BRAZOS COUNTY, TEXAS

Adopted Budget for Fiscal Year 2026

September 9, 2025

Prepared by the Brazos County Budget Office

Brazos County, Texas

Adopted FY 2026 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 $13,143,425 which is a 11.14 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 $3,657,069.

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

FOR: Acting County Judge: Kyle Kacal
Commissioner Pct. #1: Bentley Nettles
Commissioner Pct. #2: Chuck Konderla
Commissioner Pct. #3: Fred Brown
Commissioner Pct. #4: Wanda Watson

AGAINST: N/A
ABSENT: N/A

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

	FY 2026	FY 2025
Adopted Property Tax Rate	$0.419700/100	$0.419700/100
No-New-Revenue Rate	$0.387683/100	$0.395162/100
No-New-Revenue M&O Tax Rate	$0.357724/100	$0.356382/100
Voter Approved Tax Rate	$0.423059/100	$0.444141/100
Debt Service Rate	$0.030246/100	$0.037866/100

Total debt obligations for Brazos County secured by property taxes: $105,680,864.

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, 2026

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BRAZOS COUNTY

BUDGET OFFICE

NINA PAYNE
BUDGET OFFICER

October 13, 2025

The Honorable Kyle Kacal, Acting County Judge,
and County Commissioners
County of Brazos County

Dear Acting County Judge and County Commissioners:

It is my great privilege to submit to you the Adopted FY 2026 Budget for Brazos County, which was adopted by Commissioners Court on Tuesday, September 9th, 2025. This document represents the culmination of many hours of planning, analysis, and collaboration by the Commissioners Court, the County Auditor, the Budget Office, and our elected and appointed officials, department heads, and their staff. The FY 2026 Adopted Budget is balanced, as required by statute, and reflects the collective priorities of Brazos County government.

The financial decisions contained herein are designed to serve the interests of the County as a whole, rather than any individual department or office. The budget has been prepared and submitted in accordance with Texas Local Government Code, Section 111.069.

The Chief Appraiser for Brazos County has certified the 2025 Total Certified Taxable Value (Before Freeze) at $34.2 billion, compared to $31.9 billion in 2024. This includes $871.3 million in new taxable value not on last year's roll. Properties under appraisal review total $1.4 billion, compared to $1.7 billion at certification in 2024.

The FY 2026 Budget is based on $30,154,970,897 in net taxable value after exemptions, a 6.45% increase over the previous year. The County's adopted tax rate is $0.419700 per $100 of assessed value, with net tax collections estimated at 98% of the total levy.

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

General Fund	$0.389454
Debt Service	$0.030246

The total adopted budget is approximately $548.2 million, encompassing operations, special revenue funds, grants, debt service, capital improvements, and health insurance. This total includes internal transfers between funds—such as the $20,000 transfer from the Local Provider Participation Fund to the General Fund for administrative costs.

Included within the FY 2026 Budget is a 4% Cost-of-Living Adjustment (COLA) for all positions and a workforce of 1,059 positions, a net increase of sixteen positions from FY 2025.

The Adopted Budget presents both historical and current data on revenues and expenditures by fund and serves as a guide for long-range planning related to facilities, infrastructure, and capital needs. Several projects were delayed during FY 2025 due to supply chain and labor constraints; to mitigate future disruptions, select equipment—such as vehicles—was procured in advance.

County departments are to be commended for their discipline and resourcefulness. Despite inflationary pressures, they submitted conservative requests and continued to identify operational efficiencies. These efforts have enabled Brazos County to maintain service levels and responsibly accommodate growth while minimizing the financial burden on taxpayers. Each department is expected to operate within its total budget allocation.

In closing, I wish to extend sincere appreciation to the Court, to every department head, and to the many staff members whose dedication and teamwork made this budget possible. With your continued leadership and collaboration, Brazos County will enter 2026 positioned for sustainable growth, sound financial management, and effective public service.

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 2026
October 1, 2025 – September 30, 2026

COMMISSIONERS COURT

KYLE KACAL
ACTING COUNTY JUDGE

BENTLEY NETTLES
COMMISSIONER, PCT. 1

CHUCK KONDERLA
COMMISSIONER, PCT. 2

FRED BROWN
COMMISSIONER PCT. 3

WANDA J. 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 2026 Adopted budget is balanced with a property tax rate of $0.419700 per $100 valuation.

The FY 2026 adopted budget totals approximately $548 million for all funds, including $270.3 million in General Fund appropriations, $80.5 million in Special Revenue, $34 million in Grant Fund Revenues, $13 million for Debt Service, $116 million for all Capital Funds, and $34.2 million for the Proprietary Fund. Approximately $4.2 million in fund reserves are projected for Debt Service at the end of FY 2026. 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 2025 freeze adjusted taxable value for Brazos County is $30.1 billion. This represents a total increase of 6.45% from the 2024 adjusted certified tax roll of $28.3 billion. 2025 land market value increased 16.1%, Improvements increased 5.6% over last year and Personal Property increased 1.7% as well. The mineral interest values have decreased by 19% as compared to last year's increase of 4.6%. Exemptions have increased by 7.9% compared to 7.5% in 2024. Freeze and Transfer Adjustment has increased by 13.5% over last year. The 2025 taxable valuation along with the rate are used in the tax assessment calculations which ultimately fund the FY 2026 budget. The average taxable home value adjusted for homestead exemption in Brazos County has increased 6.1% from $372,326 in 2024 tax year to $394,931.

TAX RATE

The Brazos County 2025-2026 Adopted Budget is balanced at a tax rate of $0.419700 per $100 valuation which is $0.032017 more than the No-New-Revenue tax rate of $0.387683 per $100 valuation which is effectively an 8% 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 2026 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 $125.2 million available for the General Fund at a collection rate of 98%. In comparison, last year $115.1 million was raised for the General Fund. This represents an increase of 8.8% for FY 2025. This rate also funds the debt service payment of approximately $10.6 million. See additional information presented in the Debt Service section.

EMPLOYEE BENEFITS

COMPENSATION

The FY 2026 Adopted Budget compensation programs reflect the realities of the economic environment which are beyond our control and mandated by the state legislature. As demands for services continue to increase in all departments due to the increase in part by local growth trends, difficult choices were made during the planning process to develop the adopted budget. Included is a 4% Cost-Of-Living-Adjustment (COLA) for most but not all employees on departmental salary total. The workforce is budgeted at 1,059 positions, which is a net increase of sixteen (16) additional positions from FY 2025 to FY 2026.

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 decreasing the employee's contribution to dental by 6% or $4 per employee per year to $36 from $32. Employee health insurance remained unchanged for FY 2026.

Brazos County has implemented multiple strategies to help manage the increasing cost of 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 on 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 5 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, whose other primary duties are the presiding officer of Commissioners' Court and serves as head of emergency management and homeland security.

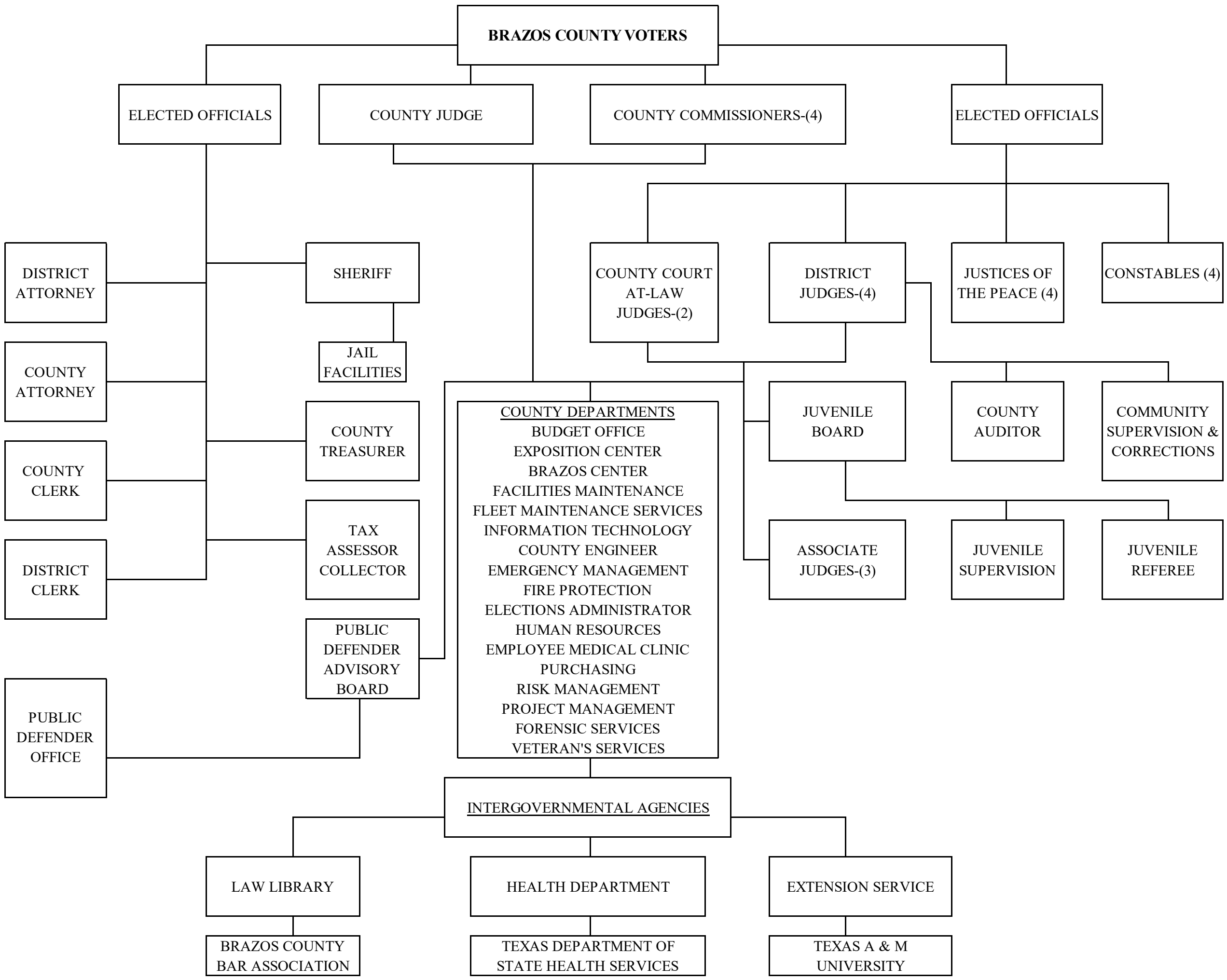
The Commissioners' Court of Brazos County serves both as a legislative and executive branch of government, with budget authority over most county offices. Commissioners' Court annually sets the County tax rate, adopts the budget, appoints boards and commissions, approves grants and personnel actions,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

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

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

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

BRAZOS COUNTY ORGANIZATIONAL CHART



Brazos County Commissioners' Court

Front Row:

Bentley Nettles Commissioner, Precinct 1	Duane Peters County Judge	Wanda J. Watson Commissioner, Precinct 4

Back Row:

Chuck Konderla Commissioner, Precinct 2	Fred Brown Commissioner, Precinct 3

COUNTY OF BRAZOS

Elected Officials

Commissioners Court
E. Duane Peters, County Judge
Bentley Nettles, Commissioner Pct. 1
Chuck Konderla, Commissioner Pct. 2
Fred Brown, Commissioner Pct. 3
Wanda J. 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

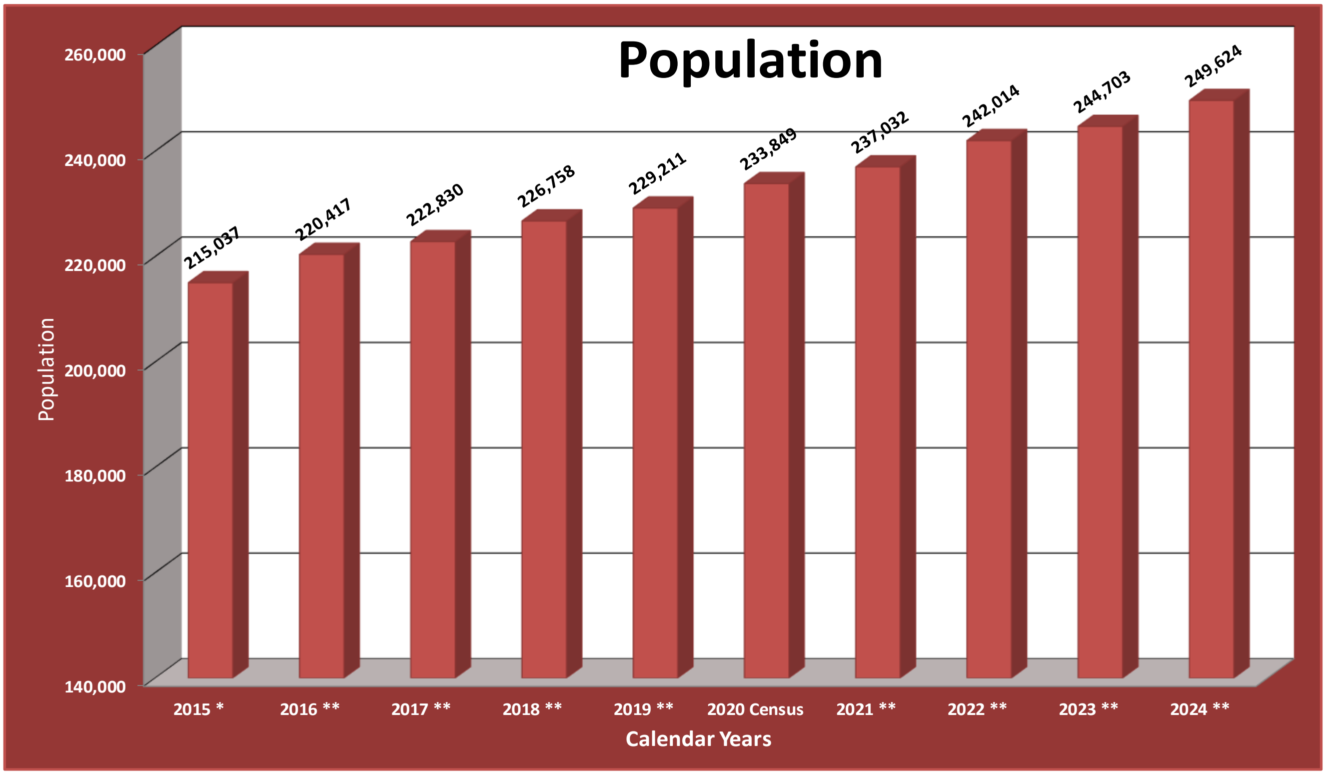
Treasurer
Cristian Villarreal

Appointed Officials/Department Heads

Dana Zachary, Misdemeanor Associate Judge
Misty Swan, Felony Associate Judge & Juvenile Referee
Wendy Hencerling, Family Law Associate Judge
Marci Turner, County Auditor
Nina Payne, Budget Officer
Joanna Spencer, Brazos Center Director
Tanya Skinner, Collections Director
Trudy Hancock, Elections Administrator
Jason Ware, Emergency Management Director
Facilities Services
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 212,052. The City of Bryan is the county seat. The 2024 county population is projected at 249,624. 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 2016-2024 are from the United States Census Bureau: Population Est. as of July 1, 2024 - 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:	$57,562
Racial Composition:	White – 53.5% Hispanic – 27.1% African American – 10.3% Other – 10%
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 www.greaterbrazos.org and www.census.gov (Greater Brazos Partnership and United States Census Bureau)

THE BUDGET PROCESS

The FY 2026 Adopted Budget covers a twelve-month period from October 1, 2025, through September 30, 2026. 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 ensure 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 $10,000 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.

Budget Planning Calendar for 2025-2026

Date	Calendar of Events
Tuesday, January 7, 2025	FY 2025/2026 Budget Calendar presented to Commissioner's Court
January 2025 - March 2025	Call for Capital Improvement Projects for Fiscal Years 2026-2030
March 2025 - April 2025	Capital Improvement Project requests are reviewed, and projects are prioritized.
April 2025 - June 2025	Selection of Grievance Committee during a regular Commissioner's Court (Local Government Code 152.015)
March 31st - May 9th	Outside Agency Request due to Budget Officer
Tuesday, April 8th - Friday, April 11th	Budget Instructions and worksheets distributed to Departments. Oracle opened for data entry.
Friday, May 23rd	Deadline for departments to complete budget request including capital in Oracle.
June 2nd - July 11th	Elected Officials and Department Heads meet with Budget Officer to discuss needs including operation, capital and personnel. (Local Government Code 111.063)
June 2nd - 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
Friday, July 25th	Deadline for receiving Certified Values from Chief Appraiser (Tax Code 26.01(a)
July 29th - August 2025	Budget Officer holds open workshops with Commissioner's Court to discuss requested capital and positions and receive input from Commissioner's Court.
Friday, August 22nd	72 hour notice for Open Meetings Notice
Tuesday, August 26th	FY 2026 Proposed Budget filed with County Clerk & County Auditor (Local Government Code 111.066)
Tuesday, August 26th	Notify elected officials of salary & personnel expenses for the proposed budget
Tuesday, August 26th	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 29th	Publish No-New-Revenue Rate and Voter Approval Tax Rates, Schedules, and Fund Balances
Friday, August 29th	Publish Notice of Public Hearing on Budget (Local Government Code 111.067) and Elected Official Salaries (Local Government Code 152.013)
Friday, September 5th	72 hour notice for Open Meetings Notice for Proposed Budget
Friday, September 5th	72 hour notice to adopt FY 26 budget and tax rate (Open Meetings Notice)
Tuesday, September 9th at 9am	Public Hearing on Proposed Budget (Local Government Code 111.067) Time to be Announced
Tuesday, September 9th 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 9th 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 2025-26 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 may also be made between category within the various divisions of a department.

B) *Budget Amendments* – All other transfers require approval of Commissioners' Court via a budget amendment request form submitted via the Budget Officer. 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, Vehicle Inventory Tax Interest, Sheriff – Crime Fund, District Attorney – Crime Fund, Election Contracts Fund and County Attorney Operating Fund.

- **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.

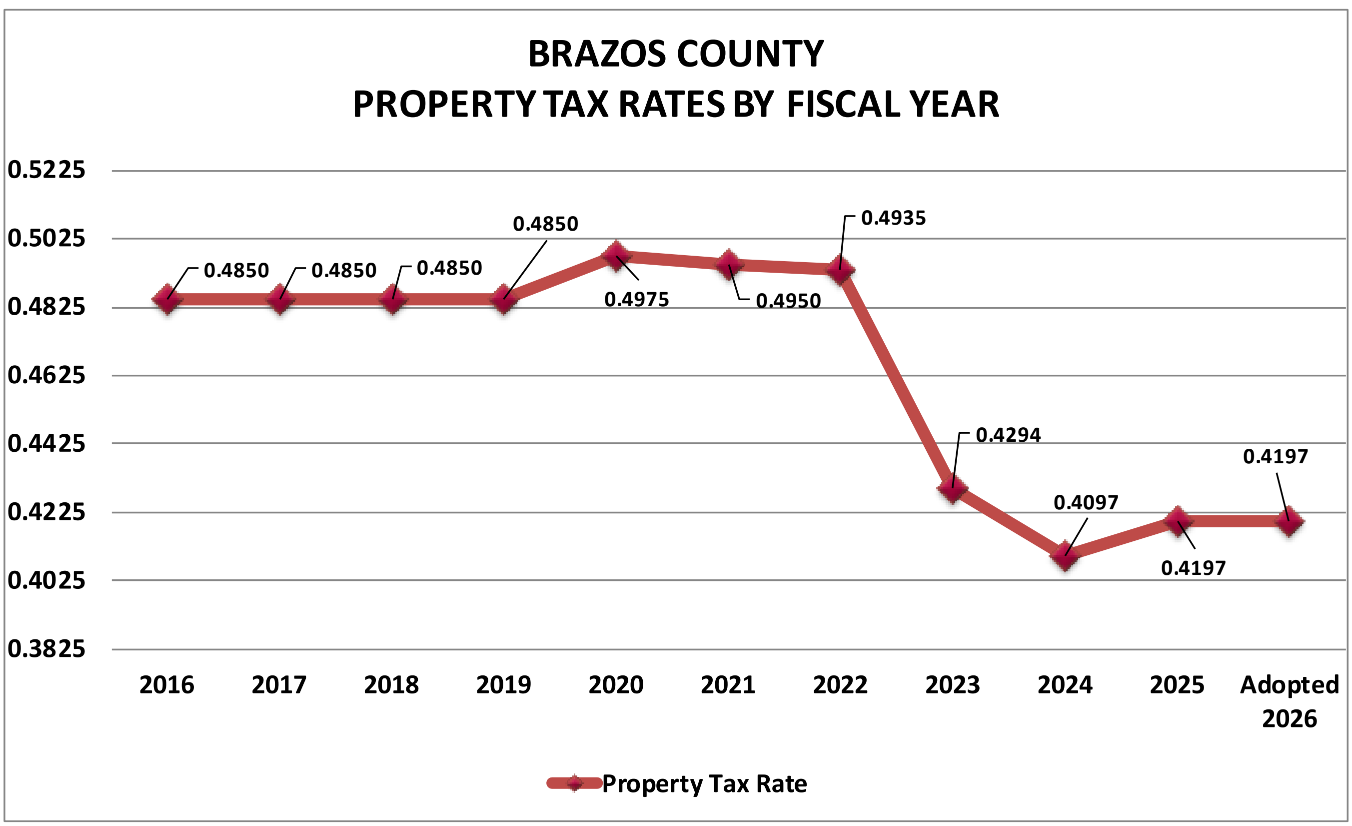
Other Revenue – Includes revenue not classified in another category.

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

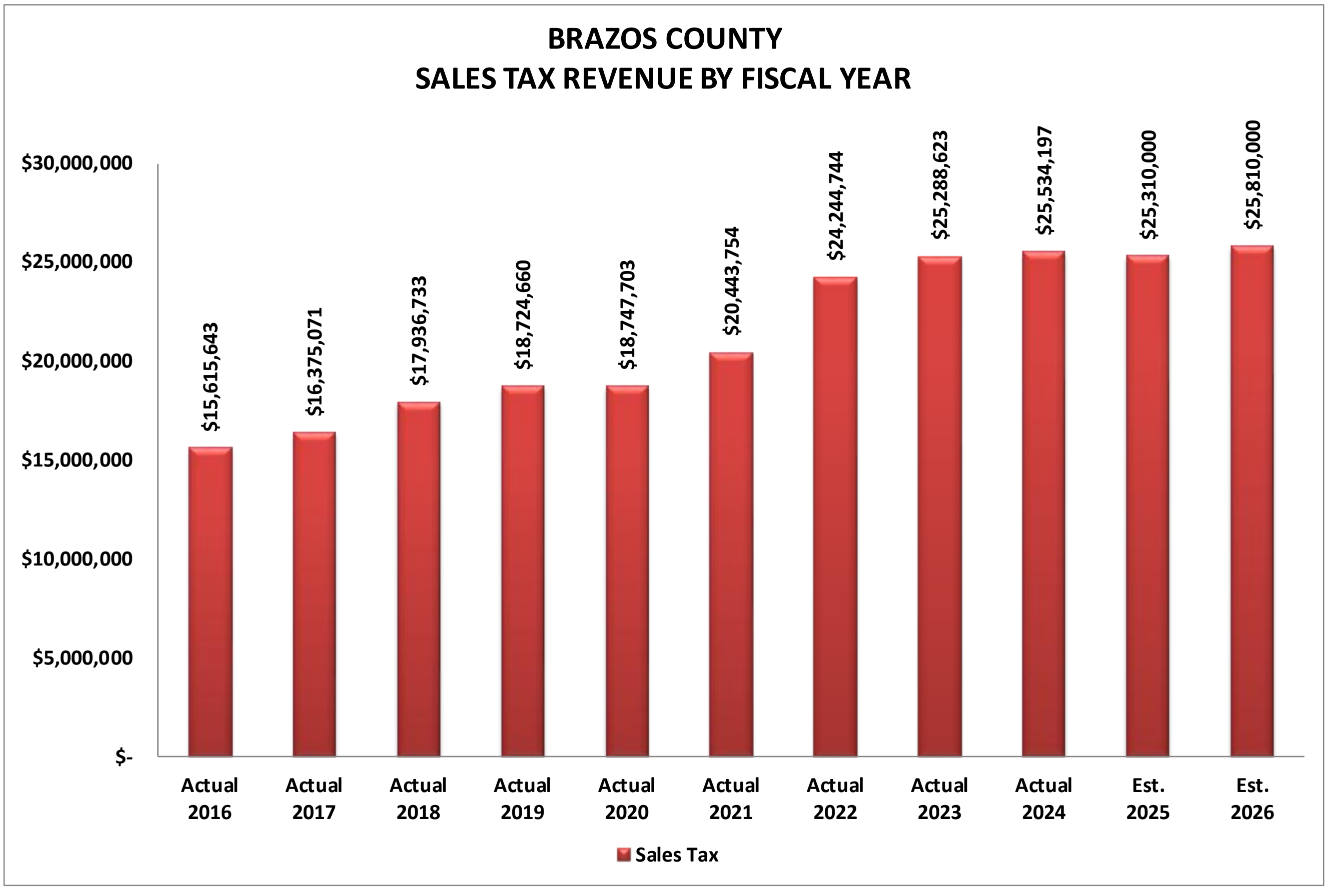
MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 26 adopted budget is based on projected receipts of taxes, fees, other revenues and reserves which total slightly over $270.3 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, 2026, approximately $152.9 million represents revenues used to resource General Fund activities which are raised primarily from ad valorem tax and sales which increase of $11 million over the previous year. Use of Reserves makes up the next highest category of resources at approximately 34.86%. Of the reserves 87.5% 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 46.3% of revenues and are estimated at 7.74% more than the 2025 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 $115.1 million in FY 2025 to $125.2 million in the adopted FY 2026 budget. Below are the historical tax rates for Brazos County. The FY 2026 adopted total tax rate is $0.419700 per $100 appraised valuation for calendar year 2025.



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 25 were budgeted at approximately $25.3 million and estimated to increase to $25.8 million in the FY 2026 adopted budget.



CHARGES FOR SERVICES: Comprising 5.12% 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 2026 fees, fines and other payments are projected to increase from $13.6 million to $13.8 million or $210,742 as compared to FY 2025.

