303002)					
Bullet Resistant Shield Grant (303002)					
Capital Outlay	$ -	$ 18,357	$ -	$ -	$ -
	$ -	**$ 18,357**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ -**	**$ 18,357**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - JUVENILE GRANTS
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Grant - T. J. J. D. - Salary Supplement	$ -	$ 21,548	$ 224,244	$ 224,244	$ 495,143
Grant - T. J. J. D. - State Aid	1,097,634	1,160,767	1,433,063	1,433,063	1,433,063
General Fund Transfer	151,809	290,151	700,991	700,991	826,202
TOTAL REVENUES	**$ 1,249,443**	**$ 1,472,466**	**$ 2,358,298**	**$ 2,358,298**	**$ 2,754,408**

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
TJJD - Salary Adjustment Basic Probation (311110)					
Salary and Wages	$ -	$ 8,334	$ 96,976	$ 96,976	$ 251,690
Benefits	-	2,000	24,487	24,487	63,554
	$ -	**$ 10,334**	**$ 121,463**	**$ 121,463**	**$ 315,244**
TJJD - Salary Adjustment Pre & Post Adjudication - Detention (311120)					
Salary and Wages	$ -	$ 8,965	$ 112,136	$ 112,136	$ 167,794
Benefits	-	2,249	28,316	28,316	42,369
	$ -	**$ 11,214**	**$ 140,452**	**$ 140,452**	**$ 210,163**
TJJD - SA Basic Probation (312110)					
Salary and Wages	$ 167,697	$ 182,981	$ 364,651	$ 364,651	$ 397,061
Benefits	87,791	93,463	193,949	193,949	202,139
	$ 255,488	**$ 276,444**	**$ 558,600**	**$ 558,600**	**$ 599,200**
TJJD - SA Basic Court (312111)					
Salary and Wages	$ 134,262	$ 164,451	$ 377,258	$ 377,258	$ 404,153
Benefits	74,668	89,135	145,530	145,530	152,319
	$ 208,930	**$ 253,587**	**$ 522,788**	**$ 522,788**	**$ 556,472**
TJJD - SA Comm Programs - Community Based (312123)					
Salary and Wages	$ 54,089	$ 44,449	$ 61,576	$ 61,576	$ 64,895
Benefits	28,919	24,854	32,525	32,525	33,369
	$ 83,009	**$ 69,303**	**$ 94,101**	**$ 94,101**	**$ 98,264**
TJJD - Pre & Post Adjudication - Detention (312132)					
Salary and Wages	$ 198,005	$ 219,895	$ 230,495	$ 230,495	$ 246,351
Benefits	105,405	118,157	126,032	126,032	130,036
Supplies and Other Charges	1,112	-	-	-	-
Contract for Services	-	6,000	-	-	-
	$ 304,522	**$ 344,052**	**$ 356,527**	**$ 356,527**	**$ 376,387**
TJJD - SA Commitment Diversion - Community Based (312143)					
Salary and Wages	$ 174,108	$ 202,794	$ 220,220	$ 220,220	$ 238,078
Benefits	80,317	96,445	123,576	123,576	128,096
	$ 254,426	**$ 299,239**	**$ 343,796**	**$ 343,796**	**$ 366,174**

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

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
TJJD - Mental Health Services - Community Based (312154)					
Salary and Wages	$ 46,375	$ 64,809	$ 67,987	$ 67,987	$ 73,175
Benefits	22,554	32,247	34,027	34,027	35,324
Supplies and Other Charges	-	6,195	-	-	-
	$ 68,929	**$ 103,251**	**$ 102,014**	**$ 102,014**	**$ 108,499**
TJJD - SA Aid Mental Health Services - Residential Programs (312157)					
Salary and Wages	$ 49,936	$ 71,534	$ 81,139	$ 81,139	$ 85,482
Benefits	24,203	33,509	37,418	37,418	38,523
	$ 74,139	**$ 105,042**	**$ 118,557**	**$ 118,557**	**$ 124,005**
TOTAL EXPENDITURES	**$ 1,249,443**	**$ 1,472,466**	**$ 2,358,298**	**$ 2,358,298**	**$ 2,754,408**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - REGIONALIZATION GRANT
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Grant - T. J. J. D. - R	$ 18,004	$ 18,004	$ 18,904	$ 18,904	$ -
TOTAL REVENUES	**$ 18,004**	**$ 18,004**	**$ 18,904**	**$ 18,904**	**$ -**

EXPENDITURES (313100)					
Contract Services	$ 18,004	$ 18,004	$ 18,904	$ 18,904	$ -
TOTAL EXPENDITURES	**$ 18,004**	**$ 18,004**	**$ 18,904**	**$ 18,904**	**$ -**

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

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 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, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	**FY 2022 ACTUAL**	**FY 2023 ACTUAL**	**FY 2024 ADOPTED BUDGET**	**FY 2024 YEAR-END ESTIMATE**	**FY 2025 ADOPTED BUDGET**
Grant - TEA - Education Materials	$ 6,429	$ 3,619	$ -	$ -	$ -
TOTAL REVENUES	**$ 6,429**	**$ 3,619**	**$ -**	**$ -**	**$ -**

EXPENDITURES (319200)					
Supplies and Other Charges	$ 6,429	$ 3,619	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 6,429**	**$ 3,619**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
STATE HOMELAND SECURITY GRANT
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Office of Attorney General - Web EOC	$ 22,735	$ 22,735	$ 23,750	$ 23,750	$ 24,462
TOTAL REVENUES	**$ 22,735**	**$ 22,735**	**$ 23,750**	**$ 23,750**	**$ 24,462**

EXPENDITURES (355400)					
GDEM - State Homeland Security (355400)					
Contract Services	$ 22,735	$ 22,735	$ 23,750	$ 23,750	$ 24,462
	$ 22,735	**$ 22,735**	**23,750**	**23,750**	**24,462**
TOTAL EXPENDITURES	**$ 22,735**	**$ 22,735**	**$ 23,750**	**$ 23,750**	**$ 24,462**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
METROPOLITAN PLANNING ORGANIZATION
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Grant - M. P. O.	$ 368,464	$ 393,077	$ 673,271	$ 327,283	$ 521,025
Sale of Other Assets	-	32.00	-	-	-
TOTAL REVENUES	**$ 368,464**	**$ 393,109**	**$ 673,271**	**$ 327,283**	**$ 521,025**

EXPENDITURES (424100)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Salary and Wages	$ 221,339	$ 237,304	$ 261,240	$ 261,240	$ 299,649
Benefits	100,700	106,769	133,361	133,361	137,805
Supplies and Other Charges	7,431	8,465	30,085	6,757	13,100
Contingency	-	-	-	-	19,016
Repairs and Maintenance	600	-	1,850	125	1,100
Contracts for Services	38,396	40,572	46,735	38,337	47,855
Professional Services	-	-	200,000	2,500	2,500
TOTAL EXPENDITURES	**$ 368,464**	**$ 393,109**	**$ 673,271**	**$ 442,320**	**$ 521,025**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
SAFE STREETS AND ROADS FOR ALL
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Public Health Revenue	$ -	$ -	$ 270,000	$ 60,000	$ -
Federal Highway Administration	-	-	-	166,000	-
TOTAL REVENUES	**$ -**	**$ -**	**$ 270,000**	**$ 226,000**	**$ -**

EXPENDITURES (424500)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Contractual Services	$ -	$ -	$ 270,000	$ 226,000	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 270,000**	**$ 226,000**	**$ -**

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

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (31000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest - Investments	$ (1,392)	$ -	$ -	$ -	$ -
American Rescue Plan Act	8,445,192	-	20,000,000	206,394	20,884,000
Transfer from General Fund	-	-	-	-	15,784,000
TOTAL REVENUES	**$ 8,443,800**	**$ -**	**$ 20,000,000**	**$ 206,394**	**$ 36,668,000**
EXPENDITURES					
American Rescue Plan Act - General Government (116001)					
Salary and Wages	$ -	$ -	$ -	$ -	$ -
Discretionary Spending	8,445,192	7,299,824	-	-	-
Contract Services	-	132,000	1,800,000	-	1,668,000
Professional Services	-	-	-	-	-
	$ 8,445,192	$ 7,431,824	$ 1,800,000	$ -	$ 1,668,000
American Rescue Plan Act - Medical Examiner's Office (340500)					
Capital Outlay	$ -	$ 63,356	$ 18,200,000	$ 1,320,225	$ 19,216,000
	$ -	$ 63,356	$ 18,200,000	$ 1,320,225	$ 19,216,000
Medical Examiner - Non Grant Capital (63340510)					
Capital Outlay	$ -	$ -	$ -	$ -	$ 15,784,000
	$ -	$ -	$ -	$ -	$ 15,784,000
TOTAL EXPENDITURES	**$ 8,445,192**	**$ 7,495,180**	**$ 20,000,000**	**$ 1,320,225**	**$ 36,668,000**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
RURAL LAW ENFORCEMENT SALARY ASSISTANT PROGRAM (SB 22 - 2023)
For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (32000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest	$ -	$ -	$ -	$ -	$ -
Rural Prosecutor Supplement - County Attorney	-	-	-	275,000	275,000
Rural Prosecutor Supplement - District Attorney	-	-	-	275,000	275,000
Rural Law Enforcement Grant Program - Sheriff's Office	-	-	-	500,000	500,000
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 1,050,000**	**$ 1,050,000**
EXPENDITURES					
County Attorney - Rural Prosecutor's Salary Assistance Grant Program (181002)					
Salary and Wages	$ -	$ -	$ -	$ 220,035	$ 219,559
Benefits	-	-	-	54,965	55,440
Contingency	-	-	-	-	1
	$ -	$ -	$ -	$ 275,000	$ 275,000
District Attorney - Rural Prosecutor's Salary Assistance Grant Program (191002)					
Salary and Wages	$ -	$ -	$ -	$ 220,009	$ 219,559
Benefits	-	-	-	54,991	55,440
Contingency	-	-	-	-	1
	$ -	$ -	$ -	$ 275,000	$ 275,000
Sheriff's Office - Rural Law Enforcement Grant Program (281002)					
Supplies and Other Charges	$ -	$ -	$ -	$ 32,133	$ 67,000
Contract Services	-	-	-	-	100,000
Capital Outlay	-	-	-	163,174	333,000
	$ -	$ -	$ -	$ 195,307	$ 500,000
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 745,307**	**$ 1,050,000**

THE STATE OF TEXAS

COUNTY OF BRAZOS

DEBT SERVICE FUND

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
DEBT SERVICE FUND

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

REVENUES (41000)	**FY 2022 ACTUAL**	**FY 2023 ACTUAL**	**FY 2024 ADOPTED BUDGET**	**FY 2024 YEAR-END ESTIMATE**	**FY 2025 ADOPTED BUDGET**
Taxes	$ 10,705,735	$ 9,742,275	$ 10,860,000	$ 11,348,851	$ 10,552,305
Penalty and Interest	60,844	56,762	50,000	59,381	55,000
Interest - Accounts	89,607	345,490	170,000	377,916	450,000
TOTAL REVENUES	**$ 10,856,186**	**$ 10,144,527**	**$ 11,080,000**	**$ 11,786,148**	**$ 11,057,305**
EXPENDITURES (60000100/60002000)					
Debt Service - G. O. Interest	$ 1,674,698	$ 1,299,187	$ 3,000,000	$ 3,895,763	$ 5,091,283
Debt Service - C. O. Interest	1,280,249	1,118,186	2,122,500	3,018,263	1,346,022
Debt Service - G.O. Principal	9,110,000	3,590,000	4,260,000	4,260,000	4,730,000
Debt Service - C.O. Principal	4,935,000	3,020,000	3,305,000	3,305,000	3,515,000
Bond Issuance Costs	-	-	120,000	-	120,000
Fiscal Agent Fees	9,500	800	22,500	1,549	5,000
TOTAL EXPENDITURES	**$ 17,009,447**	**$ 9,028,173**	**$ 12,830,000**	**$ 14,480,575**	**$ 14,807,305**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ (6,153,261)**	**$ 1,116,354**	**$ (1,750,000)**	**$ (2,694,427)**	**$ (3,750,000)**
OTHER FINANCING SOURCES (USES)					
Transfer from HOT Fund	$ 1,165,715	$ -	$ 1,250,000	$ 1,250,000	$ 1,250,000
TOTAL OTHER FINANCING SOURCES (USES)	$ 1,165,715	$ -	$ 1,250,000	$ 1,250,000	$ 1,250,000
Net Change in Fund Balance	**$ (4,987,546)**	**$ 1,116,354**	**$ (500,000)**	**$ (1,444,427)**	**$ (2,500,000)**
Fund Balance, October 1	**$ 7,857,135**	**$ 2,869,589**	**$ 1,062,483**	**$ 3,985,943**	**$ 2,541,516**
Fund Balance, September 30	**$ 2,869,589**	**$ 3,985,943**	**$ 1,062,483**	**$ 2,541,516**	**$ 41,516**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
Schedule of General Long Term Debt Payable By Issue
September 30, 2024

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	9/1/2037	11,650,000
2017 Series, Issued For:				
Juvenile Expansion				
Limited Tax Refunding Bonds	5.0	11/1/2017	9/1/2034	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 2025		
Principal	Interest	Totals	Principal	Interest	Totals
2,970,000	279,538	3,249,538	560,000	90,650	650,650
1,090,000	20,928	1,110,928	1,090,000	20,928	1,110,928
8,450,000	1,944,000	10,394,000	525,000	275,750	800,750
20,145,000	2,901,188	23,046,188	3,855,000	932,938	4,787,938
21,135,000	4,178,169	25,313,169	1,040,000	541,144	1,581,144
9,105,000	4,554,450	13,659,450	300,000	417,550	717,550
26,585,000	14,116,350	40,701,350	875,000	1,269,800	2,144,800
$ 89,480,000	$ 27,994,623	$ 117,474,623	$ 8,245,000	$ 3,548,760	$ 11,793,760

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
SCHEDULED DEBT RETIREMENT BY YEARS

At October 1, 2024

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2025	8,245,000	3,548,760	11,793,760
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	4,365,000	1,498,438	5,863,438
2034 - 43	36,520,000	6,957,513	43,477,513
	$ 89,480,000	$ 27,994,624	$ 117,474,624