GENERAL FUND MAJOR EXPENDITURE HIGHLIGHTS

Expenditures are divided into the following major categories:

- Salary and Wages
- Outside Labor Cost
- Benefits
- Supplies and Other Charges
- Contingency
- 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 2026 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 38.8% of total expenditures, followed by 4.4% of supplies and other charges, 2.4% of contingency, 8.1% repairs and maintenance, contracts for services comprise 4.3%, professional services make up 4.5%, contracts for community support make up approximately 3.2%. While 4% is set aside for capital outlay and 28.7% 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 82.62%, the Hotel Occupancy Tax fund represents 7.44% of the total special revenue funds, the County Clerk Records Management fund and the County Clerk Archival fund represent 4.76%, 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 75.04% of the grants, TJJD – Juvenile Grants represent 8.99%, the Texas Indigent Defense Commission Grant 9.55% of the grants, Rural Law Enforcement Salary Assistant Program represents 3.16%, and the 3.27% 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. 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.

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 2026 is $105.6 million of that $81.2 million in principal and $24.4 in interest on the debt. $10.6 million of the total debt service requirement is due during FY 2026 of that $7.5 million in principal and $3.1 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 26 is $116,077,681, a decrease of $2,803,605 from the 2025 capital budget. The 2026 Program continues to support the County's commitment to maintain and improve its facilities and infrastructure. Significant projects for 2026 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.

  Included is $1.7 million for Road & Bridge – Road Reconstruction Projects.

- ***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 $11.3 million set aside for the On System Roads – TxDOT projects for improvements.

  $5 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 $69.4 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.

  Included is $535,182 for the remodel of 2619 West Highway 21 building (Old Agriculture Extension Building)

  $2.2 million is set aside for Road and Bridge Renovations.

  A total of $2.8 million has been set aside under the direction of the Commissioners' Court. Of this amount, the following projects are funded: $50,000 is allocated for the Parking Garage Camera Conversion or Replacement; $51,768 is designated for the agenda software upgrade; $200,000 is reserved for software projects; and $500,000 is earmarked for the 2504 Kent Street Design. The remaining $2 million is held in contingency to address emergencies and unforeseen needs, such as cost inflation on current projects, replacement of patrol vehicles or Road and Bridge equipment due to damage or accidents, and unexpected building maintenance that was not anticipated at the time the annual budget was adopted.

  Fleet Shop – Light Equipment was appropriated $800,00 for the purchase of replacement vehicles and equipment.

  Included is $2.4 million for Log Management, Opkey Automated Oracle Fusion Cloud Testing, 911 CAD Upgrade, VoIP Phone System Replacement and Radio Replacement. Additional funding has also been set aside in the general fund to address ongoing maintenance of computer related security, hardware, and software.

  Project Management was appropriated for $38,000 for additional vehicle.

  $8,875 was set aside for additional Turf Maintenance Mower and $40,000 to replacement fence at the Facilities Services Shop on Hwy 21. Additional funding has also been set aside in the general fund to address ongoing maintenance of buildings and equipment.

  $18.5 million is set aside for the County Administration Building Renovation Project.

  Sheriff Office was appropriated $49,000 for the Public Safety Camera System.

  $13,122 was set aside to replace a hot water pressure washer and to purchase a procedure chair for Jail Administration.

  Jail Correctional Medicine Division was appropriated for $8,000 for a Medication Inventory Management System.

  $150,000 is set aside for the Juvenile Expansion Project.

$17,500 was set aside for the CEOC Uninterruptable Power Supply Replacement.

County Agriculture Extension was appropriated $50,000 for design of a Group/Club Storage Building.

$222,000 has been set aside for Road and Bridge which consists of a Shoulder UP Attachment in the amount of $74,000 and for an Herbicide Truck in the amount of $148,000.

Total amount that is allocated in the General Capital Improvement Fund is $27,933,975.

Because many County-owned facilities are between 25 and 50 years old, careful evaluation of both interior and exterior conditions remains essential to maintaining structural integrity. The County's commitment to upgrading and preserving existing facilities continues to be a primary focus of the Capital Improvement Program.

The Brazos County Commissioners Court extends its appreciation to County staff for their diligent work in documenting and compiling data that has allowed for the development of a comprehensive project database, enhancing the efficiency and effectiveness of the CIP process.

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 $34.2 million is set aside to fund the Health and Life Insurance Fund.

Group insurance for employees is funded at $25.9 million. A decrease of $442,258. The Health & Wellness Clinic is funded at $1.2 million, which is $22,379 more than last year. Retiree health insurance increased to $7 million from $1.018 million in FY 2025.

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 249,624 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 with rising inflation, and it will present some challenges ahead. Therefore, adjustments will continue to be made throughout 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 2026 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 2026 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 2025

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 2025 as follows:

$0.389454	for the purpose of maintenance and operations
$0.030246	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 8.87 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $7.62.

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 9th day of September 2025.

Kyle Kacal, Acting County Judge

Bentley Nettles, Commissioner Precinct 1

Chuck Konderla, Commissioner Precinct 2

Fred Brown, Commissioner Precinct 3

Wanda Watson, Commissioner Precinct 4

Attested:

Karen McQueen, County Clerk

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED 2025 TAX RATE
CALCULATION OF TAX REVENUE

Budget Period Ending September 30, 2026

HISTORICAL DEMOGRAPHICS:

		TAX RATE			
TAX YEAR	NET TAXABLE VALUE	GENERAL FUND	DEBT SERVICE	TOTAL	TAXES LEVIED
2015	$ 13,604,036,182	0.4248	0.0602	0.4850	$ 65,979,575
2016	$ 14,429,444,108	0.4258	0.0592	0.4850	$ 69,982,804
2017	$ 16,165,956,398	0.4290	0.0560	0.4850	$ 78,404,889
2018	$ 17,278,100,955	0.4317	0.0533	0.4850	$ 83,798,790
2019	$ 18,444,501,585	0.4475	0.0500	0.4975	$ 91,761,395
2020	$ 19,138,691,417	0.4407	0.0543	0.4950	$ 94,736,523
2021	$ 19,738,788,650	0.4423	0.0512	0.4935	$ 97,410,922
2022	$ 22,879,121,718	0.3893	0.0401	0.4294	$ 98,245,465
2023	$ 26,991,963,472	0.3690	0.0407	0.4097	$ 110,586,074
2024	$ 28,328,425,403	0.3818	0.0379	0.4197	$ 118,894,401
Adopted					
2025	$ 30,154,970,897	0.389454	0.030246	0.419700	$ 126,560,413

	@ 100%		@ 98%
	$ 117,439,740	**M & O**	**$ 115,090,946**
	$ 9,120,672	**I & S**	**$ 8,938,259**
Over 65 Ceiling	**$ 10,211,859**		**$ 10,007,622**
Disabled Person Ceiling	**$ 199,832**		**$ 195,835**
	$ 136,972,104		**$ 134,232,661**

THE STATE OF TEXAS

COUNTY OF BRAZOS

COMBINING STATEMENTS ALL FUNDS

THE STATE OF TEXAS

COUNTY OF BRAZOS

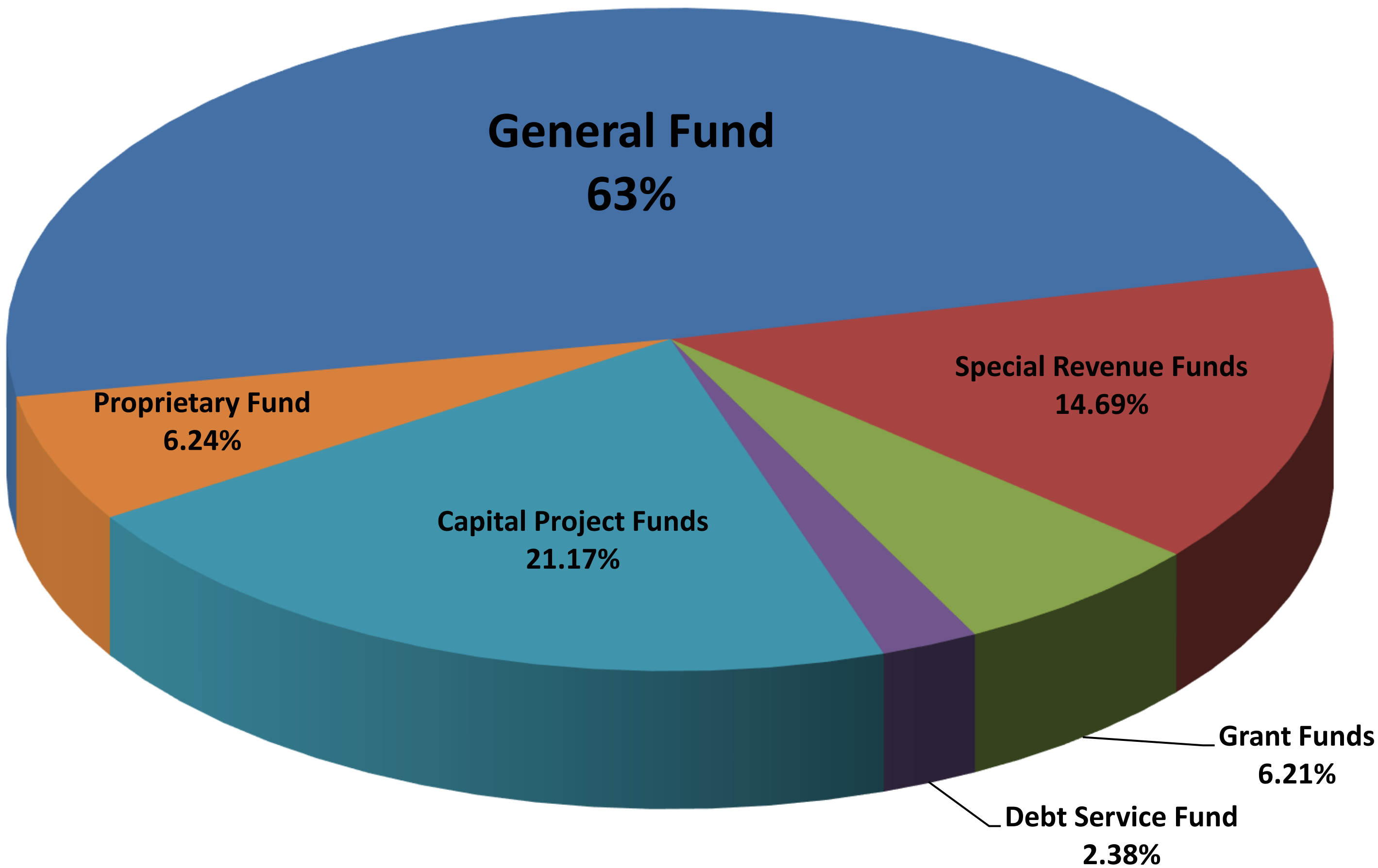
BRAZOS COUNTY, TEXAS
COMPARATIVE ANALYSIS
CASH AND CASH EQUIVALENTS AVAILABILITY
For The Fiscal Years As Indicated

	Actual Cash and Cash Balances At July 31 2025	Actual Cash and Cash Balances At September 30 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
General Fund	$ 46,347,945	$ 47,215,028	$ 17,235,032	$ 36,334,213	$ 85,667,611
Health Endowment Fund	-	-	-	-	907,204
Special Revenue Funds	14,479,746	12,977,007	11,832,009	9,696,977	8,735,781
Grant Funds	10,802,111	1,892,730	39,681	68,399	4,776,902
Debt Service Fund	12,718,326	1,696,358	219,352	791,167	7,837,946
Capital Project Funds					
Juvenile Expansion 2017	-	-	-	1,085,231	1,143,420
C.O. 2020 (Various Projects)	169,498	1,734,175	884,966	2,936,541	15,794,209
General Obligation Bonds, Series 2023					
On System Road Bond - TXDOT	570,951	1,023,464	1,104,124	-	-
Off System Road Bond	69,631	489,589	1,034,973	-	-
C.O. 2023 (Various Projects)	394,511	1,153,457	1,260,600	-	-
General Improvement	14,509,799	18,654,559	24,156,538	9,656,204	14,678,232
Proprietary Fund	13,375,491	13,696,560	10,024,277	9,631,513	7,164,312
	$ 113,438,009	**$ 100,532,927**	**$ 67,791,552**	**$ 70,200,245**	**$ 146,705,617**
Percentage Increase (Decrease -) Over Prior Period	**12.837%**	**48.297%**	**-3.431%**	**-52.149%**	**56.741%**

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

	ADOPTED BUDGET 2022	ADOPTED BUDGET 2023	ADOPTED BUDGET 2024	ADOPTED BUDGET 2025	ADOPTED BUDGET 2026	COMPARISON 2025 VS 2026	% INCR/(DECR)
General Fund	$ 158,793,354	$ 203,944,640	$ 198,198,377	$ 267,646,766	$ 270,340,219	$ 2,693,453	1%
Health Endowment Fund	987,000	-	-	-	-	-	0%
Special Revenue Funds	55,644,304	61,242,438	69,231,732	76,144,995	80,539,491	4,394,496	6%
Grant Funds	23,689,051	33,894,642	25,520,289	43,127,721	34,043,937	(9,083,784)	-21%
Debt Service Fund	12,115,448	9,261,000	12,830,000	14,807,305	13,021,932	(1,785,373)	-12%
Capital Project Funds							
Certificates of Obligation 2020	14,968,750	12,235,000	8,520,000	6,082,000	1,754,759	(4,327,241)	-71%
General Obligation Bonds, Series 2023							
On System Road Bond - TXDOT	-	-	19,800,000	17,338,000	11,700,429	(5,637,571)	-33%
Off System Road Bond	-	-	10,100,000	6,051,000	5,211,031	(839,969)	-14%
Certificates of Obligation 2023	-	-	9,908,000	61,000,000	69,477,487	8,477,487	14%
General Improvement	19,767,427	30,415,000	43,762,133	28,410,286	27,933,975	(476,311)	-2%
Proprietary Fund	24,626,900	26,020,700	26,341,700	33,636,458	34,234,679	598,221	2%
Totals	**$ 310,592,234**	**$ 377,013,420**	**$ 424,212,231**	**$ 554,244,531**	**$ 548,257,939**	**$ (5,986,592)**	**-1.08%**

BRAZOS COUNTY, TEXAS
Budget Summary Comparison by Fund Type
FY 2026




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, 2025

Fund Balance at September 30, 2024 (audited)		**$**	**173,002,435**
Reserved Balances:			
Nonspendable Fund Balances:			
For Prepaid Expenditures	1,661,506		
For Inventories	1,287,892		**(2,949,398)**
Restricted Fund Balances:			
For Pre-Trial Bond Program	488,452		
For Pre-Trial Intervention	-		
For Vital Statistics	69,686		
For Title IV-E Programs	31,028		
For Family Protection Services	-		
For Court Facility	72,840		
For ARPA Revenue Replacement	500,000		**(1,162,006)**
Committed Emergency Fund Balance			**(36,083,209)**
Unreserved, Uncommitted Fund balance at September 30, 2025		**$**	**132,807,822**
Change in Committed Emergency Fund based on FY24 Actual Revenues		$	(3,917,235)
For The Year Ending September 30, 2025			
Estimated Revenues (see notes)		$	165,905,606
Estimated Expenditures (see notes)			**(184,401,428)**
Estimated Unreserved, Uncommitted Fund Balance at September 30, 2025			**110,394,765**

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

Estimated Expenditures are 95% of the budgeted expenditures after deducting unused transfers (to Capital Projects, CO Issue 2023, and Grants Fund), unused Indigent Health Expenditures, unused Contingency and estimated Road & Bridge Repairs/Capital Outlay Rolled Expenditures.

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

SOURCE	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Year End Estimate	REVENUES September 30, 2026	Percent of Budget
TAXES						
Current Ad Valorem	$ 94,321,251	$ 105,611,144	$ 115,193,309	$ 113,746,299	$ 126,287,050	
Delinquent Ad Valorem	251,541	477,253	400,000	(410,468)	-	
TIF Payments	(1,676,841)	(1,818,795)	(2,045,680)	(1,563,185)	-	
381 Development Agreement	(394,671)	(758,560)	(800,000)	(872,621)	(975,000)	
Tax Shortage/Overage	71,783	57,073	70,000	30,060	30,000	
Penalties & Interest on Taxes	407,076	571,488	425,000	521,258	450,000	
County Sales Tax	25,288,623	25,534,197	25,310,000	22,975,880	25,810,000	
Mixed Drink Tax	1,339,501	1,493,323	1,300,000	1,485,396	1,350,000	
TOTAL TAXES	**119,608,263**	**131,167,122**	**139,852,629**	**135,912,619**	**152,952,050**	**56.58%**
CHARGES FOR SERVICES						
Contract Detention Services - Juvenile Services	201,389	65,451	50,000	111,866	60,000	
TYC Parole	3,000	-	-	-	-	
JJAEP Service Fee	52,134	51,808	40,000	86,031	45,000	
Contracted Jail Services	134,120	144,660	130,000	137,680	130,000	
Jail SSA Incentive	23,200	19,800	15,000	10,666	12,000	
Fees - Collections Administrative	33,838	35,276	-	-	-	
Fees - Administrative Child Safety	25,603	25,675	26,000	29,768	26,000	
Fees - Collections County Arrest	1,308	1,209	1,000	882	1,000	
Fees - Justice of the Pease #1 County Arrest	2,777	2,520	3,000	3,467	3,000	
Fees - Justice of the Pease #2 County Arrest	3,732	3,454	2,500	2,783	2,500	
Fees - Justice of the Pease #3 County Arrest	1,103	813	1,000	748	750	
Fees - Justice of the Pease #4 County Arrest	1,003	1,281	1,000	1,140	1,000	
Fees - Collection Warrant/Capias	79,803	70,485	70,000	73,658	70,000	
Fees - Justice of the Peace #1 Warrant/Capias	20,662	17,110	15,000	22,142	17,000	
Fees - Justice of the Peace #2 Warrant/Capias	10,665	15,404	9,000	15,935	10,000	
Fees - Justice of the Peace #3 Warrant/Capias	25,573	32,233	25,000	31,581	25,000	
Fees - Justice of the Peace #4 Warrant/Capias	1,304	13,847	1,000	16,973	5,000	
Fees - Brazos Center	235,665	228,385	230,000	233,762	230,000	
Fees - Expo Center	1,747,491	1,669,211	1,740,000	1,443,864	1,600,000	
Fees - Expo Concessions	-	4,905	-	11,516	-	
Fees - Collections Bond Services	55,934	48,621	50,000	49,269	50,000	
Fees - Election Service	130,534	140,877	130,000	151,576	130,000	
Fees - County Clerk	1,023,549	959,055	1,000,000	1,046,133	1,000,000	
Fees- Language Access Fund	20,502	22,013	20,000	24,406	20,000	
Fees - County Clerk - Guardianship	29,220	16,942	15,000	18,770	18,000	
Fees - Vital Stat/Preservation	7,433	6,285	6,000	6,192	6,000	
Fees - County Attorney	38,113	28,661	30,000	29,464	30,000	
Fees - Court Facility Fund	60,697	61,548	50,000	65,530	60,000	
Fees - Hot Check Collection	5,085	6,025	4,500	5,040	4,500	
Fees - Constable Precinct 1	53,523	49,486	50,000	57,823	50,000	
Fees - Constable Precinct 2	103,794	109,229	80,000	137,476	88,000	
Fees - Constable Precinct 3	131,863	125,752	95,000	126,441	100,000	
Fees - Constable Precinct 4	73,329	70,843	55,000	81,568	60,000	
Fees - County Clerk County Courts - Court Reporter	13,185	14,485	12,000	12,966	12,000	
Fees - Collections - District Clerk Court Reporter	-	4,169	3,500	4,285	3,500	
Fees - District Clerk District Courts - Court Reporter	68,076	57,297	45,000	69,017	55,000	
Fees - Collections - Magistrate	599	81	100	278	100	
Fees - Collections - District Clerk	62,839	106,646	80,000	100,068	80,000	
Fees - District Clerk	115,527	217,136	190,000	262,096	195,000	
Fees - Community Supervision - Support - District Clerk	-	48	-	-	-	
Fees - Time Payment Collections	374	210	250	-	-	
Fees - District Clerk Registry	537	155	250	362	250	
Fees - District Attorney	404	97	100	242	100	
Fees - Child Abuse Prevention	315	282	200	100	200	
Fees - Motor Carrier Weight	86,807	58,421	50,000	36,365	50,000	
Fees - Inmate Medical	30,596	29,423	25,000	24,795	25,000	
Fees - Jail Record Services	921	55	1,000	21	50	
Fees - Time Payment Collections	-	-	-	22,718	20,000	
Fees - Time Payment JP 1	2,832	3,842	3,000	4,810	3,000	
Fees - Time Payment JP 2	5,332	5,130	5,000	5,446	5,000	
Fees - Time Payment JP 3	4,987	6,882	5,500	8,038	5,500	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

SOURCE	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Year End Estimate	REVENUES September 30, 2026	Percent of Budget
CHARGES FOR SERVICES (cont..)						
Fees - Time Payment JP 4	2,043	4,163	2,000	5,320	3,000	
Fees - Justice of the Peace Precinct 1	249,191	225,294	200,000	324,096	225,000	
Fees - Justice of the Peace Precinct 2	258,820	266,301	250,000	243,851	250,000	
Fees - Justice of the Peace Precinct 3	509,888	536,510	525,000	481,963	480,000	
Fees - Justice of the Peace Precinct 4	137,117	187,803	135,000	206,882	150,000	
Fees - Justice of the Peace Sheriff Administration	11,873	12,228	12,000	10,607	12,000	
Fees - Justice of the Peace R&B Administration	12,770	14,600	12,000	15,800	13,000	
Fees - Admin - Collections	-	-	30,000	36,360	30,000	
Fees - Admin - Justice of the Peace Precinct 1	3,879	4,043	3,500	5,817	3,500	
Fees - Admin - Justice of the Peace Precinct 2	5,154	5,303	5,000	5,275	5,000	
Fees - Admin - Justice of the Peace Precinct 3	9,245	10,060	8,000	8,843	8,000	
Fees - Admin - Justice of the Peace Precinct 4	1,925	3,202	2,000	5,285	3,000	
Fees - Truant Conduct - JP 3	13,917	10,550	13,000	9,666	10,000	
Fees - Juvenile Service - Truant Prevention	33,255	35,757	25,000	33,596	27,000	
Fees - Juvenile Probation	4,131	1,390	5,000	-	-	
Fees - Jury Fund District Clerk - Jury Services	41,585	27,003	24,000	29,558	24,000	
Fees - Jury Fund County Clerk - Administration	9,664	5,794	4,800	5,186	5,000	
Fees - Jury Fund Justice of the Peace Precinct 1	113	114	100	173	100	
Fees - Jury Fund Justice of the Peace Precinct 2	140	149	100	124	100	
Fees - Jury Fund Justice of the Peace Precinct 3	343	362	300	287	300	
Fees - Jury Fund Justice of the Peace Precinct 4	69	90	100	84	100	
Fees - License & Weight	356	-	1,000	640	1,000	
Fees - Specialty Court - Collections	49,911	43,373	42,500	43,179	42,500	
Fees - Omnibus Crime Control - Collections	55,192	49,154	47,000	46,469	47,000	
Fees - Omnibus Crime Control - District Clerk	65	38	100	13	50	
Fees - Omnibus Crime Control - County Clerk	-	(69)	-	-	-	
Fees - Omnibus Crime Control - JP 1	10,081	10,302	10,000	12,136	10,000	
Fees - Omnibus Crime Control - JP 2	10,423	12,336	8,500	8,389	8,500	
Fees - Omnibus Crime Control - JP 3	24,416	26,729	21,000	18,303	18,000	
Fees - Omnibus Crime Control - JP 4	5,310	8,504	6,000	6,413	6,500	
Fees - Omnibus Crime Control - CSCD	74	60	25	58	25	
Fees - Omnibus Crime Control - Sheriff Administration	8,645	8,748	6,000	7,964	6,000	
Fees - Omnibus Crime Control - Juvenile Services	2	-	-	-	-	
Judicial Support Fee - Collections	145	65	100	65	100	
Fees - Optional License - R&B	1,715,820	1,726,684	1,550,000	2,006,029	1,650,000	
Fees - Probate/Judicial - County Clerk	6,182	7,353	5,000	7,528	6,000	
Fees - R&B Subdivision Construction	55,138	53,276	40,000	17,425	15,000	
Fees - R&B Road Maintenance	190,480	2,441	-	-	-	
Fees - R&B Culvert Installation	-	4,100	-	11,333	5,000	
Fees - R & B Floodplain Fee	3,000	6,240	5,000	31,130	10,000	
Fees - School Crossing - R&B	30,258	31,285	25,000	36,864	28,000	
Fees - R&B Other	15,220	10,040	15,000	213	1,000	
Fees - R&B Platting Services	17,560	42,700	17,000	25,346	20,000	
Fees - Sheriff	88,072	96,546	75,000	91,427	85,000	
Fees - Sheriff - CSISD SRO	832,051	1,169,899	1,411,250	1,411,250	1,530,092	
Fees - Solid Waste	34,413	34,782	27,000	36,608	30,000	
Fees - Tax Assessor/Collector	668,303	663,243	650,000	741,028	660,000	
Fees - Unaffiliated Filing Fees	-	2,450	-	-	-	
Fees - Economic Development Applications	-	3,000	3,000	1,333	1,000	
Fees - Vehicle Registration - R&B	351,950	351,950	350,000	469,733	350,000	
Motor Vehicle Sales Tax	1,993,681	2,110,300	2,100,000	2,976,025	2,150,000	
Forfeitures - County Court at Law #1	125,439	69,495	75,000	67,275	75,000	
Forfeitures - County Court at Law #2	90,499	51,732	50,000	88,858	60,000	
Forfeitures - 85th District Court	90,262	29,395	50,000	48,603	55,000	
Forfeitures - 272nd District Court	131,793	22,158	50,000	39,955	50,000	
Forfeitures - 361st District Court	70,556	16,208	50,000	110,989	60,000	
Forfeitures - District Attorney	20,000	11,242	20,000	24,156	20,000	
License - Liquor and Beer	63,750	36,240	35,000	8,866	8,500	
Fees - Pre-Trial Bond Supervision	162,014	161,977	156,000	169,388	156,000	
Fees - Pretrial Intervention District Attorney	15,016	21,171	25,000	12,561	11,200	
Fines - County Court At Law #1	523,567	408,935	400,000	417,325	410,000	

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

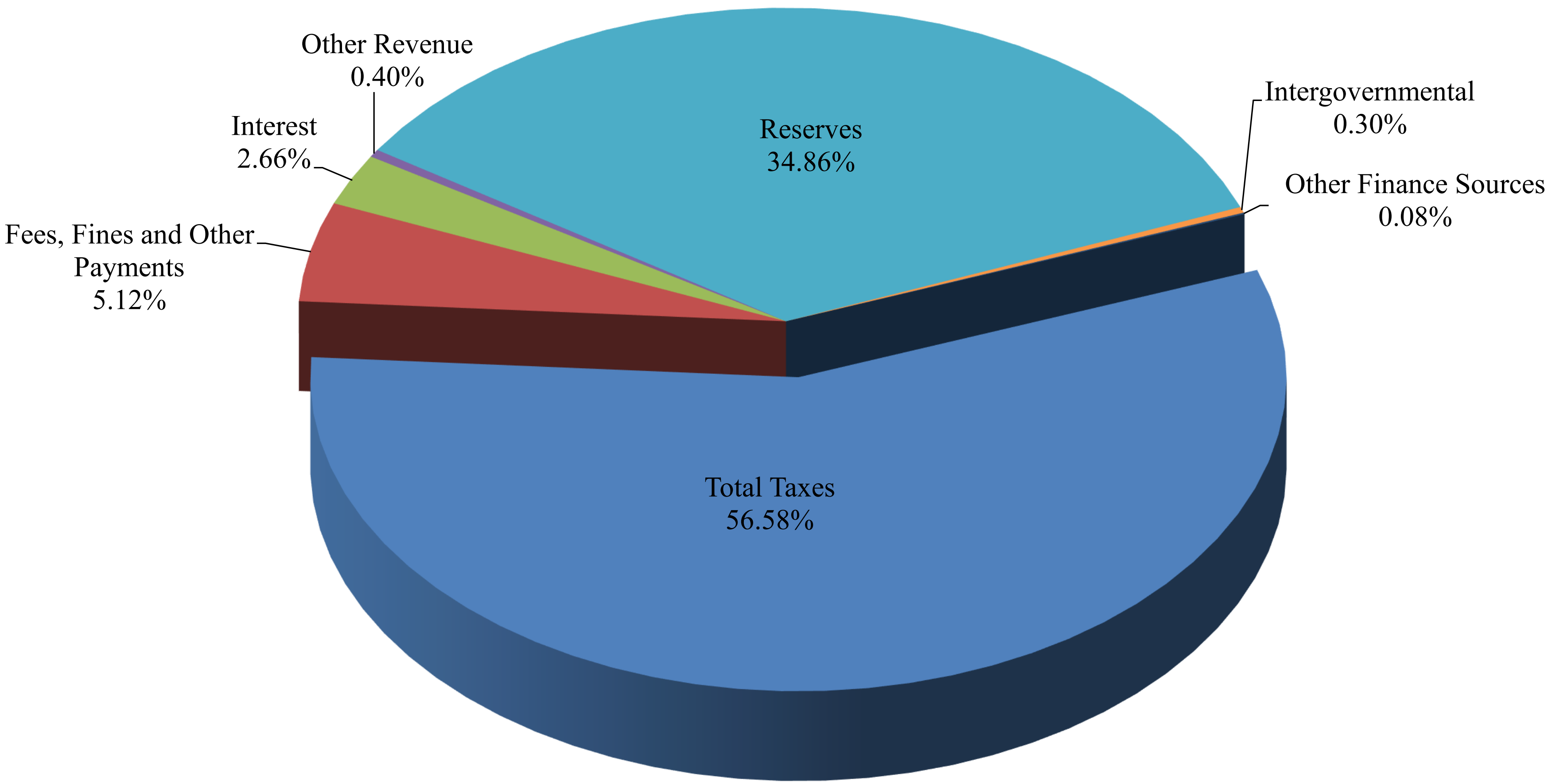
SOURCE	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Year End Estimate	REVENUES September 30, 2026	Percent of Budget
CHARGES FOR SERVICES (cont..)						
Fines - County Court At Law #2	574,510	452,305	400,000	360,667	400,000	
Fines - 85th District Court	109,832	123,021	95,000	102,180	100,000	
Fines - 272nd District Court	82,528	83,116	80,000	84,869	80,000	
Fines - 361st District Court	110,095	118,550	100,000	137,756	110,000	
TOTAL CHARGES FOR SERVICES	**14,373,002**	**13,985,011**	**13,624,275**	**15,694,879**	**13,835,017**	**5.12%**
INTEREST						
Interest - Accounts	1,478,529	3,029,112	2,000,000	4,051,066	2,000,000	
Interest - Administration	94,046	389,851	275,000	682,978	275,000	
Interest - Investments	6,738,765	9,237,086	8,000,000	6,979,565	4,925,000	
TOTAL INTEREST	**8,311,341**	**12,656,049**	**10,275,000**	**11,713,609**	**7,200,000**	**2.66%**
OTHER REVENUE						
Donations - Other	9	5	-	-	-	
Donations - Other - Veteran Services	-	-	-	3,815	-	
Donations - Non Departmental	2,500	-	-	-	-	
Donations - Risk Management - Administration	200	200	-	-	-	
Donations - Human Resources - Administration	7,295	7,108	-	500	-	
Donations - County Specialty Court Program	-	-	-	100	-	
Donations - Public Defender's Office - Administration	90	-	-	-	-	
Donations - Other - Sheriff's Office Administration	10,634	8,999	-	6,800	-	
Donations - Other - Constable Precinct 1 Administration	-	-	-	8,400	-	
Donations - Other - Constable Precinct 2 Administration	650	650	-	8,400	-	
Donations - Other - Constable Precinct 3 Administration	-	-	-	8,400	-	
Donations - Other - K9 Unit	800	-	-	-	-	
Donations - Other - Constable Precinct 4 Administration	-	-	-	16,800	-	
Donations - Other - Juvenile Services Detention	325	500	-	978	-	
Donations - Other - Academy Community Based	800	-	-	-	-	
Donations - Exposition Center - Administration	15,600	-	-	-	-	
Donations - Other - Child Protective Services Administration	220	-	-	25	-	
Donations - Juror/Child Welfare	31,274	48,674	30,000	53,709	30,000	
Estray Animal Sales - Sheriff	3,810	2,867	-	-	-	
Informal Adjudication/Probate Fees	11,308	2,077	5,000	6	-	
Insurance Claims	144,318	1,601,362	100,000	76,140	100,000	
Sheriff Office - Insurance Claims	-	-	-	22,228	-	
Constable Precinct 2 - Insurance Claims	-	-	-	38,118	-	
Exposition Center - Insurance Claims	-	-	-	500	-	
Jail Workcrew	23,240	39,480	20,000	36,960	25,000	
Jail - Inmate Phones	253,314	342,781	275,000	373,582	275,000	
Leases - Oil and Gas	3,349	5,880	5,000	2,455	2,300	
Leases - State Land Oil & Gas	19,697	41,778	28,000	15,055	15,000	
Leases - Brazos Center	1,248	1,348	1,000	1,520	1,000	
Leases - County Property	1,293	1,200	1,200	1,600	1,200	
Miscellaneous - Other	283,863	178,019	150,000	222,783	150,000	
Inauguration - Miscellaneous - Other	-	-	-	85,580	-	
Open Records Requests	1,534	2,443	2,000	2,510	2,000	
Tax Office Software Reimbursement	31,031	35,087	35,000	48,878	35,000	
Emergency Notification System	10,569	10,569	10,000	15,289	10,000	
Refunds - Court Appointed Attorneys - Collections	354,229	415,014	375,000	478,305	375,000	
Refunds - Court Appointed Attorneys - County Clerk	250	-	-	-	-	
Refunds - Court Appointed Attorneys - Misdemeanor Associate Court	7,024	1,200	2,000	600	1,000	
Refunds - Court Appointed Attorneys - Juvenile	7,766	4,302	5,000	-	2,000	
Texas A&M University Health Science Center - District Attorney	10,000	30,000	15,000	20,000	15,000	
Sale of Other Assets	13,974	22,367	15,000	36,446	18,000	
Sale of Scrap	5,549	7,952	5,000	11,265	5,000	
State Traffic Fees - JP #1	1,291	1,312	1,250	1,607	1,250	
State Traffic Fees - JP #2	1,557	1,675	1,500	1,461	1,500	
State Traffic Fees - JP #3	4,399	4,513	4,000	3,287	3,200	
State Traffic Fees - JP #4	892	889	750	964	750	
TOTAL OTHER REVENUE	**1,265,902**	**2,820,246**	**1,086,700**	**1,605,066**	**1,069,200**	**0.40%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED REVENUE BUDGET

For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

SOURCE	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Year End Estimate	REVENUES September 30, 2026	Percent of Budget
RESERVES						
Reserve Fund Balance	-	-	90,169,219	-	82,540,826	
Assigned - Contingency	-	-	6,000,000	-	6,000,000	
Assigned - Reserve Indigent Health Care	-	-	5,000,000	-	5,000,000	
Restricted - Vital Statistics	-	-	10,700	-	10,700	
Restricted - Pretrial Bond	-	-	61,241	-	69,531	
Restricted - Court Facility Fund	-	-	-	-	131,815	
Restricted - American Rescue Plan Act	-	-	500,000	-	500,000	
TOTAL RESERVES	**-**	**-**	**101,741,160**	**-**	**94,252,872**	**34.86%**
INTERGOVERNMENTAL						
County Attorney State Salary Supplement	56,000	70,000	70,000	70,000	70,000	
County Court At Law #1 - State Salary Supplement	84,000	84,000	84,000	84,000	108,000	
County Court At Law #2 - State Salary Supplement	84,000	84,000	84,000	84,000	108,000	
District Attorney Salary Supplement	15,000	22,500	20,000	20,625	20,000	
County Attorney - Longevity	33,230	30,740	30,000	20,610	27,501	
District Attorney - Longevity	42,020	44,840	35,000	32,970	44,884	
SLFRF Revenue Replacement Funds	7,299,824	(478,903)	-	-	-	
Indigent Defense TF	48,516	244,126	95,000	-	-	
Title IV-E DFPS Foster Care	2,813	4,398	-	-	-	
Title IV-E Juvenile Maintenance	(1,393)	-	-	-	-	
District Clerk Juror Reimbursement	76,462	180,454	100,000	190,368	110,000	
TJPC - JJAEP	15,480	7,169	8,000	12,152	10,000	
TJJD - Title IV-E Admin	(146)	-	-	-	-	
TJJD - Regional DIV ALT - Juvenile Services	-	37,216	-	3,934	-	
Title IV-D - Constable PCT 1	248	5,198	1,000	10,342	3,000	
Title IV-D - Constable PCT 2	446	6,534	1,000	12,606	3,000	
Title IV-D - Constable PCT 3	-	4,653	1,000	8,778	3,000	
Title IV-D - Constable PCT 4	2,129	6,138	1,000	7,590	3,000	
Title IV-D - District Clerk	118,968	57,785	50,000	-	50,000	
Title IV-D Sheriff	21,635	10,445	4,000	5,940	4,000	
Title IV-E CPS	39,669	70,682	25,000	48,702	30,000	
TCJD - Inmate Transport	12,687	15,056	15,000	13,451	15,000	
T. D. H. S. - Commodities - Juvenile Services	-	16,334	3,500	6,746	8,500	
T. D. H. S. - Special Nutrition - Lunch	65,104	63,031	45,000	53,971	50,000	
T. D. H. S. - Special Nutrition - Breakfast	40,417	40,109	25,000	34,386	30,000	
Tobacco Settlement	109,444	88,258	85,000	113,509	85,000	
Secretary of State - Voter Registration	-	21,261	24,502	25,402	38,195	
Unclaimed Property - Capital Credits	-	111,970	-	-	-	
USDJ-Criminal Alien Assistance	51,917	126,716	50,000	-	-	
TOTAL INTERGOVERNMENTAL	**8,218,468**	**974,709**	**857,002**	**860,082**	**821,080**	**0.30%**
OTHER FINANCING SOURCES						
Transfer from LPPF Fund	20,000	20,000	20,000	20,000	20,000	
Transfer from District Attorney Crime Fund	-	9,000	-	-	-	
Sales of Capital Assets	195,777	161,452	190,000	99,354	190,000	
TOTAL TRANSFER IN	**215,777**	**190,452**	**210,000**	**119,354**	**210,000**	**0.08%**
TOTAL GENERAL FUND	**$ 151,992,753**	**$ 161,793,589**	**$ 267,646,766**	**$ 165,905,609**	**$ 270,340,219**	**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, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT						
County Judge						
Salary and Wages	$ 892,088	$ 1,131,504	$ 1,079,391	$ 1,079,391	$ 1,459,192	
Benefits	347,462	453,658	442,664	442,664	590,907	
Supplies and Other Charges	43,645	40,722	45,680	25,718	38,930	
Repairs and Maintenance	462	330	410	100	260	
Contracts for Services	20,011	45,398	13,000	13,273	13,500	
Total County Judge	**$ 1,303,668**	**$ 1,671,612**	**$ 1,581,145**	**$ 1,561,146**	**$ 2,102,789**	**0.78%**
Budget Office						
Salary and Wages	99,622	155,687	284,341	284,341	297,187	
Benefits	39,992	65,481	139,426	139,426	143,003	
Supplies and Other Charges	6,765	5,047	17,795	5,600	10,695	
Contract for Services	3,680	-	-	.	-	
Total Budget Office	**150,059**	**226,215**	**441,562**	**429,367**	**450,885**	**0.17%**
Commissioner's Court						
Administration						
Salary and Wages	509,613	569,420	804,821	804,821	641,825	
Benefits	3,807,938	4,088,791	354,114	354,114	297,624	
Supplies and Other Charges	44,511	24,306	49,925	39,028	48,925	
Repairs and Maintenance	1,279	785	1,163	512	1,340	
Total Administration	**4,363,341**	**4,683,302**	**1,210,023**	**1,198,475**	**989,714**	**0.37%**
Non-Departmental						
Salary and Wages	-	53,931	83,880	3,500	83,840	
Benefits	-	1,027,299	5,055,113	5,298,555	5,305,326	
Supplies and Other Charges	1,417,223	1,508,504	1,770,000	1,977,629	1,875,000	
Repairs and Maintenance	-	614	1,440	1,353	1,500	
Contracts for Services	97,486	48,988	110,000	60,085	60,000	
Professional Services	24,036	126,738	815,000	204,328	235,000	
Community Contracts	-	-	-		-	
Total Non-Departmental	**1,538,745**	**2,766,074**	**7,835,433**	**7,545,450**	**7,560,666**	**2.80%**
Contingency						
Supplies and Other Charges	-	-	7,093,741	-	6,500,000	
Total Contingency	**-**	**-**	**7,093,741**	**-**	**6,500,000**	**2.40%**
Community Support						
Contracts for Community Support	3,715,853	4,496,928	4,872,526	4,872,526	5,790,693	
Total Community Support	**3,715,853**	**4,496,928**	**4,872,526**	**4,872,526**	**5,790,693**	**2.14%**
Fleet Shop - Light Equipment						
Salary and Wages	384,778	485,511	522,544	522,544	546,664	
Benefits	193,819	238,065	254,744	254,744	261,982	
Supplies and Other Charges	18,697	16,709	13,700	15,389	16,050	
Repairs and Maintenance	149,343	165,880	185,820	175,520	187,340	
Contracts for Services	1,362	1,698	2,220	1,349	4,220	
Total Fleet Shop - Light Equipment	**747,999**	**907,863**	**979,028**	**969,546**	**1,016,256**	**0.38%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
Elections Administrator						
Elections Administrator						
Salary and Wages	462,619	531,583	564,993	564,993	589,531	
Outside Labor	104,347	177,763	163,000	129,870	163,000	
Benefits	260,822	286,883	324,998	324,998	332,682	
Supplies and Other Charges	285,318	197,166	125,850	76,896	129,800	
Repairs and Maintenance	5,986	7,976	12,000	8,124	16,500	
Contracts for Services	133,189	125,272	143,395	146,720	153,130	
Professional Services	-	716	200	-	200	
Total Elections Administrator	**1,252,281**	**1,327,359**	**1,334,436**	**1,251,601**	**1,384,843**	**0.51%**
Voter Registration						
Supplies and Other Charges	-	1,205	6,000	375	3,050	
Contingency	-	-	3,152	-	-	
Contracts for Community Support	-	13,500	15,350	16,265	35,146	
Total Voter Registration	**-**	**14,705**	**24,502**	**16,640**	**38,196**	**0.01%**
American Rescue Plan Revenue Replacement						
Professional Services	69,565	-	-	-	-	
Contracts for Community Support	10,586	15,414	500,000	-	500,000	
Total American Rescue Plan Revenue Replacement	**80,151**	**15,414**	**500,000**	**-**	**500,000**	**0.18%**
County Treasurer - Administration						
Salary and Wages	406,713	425,258	509,779	509,779	532,836	
Benefits	201,657	215,398	246,659	246,659	253,448	
Supplies and Other Charges	26,529	18,125	24,140	18,825	22,450	
Repairs and Maintenance	157	767	875	580	980	
Contracts for Services	3,375	3,395	5,000	3,129	5,000	
Professional Services	-	-	50,000	-	50,000	
Total County Treasurer - Administration	**638,431**	**662,943**	**836,453**	**778,972**	**864,714**	**0.32%**
Risk Management - Administration						
Salary and Wages	181,531	201,929	274,588	274,588	351,974	
Benefits	92,762	99,844	136,937	136,937	173,879	
Supplies and Other Charges	14,575	22,796	22,965	23,092	30,510	
Repairs and Maintenance	247,160	155,158	150,650	224,414	150,550	
Contracts for Services	80,229	3,018	15,000	3,600	5,000	
Professional Services	-	-	100,000	30,000	25,000	
Total Risk Management - Administration	**616,257**	**482,745**	**700,140**	**692,631**	**736,913**	**0.27%**
Tax Assessor-Collector - Administration						
Salary and Wages	1,490,388	1,590,975	2,029,794	2,029,794	2,117,458	
Benefits	869,167	948,914	1,138,611	1,138,611	1,165,061	
Supplies and Other Charges	99,681	98,445	125,120	102,790	119,460	
Repairs and Maintenance	801	1,060	2,700	1,976	2,600	
Contracts for Services	9,356	11,546	14,500	11,786	14,940	
Total Tax Assessor-Collector - Administration	**2,469,393**	**2,650,940**	**3,310,725**	**3,284,957**	**3,419,519**	**1.26%**
Information Technology						
Administration						
Salary and Wages	2,290,242	2,527,078	3,185,662	3,185,662	3,218,187	
Benefits	991,673	1,089,209	1,426,538	1,426,538	1,422,843	
Supplies and Other Charges	111,400	128,771	165,180	110,005	162,000	
Repairs and Maintenance	1,332	9,083	5,100	1,540	3,540	
Contracts for Services	348	444	500	444	500	
Community Contracts	1,853	1,948	2,124	2,548	2,110	
Total Administration	**3,396,848**	**3,756,533**	**4,785,104**	**4,726,737**	**4,809,180**	**1.78%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
I.T. Services						
Supplies and Other Charges	108,563	129,202	641,350	615,945	518,610	
Repairs and Maintenance	111,535	78,193	55,200	114,715	90,910	
Contracts for Services	2,719,129	2,851,596	4,233,405	4,385,564	3,559,160	
Professional Services	53,333	-	-			
Total I.T. Services	**2,992,560**	**3,058,991**	**4,929,955**	**5,116,224**	**4,168,680**	**1.54%**
Project Management						
Salary and Wages	-	-	218,784	218,784	307,035	
Benefits	-	-	90,851	90,851	128,273	
Supplies and Other Charges	-	-	6,700	885	13,500	
Repairs and Maintenance	-	-	9,000,000	100,000	100,000	
Contracts for Services	-	-	522,450	61,689	66,000	
Professional Services	-	-	500,000	500,000	1,720,000	
Total Project Management - Administration	**-**	**-**	**10,338,785**	**972,209**	**2,334,808**	**0.86%**
Human Resources - Administration						
Salary and Wages	471,281	531,416	724,166	724,166	755,481	
Benefits	226,276	242,829	334,223	334,223	343,382	
Supplies and Other Charges	75,761	98,427	203,360	149,786	164,266	
Repairs and Maintenance	734	610	1,300	277	800	
Contracts for Services	-	-	202,000	-	435,000	
Total Human Resources - Administration	**774,052**	**873,282**	**1,465,049**	**1,208,452**	**1,698,929**	**0.63%**
County Auditor - Administration						
Salary and Wages	946,479	1,042,524	1,219,508	1,219,508	1,267,798	
Benefits	409,871	438,887	525,921	525,921	540,186	
Supplies and Other Charges	11,632	25,095	15,395	9,511	17,065	
Repairs and Maintenance	296	250	540	618	600	
Contracts for Services	456,888	438,302	68,000	70,800	68,000	
Total County Auditor - Administration	**1,825,166**	**1,945,058**	**1,829,364**	**1,826,358**	**1,893,649**	**0.70%**
Purchasing - Administration						
Salary and Wages	465,739	503,673	611,202	611,202	637,880	
Benefits	195,246	208,001	289,009	289,009	296,874	
Supplies and Other Charges	20,006	14,301	88,045	14,409	90,130	
Repairs and Maintenance	12,211	2,226	15,250	2,406	15,250	
Contracts- Services	18,533	532,801	236,907	145,303	19,025	
Total Purchasing - Administration	**711,735**	**1,261,002**	**1,240,413**	**1,062,329**	**1,059,159**	**0.39%**
Facilities Services						
Administration						
Salary and Wages	1,728,266	1,897,270	2,105,971	2,105,971	2,200,662	
Benefits	959,406	1,042,075	1,188,184	1,188,184	1,218,839	
Supplies and Other Charges	198,976	206,585	215,250	207,906	223,950	
Repairs and Maintenance	477,279	566,127	630,800	888,593	653,140	
Contracts for Services	357,476	898,061	2,443,262	1,544,499	2,286,871	
Professional Services	50,033	15,240	50,000	20,000	-	
Total Administration	**3,771,436**	**4,625,358**	**6,633,467**	**5,955,153**	**6,583,462**	**2.44%**
Landscaping						
Salary and Wages	284,835	313,664	343,012	343,012	353,385	
Benefits	143,249	159,765	211,021	211,021	214,597	
Supplies and Other Charges	4,648	5,193	6,400	11,919	9,000	
Repairs and Maintenance	64,025	59,036	78,750	57,730	71,250	
Contracts for Services	41,346	66,012	110,500	64,234	85,250	
Total Landscaping	**538,103**	**603,670**	**749,683**	**687,916**	**733,482**	**0.27%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
GENERAL GOVERNMENT (Continued)						
Facilities Services						
Parking Garage						
Supplies and Other Charges	-	-	-	8,973	30,500	
Repairs and Maintenance	-	-	-	-	23,000	
Professional Services	-	-	-	3,735	17,500	
Total Parking Garage	**-**	**-**	**-**	**12,708**	**71,000**	**0.03%**
County Records Management - Administration						
Salary and Wages	252,879	268,525	303,087	303,087	316,532	
Benefits	126,924	133,439	161,004	161,004	165,027	
Supplies and Other Charges	26,658	10,601	20,800	14,705	14,400	
Repairs and Maintenance	16	40	100	85	140	
Contractual Services	8,427	4,949	8,500	3,093	8,500	
Capital Outlay	11,944	-	-	-	-	
Total Administration	**426,848**	**417,554**	**493,491**	**481,974**	**504,599**	**0.19%**
TOTAL GENERAL GOVERNMENT	**31,312,926**	**36,447,548**	**63,185,025**	**44,651,371**	**55,212,136**	
JUDICIAL SYSTEM						
Pre-Trial Bond Supervision						
Salary and Wages	107,286	113,140	123,806	123,806	129,586	
Benefits	70,877	78,050	82,167	82,167	83,945	
Supplies and Other Charges	180	-	2,000	-	2,000	
Contingency	-	-	10,000	-	10,000	
Total Pre-Trial Bond Supervision	**178,343**	**191,190**	**217,973**	**205,973**	**225,531**	**0.08%**
Court Support - Criminal						
Salary and Wages	-	8,158	54,395	54,395	56,907	
Benefits	-	3,407	30,653	30,653	31,406	
Supplies and Other Charges	88,402	123,775	167,100	137,154	157,300	
Contracts for Services	216,398	199,100	225,000	212,893	225,000	
Professional Services	4,406,107	4,133,032	5,330,750	5,364,936	5,313,250	
Total Court Support - Criminal	**4,710,907**	**4,467,472**	**5,807,898**	**5,800,031**	**5,783,863**	**2.14%**
Court Support - Civil						
Salary and Wages	-	-	1,002	-	1,002	
Benefits	-	-	86	-	86	
Supplies and Other Charges	458,065	526,305	664,600	439,880	664,600	
Contracts for Services	1,045,876	874,611	875,000	1,157,009	1,200,000	
Professional Services	104,371	87,787	103,500	70,842	103,500	
Total Court Support - Civil	**1,608,312**	**1,488,703**	**1,644,188**	**1,667,731**	**1,969,188**	**0.73%**
Court Support - Child Protective Services - 272nd						
Professional Services	197,224	159,136	200,000	134,577	200,000	
Total Court Support - Child Protective Services - 272nd	**197,224**	**159,136**	**200,000**	**134,577**	**200,000**	**0.07%**
Court Support - Child Protective Services - 361st						
Professional Services	137,409	120,719	150,000	70,053	150,000	
Total Court Support - Child Protective Services - 361st	**137,409**	**120,719**	**150,000**	**70,053**	**150,000**	**0.06%**
Court Support - Child Protective Services - 472nd						
Professional Services	-	58,649	150,000	236,622	150,000	
Total Court Support - Child Protective Services - 472nd	**-**	**58,649**	**150,000**	**236,622**	**150,000**	**0.06%**
Court Support - Child Protective Services - 85th						
Professional Services	113,852	125,196	150,000	81,970	150,000	
Total Court Support - Child Protective Services - 85th	**113,852**	**125,196**	**150,000**	**81,970**	**150,000**	**0.06%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
Court Support - Mental Health						
Professional Services	-	750	10,000	3,000	10,000	
Total Court Support - Mental Health	**-**	**750**	**10,000**	**3,000**	**10,000**	**0.00%**
Court Support - Child Support Enforcement						
Professional Services	2,437	10,291	10,000	8,408	10,000	
Total Court Support - Child Support Enforcement	**2,437**	**10,291**	**10,000**	**8,408**	**10,000**	**0.00%**
Court Support - Guardianship						
Salary and Wages	-	-	-	-	327,960	
Benefits	-	-	-	-	150,690	
Supplies and Other Charges	-	-	-	-	4,500	
Professional Services	137,398	232,389	312,500	361,857	390,000	
Total Court Support - Guardianship	**137,398**	**232,389**	**312,500**	**361,857**	**873,150**	**0.32%**
Court Support - Probate						
Professional Services	-	-	500	-	500	
Total Court Support - Probate	**-**	**-**	**500**	**-**	**500**	**0.00%**
Alternative Dispute Resolution						
Community Contracts	40,000	50,000	50,000	50,000	50,000	
Total Alternative Dispute Resolution	**40,000**	**50,000**	**50,000**	**50,000**	**50,000**	**0.02%**
Court Support - Other						
Professional Services	-	2,768	-	-	5,000	
Total Alternative Dispute Resolution	**-**	**2,768**	**-**	**-**	**5,000**	**0.00%**
Collections						
Salary and Wages	324,430	346,072	412,620	412,620	431,132	
Benefits	173,578	184,015	222,597	222,597	228,037	
Supplies and Other Charges	15,230	15,054	29,130	21,102	23,130	
Repairs and Maintenance	263	136	500	420	500	
Contracts for Services	-	-	5,650	5,650	5,650	
Total Collections	**513,501**	**545,277**	**670,497**	**662,389**	**688,449**	**0.25%**
County Attorney - Administration						
Salary and Wages	2,242,244	2,338,724	2,658,821	2,658,821	2,675,753	
Benefits	943,718	987,920	1,146,468	1,146,468	1,137,966	
Supplies and Other Charges	72,771	65,559	120,950	53,898	133,524	
Repairs and Maintenance	7,841	5,940	8,200	4,245	6,950	
Contracts for Services	1,087	19,062	850	973	35,289	
Community Contracts	2,190	2,302	2,510	3,012	2,493	
Total County Attorney	**3,269,851**	**3,419,507**	**3,937,799**	**3,867,417**	**3,991,975**	**1.48%**
District Attorney						
Administration						
Salary and Wages	3,060,320	3,794,034	4,369,387	4,369,387	4,572,766	
Benefits	1,300,630	1,600,447	1,842,061	1,842,061	1,900,461	
Supplies and Other Charges	171,505	155,088	192,673	190,465	188,545	
Repairs and Maintenance	10,352	9,864	11,100	7,975	8,700	
Contracts for Services	59,968	90,104	-	-	88,511	
Community Contracts	674	-	1,738	1,738	1,726	
Total Administration	**4,603,449**	**5,649,537**	**6,416,959**	**6,411,626**	**6,760,709**	**2.50%**
Child Protective Services						
Salary and Wages	261,212	286,561	306,820	306,820	325,371	
Benefits	96,143	104,052	127,680	127,680	132,874	
Supplies and Other Charges	253	1,036	7,850	600	7,850	
Contingency	-	-	1,900	-	1,900	
Total Child Protective Services	**357,608**	**391,649**	**444,250**	**435,100**	**467,995**	**0.17%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
District Clerk						
Administration						
Salary and Wages	807,318	852,287	966,749	966,749	1,009,152	
Benefits	428,949	440,250	548,748	548,748	561,658	
Supplies and Other Charges	32,305	28,053	37,605	26,511	28,005	
Repairs and Maintenance	3,300	3,030	3,100	966	1,400	
Total Administration	**1,271,872**	**1,323,620**	**1,556,202**	**1,542,974**	**1,600,215**	**0.59%**
Jury Services						
Salary and Wages	105,819	109,791	117,258	117,258	121,888	
Benefits	58,703	60,835	63,412	63,412	64,829	
Supplies and Other Charges	165,971	277,634	362,900	287,017	327,900	
Repairs and Maintenance	185	88	110	120	260	
Total Jury Services	**330,678**	**448,348**	**543,680**	**467,807**	**514,877**	**0.19%**
County Clerk						
Administration						
Salary and Wages	781,504	824,820	886,938	886,938	922,219	
Benefits	447,059	466,975	494,585	494,585	505,433	
Supplies and Other Charges	41,373	18,218	26,745	19,440	25,545	
Repairs and Maintenance	9,795	995	2,800	24,469	1,760	
Contracts for Services	52,424	44,817	95,965	27,697	83,600	
Total Administration	**1,332,155**	**1,355,825**	**1,507,033**	**1,453,129**	**1,538,557**	**0.57%**
Vital Statistics Preservation						
Supplies and Other Charges	3,748	709	11,700	3,597	11,700	
Contingency	-	-	5,000	-	5,000	
Total Vital Statistics Preservation	**3,748**	**709**	**16,700**	**3,597**	**16,700**	**0.01%**
85th District Court - Administration						
Salary and Wages	305,482	332,666	356,062	356,062	378,290	
Benefits	148,518	165,831	173,602	173,602	179,878	
Supplies and Other Charges	86,833	25,339	36,240	21,622	34,040	
Repairs and Maintenance	719	285	800	241	650	
Contracts for Services	28	3,397	-	2,856	4,773	
Total 85th District Court - Administration	**541,580**	**527,518**	**566,704**	**554,383**	**597,631**	**0.22%**
272nd District Court - Administration						
Salary and Wages	303,264	335,244	361,088	361,088	383,343	
Benefits	153,759	165,809	174,686	174,686	180,974	
Supplies and Other Charges	7,460	23,231	15,775	19,630	18,175	
Repairs and Maintenance	541	242	300	147	300	
Contracts for Services	28	3,397	-	-	4,773	
Total 272nd District Court - Administration	**465,052**	**527,923**	**551,849**	**555,551**	**587,565**	**0.22%**
361st District Court						
Administration						
Salary and Wages	296,368	322,394	352,108	352,108	373,873	
Benefits	153,111	162,651	172,561	172,561	178,718	
Supplies and Other Charges	35,989	35,055	41,880	28,560	41,130	
Repairs and Maintenance	283	43	150	145	260	
Contracts for Services	28	3,397	-	-	4,773	
Total Administration	**485,779**	**523,540**	**566,699**	**553,374**	**598,754**	**0.22%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
472nd District Court - Administration						
Salary and Wages	-	241,252	298,335	298,335	318,523	
Benefits	-	125,785	159,164	159,164	164,866	
Supplies and Other Charges	-	58,235	32,900	12,015	33,000	
Repairs and Maintenance	-	426	200	85	200	
Contracts for Services		3,953	-	-	4,773	
Total 472nd District Court - Administration	**-**	**429,651**	**490,599**	**469,599**	**521,362**	**0.19%**
Felony Associate Judge / Juvenile Court Referee						
Salary and Wages	153,403	163,014	255,157	255,157	265,425	
Benefits	61,165	64,589	97,617	97,617	100,709	
Supplies and Other Charges	7,134	6,642	15,200	6,729	7,750	
Contracts for Services	-	4,217	-	-	4,773	
Total Felony Associate Judge / Juvenile Court Referee	**221,702**	**238,462**	**367,974**	**359,503**	**378,657**	**0.14%**
Misdemeanor Associate Court - Administration						
Salary and Wages	268,740	339,729	377,486	377,486	393,742	
Benefits	113,893	144,846	161,798	161,798	166,540	
Supplies and Other Charges	16,657	26,019	10,632	8,874	10,712	
Repairs and Maintenance	628	263	2,250	1,851	2,250	
Contracts for Services	28	3,397	-	-	4,773	
Total Misdemeanor Associate Court - Administration	**399,946**	**514,254**	**552,166**	**550,009**	**578,017**	**0.21%**
County Specialty Court Program						
Salary and Wages	16,863	18,261	42,500	42,500	42,500	
Benefits	3,325	3,783	10,734	10,734	10,797	
Supplies and Other Charges	33,398	33,848	43,680	12,441	41,980	
Contingency	-	-	20,000	-	20,000	
Contracts for Services	160,000	175,000	185,000	168,219	205,000	
Professional Services	-	-	2,000	1,836	2,000	
Total County Specialty Court Program	**213,586**	**230,892**	**303,914**	**235,730**	**322,277**	**0.12%**
Family Law Associate Court - Administration						
Salary and Wages	353,928	452,196	418,246	418,246	436,802	
Benefits	126,957	168,249	171,935	171,935	177,295	
Supplies and Other Charges	10,972	9,108	11,995	9,153	14,853	
Repairs and Maintenance	355	88	200	85	200	
Contracts for Services	28	-	-	-	4,773	
Total Family Law Associate Court - Administration	**492,240**	**629,641**	**602,376**	**599,419**	**633,923**	**0.23%**
County Court at Law #1						
Administration						
Salary and Wages	594,896	625,397	720,111	720,111	593,160	
Benefits	247,589	259,772	307,115	307,115	232,397	
Supplies and Other Charges	17,473	10,578	12,575	13,996	24,150	
Repairs and Maintenance	59	65	300	291	300	
Contracts for Services	-	-	-	-	4,773	
Total Administration	**860,017**	**895,812**	**1,040,101**	**1,041,513**	**854,780**	**0.32%**
Judicial Support						
Salary and Wages	1,123	1,497	7,141	4,490	-	
Benefits	87	117	590	350	-	
Supplies and Other Charges	1,169	2,194	3,360	151	-	
Total Judicial Support	**2,379**	**3,808**	**11,091**	**4,991**	**-**	**0.00%**
Staff Support						
Supplies and Other Charges	1,647	7,238	6,600	4,504	-	
Repairs and Maintenance	182	-	-	-	-	
Contracts for Services	28	3,397	-	-	-	
Total Staff Support	**1,857**	**10,635**	**6,600**	**4,504**	**-**	**0.00%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
JUDICIAL SYSTEM (Continued)						
County Court at Law #2 - Administration						
Salary and Wages	468,285	559,192	647,314	647,314	555,503	
Benefits	195,196	237,462	270,481	270,481	222,911	
Supplies and Other Charges	24,499	23,251	35,300	22,671	41,420	
Repairs and Maintenance	217	43	131	141	150	
Contracts for Services	53,370	13,773	-	-	4,773	
Total County Court at Law #2 - Administration	**741,567**	**833,721**	**953,226**	**940,607**	**824,757**	**0.31%**
Justice of the Peace, Precinct 1 - Administration						
Salary and Wages	280,806	292,864	316,976	316,976	330,944	
Benefits	117,259	129,354	164,460	164,460	168,627	
Supplies and Other Charges	26,104	24,458	25,625	16,647	25,500	
Repairs and Maintenance	140	68	650	183	3,420	
Contracts for Services	37,770	2,990	4,200	1,452	4,200	
Total Justice of the Peace, Precinct 1 - Administration	**462,079**	**449,734**	**511,911**	**499,718**	**532,691**	**0.20%**
Justice of the Peace, Precinct 2 - Administration						
Salary and Wages	267,302	277,450	302,060	302,060	315,509	
Benefits	130,549	132,866	160,748	160,748	164,772	
Supplies and Other Charges	11,836	14,079	13,050	11,602	12,950	
Repairs and Maintenance	190	98	200	183	380	
Professional Services	-	4	-	-	-	
Total Justice of the Peace, Precinct 2 - Administration	**409,877**	**424,497**	**476,058**	**474,593**	**493,611**	**0.18%**
Justice of the Peace, Precinct 3 - Administration						
Salary and Wages	355,400	368,115	406,917	406,917	425,761	
Benefits	166,790	185,730	221,077	221,077	226,696	
Supplies and Other Charges	16,560	18,709	17,550	14,655	17,550	
Repairs and Maintenance	269	174	425	504	800	
Contracts for Services	2,300	2,300	2,500	2,042	2,500	
Total Justice of the Peace, Precinct 3 - Administration	**541,319**	**575,028**	**648,469**	**645,195**	**673,307**	**0.25%**
Justice of the Peace, Precinct 4 - Administration						
Salary and Wages	220,367	232,496	302,330	302,330	321,983	
Benefits	99,555	107,072	160,939	160,939	166,389	
Supplies and Other Charges	9,570	7,498	20,500	10,720	19,400	
Repairs and Maintenance	320	270	425	498	680	
Total Justice of the Peace, Precinct 4 - Administration	**329,812**	**347,336**	**484,194**	**474,487**	**508,452**	**0.19%**
Community Supervision - Support						
Supplies and Other Charges	73,189	85,701	77,150	71,216	76,800	
Repairs and Maintenance	1,979	1,800	4,500	1,414	14,200	
Community Contracts	674	708	773	772	767	
Total Community Supervision - Support	**75,842**	**88,209**	**82,423**	**73,402**	**91,767**	**0.03%**
Public Defender's Office - Administration						
Salary and Wages	-	-	38,352	38,352	40,198	
Benefits	-	-	26,743	26,743	27,233	
Supplies and Other Charges	90	-	-	-	-	
Total Public Defender's Office - Administration	**90**	**-**	**65,095**	**65,095**	**67,431**	**0.02%**
Court Facility -Administration						
Supplies and Other Charges	-	-	10,000	-	10,000	
Contingency	-	-	40,000	-	41,815	
Repairs and Maintenance	-	-	-	-	15,000	
Capital Outlay	-	91,146	-	-	125,000	
Total Court Facility - Administration	**-**	**91,146**	**50,000**	**-**	**191,815**	**0.07%**
TOTAL JUDICIAL SYSTEM	**25,053,468**	**27,383,542**	**32,127,628**	**31,565,934**	**33,613,506**	