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Years Shown

Description		Est. Debt Requirements 09/30/25	Est. Debt Requirements 09/30/26	Est. Debt Requirements 09/30/27	Est. Debt Requirements 09/30/28	Est. Debt Requirements 09/30/29
2012 CO's (9/1/12)	P	560,000	575,000	595,000	610,000	630,000
(Issued $9,700,000)	I	90,650	73,850	56,600	38,750	19,688
2015 CO's (9/1/15)	P	1,090,000				
(Issued $9,100,000)	I	20,928				
2017 CO's (10/1/17)	P	525,000	545,000	565,000	590,000	615,000
(Issued $11,650,000)	I	275,750	254,750	232,950	210,350	186,750
2017 Refunding Bonds (10/1/17)	P	3,855,000	4,065,000	4,255,000	4,455,000	535,000
(Issued $39,895,000	I	932,938	740,188	536,938	324,188	101,438
2020 CO's (10/6/20)	P	1,040,000	1,085,000	1,125,000	1,170,000	1,220,000
(Issued $24,020,000)	I	541,144	499,544	456,144	411,144	364,344
2023 Certificates of Obligation	P	300,000	315,000	330,000	350,000	365,000
(Issued $9,290,000)	I	417,550	402,550	386,800	370,300	352,800
2023 General of Obligation	P	875,000	915,000	960,000	1,010,000	1,060,000
(Issued $27,110,000)	I	1,269,800	1,226,050	1,180,300	1,132,300	1,081,800
Certified O/S Debt		**11,793,759**	**10,696,931**	**10,679,731**	**10,672,031**	**6,531,819**
Tax Rate		**$ 0.0379**	**$ 0.0379**	**$ 0.0379**	**$ 0.0379**	**$ 0.0379**
Beginning Fund Balance		3,985,943	3,997,256	5,316,499	6,868,266	8,034,300
Tax Revenue @ 98%		10,555,073	10,766,174	10,981,498	11,201,128	11,425,150
Transfer From HOT Fund		1,250,000	1,250,000	1,250,000	636,938	636,438
Amount to be paid from Fund Balance						
Use of Funds		(11,793,759)	(10,696,931)	(10,679,731)	(10,672,031)	(6,531,819)
Fund Balance At End of Year		3,997,256	5,316,499	6,868,266	8,034,300	13,564,069
Available Taxable Value		**28,443,675,952**	**29,012,549,471**	**29,592,800,460**	**30,184,656,470**	**30,788,349,599**
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, 2025

Revenues:	**Certificates of Obligation 2020**	**On System Road Bond - TXDOT**	**Off System Road Bond**	**Certificates of Obligation 2023**	**General Capital**	**Totals**
Interest	$ 482,000	$ 1,040,000	$ 263,000	$ 540,000	$ -	$ 2,325,000
Transfer From General Fund	-	-	-	50,040,000	10,320,286	60,360,286
Fund Balance:						
Reserve	5,600,000	16,298,000	5,788,000	10,420,000	18,090,000	56,196,000
	$ 6,082,000	$ 17,338,000	$ 6,051,000	$ 61,000,000	$ 28,410,286	$ 118,881,286
Expenditures:						
Commissioner's Court	$ 782,000	$ -	$ -	$ -	$ -	$ 782,000
Former Ag. Ext. Renovations	300,000					300,000
R&B Renovations	2,400,000	-	-	-	-	2,400,000
Jail Kitchen Expansion	300,000	-	-	-	-	300,000
Road Reconstruction	2,300,000	-	-	-	-	2,300,000
Inner Loop East	-	9,621,000	-	-	-	9,621,000
Rellis	-	2,596,000	-	-	-	2,596,000
Leonard Road	-	1,739,000	-	-	-	1,739,000
North 2818	-	2,353,000	-	-	-	2,353,000
Harvey Road	-	1,029,000	-	-	-	1,029,000
Capital Roads	-	-	6,051,000	-	-	6,051,000
101 North - Capital	-	-	-	61,000,000	-	61,000,000
Commissioner's Court - Capital	-	-	-	-	7,000,000	7,000,000
Fleet Shop - Light Equipment - Capital	-	-	-	-	947,086	947,086
Elections Administration - Capital	-	-	-	-	5,800	5,800
Tax Office - Capital	-	-	-	-	80,300	80,300
Sanctuary Renovation	-	-	-	-	8,995,000	8,995,000
Information Technology - Capital	-	-	-	-	461,900	461,900
North Wing Renovation	-	-	-	-	1,669,000	1,669,000
County Administration Building - Capital	-	-	-	-	6,770,000	6,770,000
Sheriff's Office - Capital	-	-	-	-	1,261,000	1,261,000
Jail - Capital	-	-	-	-	53,200	53,200
Juvenile Services - Capital	-	-	-	-	200,000	200,000
Brazos Center - Capital	-	-	-	-	225,000	225,000
County Agriculture Extension - Capital	-	-	-	-	150,000	150,000
Road and Bridge - Capital	-	-	-	-	592,000	592,000
Total Expenditures	$ 6,082,000	$ 17,338,000	$ 6,051,000	$ 61,000,000	$ 28,410,286	$ 118,881,286

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2020
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2025

REVENUES (43200)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest	$ 105,757	$ 515,615	$ 120,000	$ 481,973	$ 482,000
Miscellaneous	-	2,929	-	-	-
TOTAL REVENUES	**$ 105,757**	**$ 518,544**	**$ 120,000**	**$ 481,973**	**$ 482,000**

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Commissioner's Court - Contingency (11001500)	$ -	$ -	$ 3,038,134	$ -	$ 782,000
Facilities Services Building (63432000)	6,075	219,565	-	-	-
Former Ag Ext. Renovations (63432010)	-	-	300,000	16,507	300,000
R&B Renovations (63432020)	-	56,300	2,500,000	128,403	2,400,000
Jail Kitchen Expansion (63432100)	994,359	12,891	941,419	150,139	300,000
Roof Repair County Judge (63432101)	6,634	-	-	-	-
Roof Repair Budget Office (63432105)	3,327	-	-	-	-
Roof Repair Commissioner's Court (63432110)	46,459	-	-	38,800	-
Roof Repair Fleet Shop Light (63432111)	-	-	-	57,800	-
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	217,900	-
Agrilife Extension Building (63432200)	(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)	112,503	-	-	-	-
Roof Repair Sheriff's Office (63432280	-	72,831	272,000	200,495	-
Roof Repair Jail (63432282)	-	2,001,565	-		-
JP & Constable 1 Building (63432300)	913,250	1,608,758	1,500	47,875	-
Roof Repair Constable Pct #2 (63432302)	23,250	-	-	-	-
Roof Repair Constable Pct #3 (63432303)	14,918	-	-	-	-
Roof Repair Juvenile (63432310)	-	-	-	522,181	-
Roof Repair Brazos Center (63432365)	644,368	-	-	-	-
Roof Repair Exposition Center	-	-	-	567,847	-
Hail Repair (63432400)	-	-	921,947	-	-
Courthouse Roof Repair (63432400)	-	-	-	699,366	-
Roof Repair Road and Bridge (63432560)	-	374,342	-	76,080	-
Road Reconstruction (63432600)	-		-	26,250	2,300,000
R&B Heavy Equipment (63432700)	110,236	256,146	330,000	327,170	-
TOTAL EXPENDITURES	**$ 3,071,010**	**$ 4,602,394**	**$ 8,520,000**	**$ 3,076,812**	**$ 6,082,000**

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2020
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2025

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
Transfer to Capital Improvement	-	-	-	-	-
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 3,071,010**	**$ 4,602,394**	**$ 8,520,000**	**$ 3,076,812**	**$ 6,082,000**
Net Changes in Fund Balance	$ (2,965,253)	$ (4,083,850)	$ (8,400,000)	$ (2,594,839)	$ (5,600,000)
FUND BALANCE, OCTOBER 1	$ 15,263,201	$ 12,297,948	$ 8,214,098	$ 8,214,098	$ 5,619,259
FUND BALANCE, SEPTEMBER 30	**$ 12,297,948**	**$ 8,214,098**	**$ (185,902)**	**$ 5,619,259**	**$ 19,259**

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, 2025

REVENUES (43230)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest	$ -	$ 212,288	$ -	$ 1,097,153	$ 1,040,000
Proceeds from CO Bond Issue	-	17,892,600	-	-	-
Bond Issue Premium	-	2,116,502	-	-	-
TOTAL REVENUES	**$ -**	**$ 20,221,390**	**$ -**	**$ 1,097,153**	**$ 1,040,000**

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Inner Loop East (63432304)	$ -	$ -	$ 3,110,594	$ 1,581,445	$ 9,621,000
Rellis (63432305)	-	-	747,273	1,102,221	2,596,000
Leonard Road (63432306)	-	-	3,985,458	561,786	1,739,000
North 2818 (63432307)	-	-	1,494,547	-	2,353,000
Bush/Wellborn (63432308	-	-	3,736,367	-	-
William D. Fitch (63432309)	-	-	3,985,758	-	-
Harvey Road (63432311)	-	-	2,740,003	1,571,555	1,029,000
Bond Issuance Costs	-	203,216	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 203,216**	**$ 19,800,000**	**$ 4,817,007**	**$ 17,338,000**
Net Changes in Fund Balance	$ -	$ 20,018,174	$ (19,800,000)	$ (3,719,854)	$ (16,298,000)
FUND BALANCE, OCTOBER 1	$ -	$ -	$ 19,851,683	$ 20,018,174	$ 16,298,320
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ 20,018,174**	**$ 51,683**	**$ 16,298,320**	**$ 320**

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, 2025

REVENUES (43231)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Interest	$ -	$ 109,492	$ -	$ 462,326	$ 263,000
Proceeds from CO Bond Issue	-	9,217,400	-	-	-
Bond Issue Premium	-	1,090,319	-	-	-
TOTAL REVENUES	**$ -**	**$ 10,417,211**	**$ -**	**$ 462,326**	**$ 263,000**

EXPENDITURES					
Roads - Capital (63432356)	$ -	$ 81,700	$ 10,100,000	$ 4,906,302	$ 6,051,000
Bond Issuance Costs	-	102,830	-	-	
TOTAL EXPENDITURES	**$ -**	**$ 184,530**	**$ 10,100,000**	**$ 4,906,302**	**$ 6,051,000**
Net Changes in Fund Balance	$ -	$ 10,232,681	$ (10,100,000)	$ (4,443,976)	$ (5,788,000)
FUND BALANCE, OCTOBER 1	$ -	$ -	$ 10,228,485	$ 10,232,681	$ 5,788,705
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ 10,232,681**	**$ 128,485**	**$ 5,788,705**	**$ 705**

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, 2025

REVENUES (43232)	**FY 2022 ACTUAL**	**FY 2023 ACTUAL**	**FY 2024 ADOPTED BUDGET**	**FY 2024 YEAR-END ESTIMATE**	**FY 2025 ADOPTED BUDGET**
Interest	$ -	$ 106,297	$ -	$ 471,230	$ 540,000
Proceeds from CO Bond Issue	-	9,290,000	-	-	-
Bond Issue Premium	-	875,860	-	-	-
Transfer from General Fund	-	-	-	-	50,040,000
TOTAL REVENUES	**$ -**	**$ 10,272,157**	**$ -**	**$ 471,230**	**$ 50,580,000**

EXPENDITURES					
101 North (63432322)	$ -	$ 61,762	$ -	$ 62,204	$ 61,000,000
Sanctuary Renovation (63432324)	-	-	8,000,000	-	-
North Wing Renovation (63432325)	-	-	1,908,000	-	-
Bond Issuance Costs	-	163,165	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ 224,927**	**$ 9,908,000**	**$ 62,204**	**$ 61,000,000**
Net Changes in Fund Balance	$ -	$ 10,047,230	$ (9,908,000)	$ 409,025	$ (10,420,000)
FUND BALANCE, OCTOBER 1	$ -	$ -	$ 9,892,139	$ 10,047,230	$ 10,456,255
FUND BALANCE, SEPTEMBER 30	**$ -**	**$ 10,047,230**	**$ (15,861)**	**$ 10,456,255**	**$ 36,255**

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, 2025

REVENUES (45000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Miscellaneous - Other	$ 58,299	$ -	$ -	$ -	$ -
Donations - Capital Assets	37,500	-	-	-	-
Transfer from General Fund	3,924,000	20,286,291	19,923,010	-	10,320,286
Transfer from Sheriff Crime Fund	10,000	-	-	-	-
Other Subscriptions - SBITA	1,539,503	606,827	-	-	-
Donations - Capital Assets	-	102,356		-	-
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	**$ 5,569,303**	**$ 20,995,474**	**$ 40,137,133**	**$ -**	**$ 10,320,286**

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
General Capital Projects (63000500)	$ -	$ -	$ 6,162,654	$ -	-
County Judge - (63100001)	-	-	13,400	-	-
Commissioners' Court - Capital (63110001)	6,643,275	72,032	13,863,500	885,263	7,000,000
Boonville Heritage Park -Capital (631100100)	-	33,350	-	-	-
Fleet Shop - Light Equipment - Capital (63111000)	100,297	142,802	74,000	649,602	947,086
Collections - Capital (63112000)	-	-	-	7,582	-
Elections Administration - Capital (63112101)	-	52,576	40,000	51,816	5,800
Sanctuary Renovation (63115000)	-	230,283		512,792	8,995,000
Tax Office - Capital (63130001)	137,382	6,714	-	-	80,300
Information Technology - Capital (63140001)	137,437	108,280	205,276	119,475	461,900
Human Resources - Capital (63150001)	-	6,132	-	-	-
North Wing Renovation (63151000)	-	62,810		108,300	1,669,000
County Auditor - Capital (63160001)	-	316,707	-	-	-
Facilities Services - Capital (63170001)	127,779	58,335	436,900	50,052	-
County Attorney - Capital (63180001)	1,380	-	-	6,013	-
District Attorney - Capital (63190001)	771,709	61,668	-	-	-
County Clerk - Capital (63210001)	-	5,571	-	-	-
85th District Court - Capital (63220001)	-	70,791	-	6,013	-
272nd District Court - Capital (632210010)	5,015	-	-	-	-
361st District Court - Capital (63222001)	5,015	-	-	-	-
Community Supervision Support - Capital (63260010)	-	-	-	7,582	-
Health Department Suport - Capital (63260020)	-	-	-	148,343	-
BISD Building Renovation (63270000)	-	-	9,445,573	-	-
County Administration Building (63270000)	-	-	-	511,800	6,770,000
Sheriff's Office - Capital (63280001)	1,445,453	1,354,488	665,057	663,756	1,261,000
Jail - Capital (63280021)	313,304	183,347	85,377	93,601	53,200
Constable Pct. #1 - Capital (63301001)	7,212	46,176	-	-	-
Constable Pct. #2 - Capital (63302001)	49,134	62,332	-	7,582	-
Constable Pct. #3 - Capital (63303001)	5,152	114,390	84,000	71,493	-
Constable Pct. #4 - Capital (63304001)	50,449	92,807	-	-	-
Juvenile Services - Capital (63310001)	-	100,723	31,000	715,872	200,000
Medical Examiner's Building (63340500)	-	1,815,128	4,605,896	396,046	-
Exposition Center - Capital (63360001)	82,416	74,915	7,500,000	-	-
Brazos Center - Capital (63365001)	7,954	-	44,100	204,660	225,000