BRAZOS COUNTY, TEXAS
GENERAL FUND
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BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
LAW ENFORCEMENT						
Sheriff						
Administration						
Salary and Wages	4,689,510	6,258,027	6,750,099	6,750,099	6,936,056	
Benefits	2,195,223	2,768,213	3,156,063	3,156,063	3,183,214	
Supplies and Other Charges	493,859	515,440	501,840	421,882	452,540	
Repairs and Maintenance	221,286	247,763	269,150	203,082	252,350	
Contracts for Services	251,920	479,605	156,440	263,763	992,995	
Professional Services	15,498	11,880	17,200	14,820	2,400	
Community Contracts	27,464	29,041	32,244	38,692	32,022	
Capital Outlay	650	-	-	-	-	
Total Administration	**$ 7,895,410**	**$ 10,309,969**	**$ 10,883,036**	**$ 10,848,401**	**$ 11,851,577**	**4.38%**
Jail Administration						
Salary and Wages	8,811,230	10,781,937	11,331,112	12,831,112	11,967,648	
Benefits	4,293,129	4,974,855	6,217,179	8,217,179	6,449,836	
Supplies and Other Charges	2,062,295	2,153,155	2,657,925	2,377,324	2,593,350	
Repairs and Maintenance	112,410	251,551	1,389,450	61,122	894,878	
Contracts for Services	133,803	194,387	38,660	58,960	608,384	
Professional Services	23,012	46,860	25,350	824	287,000	
Community Contracts	9,267	9,739	11,199	13,437	11,314	
Total Jail Administration	**15,445,146**	**18,412,484**	**21,670,875**	**23,559,958**	**22,812,410**	**8.44%**
Jail Medical Services						
Salary and Wages	722,470	945,496	876,832	876,832	-	
Benefits	317,878	418,984	486,149	486,149	-	
Supplies and Other Charges	36,320	45,706	50,310	20,023	-	
Repairs and Maintenance	-	685	2,400	1,656	-	
Contracts for Services	1,921	2,570	3,780	2,691	-	
Professional Services	17,980	28,670	35,375	61,354	-	
Total Jail Medical Services	**1,096,569**	**1,442,111**	**1,454,846**	**1,448,705**	**-**	**0.00%**
CSISD School Security						
Salary and Wages	548,409	775,910	932,128	932,128	973,099	
Benefits	243,896	324,211	397,774	397,774	410,090	
Supplies and Other Charges	28,559	26,738	69,260	22,113	54,300	
Repairs and Maintenance	-	-	2,300	-	2,300	
Contracts for Services	30,733	35,426	-	-	79,812	
Professional Services	-	-	520	-	520	
Community Contracts	7,245	7,614	9,268	9,268	9,971	
Total CSISD School Security	**858,842**	**1,169,899**	**1,411,250**	**1,361,283**	**1,530,092**	**0.57%**
Inauguration						
Salary and Wages	-	-	-	55,772	-	
Benefits	-	-	-	13,748	-	
Supplies and Other Charges	-	-	-	16,060	-	
Total Inauguration	**-**	**-**	**-**	**85,580**	**-**	**0.00%**
Jail Correctional Medicine - Administration						
Salary and Wages	-	-	-	-	1,279,844	
Benefits	-	-	-	-	702,318	
Supplies and Other Charges	-	-	-	-	55,310	
Repairs and Maintenance	-	-	-	-	1,200	
Contracts for Services	-	-	-	-	2,800	
Professional Services	-	-	-	-	35,000	
Total Adult Correctional Medicine - Administration	**-**	**-**	**-**	**-**	**2,076,472**	**3.45%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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BY FUNCTION
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FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
LAW ENFORCEMENT (Continued)						
Constable Precinct 1 - Administration						
Salary and Wages	446,541	473,115	518,074	518,074	540,901	
Benefits	210,177	221,674	237,319	237,319	244,239	
Supplies and Other Charges	43,001	31,522	40,720	40,179	41,270	
Repairs and Maintenance	14,235	11,333	14,200	8,618	13,850	
Contracts for Services	49,090	39,784	4,500	1,452	62,796	
Community Contracts	2,359	2,479	2,704	3,246	2,685	
Total Constable Precinct 1 - Administration	**765,403**	**779,907**	**817,517**	**808,888**	**905,741**	**0.34%**
Constable Precinct 2 - Administration						
Salary and Wages	662,503	662,107	768,723	768,723	802,046	
Benefits	314,413	312,444	354,211	354,211	364,369	
Supplies and Other Charges	49,541	35,114	41,700	48,404	40,300	
Repairs and Maintenance	26,661	23,535	30,300	18,246	25,980	
Contracts for Services	33,953	46,235	1,500	-	73,025	
Community Contracts	3,201	3,365	3,669	4,401	3,644	
Total Constable Precinct 2 - Administration	**1,090,272**	**1,082,800**	**1,200,103**	**1,193,985**	**1,309,364**	**0.48%**
Constable Precinct 3						
Administration						
Salary and Wages	444,512	473,211	514,378	514,378	537,887	
Benefits	194,495	221,462	236,317	236,317	243,416	
Supplies and Other Charges	35,422	28,941	34,420	33,320	41,920	
Repairs and Maintenance	10,171	8,663	13,590	7,971	12,655	
Contracts for Services	24,935	37,750	4,200	2,042	49,121	
Community Contracts	2,022	2,125	2,317	2,780	2,301	
Total Administration	**711,557**	**772,152**	**805,222**	**796,808**	**887,300**	**0.33%**
K9 Unit						
Supplies and Other Charges	800	-	-	-	-	
Total K9 Unit	**800**	**-**	**-**	**-**	**-**	**0.00%**
Constable Precinct 4 - Administration						
Salary and Wages	649,551	676,990	772,007	772,007	806,256	
Benefits	305,459	319,365	355,029	355,029	365,436	
Supplies and Other Charges	35,100	37,793	34,445	35,281	24,400	
Repairs and Maintenance	27,363	22,747	24,670	18,891	27,640	
Contracts for Services	33,953	51,004	3,450	3,048	79,812	
Community Contracts	3,033	3,187	3,476	4,170	3,452	
Total Constable Precinct 4 - Administration	**1,054,459**	**1,111,086**	**1,193,077**	**1,188,426**	**1,306,996**	**0.48%**
TOTAL LAW ENFORCEMENT	**28,918,458**	**35,080,408**	**39,435,926**	**41,292,034**	**42,679,952**	
JUVENILE SERVICES						
Juvenile Correctional Medicine - Administration						
Salary and Wages	-	-	-	-	90,563	
Benefits	-	-	-	-	36,931	
Supplies and Other Charges	-	-	-	-	23,750	
Professional Services	-	-	-	-	2,500	
Total Juvenile Correctional Medicine - Administration	**-**	**-**	**-**	**-**	**153,744**	**0.36%**
Juvenile Services						
Administration						
Total Administration	6,695,929	6,924,641	8,358,472	8,125,476	8,453,267	
Total Administration	**6,695,929**	**6,924,641**	**8,358,472**	**8,125,476**	**8,453,267**	**3.13%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
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FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
JUVENILE SERVICES (Continued)						
Juvenile Justice Alternative Education Program (JJAEP)						
Salary and Wages	201,212	219,352	234,217	234,217	244,485	
Benefits	114,595	121,008	127,129	127,129	130,976	
Supplies and Other Charges	-	-	810	-	810	
Total JJAEP	**315,807**	**340,360**	**362,156**	**361,346**	**376,271**	**0.14%**
TDHS Commodities						
Supplies and Other Charges	-	16,334	7,300	6,746	7,310	
Total TDHS Commodities	**-**	**16,334**	**7,300**	**6,746**	**7,310**	**0.00%**
TOTAL JUVENILE SERVICES	**7,011,736**	**7,281,335**	**8,727,928**	**8,493,568**	**8,990,592**	
PUBLIC TRANSPORTATION						
Road and Bridge - Administration						
Salary and Wages	3,433,753	3,706,185	4,508,410	4,508,410	4,701,063	
Benefits	1,801,370	1,904,785	2,461,885	2,461,885	2,522,280	
Supplies and Other Charges	95,084	86,651	97,510	79,137	96,530	
Repairs and Maintenance	2,530,630	7,772,356	9,059,500	7,881,204	8,106,000	
Contracts for Services	2,615,187	989,356	297,600	182,966	344,773	
Professional Services	120,800	1,398,584	180,000	324,540	680,000	
Capital Outlay	7,247,509	7,129,371	12,168,102	5,867,769	10,775,000	
Total Road and Bridge - Administration	**17,844,333**	**22,987,288**	**28,773,007**	**21,305,911**	**27,225,646**	**10.07%**
Fleet Shop - Heavy Equipment						
Salary and Wages	362,864	391,496	432,758	432,758	452,075	
Benefits	200,786	205,540	232,154	232,154	238,078	
Supplies and Other Charges	3,351	10,793	12,100	11,055	12,300	
Repairs and Maintenance	291,226	295,241	315,500	288,826	316,500	
Contracts for Services	5,334	3,227	10,600	2,007	9,100	
Total Fleet Shop - Heavy Equipment	**863,561**	**906,297**	**1,003,112**	**966,800**	**1,028,053**	**0.38%**
TOTAL PUBLIC TRANSPORTATION	**18,707,894**	**23,893,585**	**29,776,119**	**22,272,711**	**28,253,699**	
PUBLIC HEALTH						
Health Department - Support						
Supplies and Other Charges	49,808	51,680	59,875	63,147	77,600	
Repairs and Maintenance	-	-	-	-	200,000	
Contracts for Services	-	33,502	-	-	-	
Professional Services	17,112	18,430	23,500	22,116	23,500	
Total Health Department - Support	**66,920**	**103,612**	**83,375**	**85,263**	**301,100**	**0.11%**
Indigent Health Care - Administration						
Supplies and Other Charges	855,340	733,477	2,098,900	813,450	1,500,000	
Professional Services	797,546	792,244	5,800,000	775,208	2,593,640	
Contracts for Community Support	96,700	93,700	896,700	143,640	906,360	
Total Indigent Health Care - Administration	**1,749,586**	**1,619,421**	**8,795,600**	**1,732,298**	**5,000,000**	**1.85%**
American Rescue Plan Revenue Replacement - R U OK Program						
Salary and Wages	3,200	21,274	-	-	-	
Benefits	784	5,258	-	-	-	
Supplies and Other Charges	12,515	618	-	-	-	
Contracts for Services	-	-	-	-	-	
Total R U OK Program	**16,499**	**27,150**	**-**	**-**	**-**	**0.00%**

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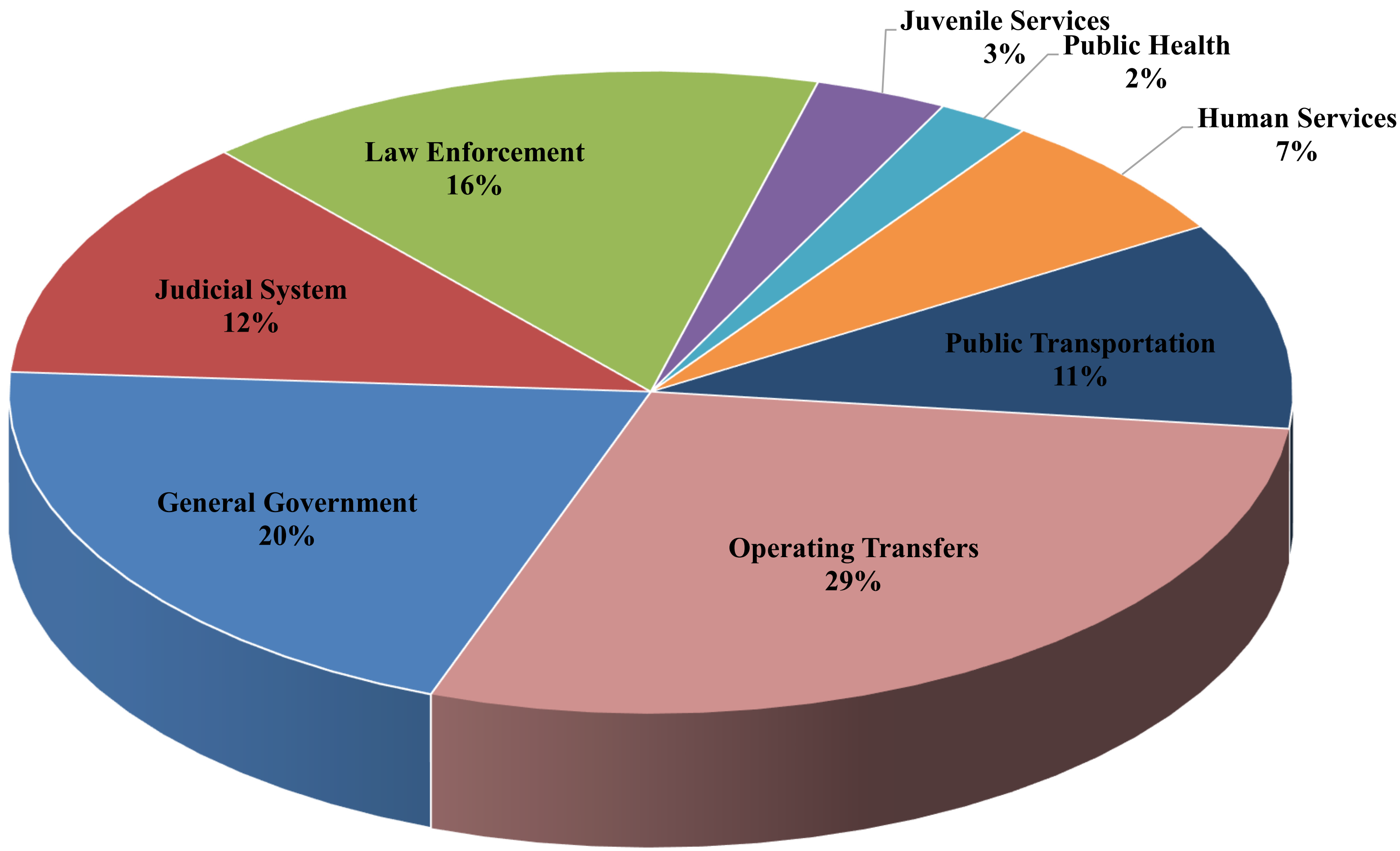
PUBLIC HEALTH (Continued)						
Forensic Services						
Salary and Wages	-	-	299,858	-	424,448	
Benefits	-	-	100,651	-	191,706	
Supplies and Other Charges	-	-	-	-	11,150	
Total Forensic Services	**-**	**-**	**400,509**	**-**	**627,304**	**0.23%**
Environmental Protection						
Supplies and Other Charges	10,461	16,168	20,500	11,367	19,500	
Repairs and Maintenance	-	-	1,000	-	1,000	
Contracts for Services	321,750	322,501	345,557	296,829	345,257	
Total Environmental Protection	**332,211**	**338,669**	**367,057**	**308,196**	**365,757**	**0.14%**
TOTAL PUBLIC HEALTH	**2,165,216**	**2,088,852**	**9,646,541**	**2,125,757**	**6,294,161**	
HUMAN SERVICES						
Veteran Services						
Salary and Wages	69,399	96,283	133,465	133,465	139,861	
Benefits	19,666	40,338	50,444	50,444	52,237	
Supplies and Other Charges	5,927	5,826	6,100	14,596	13,125	
Repairs and Maintenance	230	250	420	202	320	
Total Veteran Services	**95,221**	**142,697**	**190,429**	**198,707**	**205,543**	**0.08%**
Boonville Heritage Park						
Supplies and Other Charges	2,053	2,232	3,000	2,984	3,000	
Repairs and Maintenance	6,925	-	76,600	47,924	173,600	
Contracts for Services	315	420	5,000	460	5,000	
Professional Services	-	4,600	-	-	-	
Total Boonville Heritage Park	**9,293**	**7,252**	**84,600**	**51,368**	**181,600**	**0.07%**
County Fire Protection						
Contracts for Services	748,641	775,955	1,116,000	872,233	1,156,000	
Total County Fire Protection	**748,641**	**775,955**	**1,116,000**	**872,233**	**1,156,000**	**0.43%**
County Welfare						
Supplies and Other Charges	1,800	1,500	5,000	2,100	5,000	
Total County Welfare	**1,800**	**1,500**	**5,000**	**2,100**	**5,000**	**0.00%**
Emergency Management - Administration						
Salary and Wages	174,503	224,708	273,022	273,022	281,246	
Benefits	75,465	85,024	119,277	119,277	121,831	
Supplies and Other Charges	11,176	14,402	22,190	9,700	16,540	
Repairs and Maintenance	4,408	4,324	11,350	2,050	9,000	
Contracts for Services	116,225	128,059	123,600	122,244	125,000	
Community Contracts	34,709	39,311	42,480	50,972	43,335	
Total Emergency Management - Administration	**416,486**	**495,828**	**591,919**	**577,265**	**596,952**	**0.22%**
Exposition Center - Administration						
Salary and Wages	852,084	874,708	1,494,399	1,494,399	1,550,573	
Benefits	397,049	433,781	788,203	788,203	805,975	
Supplies and Other Charges	547,636	656,376	543,600	427,808	528,800	
Repairs and Maintenance	65,551	60,269	95,800	51,460	10,074,500	
Contracts for Services	82,316	141,899	88,000	53,296	91,000	
Professional Services	-	39,192	-	-	-	
Total Exposition Center - Administration	**1,944,636**	**2,206,225**	**3,010,002**	**2,815,166**	**13,050,848**	**4.83%**

BRAZOS COUNTY, TEXAS
GENERAL FUND
ADOPTED DEPARTMENTAL EXPENDITURE BUDGET
BY FUNCTION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

FUNCTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET	Percent of Budget
HUMAN SERVICES (Continued)						
Fair Administration						
Salary and Wages	204,850	184,511	306,945	306,945	319,904	
Benefits	92,629	80,725	133,426	133,426	137,225	
Total Fair Administration	**297,479**	**265,236**	**440,371**	**440,371**	**457,129**	**0.17%**
Brazos Center - Administration						
Salary and Wages	413,634	417,939	488,010	488,010	511,111	
Benefits	227,922	232,289	261,984	261,984	269,007	
Supplies and Other Charges	142,262	152,112	217,675	177,249	163,388	
Repairs and Maintenance	12,631	7,225	276,560	59,660	267,350	
Contracts for Services	832	15,436	3,220	53	300	
Total Brazos Center - Administration	**797,281**	**825,001**	**1,247,449**	**986,956**	**1,211,156**	**0.45%**
County Agriculture Extension - Administration						
Salary and Wages	290,175	308,920	368,071	368,071	385,140	
Benefits	93,290	105,204	228,480	228,480	233,564	
Supplies and Other Charges	53,569	62,849	58,010	54,853	58,010	
Repairs and Maintenance	4,059	3,600	6,000	244	1,400	
Contracts for Services	30,946	31,133	38,500	38,484	38,500	
Total County Agriculture Extension - Administration	**472,039**	**511,706**	**699,061**	**690,132**	**716,614**	**0.27%**
Child Protective Services - Administration						
Supplies and Other Charges	46,589	45,028	50,000	33,067	50,000	
Total Child Protective Services - Administration	**46,589**	**45,028**	**50,000**	**33,067**	**50,000**	**0.02%**
Family Protection Service - Administration						
Community Services	10,000	80,900	20,000	20,000	29,250	
Total Family Protection Service - Administration	**10,000**	**80,900**	**20,000**	**20,000**	**29,250**	**0.01%**
TOTAL HUMAN SERVICES	**4,839,466**	**5,357,328**	**7,454,831**	**6,687,365**	**17,660,092**	
TOTAL BUDGETS	**118,009,164**	**137,532,598**	**190,353,998**	**157,088,740**	**192,704,138**	**71.28%**
Operating Transfers Out						
Capital Improvement Fund	20,286,291	-	10,320,286	10,320,286	14,226,237	
CO Issue 2020	-	-	-	-	731,729	
CO Issue 2023	-	-	50,040,000	233,143	60,175,000	
Courthouse Security	294,951	-	-	-	-	
American Rescue Plan Act	-	-	15,784,000	15,610,777	470,000	
Grants Fund	336,489	478,638	1,148,482	1,148,482	2,033,115	
HLI Fund	-	-	-	-		
TOTAL OPERATING TRANSFERS	**20,917,731**	**478,638**	**77,292,768**	**27,312,688**	**77,636,081**	**28.72%**
TOTAL GENERAL FUND EXPENDITURES	**138,926,895**	**138,011,236**	**267,646,766**	**184,401,428**	**270,340,219**	

Expenditure Budget by Function



ELECTED OFFICIALS
ADOPTED COUNTY FUNDED ANNUAL SALARY
Year Ending September 30, 2026

Elected Officials	Base Salary	County Longevity	Other Supplements*	Annual Salary	Footnotes
County Judge	$ 129,579.84	$ 3,600	$ 1,200	$ 134,379.84	
County Commissioners'					
Precinct 1	100,318.66	-	-	100,318.66	
Precinct 2	100,318.66	240	-	100,558.66	
Precinct 3	100,318.66	-	-	100,318.66	
Precinct 4	100,318.66	240	-	100,558.66	
County Treasurer	107,842.54	600	-	108,442.54	
Tax Assessor/Collector	107,842.54	3,000	-	110,842.54	
County Attorney	96,250.00	480	-	96,730.00	(1)
District Attorney	25,000.00	2,400	-	27,400.00	(1)
District Clerk	107,842.54	600	-	108,442.54	
County Clerk	107,842.54	4,200	-	112,042.54	
District Judge					
85th District Court	23,800.00	600	1,200	25,600.00	(1)
272nd District Court	23,800.00	2,400	1,200	27,400.00	(1)
361st District Court	23,800.00	360	1,200	25,360.00	(1)
472nd District Court	23,800.00	120	1,200	25,120.00	(1)
County Court at Law #1	234,000.00	3,000	1,200	238,200.00	(2)
County Court at Law #2	199,000.00	240	1,200	200,440.00	(2)
Justice of the Peace					
Precinct 1	100,318.66	600	-	100,918.66	
Precinct 2	100,318.66	600	-	100,918.66	
Precinct 3	100,318.66	1,200	-	101,518.66	
Precinct 4	100,318.66	240	-	100,558.66	
Sheriff	161,686.72	480	-	162,166.72	
Constable					
Precinct 1	100,318.66	2,400	-	102,718.66	
Precinct 2	100,318.66	2,400	-	102,718.66	
Precinct 3	100,318.66	1,200	-	101,518.66	
Precinct 4	100,318.66	3,000	-	103,318.66	
	$ 2,575,910.64	$ 34,200	$ 8,400	$ 2,618,510.64	

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

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

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2026

		ADOPTED 2026
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	$	1,000,000
Gasoline/Diesel	$	350,000
Health and Life Fund Support	$	850,000
Total Contingency	$	6,500,000 *

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

BRAZOS COUNTY, TEXAS
ADOPTED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2026

	ADOPTED 2026
<u>Pre-Trial Bond Supervision</u>	
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

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.

County Specialty Court Program

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

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

BRAZOS COUNTY, TEXAS
ADOPTED
GENERAL FUND - CONTINGENCY PROVISIONS
For The Year Ending September 30, 2026

	ADOPTED 2026
Court Facility Administration	
Allowance For Excess Use	**$ 41,815**

The Court Facility Administration has budgeted $41,815 for costs that cannot be anticipated at the time the budget is being prepared. Funding may be used to fund the construction, renovation, or improvement of facilities that house the courts or pay the principal of, interest on, and costs of issuance of bonds, including refunding bonds, issued for the construction, renovation, or improvement of the facilities.

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
BUDGET SUMMARY

For The Year Ending September 30, 2026

	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2025 vs 2026	% Incr/(Decr)	% of Budget
SPECIAL REVENUE FUND								
Hotel Occupancy Tax	2,915,034	8,500,000	4,300,000	6,370,838	5,995,611	$ (375,227)	-6%	7.44%
State Lateral Road	185,300	30,300	251,000	284,000	171,691	$ (112,309)	-40%	0.21%
Unclaimed Property Fund	64,000	65,200	71,000	109,000	146,897	$ 37,897	35%	0.18%
Law Library Fund	84,000	56,000	77,500	267,500	369,828	$ 102,328	38%	0.46%
Local Provider Participation Fund	45,425,000	51,270,000	58,864,372	62,480,000	66,538,800	$ 4,058,800	6%	82.62%
Alternative Dispute Resolution Fund	61,000	-	-	-	-	$ -	0%	0.00%
Law Enforcement Education Fund	77,495	80,204	83,860	119,638	150,600	$ 30,962	26%	0.19%
Court Records Preservation Fund	1,024,280	673,000	300,500	729,400	--	$ (729,400)	-100%	0.00%
County Clerk Records Management Fund	1,681,883	1,763,000	1,600,000	1,628,000	1,717,140	$ 89,140	5%	2.13%
County Clerk Archival Fund	1,801,029	1,672,000	1,618,000	1,781,000	2,116,000	$ 335,000	19%	2.63%
Courthouse Security Fund	614,825	628,651	170,050	251,800	387,877	$ 136,077	54%	0.48%
Justice Court Security Fund	184,000	202,000	242,000	301,800	313,868	$ 12,068	4%	0.39%
District Clerk Management Fund	233,963	267,000	264,000	429,000	1,217,786	$ 788,786	184%	1.51%
District Clerk Archival Fund	65,000	34,500	-	1,765	--	$ (1,765)	-100%	0.00%
Justice of the Peace Technology Fund	196,800	195,500	221,000	121,200	133,738	$ 12,538	10%	0.17%
County and District Court Tech Fund	102,000	114,000	129,000	148,400	164,978	$ 16,578	11%	0.20%
Forfeitures Fund	26,000	35,000	33,000	37,827	81,476	$ 43,649	115%	0.10%
D. A. Hot Check Collection Fund	4,865	4,650	4,950	5,550	6,285	$ 735	13%	0.01%
Bail Bond Board Fee Fund	102,500	101,000	108,500	121,500	129,841	$ 8,341	7%	0.16%
Voter Registration Fund	48,330	62,145	-	-	-	$ -	0%	0.00%
Vehicle Inventory Tax Interest Fund	312,000	315,750	348,500	428,766	498,805	$ 70,039	16%	0.62%
Sheriff - Crime Fund	126,000	126,750	113,500	120,611	120,965	$ 354	0.3%	0.15%
District Attorney - Crime Fund	219,000	263,000	271,000	246,900	153,705	$ (93,195)	-38%	0.19%
Election Contracts Fund	90,000	41,000	90,000	91,500	57,241	$ (34,259)	-37%	0.07%
County Attorney Operating Fund	62,000	62,000	70,000	69,000	66,359	$ (2,641)	-4%	0.08%
TOTAL SPECIAL REVENUE FUNDS	**$ 55,706,304**	**$ 66,500,650**	**$ 69,231,732**	**$ 76,144,995**	**$ 80,539,491**	**$ 4,394,496**	**5.77%**	

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (11000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Hotel, Motel Tax	$ 2,689,876	$ 2,973,286	$ 2,780,000	$ 2,931,473	$ 2,919,000
Venue Tax	999,945	1,110,866	1,000,000	1,092,067	1,000,000
Interest	119,177	318,887	250,000	410,748	315,000
P & I On Taxes	-	3,363	-	9,534	-
Program Income	1,500	2,750	-	-	-
Other Subscriptions - SBITA	246,080	46,708	-	-	-
TOTAL REVENUES	**$ 4,056,578**	**$ 4,455,860**	**$ 4,030,000**	**$ 4,443,822**	**$ 4,234,000**

EXPENDITURES (11002500)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Hotel Occupancy Tax (11002500)					
Salary and Wages	$ 84,744	$ 75,019	$ 170,364	$ 120,364	$ 177,830
Benefits	41,481	36,336	76,620	58,171	78,806
Supplies and Other Charges	30,866	32,748	139,175	56,148	70,375
Contingency	-	-	548,989	-	500,000
Repair and Maintenance	-	-	2,500	-	2,600
Contract Services	347,894	175,950	187,690	153,224	210,500
Professional Fees	24,960	5,300	5,500	5,300	5,500
Community Contracts	100,000	-	50,000	100,000	50,000
Capital Outlay	554,303	563,572	440,000	39,903	100,000
	$ 1,184,247	$ 888,925	$ 1,620,838	$ 533,110	$ 1,195,611
Venue Tax - Kyle Field					
Community Contracts	$ 1,270,205	$ 1,110,866	$ 1,000,000	$ 999,999	$ 1,000,000
	$ 1,270,205	$ 1,110,866	$ 1,000,000	$ 999,999	$ 1,000,000
Expo Complex Improvements (11002900)					
Repairs and Maintenance	$ -	$ -	$ 2,500,000	$ -	$ 1,500,000
Professional Fees	-	-	-	-	1,050,000
	$ -	$ -	$ 2,500,000	$ -	$ 2,550,000

BRAZOS COUNTY, TEXAS
HOTEL OCCUPANCY TAX
SPECIAL REVENUE FUND
ADOPTED BUDGET
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

EXPENDITURES (11002500) Cont.	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Operating Transfers					
Transfer to Debt Service Fund	$ -	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
Transfer to Expo Expansion	-		-	-	-
	$ -	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 2,454,451**	**$ 3,249,791**	**$ 6,370,838**	**$ 2,783,109**	**$ 5,995,611**
Net Changes in Fund Balance	$ 1,602,127	$ 1,206,069	$ (2,340,838)	$ 1,660,713	$ (1,761,611)
FUND BALANCE, OCTOBER 1	$ 3,955,346	$ 5,557,473	$ 6,580,857	$ 6,763,542	$ 8,424,255
FUND BALANCE, SEPTEMBER 30	$ 5,557,473	$ 6,763,542	$ 4,240,019	$ 8,424,255	$ 6,662,644

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (12000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest - Accounts	$ 5,056	$ 13,764	$ 11,000	$ 6,898	$ 6,500
State of Texas - Lateral Road Fund	30,347	29,508	29,000	29,502	29,000
TOTAL REVENUES	**$ 35,403**	**$ 43,272**	**$ 40,000**	**$ 36,400**	**$ 35,500**
EXPENDITURES (56006000)					
Repair & Maintenance	$ -	$ -	$ 284,000	$ 165,000	$ 171,691
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 284,000**	**$ 165,000**	**$ 171,691**
Net Changes in Fund Balance	$ 35,403	$ 43,272	$ (244,000)	$ (128,600)	$ (136,191)
FUND BALANCE, OCTOBER 1	$ 186,116	$ 221,519	$ 244,360	$ 264,791	$ 136,191
FUND BALANCE, SEPTEMBER 30	$ 221,519	$ 264,791	$ 360	$ 136,191	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (13000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest - Accounts	$ 9,140	$ 23,062	$ 15,000	$ 27,961	$ 21,500
TOTAL REVENUES	**$ 9,140**	**$ 23,062**	**$ 15,000**	**$ 27,961**	**$ 21,500**

EXPENDITURES (12005000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Supplies and Other Charges	$ -	$ -	$ 21,800	$ -	$ 2,000
Contingency	-	-	87,200	-	144,897
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 109,000**	**$ -**	**$ 146,897**
Net Changes in Fund Balance	$ 9,140	$ 23,062	$ (94,000)	$ 27,961	$ (125,397)
FUND BALANCE, OCTOBER 1	$ 65,234	$ 74,374	$ 94,020	$ 97,436	$ 125,397
FUND BALANCE, SEPTEMBER 30	$ 74,374	$ 97,436	$ 20	$ 125,397	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (15000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees - County Clerk	$ 18,458	$ 20,279	$ 20,000	$ 19,478	$ 17,560
Fees - District Clerk	145,657	84,795	75,000	96,538	97,000
Interest - Accounts	1,942	8,101	5,000	9,114	8,000
TOTAL REVENUES	**$ 166,057**	**$ 113,175**	**$ 100,000**	**$ 125,130**	**$ 122,560**
EXPENDITURES (52000100)					
Supplies and Other Charges	$ 62,593	$ 65,385	$ 267,500	$ 45,899	$ 369,828
TOTAL EXPENDITURES	**$ 62,593**	**$ 65,385**	**$ 267,500**	**$ 45,899**	**$ 369,828**
Net Changes in Fund Balance	$ 103,464	$ 47,790	$ (167,500)	$ 79,231	$ (247,268)
FUND BALANCE, OCTOBER 1	$ 16,783	$ 120,247	$ 167,559	$ 168,037	$ 247,268
FUND BALANCE, SEPTEMBER 30	$ 120,247	$ 168,037	$ 59	$ 247,268	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (16000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Part-Scott& White	$ 12,328,763	$ 16,123,273	$ 15,000,000	$ 23,382,568	$ 18,515,000
Part-CS Medical Center	2,406,931	3,689,202	3,600,000	4,311,120	4,310,000
Part-St. Joseph	14,687,495	17,710,357	17,000,000	16,015,491	16,015,000
Part-Physicians Center	947,928	1,257,954	1,200,000	1,637,941	1,635,000
Part - Encompass (CHI St. Joseph Rehab Hospital)	1,357,099	1,227,908	1,200,000	1,996,044	1,995,000
Part-Caprock	397,231	487,494	480,000	318,276	-
Interest - Accounts	433,636	1,392,213	1,000,000	1,123,854	1,045,000
TOTAL REVENUES	**$ 32,559,083**	**$ 41,888,401**	**$ 39,480,000**	**$ 48,785,294**	**$ 43,515,000**
EXPENDITURES (34000200)					
Supplies and Other Charges	$ 134,246	$ -	$ -	$ -	$ -
Community Contracts	26,044,743	37,357,270	62,460,000	50,625,827	66,518,800
Operating Transfers					
Transfer to General Fund	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL EXPENDITURES AND TRANSFERS	**$ 26,198,989**	**$ 37,377,270**	**$ 62,480,000**	**$ 50,645,827**	**$ 66,538,800**
Net Changes in Fund Balance	$ 6,360,094	$ 4,511,131	$ (23,000,000)	$ (1,860,533)	$ (23,023,800)
FUND BALANCE, OCTOBER 1	$ 14,013,107	$ 20,373,202	$ 23,010,824	$ 24,884,333	$ 23,023,800
FUND BALANCE, SEPTEMBER 30	$ 20,373,202	$ 24,884,333	$ 10,824	$ 23,023,800	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (18000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
State LEOSE - Training	$ 14,872	$ 37,584	$ 36,900	$ 42,779	$ 42,750
TOTAL REVENUES	**$ 14,872**	**$ 37,584**	**$ 36,900**	**$ 42,779**	**$ 42,750**

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
LEOSE Training - Constable Precinct 1	$ -	$ -	$ 12,448	$ -	$ 14,411
LEOSE Training - Constable Precinct 2	-	-	13,181	-	15,473
LEOSE Training - Constable Precinct 3	-	-	6,874	-	8,837
LEOSE Training - Constable Precinct 4	-	-	13,939	-	16,231
LEOSE Training - County Attorney	-	500	8,006	-	9,969
LEOSE Training - District Attorney	2,271	2,310	5,070	1,540	5,181
LEOSE Training - Sheriff	10,470	7,557	13,734	2,622	18,799
LEOSE Training -Jail	-	15,544	46,386	12,000	61,699
TOTAL EXPENDITURES	**$ 12,741**	**$ 25,911**	**$ 119,638**	**$ 16,162**	**$ 150,600**
Net Changes in Fund Balance	$ 2,131	$ 11,673	$ (82,738)	$ 26,617	$ (107,850)
FUND BALANCE, OCTOBER 1	$ 67,429	$ 69,560	$ 82,738	$ 81,233	$ 107,850
FUND BALANCE, SEPTEMBER 30	$ 69,560	$ 81,233	$ -	$ 107,850	$ -

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
COURT RECORDS PRESERVATION FUND
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (19000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service - Co Records Mgt	$ -	$ -	$ -	$ -	$ -
Fees for Service - Ct Records Preservation	623	410	400	-	-
Interest - Accounts	15,192	36,546	30,000	-	-
TOTAL REVENUES	**$ 15,815**	**$ 36,956**	**$ 30,400**	**$ -**	**$ -**
EXPENDITURES (50000200)					
Court Record Preservation (Government Code: Section 51.708)					
Supplies and Other Charges	$ -	$ -	$ 30,400	$ -	$ -
Contractual Services	-	-	699,000	-	-
	$ -	$ -	$ 729,400	$ -	$ -
Operating Transfers					
Transfer to District Clerk Records Management Fund	$ -	$ -	$ -	$ 702,725	$ -
	$ -	$ -	$ -	$ 702,725	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ -**	**$ -**	**$ 729,400**	**$ 702,725**	**$ -**
Net Changes in Fund Balance	$ 15,815	$ 36,956	$ (699,000)	$ (702,725)	$ -
FUND BALANCE, OCTOBER 1	$ 649,954	$ 665,769	$ 699,216	$ 702,725	$ -
FUND BALANCE, SEPTEMBER 30	$ 665,769	$ 702,725	$ 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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (20000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 339,322	$ 305,258	$ 300,000	$ 314,737	$ 300,000
Interest - Accounts	31,036	69,629	60,000	69,383	55,000
TOTAL REVENUES	**$ 370,358**	**$ 374,887**	**$ 360,000**	**$ 384,120**	**$ 355,000**
EXPENDITURES (21005000)					
Salary and Wages	$ 104,059	$ 124,374	$ 134,033	$ 134,033	$ 140,014
Benefits	56,889	62,648	84,743	84,743	86,618
Supplies and Other Charges	725	17,345	8,500	6,695	8,500
Contingency	-	-	1,074,884	-	1,056,168
Repairs and Maintenance	327,291	133,123	500	-	500
Contracts for Services	-	-	325,340	94,879	425,340
Capital Outlay	-	22,822	-	-	-
TOTAL EXPENDITURES	**$ 488,964**	**$ 360,312**	**$ 1,628,000**	**$ 320,350**	**$ 1,717,140**
Net Changes in Fund Balance	$ (118,606)	$ 14,575	$ (1,268,000)	$ 63,770	$ (1,362,140)
FUND BALANCE, OCTOBER 1	$ 1,402,401	$ 1,283,795	$ 1,268,520	$ 1,298,370	$ 1,362,140
FUND BALANCE, SEPTEMBER 30	$ 1,283,795	$ 1,298,370	$ 520	$ 1,362,140	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (20010)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 290,550	$ 280,855	$ 275,000	$ 296,260	$ 295,000
Interest - Accounts	30,786	74,393	66,000	80,634	63,000
TOTAL REVENUES	**$ 321,336**	**$ 355,248**	**$ 341,000**	**$ 376,894**	**$ 358,000**
EXPENDITURES (21006000)					
Contingency	$ -	$ -	$ 1,206,000	$ -	$ 1,541,000
Contracts for Services	253,734	220,953	575,000	102,315	575,000
	$ 253,734	$ 220,953	$ 1,781,000	$ 102,315	$ 2,116,000
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES AND TRANSFERS	**$ 253,734**	**$ 220,953**	**$ 1,781,000**	**$ 102,315**	**$ 2,116,000**
Net Changes in Fund Balance	$ 67,602	$ 134,295	$ (1,440,000)	$ 274,579	$ (1,758,000)
FUND BALANCE, OCTOBER 1	$ 1,281,524	$ 1,349,126	$ 1,445,680	$ 1,483,421	$ 1,758,000
FUND BALANCE, SEPTEMBER 30	$ 1,349,126	$ 1,483,421	$ 5,680	$ 1,758,000	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (22000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 115,045	$ 89,005	$ 90,800	$ 108,138	$ 114,600
Interest - Accounts	5,325	6,601	-	6,000	5,000
Transfer from General Fund	294,951	-	-	-	-
TOTAL REVENUES	**$ 415,321**	**$ 95,606**	**$ 90,800**	**$ 114,138**	**$ 119,600**
EXPENDITURES					
Sheriff Support (51000100):					
Salary and Wages	$ 375,202	$ -	$ -	$ -	$ -
Benefits	155,455	-	-	-	-
Supplies and Other Charges	4,033	2,936	2,510	1,252	2,510
Contingency	-	-	168,131	-	300,702
Repairs and Maintenance	13,633	4,633	20,000	1,243	20,000
Contract Services	-	-	50,000	450	53,514
Community Contracts	1,011	1,062	1,159	1,158	1,151
Capital Outlay	-	6,264	10,000	-	10,000
	$ 549,334	$ 14,895	$ 251,800	$ 4,103	$ 387,877
TOTAL EXPENDITURES AND TRANSFERS	**$ 549,334**	**$ 14,895**	**$ 251,800**	**$ 4,103**	**$ 387,877**
Net Changes in Fund Balance	$ (134,013)	$ 80,711	$ (161,000)	$ 110,035	$ (268,277)
FUND BALANCE, OCTOBER 1	$ 211,544	$ 77,531	$ 161,191	$ 158,242	$ 268,277
FUND BALANCE, SEPTEMBER 30	$ 77,531	$ 158,242	$ 191	$ 268,277	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (22010)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 33,424	$ 35,819	$ 34,800	$ 24,790	$ 8,800
Interest - Accounts	4,523	12,673	11,000	11,077	10,750
TOTAL REVENUES	**$ 37,947**	**$ 48,492**	**$ 45,800**	**$ 35,867**	**$ 19,550**
EXPENDITURES (51000300)					
Repair and Maintenance	$ -	$ -	$ 64,800	$ -	$ 60,000
Contracts for Services	-	-	30,000	-	30,000
Professional Services	-	-	57,000	-	60,000
Capital Outlay	-	-	150,000	-	163,868
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 301,800**	**$ -**	**$ 313,868**
Net Changes in Fund Balance	$ 37,947	$ 48,492	$ (256,000)	$ 35,867	$ (294,318)
FUND BALANCE, OCTOBER 1	$ 172,012	$ 209,959	$ 256,386	$ 258,451	$ 294,318
FUND BALANCE, SEPTEMBER 30	$ 209,959	$ 258,451	$ 386	$ 294,318	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (23000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 109,451	$ 126,480	$ 120,000	$ 148,434	$ 135,000
Interest - Accounts	5,326	14,173	12,000	42,307	40,000
Transfer from Court Records Management Fund	-	-	-	702,725	-
TOTAL REVENUES	**$ 114,777**	**$ 140,653**	**$ 132,000**	**$ 893,466**	**$ 175,000**

EXPENDITURES (20005000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Salary and Wages	$ 19,979	$ 60,195	$ 77,300	$ 67,300	$ 81,012
Benefits	1,553	4,718	19,304	12,903	20,400
Contracts for Services	149,231	-	312,396	74,733	1,096,374
Professional Fees	-	-	20,000	-	20,000
TOTAL EXPENDITURES	**$ 170,763**	**$ 64,913**	**$ 429,000**	**$ 154,936**	**$ 1,217,786**
Net Changes in Fund Balance	$ (55,986)	$ 75,740	$ (297,000)	$ 738,530	$ (1,042,786)
FUND BALANCE, OCTOBER 1	$ 284,502	$ 228,516	$ 297,768	$ 304,256	$ 1,042,786
FUND BALANCE, SEPTEMBER 30	$ 228,516	$ 304,256	$ 768	$ 1,042,786	$ -

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

These funds are under the specific control of the District Clerk, but the Commissioners' Court retains oversight responsibility under Section 134.101, 134.102, 135.134 and 134.155, Texas Government Code.