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2025

EXPENDITURES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
County Agriculture Extension - Capital (63370001)	-	6,787	-	-	150,000
Record Management - (63500001)	-	-	13,000	14,652	-
Road & Bridge - Capital (63560001)	1,922,971	393,255	492,400	467,100	592,000
TOTAL EXPENDITURES	**$ 11,813,336**	**$ 5,472,399**	**$ 43,762,133**	**$ 5,699,396**	**$ 28,410,286**
OPERATING TRANSFER(S)					
Transfer to General Fund	$ 24,942	$ -	$ -	$ -	$ -
TOTAL OPERATING TRANSFER(S)	**$ 24,942**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 11,838,278**	**$ 5,472,399**	**$ 43,762,133**	**$ 5,699,396**	**$ 28,410,286**
Net Changes in Fund Balance	$ (6,268,975)	$ 15,523,075	$ (3,625,000)	$ (5,699,396)	$ (18,090,000)
FUND BALANCE, OCTOBER 1	$ 14,542,127	$ 8,273,151	$ 3,625,000	$ 23,796,226	$ 18,096,830
FUND BALANCE, SEPTEMBER 30	**$ 8,273,152**	**$ 23,796,226**	**$ -**	**$ 18,096,830**	**$ 6,830**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2025

EXPENDITURES (45000)	BUDGET
Commissioners' Court - 63110001	
Agenda Software Upgrade	$ 55,000
Contingency	1,945,000
Central Receiving Building - Ashford Hills Location	5,000,000
Total Commissioners' Court	**$ 7,000,000**
Fleet Shop - Light Equipment - 63111000	
Replacement Vehicles and Equipment	947,086
Total Fleet Shop - Light Equipment	**$ 947,086**
Elections Administration - 63112101	
Scanner	5,800
Total Elections Administration	**$ 5,800**
Sanctuary Renovation - 63115000	
Sanctuary Renovation	$ 8,995,000
Total Sanctuary Renovation	**$ 8,995,000**
Tax Office - 63130001	
Computer Replacement	$ 5,800
Double Sided Monument Sign	74,500
Total Tax Office	**$ 80,300**
Information Technology - 63140001	
Production Server Refresh	$ 21,600
UPS Refurbish - IT Data Center	40,600
Courthouse Digital Signage	119,500
SAN Refresh	280,200
Backup System Replacement	-
VoIP Phone System Replacement (Countywide)	-
Firewall High Availability (for asset NET0003845)	-
Total Information Technology	**$ 461,900**
North Wing Renovation - 63115100	
North Wing Renovation	$ 1,669,000
Total North Wing Renovation	**$ 1,669,000**
Administration Building Envelope- 63270000	
Administration Building Envelope	$ 6,770,000
Total Administration Building Envelope	**$ 6,770,000**
Sheriff Office: Administration - 63280001	
Breaching Training Prop	$ 11,000
Special Response Vehicle Storage Building	1,250,000
International Law Enforcement Educators and Trainers Associations (ILEFTA)	-
FUSUS Enterprise - Real Time Crime Center (Grant prior year)	-
Total Sheriff Office: Administration	**$ 1,261,000**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2025

EXPENDITURES CON'T. (45000)		BUDGET
Sheriff Office: Jail Division - 63280021		
Power Cot for Exam Room (Replacement) - Jail Medical	$	15,500
Procedure Chair - Medical Division		18,200
Secure Locker for Transport and Quartermaster		19,500
Total Sheriff Office: Jail Division	**$**	**53,200**
Juvenile Services - 63310001		
Juvenile Expansion Project	$	200,000
Total Juvenile Services	**$**	**200,000**
Brazos Center - 63365001		
Stage Curtain Replacement	$	12,000
Signage on Building		25,000
Inside and Outside Camera Enhancements		33,000
Assembly 1 & 2 AV Upgrades		155,000
Total Brazos Center	**$**	**225,000**
County Agriculture Extension - 63370001		
Group/Club Storage - County Agriculture Extension (2025 - Design and 2026 - Construction)	$	150,000
Total County Agriculture Extension	**$**	**150,000**
Road and Bridge - 63560001		
Tilt Trailer - Additional Unit	$	11,800
18 Yard - Half Round End Dump Trailer (Replace Unit 741)		58,000
Broom/Sweeper (Replace Unit 1032)		85,600
Mini Excavator - Additional Unit		93,700
Repair/Replace Truck Scale		100,000
926 CAT Wheel Loader w/ Bucket Scale and Printer - Copperhead Yard Pct #2		242,900
Total Road and Bridge	**$**	**592,000**

TOTAL EXPENDITURES FOR GENERAL CAPITAL	**$**	**28,410,286**

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 2025 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43200 - Certifications of Obligation 2020	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	2025-2026	2026-2027	2027-2028	2028-2029
Commissioner's Court - Contingency - 11001500	$ -	$ 987,592	$ 3,038,134	$ 782,000	$ -	$ -	$ -	$ -
Facilities Services Building - 63432000	$ 135,000	$ 340,543	$ -	$ -	$ -	$ -	$ -	$ -
Former Ag Ext. Renovations - 63432010	$ -	$ -	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -
R&B Renovations - 63432020	$ -	$ -	$ 2,500,000	$ 2,400,000	$ -	$ -	$ -	$ -
Jail Kitchen Expansion - 63432100	$ 1,582,000	$ 554,310	$ 941,419	$ 300,000	$ -	$ -	$ -	$ -
Roof Repair Information Technology - 63432140	$ 148,750	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Facility Services - 63432170	$ -	$ -	$ 215,000	$ -	$ -	$ -	$ -	$ -
Roof Repair Sheriff's Office - 63432280	$ -	$ 523,833	$ 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	$ -	$ -	$ -	$ -	$ -
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	$ -	$ -	$ -	$ -	$ -
Roof Repair Road and Bridge - 63432560	$ -	$ 304,814	$ -	$ -	$ -	$ -	$ -	$ -
Roads - 63432600	$ 2,600,000	$ 2,970,000	$ -	$ 2,300,000	$ -	$ -	$ -	$ -
R & B Heavy Equipment - 63432700	$ 860,000	$ 284,019	$ 330,000	$ -	$ -	$ -	$ -	$ -
Fund 43200 Total	**$ 14,968,750**	**$ 12,235,000**	**$ 8,520,000**	**$ 6,082,000**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43230 - On System Road Bond - TXDOT	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	2025-2026	2026-2027	2027-2028	2028-2029
Inner Loop East - 63432304	$ -	$ -	$ 3,110,594	$ 9,621,000	$ -	$ -	$ -	$ -
Rellis - 63432305	$ -	$ -	$ 747,273	$ 2,596,000	$ -	$ -	$ -	$ -
Leonard Road - 63432306	$ -	$ -	$ 3,985,458	$ 1,739,000	$ -	$ -	$ -	$ -
North 2818 - 63432307	$ -	$ -	$ 1,494,547	$ 2,353,000	$ -	$ -	$ -	$ -
Bush/Wellborn - 63432308	$ -	$ -	$ 3,736,367	$ -	$ -	$ -	$ -	$ -
William D. Fitch - 63432309	$ -	$ -	$ 3,985,758	$ -	$ -	$ -	$ -	$ -
Harvey Road - 63432311	$ -	$ -	$ 2,740,003	$ 1,029,000	$ -	$ -	$ -	$ -
Fund 43230 Total	**$ -**	**$ -**	**$ 19,800,000**	**$ 17,338,000**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS

ADOPTED FY 2025 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43231 - Off System Road Bond	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	2025-2026	2026-2027	2027-2028	2028-2029
Capital Roads - 63432356	$ -	$ -	$ 10,100,000	$ 6,051,000	$ -	$ -	$ -	$ -
Fund 43231 Total	**$ -**	**$ -**	**$ 10,100,000**	**$ 6,051,000**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43232 - 2023 Certificates of Obligation	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	2025-2026	2026-2027	2027-2028	2028-2029
Sanctuary Renovation - 63432324	$ -	$ -	$ 8,000,000	$ -	$ -	$ -	$ -	$ -
North Wing Renovation - 63432325	$ -	$ -	$ 1,908,000	$ -	$ -	$ -	$ -	$ -
101 North - 63432322	$ -	$ -	$ -	$ 61,000,000	$ -	$ -	$ -	$ -
Fund 43232 Total	**$ -**	**$ -**	**$ 9,908,000**	**$ 61,000,000**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 45000 - General Permanent Improvement	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	2025-2026	2026-2027	2027-2028	2028-2029
Capital Projects - Commissioner's Court - 63000500	$ -	$ -	$ 6,162,654	$ -	$ -	$ -	$ -	$ -
County Judge - 63100001	$ -	$ -	$ 13,400	$ -	$ -	$ -	$ -	$ -
Commissioners' Court - 63110001	$ 4,735,220	$ 17,065,246	$ 13,863,500	$ 7,000,000	$ -	$ -	$ -	$ -
Fleet Maintenance - 63111000	$ 110,000	$ 50,000	$ 74,000	$ 947,086	$ 1,000,000	$ 1,050,000	$ 1,100,000	$ 1,150,000
Elections Administrator - 63112101	$ 311,466	$ -	$ 40,000	$ 5,800	$ -	$ -	$ -	$ -
Sanctuary Renovation - 63115000	$ -	$ -	$ -	$ 8,995,000	$ -	$ -	$ -	$ -
Tax Office - 63130001	$ 156,190	$ -	$ -	$ 80,300	$ -	$ -	$ -	$ -
Information Technology - 63140001	$ 144,320	$ 1,202,492	$ 205,276	$ 461,900	$ 4,281,085	$ 1,158,525	$ 712,295	$ 3,451,905
Human Resources - 63150001	$ -	$ 6,300	$ -	$ -	$ -	$ -	$ -	$ -
North Wing Renovation - 63115100	$ -	$ -	$ -	$ 1,669,000	$ -	$ -	$ -	$ -
County Auditor - 63160001	$ 3,200,000	$ 1,783,000	$ -	$ -	$ -	$ -	$ -	$ -
Facilities Services - 63170001	$ 139,882	$ 71,000	$ 436,900	$ -	$ -	$ -	$ -	$ -
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	$ -	$ -	$ -	$ -	$ -
Administration Building Envelope - 63270000	$ -	$ -	$ -	$ 6,770,000	$ -	$ -	$ -	$ -
Sheriff's Office -Administration - 63280001	$ 838,378	$ 1,482,000	$ 665,057	$ 1,261,000	$ 350,030	$ 2,250,000	$ -	$ -
Sheriff's Office - Jail Division - 663280021	$ 59,240	$ 183,000	$ 85,377	$ 53,200	$ 32,780	$ 32,780	$ 32,780	$ 32,780
Constable Pct. #1 - 63301001	$ -	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -
Constable Pct. #2 - 63302001	$ 45,000	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -

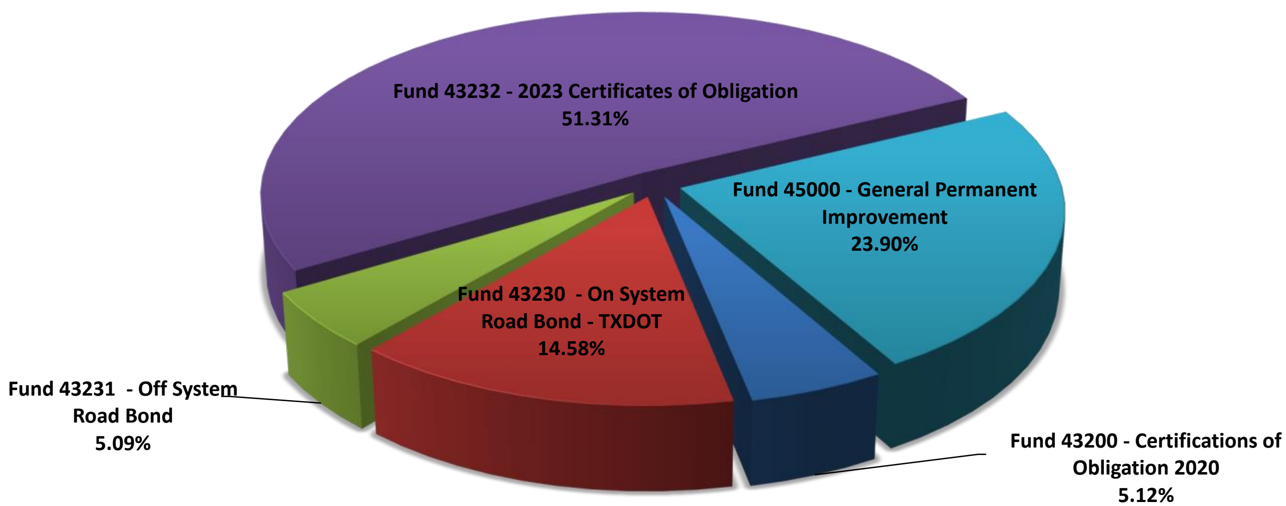
BRAZOS COUNTY, TEXAS

ADOPTED FY 2025 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 45000 - General Permanent Improvement	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	2025-2026	2026-2027	2027-2028	2028-2029
Constable Pct. #3 - 63303001	$ -	$ 43,000	$ 84,000	$ -	$ -	$ -	$ -	$ -
Constable Pct. #4 - 63304001	$ 45,000	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -
Juvenile Services - 63310001	$ -	$ 16,000	$ 31,000	$ 200,000	$ -	$ -	$ -	$ -
Medical Examiner's Building - 63340500	$ -	$ -	$ 4,605,896	$ -	$ -	$ -	$ -	$ -
Expo Center - 63360001	$ 46,000	$ 78,000	$ 7,500,000	$ -	$ -	$ -	$ -	$ -
Brazos Center - 63365001	$ -	$ 9,760	$ 44,100	$ 225,000	$ -	$ -	$ -	$ -
County Agriculture Extension - 63370001	$ -	$ -	$ -	$ 150,000	$ 1,000,000	$ -	$ -	$ -
County Records Management - 63500001	$ -	$ -	$ 13,000	$ -	$ -	$ -	$ -	$ -
Road & Bridge Equipment - 63560001	$ 9,922,715	$ 8,228,000	$ 492,400	$ 592,000	$ -	$ -	$ -	$ -
Fund 45000 Total	**$ 19,767,427**	**$ 30,415,000**	**$ 43,762,133**	**$ 28,410,286**	**$ 6,663,895**	**$ 4,491,305**	**$ 1,845,075**	**$ 4,634,685**
				$ -				

Total of All Funds	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	2025-2026	2026-2027	2027-2028	2028-2029
Total	**$ 34,736,177**	**$ 42,650,000**	**$ 92,090,133**	**$ 118,881,286**	**$ 6,663,895**	**$ 4,491,305**	**$ 1,845,075**	**$ 4,634,685**