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
DISTRICT CLERK ARCHIVAL FUND
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (23010)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 595	$ 320	$ 200	$ -	$ -
Interest - Accounts	131	75	65	-	-
TOTAL REVENUES	**$ 726**	**$ 395**	**$ 265**	**$ -**	**$ -**
EXPENDITURES (20006000)					
Salary and Wages	$ 18,345	$ -	$ -	$ -	$ -
Benefits	1,426	-	-	-	-
Professional Fees	-	-	1,765	-	-
TOTAL EXPENDITURES	**$ 19,771**	**$ -**	**$ 1,765**	**$ -**	**$ -**
Net Changes in Fund Balance	$ (19,045)	$ 395	$ (1,500)	$ -	$ -
FUND BALANCE, OCTOBER 1	$ 20,254	$ 1,209	$ 1,558	$ -	$ -
FUND BALANCE, SEPTEMBER 30	$ 1,209	$ 1,604	$ 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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (24000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 28,209	$ 30,069	$ 29,200	$ 27,964	$ 27,550
Interest	4,324	10,515	10,000	4,471	3,300
TOTAL REVENUES	**$ 32,533**	**$ 40,584**	**$ 39,200**	**$ 32,435**	**$ 30,850**
EXPENDITURES					
JP's (24005000)					
Contingency	$ -	$ -	$ 77,200	$ -	$ 73,738
	$ -	$ -	$ 77,200	$ -	$ 73,738
JP #1 (24005100)					
Supplies and Other Charges	$ 5,048	$ 2,988	$ 3,800	$ 303	$ 12,800
Contingency	-	-	5,000	-	-
Contract Services	178	-	2,200	-	2,200
	$ 5,225	$ 2,988	$ 11,000	$ 303	$ 15,000
JP #2 (24005200)					
Supplies and Other Charges	$ 325	$ 1,231	$ 4,600	$ -	$ 12,800
Contingency	-	-	5,000	-	-
Contract Services	249	-	1,400	-	2,200
Capital Outlay	-	49,937		-	-
	$ 574	$ 51,168	$ 11,000	$ -	$ 15,000
JP #3 (24005300)					
Supplies and Other Charges	$ 3,933	$ 2,997	$ 4,400	$ -	$ 12,800
Contingency	-	-	5,000	-	-
Contract Services	285	-	1,600	-	2,200
Capital Outlay	-	49,064	-	-	-
	$ 4,218	$ 52,061	$ 11,000	$ -	$ 15,000
JP #4 (24005400)					
Supplies and Other Charges	$ 861	$ 6,172	$ 5,000	$ -	$ 12,800
Contingency	-	-	5,000	-	-
Contract Services	178	-	1,000	-	2,200
Capital Outlay	-	49,937	-	-	-
	$ 1,038	$ 56,109	$ 11,000	$ -	$ 15,000
TOTAL EXPENDITURES	**$ 11,055**	**$ 162,326**	**$ 121,200**	**$ 303**	**$ 133,738**

BRAZOS COUNTY, TEXAS
SPECIAL REVENUE FUND
ADOPTED BUDGET
JUSTICE OF THE PEACE TECHNOLOGY FUND
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Net Changes in Fund Balance	$ 21,478	$ (121,742)	$ (82,000)	$ 32,132	$ (102,888)
FUND BALANCE, OCTOBER 1	$ 171,020	$ 192,498	$ 82,863	$ 70,756	$ 102,888
FUND BALANCE, SEPTEMBER 30	$ 192,498	$ 70,756	$ 863	$ 102,888	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (24010)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 10,059	$ 8,304	$ 8,400	$ 8,508	$ 8,200
Interest	2,647	6,831	6,000	7,535	6,000
TOTAL REVENUES	**$ 12,706**	**$ 15,135**	**$ 14,400**	**$ 16,043**	**$ 14,200**
EXPENDITURES (25005000)					
Supplies and Other Charges	$ -	$ -	$ 148,400	$ -	$ 164,978
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 148,400**	**$ -**	**$ 164,978**
Net Changes in Fund Balance	$ 12,706	$ 15,135	$ (134,000)	$ 16,043	$ (150,778)
FUND BALANCE, OCTOBER 1	$ 106,894	$ 119,600	$ 134,133	$ 134,735	$ 150,778
FUND BALANCE, SEPTEMBER 30	$ 119,600	$ 134,735	$ 133	$ 150,778	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (25000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 5,329	$ 304	$ -	$ 143	$ -
Interest	918	1,965	-	3,924	-
Foreitures - Constable Precinct 3	-	-	-	43,175	-
TOTAL REVENUES	**$ 6,247**	**$ 2,269**	**$ -**	**$ 47,242**	**$ -**

EXPENDITURES (18010000/28010000/30110000/30210000/30310000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Sheriff Forfeitures	$ 6,971	$ 235	$ 26,191	$ 1,458	$ 26,652
Constable Pct. 1 Forfeitures	-	-	3,530	-	3,732
Constable Pct. 2 Forfeitures	585	-	4,804	2,420	2,608
Constable Pct. 3 Forfeitures	140	-	3,302	-	48,484
TOTAL EXPENDITURES	**$ 7,696**	**$ 235**	**$ 37,827**	**$ 3,878**	**$ 81,476**
Net Changes in Fund Balance	$ (1,449)	$ 2,034	$ (37,827)	$ 43,364	$ (81,476)
FUND BALANCE, OCTOBER 1	$ 37,527	$ 36,078	$ 37,827	$ 38,112	$ 81,476
FUND BALANCE, SEPTEMBER 30	$ 36,078	$ 38,112	$ -	$ 81,476	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (26000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest - Accounts	$ 113	$ 277	$ 100	$ 291	$ 200
Other Revenue	150	75	150	300	150
TOTAL REVENUES	**$ 263**	**$ 352**	**$ 250**	**$ 591**	**$ 350**
EXPENDITURES (19006000)					
Contingency	$ -	$ -	$ 5,550	$ -	$ 6,285
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 5,550**	**$ -**	**$ 6,285**
Net Changes in Fund Balance	$ 263	$ 352	$ (5,300)	$ 591	$ (5,935)
FUND BALANCE, OCTOBER 1	$ 4,729	$ 4,992	$ 5,334	$ 5,344	$ 5,935
FUND BALANCE, SEPTEMBER 30	$ 4,992	$ 5,344	$ 34	$ 5,935	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (27000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest - Accounts	$ 2,427	$ 5,975	$ 5,000	$ 5,191	$ 4,800
Other Revenue	2,500	2,500	2,500	2,500	2,500
TOTAL REVENUES	**$ 4,927**	**$ 8,475**	**$ 7,500**	**$ 7,691**	**$ 7,300**

EXPENDITURES (12006000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Salary and Wages	$ 321	$ -	$ 4,001	$ -	$ 4,001
Benefits	113	-	1,011	-	1,016
Supplies and Other Charges		419	6,660	725	7,660
Contingency	-	-	109,828	-	117,164
TOTAL EXPENDITURES	**$ 434**	**$ 419**	**$ 121,500**	**$ 725**	**$ 129,841**
Net Changes in Fund Balance	$ 4,494	$ 8,056	$ (114,000)	$ 6,966	$ (122,541)
FUND BALANCE, OCTOBER 1	$ 103,025	$ 107,519	$ 114,990	$ 115,575	$ 122,541
FUND BALANCE, SEPTEMBER 30	$ 107,519	$ 115,575	$ 990	$ 122,541	$ -

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
VEHICLE INVENTORY TAX INTEREST FUND
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (29000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
P & I Taxes	$ 8,389	$ 2,465	$ 2,500	$ 3,112	$ 2,500
Interest	23,620	53,643	48,000	59,427	44,000
TOTAL REVENUES	**$ 32,009**	**$ 56,108**	**$ 50,500**	**$ 62,539**	**$ 46,500**
EXPENDITURES (13006000)					
Salary and Wages	$ -	$ -	$ 11,100	$ -	$ 11,100
Employee benefits	-	-	2,805	-	2,822
Supplies and Other Charges	5,117	2,196	26,750	3,461	26,750
Contingency	-	-	357,611		427,633
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	**$ 5,357**	**$ 2,196**	**$ 428,766**	**$ 3,461**	**$ 498,805**
Net Changes in Fund Balance	$ 26,652	$ 53,912	$ (378,266)	$ 59,078	$ (452,305)
FUND BALANCE, OCTOBER 1	$ 312,663	$ 339,315	$ 388,789	$ 393,227	$ 452,305
FUND BALANCE, SEPTEMBER 30	$ 339,315	$ 393,227	$ 10,523	$ 452,305	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (33000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest	$ 1,599	$ 4,597	$ 4,300	$ 4,123	$ 3,150
Other Revenue	8,000	60	-	-	-
TOTAL REVENUES	**$ 9,599**	**$ 4,657**	**$ 4,300**	**$ 4,123**	**$ 3,150**
EXPENDITURES (28050000)					
Supplies and Other Charges	$ 4,796	$ 3,237	$ 63,100	$ 1,397	$ 63,100
Contingency	-	-	23,511	-	23,865
Repairs and Maintenance	1,369	-	4,000	-	4,000
Capital Outlay	7,607	-	30,000	-	30,000
	$ 13,772	$ 3,237	$ 120,611	$ 1,397	$ 120,965
Operating Transfers					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 13,772**	**$ 3,237**	**$ 120,611**	**$ 1,397**	**$ 120,965**
Net Changes in Fund Balance	$ (4,173)	$ 1,420	$ (116,311)	$ 2,726	$ (117,815)
FUND BALANCE, OCTOBER 1	$ 117,843	$ 113,670	$ 116,311	$ 115,090	$ 117,816
FUND BALANCE, SEPTEMBER 30	$ 113,670	$ 115,090	$ -	$ 117,816	$ -

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (34000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
District Attorney - Crime Fund	$ 32,610	$ 11,247	$ 20,000	$ 37,516	$ 20,000
Interest	5,816	12,302	11,000	10,047	7,700
TOTAL REVENUES	**$ 38,426**	**$ 23,549**	**$ 31,000**	**$ 47,563**	**$ 27,700**
EXPENDITURES (19200100)					
Salary and Wages	$ 20,383	$ 27,105	$ 84,512	$ 74,512	$ 88,179
Benefits	9,588	10,544	39,520	35,971	40,346
Supplies and Other Charges	11,007	18,986	20,649	22,110	24,180
Contingency	-	-	82,219	-	-
Contract Services	360	360	20,000	360	1,000
Capital Outlay	-	-	-	-	-
Operating Transfers					
Transfer to General Fund	$ -	$ 9,000	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ 41,338**	**$ 65,995**	**$ 246,900**	**$ 132,953**	**$ 153,705**
Net Changes in Fund Balance	$ (2,912)	$ (42,446)	$ (215,900)	$ (85,390)	$ (126,005)
FUND BALANCE, OCTOBER 1	$ 256,753	$ 253,841	$ 215,900	$ 211,395	$ 126,005
FUND BALANCE, SEPTEMBER 30	$ 253,841	$ 211,395	$ -	$ 126,005	$ -

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
ELECTION CONTRACTS FUND
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (35000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 70,904	$ 14,088	$ 25,000	$ 11,464	$ 25,000
Interest	1,263	3,591	2,500	2,373	1,925
TOTAL REVENUES	**$ 72,167**	**$ 17,679**	**$ 27,500**	**$ 13,837**	**$ 26,925**
EXPENDITURES (21120000)					
Supplies and Other Charges	$ -	$ -	$ -	$ -	$ 200
Contract Services	-	2,540	-	-	4,500
Total Primary Election Services (21120000)	$ -	$ 2,540	$ -	$ -	$ 4,700
EXPENDITURES (21130000)					
Supplies and Other Charges	$ 5,479	$ 7,163	$ 11,700	$ 6,138	$ 11,500
Contingency	-	-	53,800	-	-
Repairs and Maintenance	-	5,620	10,000	6,400	25,041
Contract Services	13,414	11,626	16,000	27,131	16,000
Total Election Services (21130000)	$ 18,893	$ 24,409	$ 91,500	$ 39,669	$ 52,541
TOTAL EXPENDITURES	**$ 18,893**	**$ 26,949**	**$ 91,500**	**$ 39,669**	**$ 57,241**
Net Changes in Fund Balance	$ 53,274	$ (9,270)	$ (64,000)	$ (25,832)	$ (30,316)
FUND BALANCE, OCTOBER 1	$ 12,144	$ 65,418	$ 64,943	$ 56,148	$ 30,316
FUND BALANCE, SEPTEMBER 30	$ 65,418	$ 56,148	$ 943	$ 30,316	$ -

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 OPERATING FUND
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (58000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Fees for Service	$ 2,859	$ 913	$ 1,000	$ 763	$ 1,000
TOTAL REVENUES	**$ 2,859**	**$ 913**	**$ 1,000**	**$ 763**	**$ 1,000**

EXPENDITURES (18006000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Benefits	$ -	$ -	$ -	$ -	$ -
Supplies and Other Charges	-	-	-	4,978	-
Contingency	-	-	64,000	-	66,359
Contract Services	-	-	5,000	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 69,000**	**$ 4,978**	**$ 66,359**
Net Changes in Fund Balance	$ 2,859	$ 913	$ (68,000)	$ (4,215)	$ (65,359)
FUND BALANCE, OCTOBER 1	$ 65,802	$ 68,661	$ 68,739	$ 69,574	$ 65,359
FUND BALANCE, SEPTEMBER 30	$ 68,661	$ 69,574	$ 739	$ 65,359	$ -

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

FEDERAL & STATE GRANT FUNDS

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET - SUMMARY
GRANT FUNDS
For The Year Ending September 30, 2026

GRANT FUNDS	Anticipated Fund Balance Oct. 1, 2025	Budgeted Revenue Year Ending Sept. 30, 2026	Transfers In (1)	Transfers Out	Budgeted Expenditures Year Ending Sept. 30, 2026	Fund Balance Reserved For Special Purpose
Texas Indigent Defense Commission Grant	--	2,241,234	1,009,438	--	3,250,672	--
Department of Justice - Sheriff's Office	--	90,000	153,940	--	243,940	--
Statewide Automated Victim Notification Service (SAVNS)	--	31,194	--	--	31,194	--
TJJD - Juvenile Grants	--	2,191,256	869,737 (2)	--	3,060,993	--
State Homeland Security	--	25,195	--	--	25,195	--
Metropolitan Planning Organization	--	811,224	--	--	811,224	--
American Rescue Plan Act	14,965,220	10,110,124	470,000 (3)	--	25,545,344	--
Rural Law Enforcement Salary Assistant Program	7,025	1,068,350	--	--	1,075,375	--
TOTAL GRANT PROGRAMS	$ 14,972,245	$ 16,568,577	$ 2,503,115 (1)	$ --	$ 34,043,937	$ --

(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, 2026

GRANT FUNDS	Actual 2022-2023	Actual 2023-2024	Adopted Budget 2024-2025	Adopted Budget 2025-2026	Budget 2025 vs 2026	% Incr/(Decr)	% of Budget
Texas Veterans Commission	--	--	--	--	--	0%	0.0%
NRA	320	8,179	--	--	--	0%	0.0%
OAG - District Attorney	118,229	--	--	--	--	0%	0.0%
Texas Council on Family Violence	55,000	--	--	--	--	0%	0.0%
HAVA - General Compliance	8,722	--	--	--	--	0%	0.0%
Specialty (Drug Court) Grant	--	22,684	--	--	--	0%	0.0%
Texas Indigent Defense Commission Grant	601,908	1,124,864	1,704,540	3,250,672	1,546,132	91%	9.55%
Office of the Governor	149,641	363,922	--	--	--	0%	0.00%
Department of Justice - Sheriff's Office	50,126	320,019	375,000	243,940	(131,060)	-35%	0.72%
Statewide Automated Victim Notification Service (SAVNS)	29,403	30,285	30,286	31,194	908	3%	0.09%
Edward Byrne Justice Assistance Grant	7,408	7,886	--	--	--	0%	0.00%
Office of the Governor - Constable, Pct. #3	18,357	--	--	--	--	0%	0.00%
TJJD - Juvenile Grants	1,472,466	2,336,949	2,754,408	3,060,993	306,585	11%	8.99%
TJJD - R - Regionalization	18,004	18,904	--	--	--	0%	0.00%
Texas Education Agency (Juvenile)	3,619	--	--	--	--	0%	0.00%
State Homeland Security	22,735	23,750	24,462	25,195	733	3%	0.07%
Metropolitan Planning Organization	393,109	440,873	521,025	811,224	290,199	56%	2.38%
Safe Streets and Roads for All	--	270,000	--	--	--	0%	0.00%
American Rescue Plan Act	7,495,180	1,509,822	36,668,000	25,545,344	(11,122,656)	-30%	75.04%
Rural Law Enforcement Salary Assistant Program	--	1,049,224	1,050,000	1,075,375	25,375	2%	3.16%
TOTAL GRANT PROGRAMS	$ 10,444,227	$ 25,520,289	$ 43,127,721	$ 34,043,937	$ (9,083,784)	-21.06%	

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
Texas Veterans Commission

For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Texas Veterans Commission	$ -	$ -	$ -	$ 4,018	$ -
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ 4,018**	**$ -**

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

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
NRA GRANT

For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Grant - NRA	$ 320	$ 8,179	$ -	$ 5,514	$ -
TOTAL REVENUES	**$ 320**	**$ 8,179**	**$ -**	**$ 5,514**	**$ -**

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
NRA - County Attorney (181001)					
Supplies and Other Charges	$ -	$ 3,050	$ -	$ -	$ -
	$ -	**$ 3,050**	**$ -**	**$ -**	**$ -**
NRA - Sheriff Administration (281001)					
Supplies and Other Charges	$ -	$ 2,757	$ -	$ -	$ -
	$ -	**$ 2,757**	**$ -**	**$ -**	**$ -**
NRA - Constable Pct. #2 (302001)					
Supplies and Other Charges	$ -	$ -	$ -	$ 2,526	$ -
	$ -	**$ -**	**$ -**	**$ 2,526**	**$ -**
NRA - Constable Pct. #3 (303001)					
Supplies and Other Charges	$ 320	$ 2,372	$ -	$ 2,988	$ -
	$ 320	**$ 2,372**	**$ -**	**$ 2,988**	**$ -**
TOTAL EXPENDITURES	**$ 320**	**$ 8,179**	**$ -**	**$ 5,514**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF ATTORNEY GENERAL - DISTRICT ATTORNEY
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
OAG - District Attorney	$ -	$ -	$ -	$ -	$ -
Crime Against Women Prosecution - OAG Grant	71,891	-	-	-	-
Victim Assistance Coordinator - OAG Grant	-	-	-	-	-
General Fund Transfer	46,338	-	-	-	-
TOTAL REVENUES	**$ 118,229**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES					
Crime Against Women (191000)					
Salary and Wages	$ 81,721	$ -	$ -	$ -	$ -
Benefits	36,508	-	-	-	-
	$ 118,229	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 118,229**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS COUNCIL ON FAMIY VIOLENCE HIGH RISK TEAM (HRT)
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
TCFV - Domestic Violence High Risk Team	$ 55,000	$ -	$ -	$ -	$ -
TOTAL REVENUES	**$ 55,000**	**$ -**	**$ -**	**$ -**	**$ -**

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

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
HELP AMERICA VOTE ACT - GENERAL COMPLIANCE
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Reserve Fund Balance	$ -	$ -	$ -	$ -	$ -
Interest	-	-	-	-	-
Fees - Election Services	-	-	-	-	-
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

EXPENDITURES (212100)					
Supplies and Other Chargers	$ 8,722	$ -	$ -	-	$ -
Repair and Maintenance	-	-	-	-	-
Contract for Services	-	-	-	-	-
TOTAL EXPENDITURES	**$ 8,722**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
SPECIALTY (DRUG COURT) GRANT
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Specialty Court Program - Grant	$ -	$ 22,684	$ -	$ 24,855	$ -
TOTAL REVENUES	**$ -**	**$ 22,684**	**$ -**	**$ 24,855**	**$ -**

EXPENDITURES (227100)					
Supplies and Other Charges	$ -	$ -	$ -	$ 2,359	$ -
Contract Services	-	22,684	-	43,878	-
TOTAL EXPENDITURES	**$ -**	**$ 22,684**	**$ -**	**$ 46,237**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS INDIGENT DEFENSE COMMISSION GRANT
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Texas Indigent Defense Grant PB-22-21	$ 601,908	$ 1,124,864	$ 1,382,260	$ 182,392	$ -
Texas Indigent Defense Grant 212-25-C03	-	-	-	400,480	1,003,349
T.I.D.C. - Public Defender Juvenile & Appellate Grant	-	-	-	-	987,560
T.I.D.C. - Public Defender Mental Health Grant	-	-	-	-	250,325
General Fund Transfer	-	-	322,280	100,120	1,009,438
TOTAL REVENUES	**$ 601,908**	**$ 1,124,864**	**$ 1,704,540**	**$ 682,992**	**$ 3,250,672**

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Texas Indigent Defense Grant PB-22-21 (272200)					
Salary and Wages	$ 389,576	$ 756,649	$ 1,007,994	$ 93,889	$ -
Benefits	156,590	310,247	421,938	37,000	-
Supplies and Other Charges	49,519	57,181	74,781	-	-
Contingency	-	-	191,075	-	-
Repairs and Maintenance	3,738	786	1,300	-	-
Contracts for Services	-	-	7,452	90,828	-
Capital	2,484	-	-	-	-
	$ 601,908	**$ 1,124,864**	**$ 1,704,540**	**$ 221,717**	**$ -**
Texas Indigent Defense Grant 212-25-C03 (272300)					
Salary and Wages	$ -	$ -	$ -	$ 986,000	$ 1,153,240
Benefits	-	-	-	414,118	460,000
Supplies and Other Charges	-	-	-	74,781	67,537
Repairs and Maintenance	-	-	-	1,300	1,300
Contracts for Services	-	-	-	6,624	12,207
	$ -	**$ -**	**$ -**	**$ 1,482,823**	**$ 1,694,284**
T.I.D.C. - Public Defender Junvenile & Appellate Expansion 212-26-C14 (272400)					
Salary and Wages	$ -	$ -	$ -	$ -	$ 805,967
Benefits	-	-	-	-	341,182
Supplies and Other Charges	-	-	-	-	92,800
Repairs and Maintenance	-	-	-	-	1,500
	$ -	**$ -**	**$ -**	**$ -**	**$ 1,241,449**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS INDIGENT DEFENSE COMMISSION GRANT
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
T.I.D.C. - Public Defender Mental Health Division Expansion MH-26-002 (272500)					
Salary and Wages	$ -	$ -	$ -	$ -	$ 182,394
Benefits	-	-	-	-	80,445
Supplies and Other Charges	-	-	-	-	51,000
Repairs and Maintenance	-	-	-	-	1,100
	$ -	**$ -**	**$ -**	**$ -**	**$ 314,939**
TOTAL EXPENDITURES	**$ 601,908**	**$ 1,124,864**	**$ 1,704,540**	**$ 1,704,540**	**$ 3,250,672**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF THE GOVERNOR
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Office of the Governor - Sheriff's Office	$ 149,641	$ 363,922	$ -	$ 8,527	$ -
Office of the Governor - Constable Pct 1	-	-	-	21,713	-
Office of the Governor - Constable Pct 2	-	-	-	25,894	-
Office of the Governor - Constable Pct 3	18,357	-	-	27,775	-
Office of the Governor - Constable Pct 4	18,357	-	-	34,980	-
TOTAL REVENUES	**$ 186,355**	**$ 363,922**	**$ -**	**$ 118,889**	**$ -**

EXPENDITURES					
Rifle Resistant body Armor (283100)					
Supplies and Other Charges	$ -	$ -	$ -	$ 8,527	$ -
	$ -	**$ -**	**$ -**	**$ 8,527**	**$ -**
DVE Real Time Crime Center (283500)					
Supplies and Other Charges	$ 12,277	$ 363,922	$ -	$ -	$ -
Capital Outlay	9,895	-	-	-	-
	$ 22,172	**$ 363,922**	**$ -**	**$ -**	**$ -**
Sheriff's Office Bullet Resistant Shield Grant (283600)					
Capital Outlay	$ 127,469	$ -	$ -	$ -	$ -
	$ 127,469	**$ -**	**$ -**	**$ -**	**$ -**
Bullet Resistant Shield - Constable Pct 1 (301002)					
Capital Outlay	-	-	-	19,520	-
	$ -	**$ -**	**$ -**	**$ 19,520**	**$ -**
Rifle Resistant body Armor - Constable Pct 1 (301003)					
Supplies and Other Charges	-	-	-	2,192	-
	$ -	**$ -**	**$ -**	**$ 2,192**	**$ -**
Bullet Resistant Shield - Constable Pct 2 (302002)					
Capital Outlay	-	-	-	25,894	-
	$ -	**$ -**	**$ -**	**$ 25,894**	**$ -**
Bullet Resistant Shield - Constable Pct 3 (303002)					
Capital Outlay	-	-	-	25,894	-
	$ -	**$ -**	**$ -**	**$ 25,894**	**$ -**
Rifle Resistant Body Armor - Constable Pct 3 (303003)					
Supplies and Other Charges	-	-	-	1,881	-
	$ -	**$ -**	**$ -**	**$ 1,881**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
OFFICE OF THE GOVERNOR
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Bullet Resistant Shield - Constable Pct 4 (304002)					
Capital Outlay	-	-	-	32,647	-
	$ -	**$ -**	**$ -**	**$ 32,647**	**$ -**
Rifle Resistant Body Armor - Constable Pct 4 (304002)					
Supplies and Other Charges	-	-	-	2,117	-
	$ -	**$ -**	**$ -**	**$ 2,117**	**$ -**
TOTAL EXPENDITURES	**$ 149,641**	**$ 363,922**	**$ -**	**$ 118,672**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
DEPARTMENT OF JUSTICE: OFFICE OF JUSTICE PROGRAMS - SHERIFF'S OFFICE
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Department of Justice - Sheriff's Office	$ 50,126	$ 320,019	$ 375,000	$ 108,849	$ 90,000
Transfer from General Fund	-	-	-	-	153,940
TOTAL REVENUES	**$ 50,126**	**$ 320,019**	**$ 375,000**	**$ 108,849**	**$ 243,940**

EXPENDITURES (283700)					
BV Human Trafficking Task Force Development					
Salary and Wages	$ 27,493	$ 146,034	$ 158,312	$ 114,667	$ 165,976
Benefits	10,917	68,014	75,644	54,695	77,964
Supplies and Other Charges	10,268	67,744	27,443	34,068	-
Contingency	-	-	93,101	-	-
Repairs and Maitenance	1,448	763	2,500	990	-
Professional Services	-	-	-	-	-
Capital Outlay	-	37,464	18,000	-	-
	$ 50,126	**$ 320,019**	**$ 375,000**	**$ 204,419**	**$ 243,940**
TOTAL EXPENDITURES	**$ 50,126**	**$ 320,019**	**$ 375,000**	**$ 204,419**	**$ 243,940**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
STATEWIDE AUTOMATED VICTIM NOTIFICATION SERVICES (SAVNS GRANT)
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Grant - Funding	$ 29,403	$ 30,285	$ 30,286	$ 30,286	$ 31,194
TOTAL REVENUES	**$ 29,403**	**$ 30,285**	**$ 30,286**	**$ 30,286**	**$ 31,194**

EXPENDITURES (286000)					
Contract Services	$ 29,403	$ 30,285	$ 30,286	$ 30,286	$ 31,194
TOTAL EXPENDITURES	**$ 29,403**	**$ 30,285**	**$ 30,286**	**$ 30,286**	**$ 31,194**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
EDWARD BYRNE JUSTICE ASSISTANCE GRANT
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Criminal Justice Division Governor's Office	$ 7,408	$ 7,886	$ -	$ 6,578	$ -
TOTAL REVENUES	**$ 7,408**	**$ 7,886**	**$ -**	**$ 6,578**	**$ -**

EXPENDITURES (289600, 289700, 289800)					
Supplies and Other Charges	$ 7,408	$ 7,886	$ -	$ 6,578	$ -
TOTAL EXPENDITURES	**$ 7,408**	**$ 7,886**	**$ -**	**$ 6,578**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - JUVENILE GRANTS
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Grant - T. J. J. D. - Salary Supplement	$ 21,548	$ 265,754	$ 495,143	$ 495,143	$ 709,894
Grant - T. J. J. D. - State Aid	1,160,767	1,434,906	1,433,063	1,436,213	1,481,362
General Fund Transfer	290,151	636,289	826,202	826,202	869,737
TOTAL REVENUES	**$ 1,472,466**	**$ 2,336,949**	**$ 2,754,408**	**$ 2,757,558**	**$ 3,060,993**

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
TJJD - Salary Adjustment Basic Probation (311110)					
Salary and Wages	$ 8,334	$ 115,152	$ 251,690	$ 251,690	$ 252,408
Benefits	2,000	28,120	63,554	63,554	64,111
	$ 10,334	**$ 143,272**	**$ 315,244**	**$ 315,244**	**$ 316,519**
TJJD - Salary Adjustment Pre & Post Adjudication - Detention (311120)					
Salary and Wages	$ 8,965	$ 127,191	$ 167,794	$ 167,794	$ 291,846
Benefits	2,249	32,349	42,369	42,369	74,128
	$ 11,214	**$ 159,540**	**$ 210,163**	**$ 210,163**	**$ 365,974**
TJJD - Salary Adjustment Community Based Programs - Mental Health					
Salary and Wages	$ -	$ -	$ -	$ -	$ 47,328
Benefits	-	-	-	-	12,022
	$ -	**$ -**	**$ -**	**$ -**	**$ 59,350**
TJJD - SA Basic Probation (312110)					
Salary and Wages	$ 182,981	$ 372,138	$ 397,061	$ 397,061	$ 414,326
Benefits	93,463	190,701	202,139	202,139	208,582
Repairs and Maintenance	-	1,843		-	
	$ 276,444	**$ 564,682**	**$ 599,200**	**$ 599,200**	**$ 622,908**
TJJD - SA Basic Court (312111)					
Salary and Wages	$ 164,451	$ 378,465	$ 404,153	$ 404,153	$ 421,454
Benefits	89,135	143,834	152,319	152,319	158,148
	$ 253,587	**$ 522,299**	**$ 556,472**	**$ 556,472**	**$ 579,602**
TJJD - SA Comm Programs - Community Based (312123)					
Salary and Wages	$ 44,449	$ 55,458	$ 64,895	$ 64,895	$ 66,236
Benefits	24,854	30,027	33,369	33,369	34,045
	$ 69,303	**$ 85,485**	**$ 98,264**	**$ 98,264**	**$ 100,281**
TJJD - SA Pre & Post Adjudication (312130)					
Repairs and Maintenance	-	-	-	3,150	-
	$ -	**$ -**	**$ -**	**$ 3,150**	**$ -**
TJJD - Pre & Post Adjudication - Detention (312132)					
Salary and Wages	$ 219,895	$ 225,491	$ 246,351	$ 246,351	$ 257,447
Benefits	118,157	119,000	130,036	130,036	133,885
Contract for Services	6,000	-	-	-	-
	$ 344,052	**$ 344,491**	**$ 376,387**	**$ 376,387**	**$ 391,332**

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

For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
TJJD - SA Commitment Diversion - Community Based (312143)					
Salary and Wages	$ 202,794	$ 201,124	$ 238,078	$ 238,078	$ 250,572
Benefits	96,445	107,733	128,096	128,096	132,528
	$ 299,239	**$ 308,857**	**$ 366,174**	**$ 366,174**	**$ 383,100**
TJJD - Mental Health Services - Community Based (312154)					
Salary and Wages	$ 64,809	$ 65,620	$ 73,175	$ 73,175	$ 76,513
Benefits	32,247	30,271	35,324	35,324	36,305
Supplies and Other Charges	6,195	-	-	-	-
	$ 103,251	**$ 95,891**	**$ 108,499**	**$ 108,499**	**$ 112,818**
TJJD - SA Aid Mental Health Services - Residential Programs (312157)					
Salary and Wages	$ 71,534	$ 77,040	$ 85,482	$ 85,482	$ 89,215
Benefits	33,509	35,392	38,523	38,523	39,894
	$ 105,042	**$ 112,432**	**$ 124,005**	**$ 124,005**	**$ 129,109**
TOTAL EXPENDITURES	**$ 1,472,466**	**$ 2,336,949**	**$ 2,754,408**	**$ 2,757,558**	**$ 3,060,993**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
T. J. J. D. - REGIONALIZATION GRANT
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Grant - T. J. J. D. - R	$ 18,004	$ 18,904	$ -	$ -	$ -
TOTAL REVENUES	**$ 18,004**	**$ 18,904**	**$ -**	**$ -**	**$ -**

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

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
TEXAS EDUCATION AGENCY GRANT
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Grant - TEA - Education Materials	$ 3,619	$ -	$ -	$ 2,903	$ -
TOTAL REVENUES	**$ 3,619**	**$ -**	**$ -**	**$ 2,903**	**$ -**

EXPENDITURES (319200)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Supplies and Other Charges	$ 3,619	$ -	$ -	$ 2,773	$ -
TOTAL EXPENDITURES	**$ 3,619**	**$ -**	**$ -**	**$ 2,773**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
STATE HOMELAND SECURITY GRANT
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Office of Attorney General - Web EOC	$ 22,735	$ 23,750	$ 24,462	$ 24,462	$ 25,195
TOTAL REVENUES	**$ 22,735**	**$ 23,750**	**$ 24,462**	**$ 24,462**	**$ 25,195**

EXPENDITURES (355400)					
GDEM - State Homeland Security (355400)					
Contract Services	$ 22,735	$ 23,750	$ 24,462	$ 24,462	$ 25,195
	$ 22,735	**$ 23,750**	**24,462**	**24,462**	**25,195**
TOTAL EXPENDITURES	**$ 22,735**	**$ 23,750**	**$ 24,462**	**$ 24,462**	**$ 25,195**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
METROPOLITAN PLANNING ORGANIZATION
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Grant - M. P. O.	$ 393,077	$ 440,873	$ 521,025	$ 469,066	$ 811,224
Sale of Other Assets	32	-	-	-	-
TOTAL REVENUES	**$ 393,109**	**$ 440,873**	**$ 521,025**	**$ 469,066**	**$ 811,224**

EXPENDITURES (424100)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Salary and Wages	$ 237,304	$ 273,967	$ 299,649	$ 299,649	$ 290,934
Benefits	106,769	115,613	137,805	137,805	141,291
Supplies and Other Charges	8,465	11,159	13,100	5,895	38,825
Contingency	-	-	19,016	-	12,329
Repairs and Maintenance	-	245	1,100	80	1,850
Contracts for Services	40,572	37,389	47,855	23,138	48,495
Professional Services	-	2,500	2,500	2,500	277,500
TOTAL EXPENDITURES	**$ 393,109**	**$ 440,873**	**$ 521,025**	**$ 469,066**	**$ 811,224**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
SAFE STREETS AND ROADS FOR ALL
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (30000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Public Health Revenue	$ -	$ 60,000	$ -	$ -	$ -
Federal Highway Administration	-	210,000	-	-	-
TOTAL REVENUES	**$ -**	**$ 270,000**	**$ -**	**$ -**	**$ -**

EXPENDITURES (424500)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Contractual Services	$ -	$ 270,000	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ 270,000**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
AMERICAN RESCUE PLAN ACT
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (31000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest - Investments	$ -	$ -	$ -	$ -	$ -
American Rescue Plan Act	-	1,509,822	20,884,000	-	10,110,124
Transfer from General Fund	-	-	15,784,000	15,610,777	470,000
TOTAL REVENUES	**$ -**	**$ 1,509,822**	**$ 36,668,000**	**$ 15,610,777**	**$ 10,580,124**
EXPENDITURES					
American Rescue Plan Act - General Government (116001)					
Salary and Wages	$ -	$ -	$ -	$ -	$ -
Discretionary Spending	7,299,824	(478,903)	-	-	-
Contract Services	132,000	819,897	1,668,000	8,920	695,766
Professional Services	-	-	-	-	-
	$ 7,431,824	$ 340,994	$ 1,668,000	$ 8,920	$ 695,766
American Rescue Plan Act - Medical Examiner's Office (340500)					
Capital Outlay	$ 63,356	$ 1,180,751	$ 19,216,000	$ 7,659,676	$ 9,414,358
	$ 63,356	$ 1,180,751	$ 19,216,000	$ 7,659,676	$ 9,414,358
American Rescue Plan Act - Human Services (350001)					
Supplies and Other Charges	$ -	$ (5,180)	$ -	$ -	$ -
Contract Services	-	(6,743)	-	-	-
	$ -	$ (11,923)	$ -	$ -	$ -
Medical Examiner - Non Grant Capital (63340510)					
Capital Outlay	$ -	$ -	$ 15,784,000	$ 645,632	$ 15,435,220
	$ -	$ -	$ 15,784,000	$ 645,632	$ 15,435,220
TOTAL EXPENDITURES	**$ 7,495,180**	**$ 1,509,822**	**$ 36,668,000**	**$ 8,314,228**	**$ 25,545,344**
Net Changes in Fund Balance	$ -	$ -	$ -	$ 7,296,549	$ (14,965,220)
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 14,965,220
FUND BALANCE, SEPTEMBER 30	$ -	$ -	**$ -**	**$ 14,965,220**	**$ -**

BRAZOS COUNTY, TEXAS
GRANT FUNDS
ADOPTED BUDGET
RURAL LAW ENFORCEMENT SALARY ASSISTANT PROGRAM (SB 22 - 2023)
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (32000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest	$ -	$ 22,969	$ -	$ -	$ 18,350
Rural Prosector Supplement - County Attorney	-	271,484	275,000	275,000	275,000
Rural Prosector Supplement - District Attorney	-	274,157	275,000	275,000	275,000
Rural Law Enforcement Grant Program - Sheriff's Office	-	480,613	500,000	500,000	500,000
TOTAL REVENUES	**$ -**	**$ 1,049,224**	**$ 1,050,000**	**$ 1,050,000**	**$ 1,068,350**
EXPENDITURES					
County Attorney - Rural Prosecutor's Salary Assistance Grant Program (181002)					
Salary and Wages	$ -	$ 222,473	$ 219,559	$ 219,559	$ 223,126
Benefits	-	55,013	55,440	55,441	56,674
Contingency	-	-	1	-	-
	$ -	$ 277,486	$ 275,000	$ 275,000	$ 279,800
District Attorney - Rural Prosecutor's Salary Assistance Grant Program (191002)					
Salary and Wages	$ -	$ 224,505	$ 219,559	$ 219,559	$ 223,126
Benefits	-	55,475	55,440	55,441	56,674
Contingency	-	-	1	-	-
	$ -	$ 279,979	$ 275,000	$ 275,000	$ 279,800
Sheriff's Office - Rural Law Enforcement Grant Program (281002)					
Supplies and Other Charges	$ -	$ 105,586	$ 67,000	$ 67,000	$ -
Contingency	-	-	-	-	508,750
Repairs and Maintenance	-	40,000	-	-	-
Contract Services	-	-	100,000	100,000	-
Capital Outlay	-	346,174	333,000	325,975	7,025
	$ -	$ 491,759	$ 500,000	$ 492,975	$ 515,775
TOTAL EXPENDITURES	**$ -**	**$ 1,049,224**	**$ 1,050,000**	**$ 1,042,975**	**$ 1,075,375**
Net Changes in Fund Balance	$ -	$ -	$ -	$ 7,025	$ (7,025)
FUND BALANCE, OCTOBER 1	$ -	$ -	$ -	$ -	$ 7,025
FUND BALANCE, SEPTEMBER 30	$ -	$ -	**$ -**	**$ 7,025**	**$ -**

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, 2026
With Comparative Data for the Year Ending as Indicated

REVENUES (41000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Taxes	$ 9,742,275	$ 11,706,752	$ 10,552,305	$ 10,942,444	$ 8,938,260
Penalty and Interest	56,762	65,781	55,000	54,515	60,000
Interest - Accounts	345,490	541,787	450,000	496,015	355,000
TOTAL REVENUES	**$ 10,144,527**	**$ 12,314,320**	**$ 11,057,305**	**$ 11,492,974**	**$ 9,353,260**
EXPENDITURES (60000100/60002000)					
Debt Service - G. O. Interest	$ 1,299,187	$ 2,739,750	$ 5,091,283	$ 2,202,738	$ 3,066,238
Debt Service - C. O. Interest	1,118,186	1,557,976	1,346,022	1,346,022	2,330,694
Debt Service - G.O. Principal	3,590,000	4,260,000	4,730,000	4,730,000	4,980,000
Debt Service - C.O. Principal	3,020,000	3,305,000	3,515,000	3,515,000	2,520,000
Bond Issuance Costs	-	-	120,000	-	120,000
Fiscal Agent Fees	800	1,849	5,000	1,000	5,000
TOTAL EXPENDITURES	**$ 9,028,173**	**$ 11,864,575**	**$ 14,807,305**	**$ 11,794,760**	**$ 13,021,932**
Excess (Deficiency) of Revenues Over (Under) Expenditures	**$ 1,116,354**	**$ 449,745**	**$ (3,750,000)**	**$ (301,786)**	**$ (3,668,672)**
OTHER FINANCING SOURCES (USES)					
Transfer from HOT Fund	$ -	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
TOTAL OTHER FINANCING SOURCES (USES)	$ -	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000
Net Change in Fund Balance	**$ 1,116,354**	**$ 1,699,745**	**$ (2,500,000)**	**$ 948,214**	**$ (2,418,672)**
Fund Balance, October 1	**$ 2,869,589**	**$ 3,985,943**	**$ 2,541,516**	**$ 5,685,688**	**$ 6,633,902**
Fund Balance, September 30	**$ 3,985,943**	**$ 5,685,688**	**$ 41,516**	**$ 6,633,902**	**$ 4,215,230**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
Schedule of General Long Term Debt Payable By Issue
September 30, 2025

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	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				$ 121,665,000

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 2026		
Principal	Interest	Totals	Principal	Interest	Totals
2,410,000	188,888	2,598,888	575,000	73,850	648,850
7,925,000	1,668,250	9,593,250	545,000	254,750	799,750
16,290,000	1,968,250	18,258,250	4,065,000	740,188	4,805,188
20,095,000	3,637,026	23,732,026	1,085,000	499,544	1,584,544
8,805,000	4,136,900	12,941,900	315,000	402,550	717,550
25,710,000	12,846,550	38,556,550	915,000	1,226,050	2,141,050
$ 81,235,000	$ 24,445,864	$ 105,680,864	$ 7,500,000	$ 3,196,932	$ 10,696,932

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
SCHEDULED DEBT RETIREMENT BY YEARS
At October 1, 2025

Fiscal Year End	Total Required Principal	Total Required Interest	Total Requirements
2026	7,500,000	3,196,932	10,696,932
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	4,495,000	1,349,725	5,844,725
2035 - 43	32,025,000	5,607,788	37,632,788
	$ 81,235,000	$ 24,445,864	$ 105,680,864

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
For The Fiscal Years Shown

Description		Est. Debt Requirements 09/30/26	Est. Debt Requirements 09/30/27	Est. Debt Requirements 09/30/28	Est. Debt Requirements 09/30/29	Est. Debt Requirements 09/30/30
2012 CO's (9/1/12)	P	575,000	595,000	610,000	630,000	
(Issued $9,700,000)	I	73,850	56,600	38,750	19,688	
2017 CO's (10/1/17)	P	545,000	565,000	590,000	615,000	630,000
(Issued $11,650,000)	I	254,750	232,950	210,350	186,750	168,300
2017 Refunding Bonds (10/1/17)	P	4,065,000	4,255,000	4,455,000	535,000	615,000
(Issued $39,895,000	I	740,188	536,938	324,188	101,438	89,400
2020 CO's (10/6/20)	P	1,085,000	1,125,000	1,170,000	1,220,000	1,265,000
(Issued $24,020,000)	I	499,544	456,144	411,144	364,344	315,544
2023 Certificates of Obligation	P	315,000	330,000	350,000	365,000	385,000
(Issued $9,290,000)	I	402,550	386,800	370,300	352,800	334,550
2023 General of Obligation	P	915,000	960,000	1,010,000	1,060,000	1,115,000
(Issued $27,110,000)	I	1,226,050	1,180,300	1,132,300	1,081,800	1,028,800
Certified O/S Debt		**10,696,931**	**10,679,731**	**10,672,031**	**6,531,819**	**5,946,594**
Tax Rate		**$ 0.0302**	**$ 0.0302**	**$ 0.0302**	**$ 0.0302**	**$ 0.0302**
Beginning Fund Balance		5,685,688	5,177,016	4,864,309	4,721,642	8,675,175
Tax Revenue @ 98%		8,938,259	9,117,024	9,299,365	9,485,352	9,675,059
Transfer From HOT Fund		1,250,000	1,250,000	1,230,000	1,000,000	1,000,000
Amount to be paid from Fund Balance						
Use of Funds		(10,696,931)	(10,679,731)	(10,672,031)	(6,531,819)	(5,946,594)
Fund Balance At End of Year		5,177,016	4,864,309	4,721,642	8,675,175	13,403,640
Available Taxable Value		**30,154,970,897**	**30,758,070,315**	**31,373,231,721**	**32,000,696,356**	**32,640,710,283**
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, 2026

Revenues:	**Certificates of Obligation 2020**	**On System Road Bond - TXDOT**	**Off System Road Bond**	**Certificates of Obligation 2023**	**General Capital**	**Totals**
Interest	$ -	$ 343,500	$ 23,000	$ 377,000	$ -	$ 743,500
Transfer From General Fund	731,729	-	135,000	60,040,000	14,226,237	75,132,966
Fund Balance:						
Reserve	1,023,030	11,356,929	5,053,031	9,060,487	13,707,738	40,201,215
	$ 1,754,759	$ 11,700,429	$ 5,211,031	$ 69,477,487	$ 27,933,975	$ 116,077,681
Expenditures:						
Road Reconstruction	$ 1,754,759	$ -	$ -	$ -	$ -	$ 1,754,759
Rellis	-	1,135,941	-	-	-	1,135,941
Leonard Road	-	1,060,087	-	-	-	1,060,087
Bush/Wellborn	-	8,678,216	-	-	-	8,678,216
Harvey Road	-	826,185	-	-	-	826,185
Capital Roads	-	-	5,211,031	-	-	5,211,031
101 North - Capital	-	-	-	69,477,487	-	69,477,487
2619 West Highway 21 Renovations	-	-	-	-	535,182	535,182
Road and Bridge Renovations	-	-	-	-	2,259,338	2,259,338
Commissioner's Court - Capital	-	-	-	-	2,801,768	2,801,768
Fleet Shop - Light Equipment - Capital	-	-	-	-	800,000	800,000
Information Technology - Capital	-	-	-	-	2,441,190	2,441,190
Project Managenet - Capital	-	-	-	-	38,000	38,000
Facilities Services - Capital	-	-	-	-	48,875	48,875
County Administration Building - Capital	-	-	-	-	18,500,000	18,500,000
Sheriff's Office - Capital	-	-	-	-	49,000	49,000
Jail - Capital	-	-	-	-	13,122	13,122
Jail Correctional Medicine - Capital	-	-	-	-	8,000	8,000
Juvenile Services - Capital	-	-	-	-	150,000	150,000
Emergency Management - Capital	-	-	-	-	17,500	17,500
County Agriculture Extension - Capital	-	-	-	-	50,000	50,000
Road and Bridge - Capital	-	-	-	-	222,000	222,000
Total Expenditures	$ 1,754,759	$ 11,700,429	$ 5,211,031	$ 69,477,487	$ 27,933,975	$ 116,077,681

BRAZOS COUNTY, TEXAS
CERTIFICATES OF OBLIGATION 2020
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2026

REVENUES (43200)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest	$ 515,615	$ 411,956	$ 482,000	$ 451,087	$ -
Transfer from General Fund	-	-	-	-	731,729
Miscellaneous	2,929	-	-	-	-
TOTAL REVENUES	**$ 518,544**	**$ 411,956**	**$ 482,000**	**$ 451,087**	**$ 731,729**

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Commissioner's Court - Contingency (11001500)	$ -	$ -	$ 782,000	$ -	$ -
Facilities Services Building (63432000)	219,565	-	-	-	-
Former Ag Ext. Renovations (63432010)	-	15,250	300,000	-	-
Arbitrage (63432015)	-	-	-	480,657	-
R&B Renovations (63432020)	56,300	109,534	2,400,000	-	-
Jail Kitchen Expansion (63432100)	12,891	75,652	300,000	485	-
Roof Repair Commissioner's Court (63432110)	-	38,800	-	-	-
Roof Repair Fleet Shop Light (63432111)	-	57,800	-	-	-
Roof Repair Facilities Services (63432170)	-	217,900	-	-	-
Roof Repair Sheriff's Office (63432280	72,831	200,495	-	-	-
Roof Repair Jail (63432282)	2,001,565	-	-	-	-
JP & Constable 1 Building (63432300)	1,608,758	46,675	-	-	-
Roof Repair Juvenile (63432310)	-	444,590	-	-	-
Roof Repair Exposition Center	-	755,233	-	-	-
Courthouse Roof Repair (63432400)	-	607,110	-	-	-
Roof Repair Road and Bridge (63432560)	374,342	76,080	-	-	-
Road Reconstruction (63432600)	-	57,780	2,300,000	4,542,900	1,754,759
R&B Heavy Equipment (63432700)	256,146	327,170	-	-	-
TOTAL EXPENDITURES	**$ 4,602,395**	**$ 3,030,069**	**$ 6,082,000**	**$ 5,024,042**	**$ 1,754,759**
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
Transfer to Capital Improvement	-	-	-	-	-
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 4,602,395**	**$ 3,030,069**	**$ 6,082,000**	**$ 5,024,042**	**$ 1,754,759**
Net Changes in Fund Balance	$ (4,083,851)	$ (2,618,113)	$ (5,600,000)	$ (4,572,955)	$ (1,023,030)
FUND BALANCE, OCTOBER 1	$ 12,297,948	$ 8,214,098	$ 5,619,259	$ 5,595,985	$ 1,023,030
FUND BALANCE, SEPTEMBER 30	**$ 8,214,097**	**$ 5,595,985**	**$ 19,259**	**$ 1,023,030**	**$ -**

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, 2026

REVENUES (43230)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest	$ 212,288	$ 1,070,010	$ 1,040,000	$ 662,068	$ 343,500
Proceeds from CO Bond Issue	17,892,600	-	-	-	-
Bond Issue Premium	2,116,502	-	-	-	-
TOTAL REVENUES	**$ 20,221,390**	**$ 1,070,010**	**$ 1,040,000**	**$ 662,068**	**$ 343,500**