FY 25 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, 2025
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (50000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Employee Dental - County	446,521	458,173	440,000	406,825	487,885
Employer Payments - County	11,270,822	11,903,207	11,639,000	12,369,305	13,027,941
Employer - Medical - Health Dept.	486,609	430,058	494,000	500,641	444,062
Employee - Medical - Health Dept.	79,933	77,170	75,000	55,008	66,029
Employee - Dental - Health Dept.	18,453	19,101	18,000	14,670	17,621
Employer - Medical - MPO	31,765	32,850	309,000	28,235	33,882
Employee - Medical - MPO	8,541	8,013	7,500	6,490	7,788
Employee - Dental - MPO	1,296	1,320	1,200	1,100	1,320
Medical - Employee Deductions	2,223,005	2,148,375	2,215,000	2,846,453	2,213,830
Medical - Retiree Benefit (County Pay)	3,709,519	3,605,314	3,700,000	3,957,519	3,847,517
Medical - Retiree Benefit - Health District (County Pay)	-	-	-	141,176	169,411
Medical - Retiree Benefit - CSCD (County Pay)	-	-	-	84,706	101,647
Medical - Retiree Benefit - MPO (County Pay)	-	-	-	14,118	16,941
Medical - Retiree Premium (Self Pay)	537,200	766,375	530,000	385,505	422,333
Medical - Retiree Premium - Health District (Self Pay)	-	-	-	31,795	34,740
Medical - Retiree Premium - CSCD (Self Pay)	-	-	-	11,124	12,135
Medical - Retiree Premium - MPO (Self Pay)	-	-	-	693	756
Dental - Retiree Premium (Self Pay)	117,841	119,693	110,000	110,656	120,564
Excess Risk Benefit	1,467,582	2,699,628	1,000,000	2,877,146	1,000,000
All Cobra Premiums	11,217	300	3,000	262	280
Miscellaneous - Other	-		-	-	-
Refunds - Prescriptions	499,437	736,902	300,000	832,375	1,109,776
TOTAL REVENUES	**$ 20,909,741**	**$ 23,006,477**	**$ 20,841,700**	**$ 24,675,800**	**$ 23,136,458**

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, 2025
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Supplies and Other Charges	$ 2,504	$ 1,769	$ 843,833	$ 1,398	$ 2,865
Contingency	-	-	-	-	5,504,868
Contract Services	1,350	1,650	-	1,500	1,700
Administrative Fees	496,643	502,129	575,800	$ 1,422,019	1,068,052
Transitional Reinsurance, Pcor Institute Fee	10,834	5,120	6,000	$ 5,666	6,000
Claims - Prescriptions	4,060,702	4,459,906	4,039,900	4,648,355	4,564,900
Claims - Medical	6,052,995	8,549,373	10,306,900	9,940,899	10,309,400
Claims - Dental	376,866	395,987	366,000	391,041	371,000
Life Insurance	15,448	-	20,000	-	50,000
Stop Loss Premium	2,294,412	2,026,673	4,300,000	502,766	4,300,000
Deer Oaks Employee Assistance	-	-	-	11,897.55	14,000
Professional Services	56,200	141,572	164,000	120,100	155,000
	$ 13,367,954	$ 16,084,179	$ 20,622,433	$ 17,045,642	$ 26,347,785

Health & Wellness Clinic (64005100)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Salary & Wages	$ 215,192	$ 227,069	$ 461,901	$ 461,901	$ 613,589
Benefits	60,911	(209,411)	200,280	200,280	255,829
Supplies and Other Charges	46,422	48,560	109,136	42,779	106,280
Contingency	-	-	-	-	20,000
Repair & Maintenance	93	75	100	35	125
Contractual Services	748	799	10,000	638	10,000
Professional Services	233,765	237,604	270,200	202,714	270,200
	$ 557,131	$ 304,695	$ 1,051,617	$ 908,347	$ 1,276,023

Wellness Programs (64005300)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Departmental Support	$ 1,688	$ 2,757	$ 15,750	$ -	$ 15,750
	$ 1,688	$ 2,757	$ 15,750	$ -	$ 15,750

Retiree Health Insurance (64005700)	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Supplies and Other Charges	$ -	$ 584	$ -	$ -	$ -
Contractual Services	4,681,569	5,405,013	4,651,900	4,874,487	5,996,900
	$ 4,681,569	$ 5,405,597	$ 4,651,900	$ 4,874,487	$ 5,996,900
TOTAL EXPENDITURES	**$ 18,608,342**	**$ 21,797,229**	**$ 26,341,700**	**$ 22,828,476**	**$ 33,636,458**

NONOPERATING REVENUES	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
Fees	$ -	$ -	$ -	$ -	$ -
Interest	11,448	-	-	-	-
TOTAL NONOPERATING REVENUES	**$ 11,448**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
HEALTH AND LIFE INSURANCE FUND

For The Year Ending September 30, 2025
With Comparative Data for the Year Ending as Indicated

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED BUDGET	FY 2024 YEAR-END ESTIMATE	FY 2025 ADOPTED BUDGET
INCOME BEFORE TRANSFERS	$ 2,312,847	$ 1,209,248	$ (5,500,000)	$ 1,847,324	$ (10,500,000)
Transfer In (Out)	-	-	1,000,000	-	-
CHANGE IN NET POSITION	$ 2,312,847	$ 1,209,248	$ (4,500,000)	$ 1,847,324	$ (10,500,000)
FUND BALANCE, OCTOBER 1	$ 5,204,506	$ 7,517,353	$ 9,979,344	$ 8,726,601	$ 10,573,925
FUND BALANCE, SEPTEMBER 30	$ 7,517,353	$ 8,726,601	$ 5,479,344	$ 10,573,925	$ 73,925

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

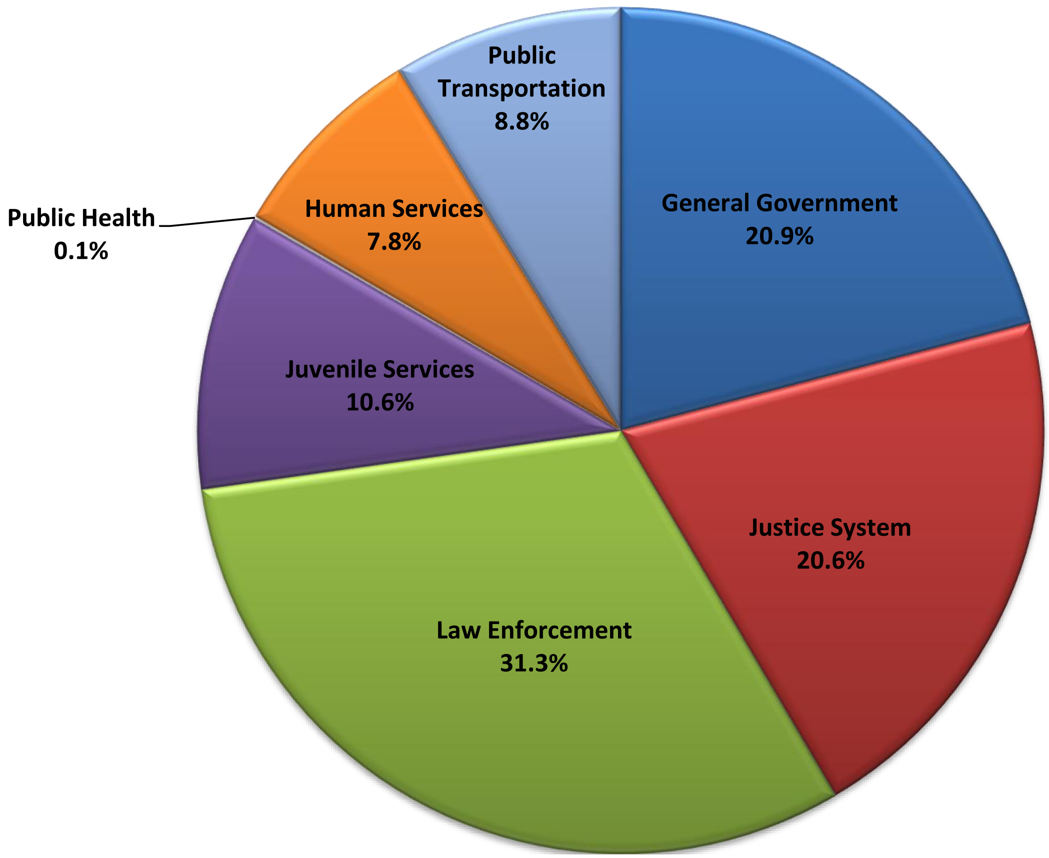
Count By Department

Adopted FY 25 Position History

THE STATE OF TEXAS

COUNTY OF BRAZOS

FY 2024 -2025 ADOPTED BUDGET
POSITION SUMMARY BY FUNCTION
1,043



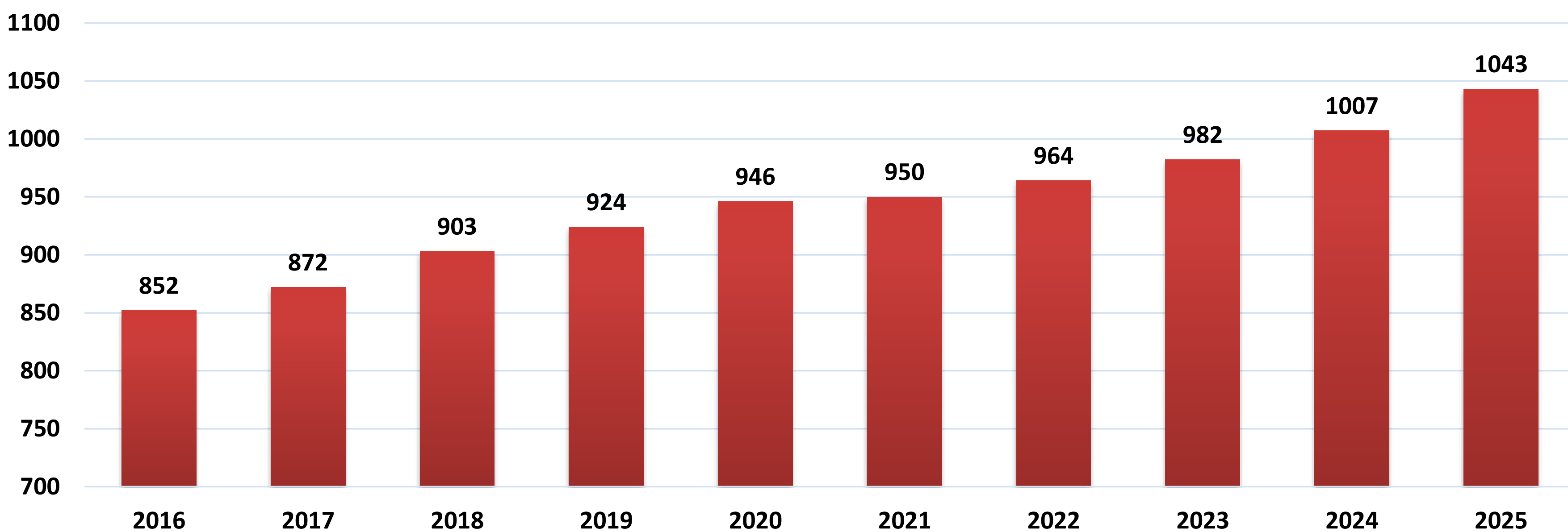
Brazos County, Texas

Brazos County, Texas

Ten Year Trend

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	Adopted FY 25
General Government	164	162	169	177	183	191	200	204	210	214
Justice System	176	179	183	185	191	188	185	196	207	211
Law Enforcement	275	282	294.75	300.75	306.75	306.75	307.75	311.75	316.75	340.75
Juvenile Services	94	101	104	104	105	105	105	105	106	107
Public Health	-	-	-	-	-	-	-	-	1	2
Human Services	68	69	70.25	70.25	73.25	73.25	78.25	77.25	78.25	79.25
Public Transportation	75	79	82	87	87	86	88	88	88	89
Total	852	872	903	924	946	950	964	982	1007	1043

Total Position Count



BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		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	ADOPTED FY 25
County Judge - 10000100											
	Full-Time	3	4	6	8	9	12	12	12	14	11
	Part-Time	-	-	1	2	4	4	4	4	4	4
	Temporary	3	3	3	3	4	4	4	4	4	4
Veterans Administration - 10002000											
	Full-Time	1	1	1	1	1	1	1	1	1	1
	Part-Time	-	-	-	-	-	-	-	1	1	2
Pre-Trial Officer - 10003000											
	Full-Time	-	-	-	-	1	1	3	3	3	3
	Part-Time	3	2	2	2	2	2	2	2	2	2
Budget Officer Administration - 10500000											
	Full-Time	2	2	2	2	2	2	2	2	2	4
Commissioner's Court - 11000100											
	Full-Time *	6.66	6.66	6.66	6.66	6.66	6.66	6.66	6	7	8
	Three-Quarter Time	1	1	1	1	-	-	-	-	-	-
Commissioner's Court - Non Departmental - 11000500											
	Full-Time	-	-	-	-	-	-	-	-	2	2
Hotel Occupancy Tax Fund - 11002500											
	Full-Time *	2	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2	2
Court Support - Criminal - 11010000											
	Full-Time	-	-	-	-	-	-	-	-	-	1
Fleet Maintenance Service - 11100000											
	Full-Time	3	6	6	6	6	6	6	6	7	7
Collections - 11200200											
	Full-Time	6	6	6	6	6	6	6	6	6	7
	Part-Time	-	-	-	-	-	-	-	-	-	-
Election Administrator - 11210020											
	Full-Time	6	7	7	7	7	7	8	9	9	9
	Part-Time	1	-	-	-	-	-	-	-	-	-
	Three-Quarter Time	-	-	-	-	-	-	1	1	1	1
	Temporary	1	4	4	4	3	3	1	-	-	-
American Rescue Plan - General Government - 116001											
	Full-Time	-	-	-	-	-	-	1	1	0	-
	Part-Time	-	-	-	-	-	-	1	1	0	-
County Treasurer - 12000100											
	Full-Time	8	7	7	7	7	7	7	7	7	7
Risk Management - 12500100											
	Full-Time	2	2	2	2	2	3	3	3	3	4
Tax Office - 13000100											
	Full-Time	35	33	33	35	35	35	37	36	36	37
	Part-Time	2	1	1	1	1	1	1	1	1	1
	Temporary	2	1	1	1	1	1	-	-	-	-
Information Technology - 14000100											
	Full-Time	24	25	27	29	30	32	34	36	36	37
	Part-Time	1	1	1	1	1	1	1	1	1	1
Project Management - 14500100											
	Full-Time	-	-	-	-	-	-	-	-	-	2
Human Resources - 15000100											
	Full-Time	5	5	5	6	6	7	8	9	9	9
County Auditor ** - 16000100											
	Full-Time	10	10	11	11	11	12	12	14	16	13
Purchasing - 16500100											
	Full-Time	6	6	7	8	8	8	8	8	8	8

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department	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	ADOPTED FY 25
Facilities Services - 17000100										
Full-Time	32	32	34	34	34	34	36	36	36	37
Part-Time	1	1	-	-	-	-	-	-	-	-
Landscaping - 17000200										
Full-Time	7	7	7	7	7	7	7	7	7	7
County Attorney - 18000100										
Full-Time	31	31	31	31	31	29	29	27	27	27
Three-Quarter Time	-	-	-	-	-	-	-	1	1	1
Part-Time	3	3	3	3	3	3	3	-	-	-
C. A. Hot Check Fund - 18006000										
Temporary	1	1	1	-	-	-	-	-	-	-
District Attorney - 19000100										
Full-Time *	34	34	37	37	38.72	38.72	38.72	39.72	42.72	43.72
Part-Time	2	2	2	2	1	1	1	1	1	1
Temporary	-	-	-	-	-	-	-	-	-	-
D. A. Child Protective Services - 19010000										
Full-Time *	1.00	1	1	1	1	1	3	3	3	3
D. A. Crimes Against Women Grant - 191000										
Full-Time	-	2	2	2	2	2	2	2	0	-
D. A. Victim Assistance Grant - 192000										
Full-Time	-	1	1	1	1	1	1	1	0	-
D. A. Crime Fund - 19200100										
Full-Time	0	0	0	0	0.28	0.28	0.28	0.28	0.28	1.28
Temporary	4	4	4	4	4	4	-	-	3	1
District Clerk - 20000100										
Full-Time	14	14	15	15	17	16	16	16	16	16
Three-Quarter Time	2	2	2	2	2	2	2	2	2	2
Temporary	3	3	-	-	-	-	-	-	-	-
D. C. Records Management Fund - 20005000										
Part-Time	-	-	-	-	-	-	-	-	-	4
Temporary	-	-	-	-	-	-	-	2	4	-
D. C. Archival Fund - 20006000										
Temporary	-	-	2	2	4	4	4	2	0	-
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	14.50	14.50	15	15	15	16	16	16
County Clerk Elections -21002000										
Full-Time	3	-	-	-	-	-	-	-	-	-
C. C. Records Management Fund - 21005000										
Full-Time *	2.50	2.50	2.50	2.50	2	2	2	2	2	2
Three-Quarter Time	-	-	-	-	1	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	5	5	5	5	5	5	5
Part-Time	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	-	-	-	-	-	-	-	-	5.00	5
Felony Associate Judge/Juvenile Court Referee - 22500100										
Full-Time *	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		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	ADOPTED FY 25
Misdemeanor Associate Court - 22600100											
	Full-Time	3	3	3	3	3	3	3	3	4	4
Pre-Trial Release Office - 22610100											
	Full-Time	-	-	-	2	2	2	-	-	-	-
	Part-Time	-	-	-	1	1	1	-	-	-	-
Family Law Associate Court - 22800100											
	Full-Time *	3.50	3.50	3.50	3.60	3.60	3.60	3.60	4.50	4.50	4.00
Court Annex - 22900100											
	Part-Time	-	-	-	-	-	-	-	-	-	-
County Court At Law #1 - 23000100											
	Full-Time *	5	5	5.50	5.95	5.95	5.95	5.95	6.50	6.50	7.50
	Part-Time	-	0.50	-	-	-	-	-	-	-	-
County Court At Law #2 - 23100100											
	Full-Time *	5	5	5.50	5.95	4.95	4.95	4.95	5.5	6.5	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	-	-	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 2.2 - 24201200											
	Full-Time	-	-	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 3 - 24301100											
	Full-Time	5	6	6	6	6	6	6	7	7	7
	Part-Time	1	-	-	-	-	-	-	-	-	-
Justice Of The Peace, PCT 4 - 24401100											
	Full-Time	4	4	4	4	4	4	4	4	4	5
	Temporary	-	-	-	-	-	-	-	-	-	-
Public Defender's Office - Administration - 27000100											
	Full-Time	-	-	-	-	-	-	-	-	1	1
Texas Indigent Defense Commission Grant											
	Full-Time	-	-	-	-	-	-	-	10	10	10
Sheriff's Administration - 28000100											
	Full-Time	65	66	67	69	70	70	70	72	80	82
	Part-Time	-	-	-	-	-	-	-	-	-	1
S. O. Jail Administration - 28002000											
	Full-Time *	157	159	163.75	164.75	166.75	166.75	166.75	168.75	169.75	190.75
	Temporary	3	7	7	7	7	7	7	7	7	7
S. O. Jail Medical Services - 28003000											
	Full-Time	12	12	12	13	15	15	15	15	15	15
	Part-Time	4	4	4	4	4	4	4	4	4	4
	Temporary	2	2	2	-	-	-	-	-	-	-
S. O.- CSISD School Security - 28004000											
	Full-Time	-	-	6	9	9	9	9	9	9	9
S. O. Inmate Commissary - 28006000											
	Full-Time *	1	1	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
	Part-Time	-	-	-	-	-	-	3	3	3	3
	Temporary	2	2	3	3	3	3	-	-	-	-
BV Human Trafficking Task Force Development - 283700											
	Full-Time	-	-	-	-	-	-	-	-	2.00	2
Constable, PCT 1 - 30101100											
	Full-Time	5	5	5	6	6	6	6	6	6	6

Department		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	ADOPTED FY 25
Constable, PCT 2 - 30201100											
	Full-Time	8	8	8	8	9	9	9	9	9	9
Constable, PCT 3 - 30301100											
	Full-Time	4	5	6	6	6	6	6	6	6	6
	Part-Time	1	-	-	-	-	-	-	-	-	-
Constable, PCT 4 - 30401100											
	Full-Time	8	8	9	9	9	9	9	9	9	9
	Part-Time	1	1	-	-	-	-	-	-	-	-
Juvenile Services - Administration Probation - 31000100											
	Full-Time	23	25	28	28	27	5	6	6	6	6
	Three-Quarter Time	-	-	-	-	-	-	1	1	1	1
Juvenile Services - Administration Court- 31000110											
	Full-Time	-	-	-	-	-	10	10	10	7	7
Juvenile Services - Administration Community Based Mental Health- 31000130											
	Full-Time	-	-	-	-	-	8	9	9	9	9
Juvenile Services - Administration Residential Mental Health- 31000140											
	Full-Time	-	-	-	-	-	4	4	4	4	4
Juvenile - Detention - 31000200											
	Full-Time	37	43	44	44	45	-	-	-	-	-
	Part-Time	2	2	4	4	4	-	-	-	-	-
Juvenile Services - Detention - 31000220											
	Full-Time	-	-	-	-	-	45	45	45	45	46
	Part-Time	-	-	-	-	-	4	4	4	5	5
Juvenile Academy - 31000300											
	Full-Time	4	4	5	5	5	-	-	-	-	-
Juvenile Academy - Community Based - 31000330											
	Full-Time	-	-	-	-	-	5	5	5	5	5
Juvenile TYC Parole - 31010000											
	Full-Time	2	2	2	2	2	-	-	-	-	-
	Three-Quarter Time	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	-	-	-	-	-
Juvenile JJAEP Community Based - 31040030											
	Full-Time	-	-	-	-	-	4	4	4	4	4
Juvenile Title IV-E - 31050000											
	Full-Time	1	-	-	-	-	-	-	-	-	-
TJJD - State Aid - 312100											
	Full-Time	-	-	-	-	-	-	-	-	-	-
TJJD - SA Basic Probation - 312110											
	Full-Time *	4.97	4.97	2.97	3.97	5.96	1	3	3	6	6
TJJD - SA Basic Court- 312111											
	Full-Time	-	-	-	-	-	3	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	-	-	-	-	-

Department		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	ADOPTED FY 25
TJJD - SA Community Programs - Community Based- 312123											
	Full-Time	-	-	-	-	-	1	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	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	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	1
TJJD - SA Aid Mental Health Services - Residential Programs - 312157											
	Full-Time	-	-	-	-	-	1	1	1	1	1
TJJD-C - 318700											
	Full-Time	-	-	-	-	-	-	-	-	-	-
TJJD - N - Mental Health - 318800											
	Full-Time	-	-	-	-	-	-	-	-	-	-
American Rescue Plan Revenue Replacement - R U OK Program											
	Part-Time	-	-	-	-	-	-	-	-	1	-
Forensic Services - 34200100											
	Full-Time	-	-	-	-	-	-	-	-	-	2
Emergency Management - 35500100											
	Full-Time	2	2	2	2	2	2	2	3	3	3
Exposition Complex - 36000100											
	Full-Time *	10.66	11.66	11.66	11.66	12.66	12.66	16.66	19.66	23.66	23.66
	Part-Time	-	-	-	-	-	1	5	8	5	5
	Temporary	16	16	16	16	16	15	12	4	4	4
Fair Administration - 36100100											
	Full-Time *	3.34	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.34	3.34
Brazos Center - 36500100											
	Full-Time	7	7	7	7	8	8	8	8	8	8
	Part-Time	-	-	-	-	-	-	-	2	2	2
	Temporary	3	3	3	3	5	5	5	2	2	2
Extension Agency - 37000100											
	Full-Time	6	6	6	6	6	6	6	7	7	8
	Part-Time	3	3	3	3	3	3	3	2	2	1
MPO - 424100											
	Full-Time	2	2	2	2	2	3	3	3	3	3
	Part-Time	1	1	1	1	1	-	-	-	-	-
	Temporary	-	-	-	-	-	-	-	-	-	1
Records Management - 50000100											
	Full-Time *	1.34	2.34	2.34	2.34	2.34	3.34	4.34	5	5	5
	Temporary	5	2	1	-	1	-	-	-	-	-
Courthouse Security Fund - 51000100											
	Full-Time	5	5	5	5	5	5	6	6	0	-
Road & Bridge - 56001000											
	Full-Time	68	66	68	74	74	74	76	76	76	76
	Part-Time	1	-	1	1	1	1	1	1	1	1
	Temporary	3	3	3	2	2	1	1	1	1	1

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department	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	ADOPTED FY 25
Road & Bridge Shop - 56002000										
Full-Time	-	7	7	7	7	7	7	7	7	7
Health and Wellness Clinic - 64005100										
Full-Time	4	4	4	4	4	4	4	4	4	5
Three-Quarter Time	-	-	-	-	-	-	-	-	1	1
Part-Time	-	-	-	-	1	1	1	1	0	-
Total										
Full Time	771	793	824	850	865	872	891	918	942	979
Three-Quarter Time	4	4	4	4	4	4	5	6	7	7
Part-Time	29	24	25	25	27	27	34	36	33	37
Temporary	48	51	50	45	50	47	34	22	25	20
	852	872	903	924	946	950	964	982	1007	1043

Notes:

* Employees are split funded in other departments

** See Court Order

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
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	-	-	-	-	-	-
	Transition Training - Temporary	B0213	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
	Transition Training - Part Time	B0218	-	-	1.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00
	Transition Training	B0219	-	1.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Clerk (20 hours)	0221	-	-	-	-	-	-	-	-	-	-
	Project Manager	B0222	-	-	-	1.00	1.00	1.00	1.00	1.00	2.00	-
	Administrative Specialist	B0223	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Special Project Administrator - County Judge	B0224	-	-	-	-	1.00	1.00	1.00	-	-	-
	Administrative Assistant - County Judge	B0226	-	-	-	-	-	-	-	1.00	1.00	1.00
	Public Communication Officer	B0225	-	-	-	1.00	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	1.00
	Assistant General Counsel - County Judge	B0242	-	-	-	-	-	-	-	-	1.00	1.00
	Economic Development Coordinator	B0243	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Support Specialist - County Judge	B0245	-	-	-	-	-	1.00	-	-	-	-
	Total:		6.00	7.00	10.00	13.00	17.00	20.00	20.00	20.00	22.00	19.00
10002000	Veterans Administration Officer	B5001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Veterans Administration Officer - Part Time	B5002	-	-	-	-	-	-	-	-	-	1.00
	Administrative Assistant	B5003	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	3.00
10003000	Pre-Trial Bond Supervision	B0205	-	-	-	-	1.00	1.00	3.00	3.00	3.00	3.00
	Pre-Trial Bond Supervision - Part Time	B0207	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		3.00	2.00	2.00	2.00	3.00	3.00	5.00	5.00	5.00	5.00
10500000	Budget Officer	B0212	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst	B0216	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst I	B0328	-	-	-	-	-	-	-	-	-	2.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00
11000100	County Commissioner - Pct 1	B0101	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 2	B0102	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 3	B0103	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 4	B0104	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Assistant - Commissioners' Court	B0111	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	1.00
	Special Project Admin Secty	0130	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Chief of Staff/Legal Officer - County Judge	B0240	-	-	-	-	-	-	-	-	-	1.00
	Director - Records Management Fund *	B8102	0.66	0.66	0.66	0.66	0.66	0.66	0.66	-	-	-
	Total:		7.66	7.66	7.66	7.66	6.66	6.66	6.66	6.00	7.00	8.00

***** 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 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	Adopted FY 25
11000500	Transition Training - Non Departmental	B0221	-	-	-	-	-	-	-	-	2.00	2.00
	Total:		-	-	-	-	-	-	-	-	2.00	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	2.00	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	-	-	-
	Event Coordinator II - H.O.T. Fund	B0853	-	-	-	-	-	-	-	1.00	0.00	-
	Sponsorship Coordinator - Fair Administration **	B0861	-	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.00	-
	Total:		2.00	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.00	2.00

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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
11010000	Court Support - Criminal	B0221	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	1.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
11100000	Resource Specialist I - Fleet Services	B2655	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Mechanic - Fleet	2690	1.00	1.00	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	2.00
	Parts Coordinator - Fleet Services	B2692	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Shop Foreman - Fleet Services	B2695	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Director - Fleet Services	B2700	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Fleet Services	B2702	-	-	-	-	-	-	-	-	1.00	1.00
		Total:	3.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
11200200	Director - Collections	B1725	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Collections	B1727	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - Collections	B1729	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
	Clerk II - Collections	B1730	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Collections	B1731	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk I - Collections (part-time)	1734	-	-	-	-	-	-	-	-	-	-
		Total:	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
11210020	Election Administrator	B0160	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Voter Registration Coordinator - Elections Administrator	B0161	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Election Coordinator - Elections Administrator	B0162	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Election Coordinator - Elections Administrator	B0163	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrat Clk - Elec Admin	0164	1.00	-	-	-	-	-	-	-	-	-
	Assistant Voter Registration Coordinator - Elections Administrator	B0164	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Clerk I - Elections Administrator	B0165	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Elections Administrator	B0166	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Elections Administrator	B0167	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Elections Administrator	B0168	1.00	-	-	-	-	-	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	1.00
		Total:	8.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	10.00
116001	Special Project Administrator - American Rescue Plan Act	B0250	-	-	-	-	-	-	1.00	1.00	-	-
	Special Project Administrator - Part Time - American Rescue Act	B0251	-	-	-	-	-	-	1.00	1.00	-	-
		Total:	-	-	-	-	-	-	2.00	2.00	-	-
12000100	Treasurer	B1001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Treasurer Investment	B1003	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Chief Deputy Treasurer	B1004	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	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	-	-	-	-	-	-
	Treasury Services	1007	3.00	3.00	-	-	-	-	-	-	-	-
	Clerk II - Treasury	B1010	-	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
		Total:	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
12500100	Risk Manager	B2211	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary - Risk Management	B2213	1.00	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00
	Worker Comp Coord	2214	-	-	1.00	-	-	-	-	-	-	-
	Risk and Safety Coordinator	B2215	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Risk Analyst - Risk Management	B2217	-	-	-	-	-	-	-	-	-	1.00
		Total:	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00
13000100	Tax Assessor Collector	B2300	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - Tax Office	B2303	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Staff Accountant -Tax Office	B2305	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Manager - Tax Office	B2310	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Motor Vehicle Supervisor - Tax Office	B2311	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Supervisor - Tax Office	B2312	-	-	-	-	-	-	-	-	-	1.00
	Administrative Clerk -Tax Office	B2313	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
	Voter Registration Coordinator	2318	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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
13000100 Cont.	Bookkeeper I -Tax Office	B2333	-	-	-	1.00	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	11.00	11.00	11.00	11.00	10.00	10.00	10.00
	Clerk II -Tax Office	B2343	7.00	6.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00
	Clerk III -Tax Office	B2345	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
	Information and Supply Clerk - Tax Office	B2351	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Tax Office - Part Time	B2353	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Temp - Tax Office	B2355	2.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Total:		39.00	35.00	35.00	37.00	37.00	37.00	38.00	37.00	37.00	38.00
14000100	Support Specialist - IT	B1212	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Senior Network Administrator - IT	B1213	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior System Analyst - IT	B1216	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Security Analyst I - IT	B1217	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Network Administrator - IT	B1219	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Support Specialist - IT	B1220	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - IT	B1221	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Trainer - IT	B1222	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist - IT	B1223	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Senior Cabling Specialist	1223	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	2.00
	Assistant Cabling Specialist	1227	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	-	-	-	-	-	-	-
	Network Engineer - IT	B1230	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Network Technician I - IT	B1231	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
	Network Technician II - IT	B1232	-	-	-	-	-	-	-	-	-	1.00
	Structured Cabling Technician - IT	B1234	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Audio Video Specialist - IT	B1235	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00
	Senior Audio Video Specialist - IT	B1236	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Applications Administrator - IT	B1238	2.00	2.00	3.00	5.00	5.00	7.00	7.00	7.00	7.00	7.00
	License Manager - IT	B1239	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Information Officer	B1240	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Chief Information Officer	B1241	-	-	-	-	-	-	-	-	-	1.00
	Services Manager - IT	B1242	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Communication Systems Administrator - IT	B1244	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Security and Compliance Analyst - IT	B1245	-	-	-	1.00	1.00	-	-	-	-	-
	Chief Information Security Officer - IT	B1246	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Senior Services Manager - IT	B1248	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		25.00	26.00	28.00	30.00	31.00	33.00	35.00	37.00	37.00	38.00
14500100	Director of Project Management	B0220	-	-	-	-	-	-	-	-	-	1.00
	Project Manager	B0222	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	2.00
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	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Clerk II - Human Resources	0117	1.00	-	-	-	-	-	-	-	-	-
	Compensation and Benefits Analyst - Human Resources	B0118	2.00	2.00	2.00	2.00	2.00	2.00	3.00	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	2.00
	Assistant Director - Human Resources	B0120	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	6.00	6.00	7.00	8.00	9.00	9.00	9.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
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	2.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Assistant County Auditor III	B0316	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Assistant County Auditor II	B0317	3.00	3.00	3.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00
	Assistant County Auditor I	B0318	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Assistant County Auditor	B0320	-	-	-	-	-	-	-	1.00	1.00	1.00
	Grant Writer	B0325	-	-	-	-	-	-	-	1.00	1.00	-
	Accounting Assistant - Level III	B0327	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst I - County Auditor	B0328	-	-	-	-	-	-	-	-	1.00	-
	Budget Analyst II - County Auditor	B0329	-	-	-	-	-	-	-	-	1.00	-
	Total:		10.00	10.00	11.00	11.00	11.00	12.00	12.00	14.00	16.00	13.00
16500100	Purchasing Agent	B1101	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Purchasing Agent	B1102	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Buyer - Purchasing	B1107	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Buyer II - Purchasing	B1108	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Buyer III - Purchasing	B1109	-	-	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		6.00	6.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
17000100	Director - Facilities Services	B0700	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Facilities Services	B0702	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	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	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
	Supervisor I - Custodians - Facilities Services	B0706	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Jntr/Cstdn, 1040hr B&Y	0707	1.00	1.00	-	-	-	-	-	-	-	-
	General Maintenance Technician III - Facilities Services	B0710	1.00	1.00	2.00	2.00	2.00	2.00	2.00	1.00	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	5.00
	Maintenance Technician II - Facilities Services	B0713	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Maintenance Technician I - Facilities Services	B0715	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Prevention Maintenance Technician - Facilities Services	B0716	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - Facilities Services	B0721	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Service Dispatcher - Facilities Services	B0722	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Carpenter - Facilities Services	B0730	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Painter - Facilities Services	B0731	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		33.00	33.00	34.00	34.00	34.00	34.00	36.00	36.00	36.00	37.00
17000200	Manager - Landscaping	B0750	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Crew Leader - Landscaping	B0751	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Maintenance Worker III - Landscaping	B0752	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Maintenance Worker II - Landscaping	B0753	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Grounds Maintenance Worker I - Landscaping	B0754	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
18000100	County Attorney	B0501	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	1st Assistant County Attorney	B0503	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	1st Assistant CA / Chief Civil	0504	1.00	1.00	-	-	-	-	-	-	-	-
	Assistant County Attorney I	B0505	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
	Assistant County Attorney II	B0507	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
	Civil Attorney - County Attorney	B0508	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	-	-	-	-
	Admin Attorney - CA	0510	1.00	1.00	-	-	-	-	-	-	-	-
	Chief Prosecutor and Training - County Attorney	B0511	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	4.00	4.00	4.00	4.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
18000100 Cont.	Lead Investigator Warrant Officer - County Attorney	B0524	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Supervisor - Hot Check - County Attorney	B0531	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	-	-	-
	Senior Secretary - County Attorney	B0541	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Legal Secretary - County Attorney	B0543	3.00	3.00	4.00	4.00	4.00	4.00	6.00	5.00	5.00	5.00
	Receptionist / Secretary - C.A.	0545	1.00	1.00	-	-	-	-	-	-	-	-
	Evidence Technician - County Attorney	B0552	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - County Attorney	B0555	2.00	2.00	2.00	3.00	3.00	3.00	3.00	1.00	1.00	1.00
	Investigator 1040 hrs. - C.A	0560	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	-	-	-	-	-	-	-
	Total:		34.00	34.00	34.00	34.00	34.00	32.00	32.00	28.00	28.00	28.00
18006000	Receptionist, Temp, Hot Check Fund	4349	1.00	1.00	1.00	-	-	-	-	-	-	-
	Total:		1.00	1.00	1.00	-	-	-	-	-	-	-
19000100	District Attorney	B0401	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	1st Assistant - District Attorney	B0403	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Appellate Division Chief - District Attorney	B0406	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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	11.00	11.00	14.00	14.00	15.00	15.00	15.00	16.00	17.00	17.00
	Investigator Supervisor - District Attorney	B0419	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00	5.00
	Investigative Assistant - District Attorney	B0420	1.00	1.00	1.00	1.00	1.72	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	8.00	8.00	8.00	8.00	8.00	8.00	7.00	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	-
	Victim Assistant Coordinator - District Attorney	B0428	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	4.00
	Front Office Assistant - District Attorney	B0429	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk, 700hrs - DA	0431	-	-	-	-	-	-	-	-	-	-
	Clerk - District Attorney	B0432	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		36.00	36.00	39.00	39.00	39.72	39.72	39.72	40.72	43.72	44.72

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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
19010000	Administrative Attorney - District Attorney CPS	B0408	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Legal Administrative Secretary - District Attorney CPS	B0409	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Asst DA I*	0415	-	-	-	-	-	-	-	-	-	-
	Legal Admin Secty - DA *	0425	-	-	-	-	-	-	-	-	-	-
	Total:		1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 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	Adopted FY 25
19200100	Investigative Assistant - District Attorney	B0420	-	-	-	-	0.28	0.28	0.28	0.28	0.28	0.28
	Clerk - District Attorney Crime Fund	B0430	-	-	-	-	-	-	-	-	-	1.00
	Clerk - Temp - District Attorney Crime Fund	B0433	4.00	4.00	4.00	4.00	4.00	4.00	-	-	3.00	1.00
	Total:		4.00	4.00	4.00	4.00	4.28	4.28	0.28	0.28	3.28	2.28
191000	Assistant District Attorney I - Crime Against Women Grant	B0470	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Investigator - District Attorney - Crimes Against Women Grant	B0471	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Total:		-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	-
192000	Victim Assistant Coordinator - Victim Assistance Grant	B0472	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Total:		-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
20000100	District Clerk	B1701	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - District Clerk	B1703	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Bookkeeper - District Clerk	B1704	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Clerk I - District Clerk	B1705	2.00	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00
	Clerk II - District Clerk	B1707	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk IV	1708	2.00	2.00	2.00	2.00	1.00	-	-	-	-	-
	Clerk III - District Clerk	B1709	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00
	Clerk Temp 1040hr	1713	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:		19.00	19.00	17.00	17.00	19.00	18.00	18.00	18.00	18.00	18.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
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	4.00
	Total:		-	-	-	-	-	-	-	2.00	4.00	4.00
20006000	Clerk -Temp - District Clerk Archival Fund	B1719	-	-	2.00	2.00	4.00	4.00	4.00	2.00	0.00	-
	Total:		-	-	2.00	2.00	4.00	4.00	4.00	2.00	0.00	-
21000100	Switch Board Supervisor - County Clerk	B0121	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Clerk	B1301	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - County Clerk	B1303	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Bookkeeper - County Clerk	B1305	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Supervisor - County Clerk	B1308	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy County Clerk I	B1311	3.00	3.00	3.00	3.00	4.00	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	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
	Clerk 1040HRS, % PD *	1325	0.50	0.50	0.50	0.50	-	-	-	-	-	-
	Total:		13.50	13.50	14.50	14.50	15.00	15.00	15.00	16.00	16.00	16.00
* Position is split with C.C. Records Management Fund.												
21002000	Election Coordinator	1328	1.00	-	-	-	-	-	-	-	-	-
	Assistant Election Coordinator	1329	1.00	-	-	-	-	-	-	-	-	-
	Bilingual Election Program Coordinator	1330	-	-	-	-	-	-	-	-	-	-
	Election Worker - Temp	1333	-	-	-	-	-	-	-	-	-	-
	Election Manager	1340	1.00	-	-	-	-	-	-	-	-	-
	Total:		3.00	-	-	-	-	-	-	-	-	-
21005000	Clerk I - County Clerk Records Management	B1324	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk, 1040hrs, % PD-CO CLK *	1325	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	3.00	3.00	3.00	3.00	3.00	3.00
* Position is split with County Clerk.												
22000100	Court Reporter - 85th District Court	B2513	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - 85th District Court	B2515	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 85th District Court	B2517	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 85th District Court	B2519	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	85th District Judge	B2585	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22100100	Court Reporter - 272nd District Court	B2521	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - 1044 hrs.	2522	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	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22200100	Court Reporter - 361st District Court	B2530	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - 361st District Court	B2532	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 361st District Court	B2534	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 361st District Court	B2536	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	361st District Judge	B2561	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
22300100	472nd District Judge	B2540	-	-	-	-	-	-	-	-	1.00	1.00
	Court Reporter - 472nd District Court	B2541	-	-	-	-	-	-	-	-	1.00	1.00
	Court Coordinator - 472nd District Court	B2542	-	-	-	-	-	-	-	-	1.00	1.00
	Bailiff - 472nd District Court	B2544	-	-	-	-	-	-	-	-	1.00	1.00
	Administrative Secretary - 472nd District Court	B2546	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	-	5.00	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	1.00
	Court Coordinator - Juvenile Referee Certified Interpreter	B2906	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00
* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.												
22600100	Misdemeanor Associate Judge	B2201	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Monitor - Associate Judge 1	B2203	-	-	-	-	-	-	-	-	1.00	1.00
	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	4.00	4.00
22610100	Pre-Trial Coordinator - Pre-Trial Release Office	B2590	-	-	-	2.00	2.00	2.00	-	-	-	-
	Pre-Trial Coordinator - Part Time - Pre-Trial Release Office	B2591	-	-	-	1.00	1.00	1.00	-	-	-	-
	Total:		0.00	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	-
	Court Reporter - Family Law Associate Judge	B2207	-	-	-	-	-	-	-	1.00	1.00	1.00
	Bailiff - Family Law Associate Judge	B2208	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Family Law Associate Judge	B2209	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	-	-	0.10	0.10	0.10	0.10	-	-	-
	Family Law Associate Judge	B2905	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		3.50	3.50	3.50	3.60	3.60	3.60	3.60	4.50	4.50	4.00
* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.												
22900100	Court Reporter	0197	-	-	-	-	-	-	-	-	-	-
	Total:		-	-	-	-	-	-	-	-	-	-
23000100	County Court at Law 1 Judge	B0901	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - County Court at Law 1	B0903	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - County Court at Law 1	B0905	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - County Court at Law 1	B0907	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - County Court at Law 1	B0909	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	-	-	0.45	0.45	0.45	0.45	1.00	1.00	1.00
	Probate and Guardian Attorney - County Court at Law *	B0920	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Probate and Guardianship Investigator - County Court at Law 1	B0922	-	-	-	-	-	-	-	-	-	1.00
	Total:		5.00	5.50	5.50	5.95	5.95	5.95	5.95	6.50	6.50	7.50
* 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	-	-	-	-	-	-
	Court Coordinator - County Court at Law 2	B0915	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - County Court at Law 2	B0916	-	-	-	-	-	-	-	-	1.00	1.00
	Bailiff - County Court at Law 2	B0917	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Probate Guardian - County Court at Law #2	B0918	-	-	-	-	-	-	-	1.00	1.00	1.00
	Administrative Secretary - County Court at Law 2	B0919	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	-	-	0.45	0.45	0.45	0.45	-	-	-
	Probate and Guardian Attorney - County Court at Law *	B0920	-	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Total:		5.00	5.50	5.50	5.95	4.95	4.95	4.95	5.50	6.50	6.50
* Position is split with County Court at Law #1 and County Court at Law #2												

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
24201100	Court Coordinator - JP, 2-1	0603	-	-	-	-	-	-	-	-	-	-
	J. P., PCT 2, PL 1	0614	-	-	-	-	-	-	-	-	-	-
	CLK II - JP, 2-1	0620	-	-	-	-	-	-	-	-	-	-
	Total:		-	-	-	-	-	-	-	-	-	-
24201200	Clerk I - JP 2-2	0602	-	-	-	-	-	-	-	-	-	-
	Clerk II - JP 2.2	0605	-	-	-	-	-	-	-	-	-	-
	Court Coordinator - JP 2-2	0610	-	-	-	-	-	-	-	-	-	-
	J. P., PCT 2, PL 2	0613	-	-	-	-	-	-	-	-	-	-
	Clerk III - JP, 2-2	0614	-	-	-	-	-	-	-	-	-	-
	Part-time Clerk I - JP 2-2	0622	-	-	-	-	-	-	-	-	-	-
	Total:		-	-	-	-	-	-	-	-	-	-
24301100	Clerk III - JP 3 DPS	0133	-	-	-	-	-	-	-	-	-	-
	Clerk I - Justice of the Peace Pct 3	B0604	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk II - Justice of the Peace Pct 3	B0606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Court Coordinator - Justice of the Peace Pct 3	B0608	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 3	B0615	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of the Peace Pct 3	B6016	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - JP 3	0623	1.00	-	-	-	-	-	-	-	-	-
	Total:		6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00
24401100	Clerk I - JP 4	0606	-	-	-	-	-	-	-	-	-	-
	Clerk II - Justice of the Peace Pct 4	B0607	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 4	B0616	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
	Court Coordinator - Justice of the Peace Pct 4	B0624	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - JP 4	0625	-	-	-	-	-	-	-	-	-	-
	Clerk I - Temp	0645	-	-	-	-	-	-	-	-	-	-
	Justice of the Peace Pct 4	B6015	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
27000100	Receptionist - Public Defender's Office	B0135	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	-	1.00	1.00
272200	Chief Public Defender	B0130	-	-	-	-	-	-	-	1.00	1.00	1.00
	Public Defender II	B0131	-	-	-	-	-	-	-	2.00	2.00	2.00
	Public Defender I	B0132	-	-	-	-	-	-	-	3.00	3.00	3.00
	Investigator - Public Defender	B0133	-	-	-	-	-	-	-	1.00	1.00	1.00
	Case Worker - Public Defender	B0134	-	-	-	-	-	-	-	1.00	1.00	1.00
	Office Manager - Public Defender	B0136	-	-	-	-	-	-	-	1.00	1.00	1.00
	Administrative Clerk - Public Defender	B0138	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	10.00	10.00	10.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
28000100	County Sheriff	B1401	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Sheriff	B1403	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Sheriff's Administration	B1405	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Support Manager - Sheriff's Administration	B1406	-	-	-	-	-	-	-	-	-	1.00
	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	-	-	-	-	-
	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	4.00
	Deputy - Sheriff's Administration	B1415	20.00	21.00	22.00	21.00	21.00	21.00	21.00	32.00	38.00	38.00
	Crime Analyst - Sheriff's Administration	B1418	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Recruiting Specialist - Sheriff's Administration	B1419	-	-	-	-	1.00	1.00	1.00	1.00	1.00	2.00
	Lieutenant Criminal Investigator - Sherriff's Administration	B1420	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Deputy Sheriff - Recruiting	1421	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Senior Investigator - Sheriff's Administration	B1422	1.00	1.00	2.00	1.00	1.00	1.00	1.00	-	-	-
	Investigator - Sheriff's Administration	B1423	7.00	7.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Sergeant - Sheriff's Administration	B1424	4.00	4.00	4.00	5.00	5.00	5.00	5.00	10.00	11.00	11.00
	Training Coordinator - Sheriff's Administration	B1425	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	-	-	-	-	-
	Crime Prevention Deputy - Sheriff's Administration	B1429	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	-	-	-
	Process Server Deputy - Sheriff's Administration	B1433	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	-	-	-
	Program Coordinator - Sheriff's Administration	B1441	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Records Clerk - Sheriff's Administration	B1442	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Sheriff's Administration	B1443	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Telecommunications Officer - Sheriff's Administration	B1444	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
	Clerk II - Sheriff's Administration	B1445	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	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	-	-	-
	Special Services Sergeant - Sheriff's Administration	B1448	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	R U OK Coordinator - ARPA Revenue Replacement	B0251	-	-	-	-	-	-	-	-	-	1.00
	Total:		65.00	66.00	67.00	69.00	70.00	70.00	70.00	72.00	80.00	83.00
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	0.00	-
	Lieutenant - SO Jail Administration	B1503	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Detention Sergeant - SO Jail Administration	B1505	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	20.00	20.00
	Detention Officer - SO Jail Administration	B1511	76.00	76.00	81.00	77.00	77.00	77.00	77.00	77.00	93.00	103.00
	Detention Officer - Transport Deputy - SO Jail Administration	B1512	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00	-
	Detention Officer - Work Crew - SO Jail Administration	B1513	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	0.00	-
	Detention Officer - Booking - SO Jail Administration	B1515	16.00	16.00	16.00	17.00	17.00	17.00	17.00	18.00	0.00	-
	Detention Officer - Intern - SO Jail Administration	B1516	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Clerk - Booking - SO Jail Administration	B1517	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
	Detention Deputy - SO Jail Administration	B1518	-	-	-	-	-	-	-	-	41.00	52.00
	Detention Officer - Temp - SO Jail Administration	B1519	-	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Food Service Manager - SO Jail Administration	B1520	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Cook - SO Jail Administration	B1521	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Visitation Officer - SO Jail Administration	B1526	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Detention Officer -Custodian of Record Sergeant - SO Jail Administration	B1542	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Detention Officer - Court Officer - SO Jail Administration	B1543	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	-
	Corporal - SO Jail Administration	B1545	4.00	4.00	4.00	8.00	8.00	8.00	8.00	8.00	0.00	-
	Administrative Secretary - SO Jail Administration	B1553	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Sergeant - SO Jail Administration	B1556	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Program Re-Entry Coordinator - So Jail Administration *	B1563	-	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
	Program RE-Entry Case Worker - SO Jail Administration	B1564	-	-	-	-	-	-	-	-	1.00	1.00
	Detention Officer - Compliance Officer - SO Jail Administration	B1565	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	0.00	-
	Detention Officer -Quartermaster- SO Jail Administration	B1568	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Crisis Intervention Deputy - SO Jail Administration	B1570	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	-
	Crisis Intervention Sergeant - SO Jail Administration	B1571	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Total:		160.00	166.00	170.75	171.75	173.75	173.75	173.75	175.75	176.75	197.75

* Position is split with Sheriff - Jail and Jail Commissary

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
28003000	Sergeant Jail Nurse - Jail Medical Services	B1507	1.00	2.00	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	-	-	-	-	-	-	-
	Correctional Health Professional - Jail Medical Services	B1509	8.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	13.00	13.00
	Correctional Health Professional and EMT - Jail Medical Services	B1510	3.00	3.00	3.00	3.00	5.00	5.00	5.00	5.00	0.00	-
	Correctional Health Professional - Part Time - Jail Medical Services	B1530	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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:		18.00	18.00	18.00	17.00	19.00	19.00	19.00	19.00	19.00	19.00
28004000	School Resource Sergeant - CSISD School Security	B1480	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	School Resource Deputy - CSISD School Security	B1481	-	-	5.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	Total:		-	-	6.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
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	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Program Re-Entry Coordinator - So Jail Administration *	B1563	-	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
	Total:		3.00	3.00	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25

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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
283700	Investigator - BV Human Trafficking Taks Force Grant	B1481	-	-	-	-	-	-	-	-	2.00	2.00
	Total:		-	-	-	-	-	-	-	-	2.00	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	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Constable Pct 1	B1612	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Constable Pct 1	B1619	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
30201100	Administrative Secretary - Constable Pct 2	B1605	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Constable Pct 2	B1614	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 2	B1617	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
	Chief Deputy -Constable Pct 2	B1618	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00
30301100	Chief Deputy - Constable Pct 3	B1601	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Constable Pct 3	B1606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 3	B1610	1.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Constable Pct 3	B1613	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	P/T Deputy Cont. Pct 3	1621	1.00	-	-	-	-	-	-	-	-	-
	Total:		5.00	5.00	6.00	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	-	-	-	-	-	-	-	-
	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Total:		9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
31000100	Director - Juvenile Administration	B1801	-	-	1.00	1.00	1.00	-	-	-	-	-
	Deputy Director - Juvenile Administration	B1803	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
	Professional Counselor - Juvenile Administration	B1810	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	7.00	3.00	3.00	3.00	3.00	3.00
	Business Mgr. - Juv Admin	1855	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	-	-	-	-	-
	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	-	-	-	-	-
	Deputy Director of Health Services - Juvenile Administration	B1895	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	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
31000100 Cont.	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	1.00
	Probation Supervisor - Juvenile Administration	B2816	3.00	3.00	3.00	3.00	3.00	1.00	1.00	1.00	1.00	1.00
	Volunteer Coordinator - Juvenile Administration	B2830	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Training Coordinator - Juvenile Administration	B2831	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	1.00
	Secretary - Juvenile TYC	B2865	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		23.00	25.00	28.00	28.00	27.00	5.00	7.00	7.00	7.00	7.00
31000110	Director - Juvenile Administration	B1801	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Administration Services Manager - Juvenile Administration	B1856	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Secretary I - Juvenile Administration	B1861	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
	Juvenile Probation Officer - Juvenile Administration	B1883	-	-	-	-	-	1.00	1.00	1.00	2.00	2.00
	Administrative Assistant - Juvenile Administration	B1891	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Juvenile Administration	B2803	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Deputy Director - Juvenile Services - Court	B2807	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Juvenile Probation Officer I - Juvenile Services - Court	B2813	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Probation Supervisor - Juvenile Services - Court	B2808	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	10.00	10.00	10.00	7.00	7.00
31000130	Deputy Director - Juvenile Administration	B1803	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Probation Supervisor - Juvenile Services - Mental	B2810	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Juvenile Probation Officer I - Juvenile Services - Mental	B2814	-	-	-	-	-	3.00	3.00	3.00	3.00	3.00
	Surveillance Officer	B2820	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Volunteer Coordinator - Juvenile Administration	B2830	-	-	-	-	-	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
	Probation Supervisor - Juvenile Administration	B2856	-	-	-	-	-	1.00	1.00	1.00	2.00	2.00
	Total:		-	-	-	-	-	8.00	9.00	9.00	9.00	9.00
31000140	Professional Counselor - Juvenile Administration	B1810	-	-	-	-	-	2.00	2.00	2.00	3.00	3.00
	Deputy Director of Health Services - Juvenile Administration	B1895	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Detention Counselor - Juvenile Administration	B2811	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Total:		-	-	-	-	-	4.00	4.00	4.00	4.00	4.00
31000200	Food Service Manager - Juvenile Detention	B1825	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Cook - Juvenile Detention	B1836	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
	Nurse - Juvenile Detention	B1841	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Custodian - Juvenile Detention	B1848	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	-	-	-	-	-
	Assistant Detention Superintendent - Juvenile Detention	B2802	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Superintendent - Juvenile Detention	B2805	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	-	-	-	-	-
	Detention Counselor	2811	1.00	-	-	-	-	-	-	-	-	-
	Detention Supervisor - Juvenile Detention	B2815	4.00	4.00	4.00	4.00	4.00	-	-	-	-	-
	Juvenile Supervision Officer - Juvenile Detention	B2821	22.00	29.00	30.00	30.00	31.00	-	-	-	-	-
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	-	-	2.00	2.00	2.00	-	-	-	-	-
	Total:		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	1.00
	Cook - Juvenile Detention	B1836	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
	Nurse - Juvenile Detention	B1841	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Custodian - Juvenile Detention Part Time	B1846	-	-	-	-	-	-	-	-	1.00	1.00
	Custodian - Juvenile Detention	B1848	-	-	-	-	-	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
	Assistant Detention Superintendent - Juvenile Detention	B2802	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Lead Juvenile Supervision Officer	B2804	-	-	-	-	-	-	-	-	-	1.00
	Superintendent - Juvenile Detention	B2805	-	-	-	-	-	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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
31000220 Cont.	Detention Supervisor - Juvenile Detention	B2815	-	-	-	-	-	4.00	4.00	4.00	4.00	4.00
	Juvenile Supervision Officer - Juvenile Detention	B2821	-	-	-	-	-	31.00	31.00	31.00	31.00	31.00
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
	Total:		-	-	-	-	-	49.00	49.00	49.00	50.00	51.00
31000300	Superintendent - Juvenile Academy	B2806	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	-	-	-	-	-
	Probation Supervisor - Juvenile Academy	B2860	-	-	1.00	1.00	1.00	-	-	-	-	-
	Total:		4.00	4.00	5.00	5.00	5.00	-	-	-	-	-
31000330	Superintendent - Juvenile Academy	B2806	-	-	-	-	-	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
	Probation Supervisor - Juvenile Academy	B2860	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	5.00	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	-	-	-	-	-
	Parole Aide - Juvenile TYC	B2829	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Secretary - Juvenile	B2865	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Total:		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	-	-	-	-	-
	Teacher - Juvenile JJAEP	B1853	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	-	-	-	-	-
	Supervision Officer - Juvenile JJAEP	B2850	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Total:		4.00	4.00	4.00	4.00	4.00	-	-	-	-	-
31040030	Secretary I - Juvenile JJAEP	B1852	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Teacher - Juvenile JJAEP	B1853	-	-	-	-	-	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
	Supervision Officer - Juvenile JJAEP	B2850	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	4.00	4.00	4.00	4.00	4.00
31050000	JPO - Title IV-E	1887	1.00	-	-	-	-	-	-	-	-	-
	Total:		1.00	-	-	-	-	-	-	-	-	-
312100	Director - Juvenile Svc	1801	-	-	-	-	-	-	-	-	-	-
	JPO I - TJPC - G - Prog. Sanc	1868	-	-	-	-	-	-	-	-	-	-
	Prevention Spec	1869	-	-	-	-	-	-	-	-	-	-
	Juv Prl. Officer - TJPC CM Cor	1877	-	-	-	-	-	-	-	-	-	-
	Professional Counselor	1878	-	-	-	-	-	-	-	-	-	-
	JPO - TJPC - F	1883	-	-	-	-	-	-	-	-	-	-
	Supervision Officer - St. Aid	2845	-	-	-	-	-	-	-	-	-	-
	Supervision Officer - Com Cor	2855	-	-	-	-	-	-	-	-	-	-
	Probation Spvr - Com Cor	2856	-	-	-	-	-	-	-	-	-	-
	Detention Spcr - Com Cor	2857	-	-	-	-	-	-	-	-	-	-
	Surveillance Officer - Comm	2858	-	-	-	-	-	-	-	-	-	-
	Probation Spvr - TJPC - F	2860	-	-	-	-	-	-	-	-	-	-
	Total:		-	-	-	-	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
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	1.00
	Juvenile Parole Officer - TJJD State Aid *	B1877	-	-	-	1.00	0.985	-	-	-	1.00	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	1.00
	Juvenile Probation Officer Title IV - TJJD State Aid	B1887	-	-	-	-	1.00	-	-	-	1.00	1.00
	Juvenile Probation Officer - TJJD Basic Court	B2817	-	-	-	-	-	-	-	-	1.00	1.00
	Juvenile Probation Officer - TJJD State Aid	B2818	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		4.97	4.97	2.97	3.97	5.96	1.00	3.00	3.00	6.00	6.00
* Positions are split funded between the Juvenile Grants												
312111	Director - Juvenile Administration	B1801	-	-	-	-	-	-	-	-	1.00	1.00
	Juvenile Parole Officer - TJJD State Aid	B1877	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Juvenile Probation Officer Title IV - TJJD State Aid	B1887	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Assistant Director - Juvenile Administration	B2803	-	-	-	-	-	-	-	-	1.00	1.00
	Deputy Director - Juvenile Services Court	B2807	-	-	-	-	-	-	-	-	1.00	1.00
	Juvenile Probation Officer - TJJD Basic Court	B2817	-	-	-	-	-	1.00	1.00	1.00	0.00	-
	Total:		-	-	-	-	-	3.00	3.00	3.00	3.00	3.00
312113	Juvenile Probation Officer I - TJJD State Aid	B1868	-	-	-	-	-	1.00	-	-	-	-
	Juvenile Probation Officer - TJJD Basic Community Based	B2818	-	-	-	-	-	1.00	-	-	-	-
	Total:		-	-	-	-	-	2.00	-	-	-	-
312120	Prevention Specialist - TJJD State Aid *	1834	0.10	0.10	0.10	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	1.00
	Total:		-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
312130	Supervision Officer - TJJD State Aid	B2845	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Supervision Officer - Com Cor	2855	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Detention Spcr - Com Cor	2857	2.00	2.00	1.00	-	-	-	-	-	-	-
	Intake Supervisor	2859	-	-	-	1.00	-	-	-	-	-	-
	Operations Manager - TJJD State Aid *	B2890	-	-	0.70	0.70	0.70	-	-	-	-	-
	Detention Manager - TJJD State Aid *	B2895	-	-	0.84	0.84	0.84	-	-	-	-	-
	Total:		4.00	4.00	4.54	4.54	3.54	-	-	-	-	-
* Positions are split funded between the Juvenile Grants												
312132	Supervision Officer - TJJD State Aid	B2845	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
	Operations Manager - TJJD State Aid	B2890	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Detention Manager - TJJD State Aid	B2895	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	4.00	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	2.00
	Prevention Specialist - TJJD State Aid	B1834	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Surveillance Officer - TJJD State Aid	B2858	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	4.00	4.00	4.00	4.00	4.00

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
312154	Professional Counselor - TJJD State Aid	B1878	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
312157	Professional Counselor - TJJD State Aid	B1890	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
318700	Juvenile Prob. Officer	1832	-	-	-	-	-	-	-	-	-	-
	Prevention Specialist	1834	-	-	-	-	-	-	-	-	-	-
	Total:		-	-	-	-	-	-	-	-	-	-
318800	Psychologist	1890	-	-	-	-	-	-	-	-	-	-
	Professional Counselor	1892	-	-	-	-	-	-	-	-	-	-
	Total:		-	-	-	-	-	-	-	-	-	-
340520	R U OK Coordinator - ARPA Revenue Replacement	B0251	-	-	-	-	-	-	-	-	1.00	-
	Total:		-	-	-	-	-	-	-	-	1.00	0.00
34200100	Director of Forensic Services	B3001	-	-	-	-	-	-	-	-	-	1.00
	Administrative Manager - Forensic Services	B3005	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	2.00
35500100	Emergency Management Coordinator	B1901	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Emergency Management Coordinator	B1904	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Emergency Management Planner	B1906	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
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	1.00
	Facility Operations Assistant - Exposition Complex	B0831	4.00	5.00	4.00	4.00	5.00	5.00	8.00	9.00	11.00	11.00
	Temporary Attendants - Exposition Complex	B0832	15.00	15.00	15.00	15.00	15.00	15.00	12.00	4.00	4.00	4.00
	Attendants - Exposition Complex	B0833	-	-	-	-	-	-	4.00	8.00	5.00	5.00
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	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Event Coordinator II - Exposition Complex	B0839	-	1.00	1.00	1.00	1.00	1.00	1.00	2.00	3.00	3.00
	General Manager - Exposition Complex & Brazos Valley Fair **	B0844	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Clerk III - Exposition Complex	B0848	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Temporary Clerk III - Exposition Complex	B0850	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	2.00
	Senior Manager, Exposition Complex	B0857	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	0.00	-
	Total:		26.66	27.66	27.66	27.66	28.66	28.66	33.66	31.66	32.66	32.66

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

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
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	-	-	-	-	-	-	-	-	-
	Sponsorship Coordinator - Fair Administration ***	B0861	-	0.82	0.82	0.82	0.82	0.82	0.82	0.82	1.00	1.00
	Total:		3.34	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.34	3.34
** Positions pay is split between Expo and Fair Administration												
*** Positions pay is split with HOT Fund.												
36500100	Director - Brazos Center	B0801	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sales & Scheduling Coord	0803	-	-	-	-	-	-	-	-	-	-
	Manager, Brazos Center	0804	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	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	-	-	-	-	-	-	-	-	-	-
	Custodian - Brazos Center	B0809	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	4.00
	Building Event Worker- Brazos Center (Part-Time)	B0815	-	-	-	-	-	-	-	2.00	2.00	2.00
	Building Event Worker - Temp - Brazos Center	B0819	3.00	3.00	3.00	3.00	5.00	5.00	5.00	2.00	2.00	2.00
	Total:		10.00	10.00	10.00	10.00	13.00	13.00	13.00	12.00	12.00	12.00
37000100	County Extension Agent - Agriculture	B7120	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Extension Agent - Family and Community Health	B7122	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Extension Agent - 4-H	B7126	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Assistant - 4-H and Youth - Part Time - Extension Agency	B7130	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Extension Agency	B7141	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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	-	-	-	-	-	-	-	-	-	-
	Special Project Coordinator - MPO	B2010	-	-	-	-	-	-	-	-	-	1.00
	Total:		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
50000100	Director - Records Management Fund *	B8102	0.34	0.34	0.34	0.34	0.34	0.34	0.34	1.00	1.00	1.00
	Assistant Manager - Records Management Fund	B8107	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk/scanner Temp	8108	5.00	2.00	1.00	-	-	-	-	-	-	-
	Clerk and Scanner - Records Management Fund	B8109	-	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Bilingual Transcriptionist - Records Management Fund	B8110	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		6.34	4.34	3.34	2.34	3.34	3.34	4.34	5.00	5.00	5.00
* The Records Management Director's pay is split between Commissioner's Court.												
51000100	Courthouse Security Sergeant	B1450	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-
	Courthouse Security Officer	B1452	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	0.00	-
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	0.00	-
56001000	County Engineer - Road and Bridge	B2601	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Dir of Planning-R&B	2603	1.00	-	-	-	-	-	-	-	-	-
	Operations Manager - Road and Bridge	B2604	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	General Superintendent - Road and Bridge	B2605	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant General Superintendent - Road and Bridge	B2606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Area Supervisor - Road & Bridge	B2607	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Project Coordinator - Road and Bridge	B2608	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Shop Foreman - R&B	2609	1.00	-	-	-	-	-	-	-	-	-
	Capital Projects Manager	2610	1.00	1.00	1.00	-	-	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	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	Adopted FY 25
56001000 Cont.	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	2.00	2.00	2.00	2.00
	Pavement Management Specialist and Inspector - R&B	B2614	1.00	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00
	Floodplain Permit Specialist - Road and Bridge	B2616	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	2.00	2.00	2.00
	Mechanic -R&B	2631	3.00	-	-	-	-	-	-	-	-	-
	Lead Mechanic	2632	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	1.00
	Multi Equipment Operator III - Road and Bridge	B2637	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Certified Herbicide Specialist - Road and Bridge	B2638	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Multi Equipment Operator II - Road and Bridge	B2639	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Multi Equipment Operator - Road and Bridge	B2640	7.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist - Road and Bridge	B2641	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist II - Road and Bridge	B2642	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Operator II - Road and Bridge	B2643	8.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Heavy Equipment Operator III - Road and Bridge	B2644	-	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00
	Heavy Equipment Operator I - Road and Bridge	B2645	11.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Heavy Equipment Operator IV - Road and Bridge	B2646	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Light Equipment Operator I - Road and Bridge	B2647	13.00	5.00	5.00	6.00	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	4.00
	Light Equipment Operator III - Road and Bridge	B2649	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Light Equipment Operator IV - Road and Bridge	B2650	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Parts Mngr - R&B	2651	1.00	-	-	-	-	-	-	-	-	-
	Heavy Equipment Specialist III - Road and Bridge	B2652	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	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	7.00	8.00	12.00	12.00	12.00	13.00	13.00	13.00	13.00
	Technician Temporary - Road and Bridge	B2666	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Temp Labor, Seasonal	2667	1.00	1.00	1.00	-	-	-	-	-	-	-
	Technician Part Time Temporary - Road and Bridge	B2668	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	1.00
	Total:		72.00	69.00	72.00	77.00	77.00	76.00	78.00	78.00	78.00	78.00
56002000	Shop Forman - Heavy Fleet	B2674	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Resource Specialist - Heavy Fleet	B2675	-	1.00	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	3.00
	Tire Specialist - Heavy Fleet	B2677	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Mechanic - Heavy Fleet	B2680	-	-	-	1.00	1.00	-	-	-	-	-
	Parts Manager - Heavy Fleet	B2681	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
64005100	Medical Director	0280	1.00	1.00	1.00	-	-	-	-	-	-	-
	Medical Manager - Health and Wellness Clinic	B0281	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Nurse Practitioner - PA - Health and Wellness Clinic	B0282	1.00	1.00	1.00	2.00	1.00	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	1.00
	Nurse - Health and Wellness Clinic	B0284	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Nurse - Health and Wellness Clinic	B0285	-	-	-	-	-	-	-	-	-	1.00
	Medical Clerk - Health and Wellness Clinic	B0286	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Total:		4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	6.00
	Total Created Positions:		852.00	872.00	903.00	924.00	946.00	950.00	964.00	982.00	1007.00	1043.00

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

2024 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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 26,962,902,610
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 3,220,801,814
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 23,742,100,796
4.	**Prior year total adopted tax rate.**		$ 0.409700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 44,665,738	
	B. **Prior year values resulting from final court decisions:**	- $ 41,600,000	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 3,065,738
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 3,049,478,081	
	B. **Prior year disputed value:**	- $ 243,958,246	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 2,805,519,835
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 2,808,585,573

[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.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 26,550,686,369
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: .... $ 9,480,925	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .... + $ 76,897,827	
	C. Value loss. Add A and B. [6]	$ 86,378,752
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: .... $ 3,423,835	
	B. Current year productivity or special appraised value: .... - $ 76,875	
	C. Value loss. Subtract B from A. [7]	$ 3,346,960
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 89,725,712
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 435,545,363
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 26,025,415,294
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 106,626,126
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 183,270
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 106,809,396
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11]	
	A. Certified values: .... $ 30,237,256,641	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 13,623,325	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] .... - $ 387,830,059	
	E. Total current year value. Add A and B, then subtract C and D.	$ 29,863,049,907

[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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 1,519,153,577	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 1,519,153,577
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 3,533,346,543
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 27,848,856,941
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 819,640,483
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 819,640,483
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 27,029,216,458
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.395162 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ 0.395162 /$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.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.368986 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,550,686,369

[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 prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100.		$ 97,968,315
31.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.	+ $ 131,585	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 1,807,637	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ -1,676,052	
	E. Add Line 30 to 31D.		$ 96,292,263
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 27,029,216,458
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.356252 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 928,049	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 938,454	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ -0.000039 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 1,608,484	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	– $ 1,635,894	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ -0.000102 /$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]		
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 4,349,017	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..........	$ 4,313,827	
	C. Subtract B from A and divide by Line 32 and multiply by $100..........	$ 0.000130 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100..........	$ 0.000797 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000130 /$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..........	$ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023..........	$ 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 the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..........	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..........	$ 0	
	C. Subtract B from A and divide by Line 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 current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.356382 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..........	$ 25,303,471	
	B. Divide Line 40A by Line 32 and multiply by $100..........	$ 0.093615 /$100	
	C. Add Line 40B to Line 39.		$ 0.449997 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 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.		$ 0.465746 /$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):* Current year 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 current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 11,795,360 **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.	$ 10,545,360
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 10,545,360
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 99.66 % **C.** Enter the 2022 actual collection rate. .... 100.22 % **D.** Enter the 2021 actual collection rate. .... 99.70 % **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.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 10,545,360
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 27,848,856,941
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.037866 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.503612 /$100
D49.	***Disaster Line 49 (D49):* Current year 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.	$ 0.000000 /$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 current year county voter-approval tax rate.	$ 0.503612 /$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 of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [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 of the prior year, 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 of the prior tax year or in May of the current tax year.** 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 of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 25,303,471
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 27,848,856,941
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.090859 /$100
55.	**Current year 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.*	$ 0.395162 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0.395162 /$100
57.	**Current year 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.*	$ 0.503612 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.412753 /$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.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 27,848,856,941
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year 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).	$ 0.412753 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] 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. [43]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.489494 /$100
	B. Unused increment rate (Line 66)	$ 0.087555 /$100
	C. Subtract B from A	$ 0.401939 /$100
	D. Adopted Tax Rate	$ 0.409700 /$100
	E. Subtract D from C	$ -0.007761 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 26,013,316,262
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	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
	F. 2022 Total Taxable Value (Line 60)	$ 22,513,596,330
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 5,364,764
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.510899 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.510899 /$100
	D. Adopted Tax Rate	$ 0.493500 /$100
	E. Subtract D from C	$ 0.017399 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 19,405,936,332
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 3,376,438
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 8,741,202 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.031388 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.444141 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

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
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.356382 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 27,848,856,941
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.001795 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.037866 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.396043 /$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.[48]

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. [49]

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
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.409700 /$100
75.	**Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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 2023 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 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 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
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 26,025,415,294
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 27,029,216,458
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §26.042(c)
[51] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 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 68 (taxing units with the unused increment rate).	$ 0.444141 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.395162 /$100
As applicable, enter the current year 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.................................... $ 0.444141 /$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate..................................... $ 0.396043 /$100
If applicable, enter the current year de minimis rate from Line 73.

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. [52]

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

sign here [signature]
Taxing Unit Representative

8.5.24
Date

[52] 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
Budget Office
200 South Texas Avenue
Brazos County, Texas 77803