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Inner Loop East (63432304)	$ -	$ 2,601,679	$ 9,621,000	$ 2,216,670	$ -
Rellis (63432305)	-	1,458,425	2,596,000	1,102,995	1,135,941
Leonard Road (63432306)	-	428,575	1,739,000	811,222	1,060,087
North 2818 (63432307)	-	-	2,353,000	-	-
Bush/Wellborn (63432308	-	-	-	-	8,678,216
William D. Fitch (63432309)	-	-	-	-	-
Harvey Road (63432311)	-	1,252,446	1,029,000	521,311	826,185
Bond Issuance Costs	203,216	-	-	-	-
TOTAL EXPENDITURES	**$ 203,216**	**$ 5,741,125**	**$ 17,338,000**	**$ 4,652,198**	**$ 11,700,429**
Net Changes in Fund Balance	$ 20,018,174	$ (4,671,115)	$ (16,298,000)	$ (3,990,130)	$ (11,356,929)
FUND BALANCE, OCTOBER 1	$ -	$ 20,018,174	$ 16,298,320	$ 15,347,059	$ 11,356,929
FUND BALANCE, SEPTEMBER 30	**$ 20,018,174**	**$ 15,347,059**	**$ 320**	**$ 11,356,929**	**$ -**

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, 2026

REVENUES (43231)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest	$ 109,492	$ 500,363	$ 263,000	$ 294,491	$ 23,000
Transfer from General Fund	-	-	-	-	135,000
Proceeds from CO Bond Issue	9,217,400	-	-	-	-
Bond Issue Premium	1,090,319	-	-	-	-
TOTAL REVENUES	**$ 10,417,211**	**$ 500,363**	**$ 263,000**	**$ 294,491**	**$ 158,000**

EXPENDITURES					
Roads - Capital (63432356)	$ 81,700	$ 3,929,511	$ 6,051,000	$ 2,044,993	$ 5,211,031
Bond Issuance Costs	102,830	-	-	-	-
TOTAL EXPENDITURES	**$ 184,530**	**$ 3,929,511**	**$ 6,051,000**	**$ 2,044,993**	**$ 5,211,031**
Net Changes in Fund Balance	$ 10,232,681	$ (3,429,148)	$ (5,788,000)	$ (1,750,502)	$ (5,053,031)
FUND BALANCE, OCTOBER 1	$ -	$ 10,232,681	$ 5,788,705	$ 6,803,533	$ 5,053,031
FUND BALANCE, SEPTEMBER 30	**$ 10,232,681**	**$ 6,803,533**	**$ 705**	**$ 5,053,031**	**$ -**

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, 2026

REVENUES (43232)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Interest	$ 106,297	$ 561,066	$ 540,000	$ 498,077	$ 377,000
Proceeds from CO Bond Issue	9,290,000	-	-	-	-
Bond Issue Premium	875,860	-	-	-	-
Transfer from General Fund	-	-	50,040,000	-	60,040,000
TOTAL REVENUES	**$ 10,272,157**	**$ 561,066**	**$ 50,580,000**	**$ 498,077**	**$ 60,417,000**

EXPENDITURES					
101 North (63432322)	$ 61,762	$ 98,459	$ 61,000,000	$ 1,947,427	$ 69,477,487
Bond Issuance Costs	163,165	-	-	-	-
TOTAL EXPENDITURES	**$ 224,927**	**$ 98,459**	**$ 61,000,000**	**$ 1,947,427**	**$ 69,477,487**
Net Changes in Fund Balance	$ 10,047,230	$ 462,607	$ (10,420,000)	$ (1,449,350)	$ (9,060,487)
FUND BALANCE, OCTOBER 1	$ -	$ 10,047,230	$ 10,456,255	$ 10,509,837	$ 9,060,487
FUND BALANCE, SEPTEMBER 30	**$ 10,047,230**	**$ 10,509,837**	**$ 36,255**	**$ 9,060,487**	**$ -**

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, 2026

REVENUES (45000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Other Revenue - Leases	$ -	$ 38,453	$ -	$ -	$ -
Transfer from General Fund	20,286,291	-	10,320,286	-	14,226,237
Transfer from Sheriff Crime Fund	-	-	-	-	-
Other Subscriptions - SBITA	606,827	4,372,777	-	-	-
Donations - Capital Assets	102,356	(37,500)	-	34,000	-
TOTAL REVENUES	**$ 20,995,474**	**$ 4,373,730**	**$ 10,320,286**	**$ 34,000**	**$ 14,226,237**

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
2619 West Highway 21 Renovations	$ -	$ -	$ -	$ 10,418	535,182
Road & Bridge Renovations	-	-	-	-	2,259,338
County Judge - (63100001)	-	-	-	10,593	-
Commissioners' Court - Capital (63110001)	72,032	907,630	7,000,000	2,350,101	2,801,768
Boonville Heritage Park -Capital (631100100)	33,350	-	-	-	-
Fleet Shop - Light Equipment - Capital (63111000)	142,802	674,771	947,086	167,885	800,000
Collections - Capital (63112000)	-	7,582	-	-	-
Elections Administration - Capital (63112101)	52,576	51,816	5,800	11,823	-
Sanctuary Renovation (63115000)	230,283	453,414	8,995,000	-	-
Tax Office - Capital (63130001)	6,714	-	80,300	5,502	-
Information Technology - Capital (63140001)	108,280	2,964,234	461,900	118,993	2,441,190
Project Management - Capital (63145001)	-	-	-	-	38,000
Human Resources - Capital (63150001)	6,132	-	-	-	-
North Wing Renovation (63151000)	62,810	96,800	1,669,000	-	-
County Auditor - Capital (63160001)	316,707	-	-	-	-
Purchasing - Capital (63165001)	-	-	-	5,173	-
Facilities Services - Capital (63170001)	58,335	50,052	-	40,990	48,875
County Attorney - Capital (63180001)	-	30,072	-	-	-
District Attorney - Capital (63190001)	61,668	-	-	-	-
District Clerk - Capital (63200001)	-	-	-	5,173	-
County Clerk - Capital (63210001)	5,571	-	-	6,017	-
85th District Court - Capital (63220001)	70,791	10,814	-	-	-
272nd District Court - Capital (632210010)	-	4,801	-	-	-
361st District Court - Capital (63222001)	-	4,801	-	-	-
472nd District Court - Capital (63223001)	-	4,801	-	-	-
Felony Associate Judge/Juvenile Court Referee - Capital (63225001)	-	4,801	-	-	-
Misdemeanor Associate Court - Capital (63226001)	-	4,801	-	5,173	-
County Court at Law #1 - Capital (63230001)	-	4,801	-	-	-
County Court at Law #2 - Capital (63231001)	-	4,801	-	-	-
Community Supervision Support - Capital (63260010)	-	7,582	-	-	-
Health Department Suport - Capital (63260020)	-	140,925	-	3,623	-
County Administration Building (63270000)	-	493,292	6,770,000	942,885	18,500,000
Sheriff's Office - Capital (63280001)	1,354,488	1,372,554	1,261,000	44,879	49,000
Jail - Capital (63280021)	183,347	258,048	53,200	82,546	13,122
Jail Correctional Medicine - Capital (63280021)	-	-	-	-	8,000
Constable Pct. #1 - Capital (63301001)	46,176	77,720	-	-	-
Constable Pct. #2 - Capital (63302001)	62,332	112,106	-	-	-
Constable Pct. #3 - Capital (63303001)	114,390	136,380	-	8,400	-
Constable Pct. #4 - Capital (63304001)	92,807	109,379	-	-	-
Juvenile Services - Capital (63310001)	100,723	798,668	200,000	179,926	150,000
Medical Examiner's Building (63340500)	1,815,128	437,063	-	-	-

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND
ADOPTED BUDGET BY DIVISION
For the Year Ending September 30, 2026

EXPENDITURES	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Emergency Management - Capital (63355001)	-	-	-	-	17,500
Exposition Center - Capital (63360001)	74,915	-	-	-	-
Brazos Center - Capital (63365001)	-	199,172	225,000	34,844	-
County Agriculture Extension - Capital (63370001)	6,787	-	150,000	-	50,000
County Records Management - Capital (63500001)	-	14,652	-	-	-
Road & Bridge - Capital (63560001)	393,255	467,100	592,000	555,840	222,000
TOTAL EXPENDITURES	**$ 5,472,399**	**$ 9,905,434**	**$ 28,410,286**	**$ 4,590,784**	**$ 27,933,975**
OPERATING TRANSFER(S)					
Transfer to General Fund	$ -	$ -	$ -	$ -	$ -
TOTAL OPERATING TRANSFER(S)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFER(S)	**$ 5,472,399**	**$ 9,905,434**	**$ 28,410,286**	**$ 4,590,784**	**$ 27,933,975**
Net Changes in Fund Balance	$ 15,523,075	$ (5,531,704)	$ (18,090,000)	$ (4,556,784)	$ (13,707,738)
FUND BALANCE, OCTOBER 1	$ 8,273,151	$ 23,796,226	$ 18,096,830	$ 18,264,522	$ 13,707,738
FUND BALANCE, SEPTEMBER 30	**$ 23,796,226**	**$ 18,264,522**	**$ 6,830**	**$ 13,707,738**	**$ -**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2026

EXPENDITURES (45000)		BUDGET
2619 West Highway 21 Renovations - 63000510		
2619 West Highway 21 Renovations (Old Ag. Ext. Building)	$	535,182
Total 2619 West Highway 21 Renovations	**$**	**535,182**
Road and Bridge Renovations - 63000511		
Road and Bridge Renovations	$	2,259,338
Total Road and Bridge Renovations	**$**	**2,259,338**
Commissioners' Court - 63110001		
Parking Garage Camera Conversion or Replacement	$	50,000
Agenda Software Upgrade		51,768
Software Projects (Fleet, R&B, Facilities, and Records Management Project Review)		200,000
2504 Kent Street Design		500,000
Contingency		2,000,000
Total Commissioners' Court	**$**	**2,801,768**
Fleet Shop - Light Equipment - 63111000		
Replacement Vehicles and Equipment		800,000
Total Fleet Shop - Light Equipment	**$**	**800,000**
Information Technology - 63140001		
Log Management	$	29,500
Opkey Automated Oracle Fusion Cloud Testing		86,200
911 CAD Upgrade		180,000
VoIP Phone System Replacement (Countywide)		230,710
Radio Replacement (Year 1 or 2) - BVWACS Radios		1,914,780
Total Information Technology	**$**	**2,441,190**
Project Management - 63145001		
Additional Vehicle		38,000
Total Project Management	**$**	**38,000**
Facilities Services - 63170001		
Turf Maintenance Mower	$	8,875
Replace Fencing and Gate - Facilities Services HYW 21 Shop		40,000
Total Facilities Services	**$**	**48,875**
County Administration Building - 63270000		
County Administration Building	$	18,500,000
Total County Administration Building	**$**	**18,500,000**
Sheriff Office: Administration - 63280001		
Public Safety Camera System	$	49,000
Total Sheriff Office: Administration	**$**	**49,000**

BRAZOS COUNTY, TEXAS
GENERAL CAPITAL IMPROVEMENTS FUND (45000)
ADOPTED BUDGET
For the Year Ending September 30, 2026

EXPENDITURES CON'T. (45000)		BUDGET
Sheriff Office: Jail Division - 63280021		
Hot Water Pressure Washer Replacement	$	5,300
Procedure Chair - Medical Division		7,822
Total Sheriff Office: Jail Division	**$**	**13,122**
Jail Correctional Medicine - 63290028		
Medication Inventory Management System	$	8,000
Total Jail Correctional Medicine	**$**	**8,000**
Juvenile Services - 63310001		
Juvenile Expansion Project	$	150,000
Total Juvenile Services	**$**	**150,000**
Emergency Management - 63355001		
CEOC Uninterruptable Power Supply (UPS) Replacement	$	17,500
Total Emergency Management	**$**	**17,500**
County Agriculture Extension - 63370001		
Group/Club Storage - County Agriculture Extension (2026 - Design)	$	50,000
Total County Agriculture Extension	**$**	**50,000**
Road and Bridge - 63560001		
Shoulder Up Attachment	$	74,000
Herbicide Truck - Additional Unit		148,000
Total Road and Bridge	**$**	**222,000**
TOTAL EXPENDITURES FOR GENERAL CAPITAL	**$**	**27,933,975**

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 2026 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43200 - Certifications of Obligation 2020	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	2026-2027	2027-2028	2028-2029	2029-2030
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	$ 1,754,759	$ -	$ -	$ -	$ -
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**	**$ 1,754,759**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43230 - On System Road Bond - TXDOT	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	2026-2027	2027-2028	2028-2029	2029-2030
Inner Loop East - 63432304	$ -	$ -	$ 3,110,594	$ 9,621,000	$ -	$ -	$ -	$ -	$ -
Rellis - 63432305	$ -	$ -	$ 747,273	$ 2,596,000	$ 1,135,941	$ -	$ -	$ -	$ -
Leonard Road - 63432306	$ -	$ -	$ 3,985,458	$ 1,739,000	$ 1,060,087	$ -	$ -	$ -	$ -
North 2818 - 63432307	$ -	$ -	$ 1,494,547	$ 2,353,000	$ -	$ -	$ -	$ -	$ -
Bush/Wellborn - 63432308	$ -	$ -	$ 3,736,367	$ -	$ 8,678,216	$ -	$ -	$ -	$ -
William D. Fitch - 63432309	$ -	$ -	$ 3,985,758	$ -	$ -	$ -	$ -	$ -	$ -
Harvey Road - 63432311	$ -	$ -	$ 2,740,003	$ 1,029,000	$ 826,185	$ -	$ -	$ -	$ -
Fund 43230 Total	**$ -**	**$ -**	**$ 19,800,000**	**$ 17,338,000**	**$ 11,700,429**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS

ADOPTED FY 2026 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43231 - Off System Road Bond	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	2026-2027	2027-2028	2028-2029	2029-2030
Capital Roads - 63432356	$ -	$ -	$ 10,100,000	$ 6,051,000	$ 5,211,031	$ -	$ -	$ -	$ -
Fund 43231 Total	**$ -**	**$ -**	**$ 10,100,000**	**$ 6,051,000**	**$ 5,211,031**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43232 - 2023 Certificates of Obligation	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	2026-2027	2027-2028	2028-2029	2029-2030
Sanctuary Renovation - 63432324	$ -	$ -	$ 8,000,000	$ -	$ -	$ -	$ -	$ -	$ -
North Wing Renovation - 63432325	$ -	$ -	$ 1,908,000	$ -	$ -	$ -	$ -	$ -	$ -
101 North - 63432322	$ -	$ -	$ -	$ 61,000,000	$ 69,477,487	$ -	$ -	$ -	$ -
Fund 43232 Total	**$ -**	**$ -**	**$ 9,908,000**	**$ 61,000,000**	**$ 69,477,487**	**$ -**	**$ -**	**$ -**	**$ -**

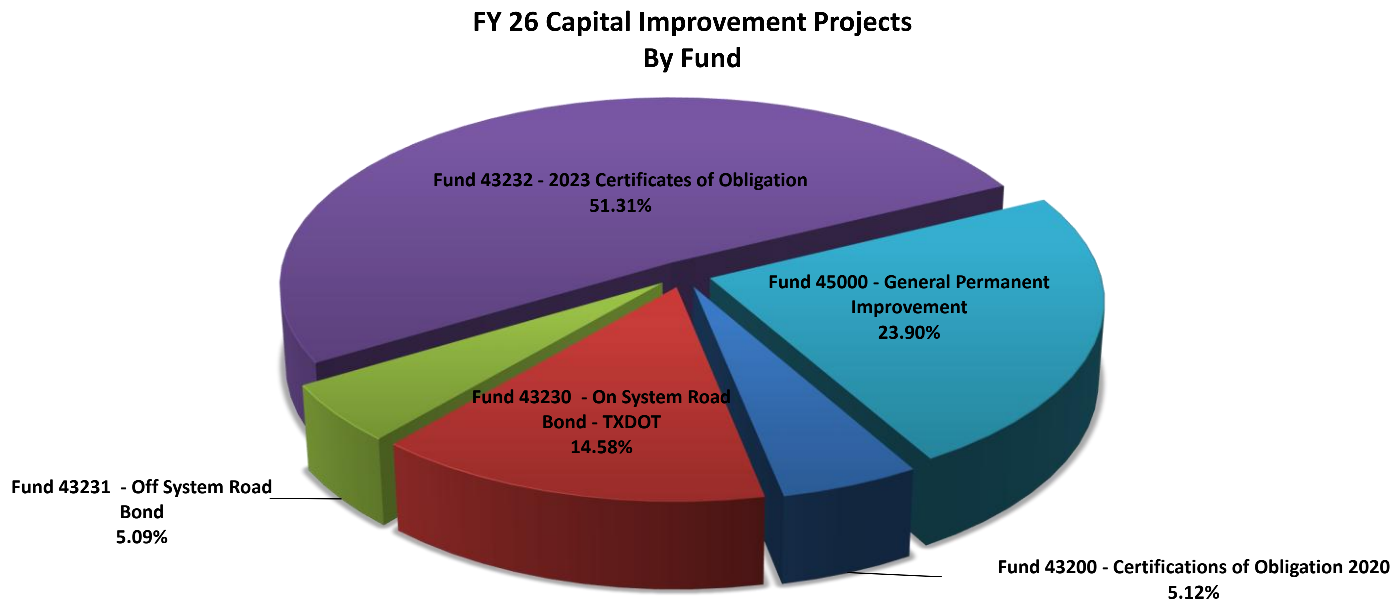
Fund 45000 - General Permanent Improvement	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	2026-2027	2027-2028	2028-2029	2029-2030
2619 West Highway 21 Renovations - 63000510	$ -	$ -	$ -	$ -	$ 535,182	$ -	$ -	$ -	$ -
Road and Bridge Renovations - 63000511	$ -	$ -	$ -	$ -	$ 2,259,338	$ -	$ -	$ -	$ -
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	$ 2,801,768	$ -	$ -	$ -	$ -
Fleet Maintenance - 63111000	$ 110,000	$ 50,000	$ 74,000	$ 947,086	$ 800,000	$ 1,050,000	$ 1,100,000	$ 1,150,000	$ 1,200,000
Elections Administrator - 63112101	$ 311,466	$ -	$ 40,000	$ 5,800	$ -	$ -	$ -	$ -	$ -
Sanctuary Renovation - 63115000	$ -	$ -	$ -	$ 8,995,000	$ -	$ -	$ -	$ -	$ -
Risk Management - 63125001	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Office - 63130001	$ 156,190	$ -	$ -	$ 80,300	$ -	$ -	$ -	$ -	$ -
Information Technology - 63140001	$ 144,320	$ 1,202,492	$ 205,276	$ 461,900	$ 2,441,190	$ 1,640,850	$ 788,570	$ 255,610	$ 3,053,930
Project Management - 63145001	$ -	$ -	$ -	$ -	$ 38,000	$ -	$ -	$ -	$ 50,000
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	$ -	$ 48,875	$ -	$ -	$ -	$ -
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	$ 18,500,000	$ -	$ -	$ -	$ -
Sheriff's Office -Administration - 63280001	$ 838,378	$ 1,482,000	$ 665,057	$ 1,261,000	$ 49,000	$ 34,500	$ -	$ -	$ -
Sheriff's Office - Jail Division - 663280021	$ 59,240	$ 183,000	$ 85,377	$ 53,200	$ 13,122	$ -	$ -	$ -	$ -
Jail Correctional Medicine - 63280021	$ -	$ -	$ -	$ -	$ 8,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Constable Pct. #1 - 63301001	$ -	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -

BRAZOS COUNTY, TEXAS

ADOPTED FY 2026 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 45000 - General Permanent Improvement	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	2026-2027	2027-2028	2028-2029	2029-2030
Constable Pct. #2 - 63302001	$ 45,000	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	$ 150,000	$ -	$ -	$ -	$ -
Medical Examiner's Building - 63340500	$ -	$ -	$ 4,605,896	$ -	$ -	$ -	$ -	$ -	$ -
Emergency Management - 63355001	$ -	$ -	$ -	$ -	$ 17,500	$ -	$ -	$ -	$ -
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	$ 50,000	$ -	$ -	$ -	$ -
County Records Management - 63500001	$ -	$ -	$ 13,000	$ -	$ -	$ -	$ -	$ -	$ -
Road & Bridge Equipment - 63560001	$ 9,922,715	$ 8,228,000	$ 492,400	$ 592,000	$ 222,000	$ -	$ -	$ -	$ -
Fund 45000 Total	**$ 19,767,427**	**$ 30,415,000**	**$ 43,762,133**	**$ 28,410,286**	**$ 27,933,975**	**$ 2,731,350**	**$ 1,894,570**	**$ 1,411,610**	**$ 4,309,930**

Total of All Funds	FY 22 Adopted	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	2026-2027	2027-2028	2028-2029	2029-2030
Total	**$ 34,736,177**	**$ 42,650,000**	**$ 92,090,133**	**$ 118,881,286**	**$ 116,077,681**	**$ 2,731,350**	**$ 1,894,570**	**$ 1,411,610**	**$ 4,309,930**




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, 2026
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (50000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Employee Dental - County	458,173	488,912	487,885	569,883	524,250
Employer Payments - County	11,903,207	13,069,533	13,027,941	13,387,377	13,394,800
Employer - Medical - Health Dept.	430,058	448,811	444,062	474,852	473,800
Employee - Medical - Health Dept.	77,170	65,854	66,029	67,688	67,520
Employee - Dental - Health Dept.	19,101	17,438	17,621	18,273	16,950
Employer - Medical - MPO	32,850	33,882	33,882	33,785	33,780
Employee - Medical - MPO	8,013	7,788	7,788	4,204	4,120
Employee - Dental - MPO	1,320	1,320	1,320	1,016	930
Medical - Employee Deductions	2,148,375	2,222,482	2,213,830	2,213,144	2,270,140
Medical - Retiree Benefit (County Pay)	3,605,314	3,854,811	3,847,517	3,842,456	3,961,350
Medical - Retiree Benefit - Health District (County Pay)	-	169,411	169,411	159,555	159,555
Medical - Retiree Benefit - CSCD (County Pay)	-	101,647	101,647	101,356	101,355
Medical - Retiree Benefit - MPO (County Pay)	-	16,941	16,941	16,893	16,890
Medical - Retiree Premium (Self Pay)	766,375	423,659	422,333	498,735	500,330
Medical - Retiree Premium - Health District (Self Pay)	-	34,665	34,740	38,131	38,130
Medical - Retiree Premium - CSCD (Self Pay)	-	12,135	12,135	13,483	13,480
Medical - Retiree Premium - MPO (Self Pay)	-	756	756	840	840
Dental - Retiree Premium (Self Pay)	119,693	121,383	120,564	158,779	146,460
Excess Risk Benefit	2,699,628	1,878,064	1,000,000	1,008,406	1,000,000
Retiree Excess Risk Benefit	-	3,379,297	-	176,177	-
All Cobra Premiums	300	288	280	318	280
Refunds - Prescriptions	736,902	1,218,487	1,109,776	1,403,723	1,330,000
TOTAL REVENUES	**$ 23,006,477**	**$ 27,567,563**	**$ 23,136,458**	**$ 24,189,074**	**$ 24,054,960**

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, 2026
With Comparative Data for the Year Ending as Indicated

GROUP INSURANCE (64005000)	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
Supplies and Other Charges	$ 1,769	$ 2,221	$ 2,865	$ 4,789	$ 5,100
Contingency	-	-	5,504,868	-	2,730,927
Contract Services	1,650	1,950	1,700	1,600	2,000
Administrative Fees	502,129	2,068,523	1,068,052	2,922,510	7,107,000
Transitional Reinsurance, Pcor Institute Fee	5,120	(9,947)	6,000	8,455	8,500
Claims - Prescriptions	4,459,906	3,978,738	4,564,900	5,088,719	4,595,000
Claims - Medical	8,549,373	7,794,296	10,309,400	11,491,046	10,763,000
Claims - Dental	395,987	468,456	371,000	517,541	472,000
Life Insurance	-	-	50,000	-	50,000
Stop Loss Premium	2,026,673	502,766	4,300,000	524,114	-
Deer Oaks Employee Assistance	-	15,956	14,000	10,897	17,000
Professional Services	141,572	120,100	155,000	167,046	155,000
	$ 16,084,179	$ 14,943,059	$ 26,347,785	$ 20,736,717	$ 25,905,527
Health & Wellness Clinic (64005100)					
Salary & Wages	$ 227,069	$ 221,846	$ 613,589	$ 211,591	$ 642,530
Benefits	(209,411)	106,496	255,829	118,016	263,242
Supplies and Other Charges	48,560	56,716	106,280	48,523	86,880
Contingency	-	-	20,000	-	20,000.00
Repair & Maintenance	75	65	125	171	750
Contractual Services	799	765	10,000	-	5,000
Professional Services	237,604	252,098	270,200	234,693	280,000
	$ 304,696	$ 637,986	$ 1,276,023	$ 612,994	$ 1,298,402
Wellness Programs (64005300)					
Departmental Support	$ 2,757	$ -	$ 15,750	$ 12,656	$ 15,750
	$ 2,757	$ -	$ 15,750	$ 12,656	$ 15,750
Retiree Health Insurance (64005700)					
Supplies and Other Charges	$ 584	$ -	$ -	$ -	$ -
Contractual Services	5,405,013	8,354,697	5,996,900	5,005,413	7,015,000
	$ 5,405,597	$ 8,354,697	$ 5,996,900	$ 5,005,413	$ 7,015,000
TOTAL EXPENDITURES	**$ 21,797,229**	**$ 23,935,739**	**$ 33,636,458**	**$ 26,367,780**	**$ 34,234,679**
NONOPERATING REVENUES					
Fees	$ -	$ -	$ -	$ -	$ -
Interest	-	-	-	-	-
TOTAL NONOPERATING REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS
ADOPTED BUDGET
HEALTH AND LIFE INSURANCE FUND
For The Year Ending September 30, 2026
With Comparative Data for the Year Ending as Indicated

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED BUDGET	FY 2025 YEAR-END ESTIMATE	FY 2026 ADOPTED BUDGET
INCOME BEFORE TRANSFERS	$ 1,209,248	$ 3,631,824	$ (10,500,000)	$ (2,178,706)	$ (10,179,719)
Transfer In (Out)	-	-	-	-	-
CHANGE IN NET POSITION	$ 1,209,248	$ 3,631,824	$ (10,500,000)	$ (2,178,706)	$ (10,179,719)
FUND BALANCE, OCTOBER 1	$ 7,517,353	$ 8,726,601	$ 10,573,925	$ 12,358,425	$ 10,179,719
FUND BALANCE, SEPTEMBER 30	$ 8,726,601	$ 12,358,425	$ 73,925	$ 10,179,719	$ -

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

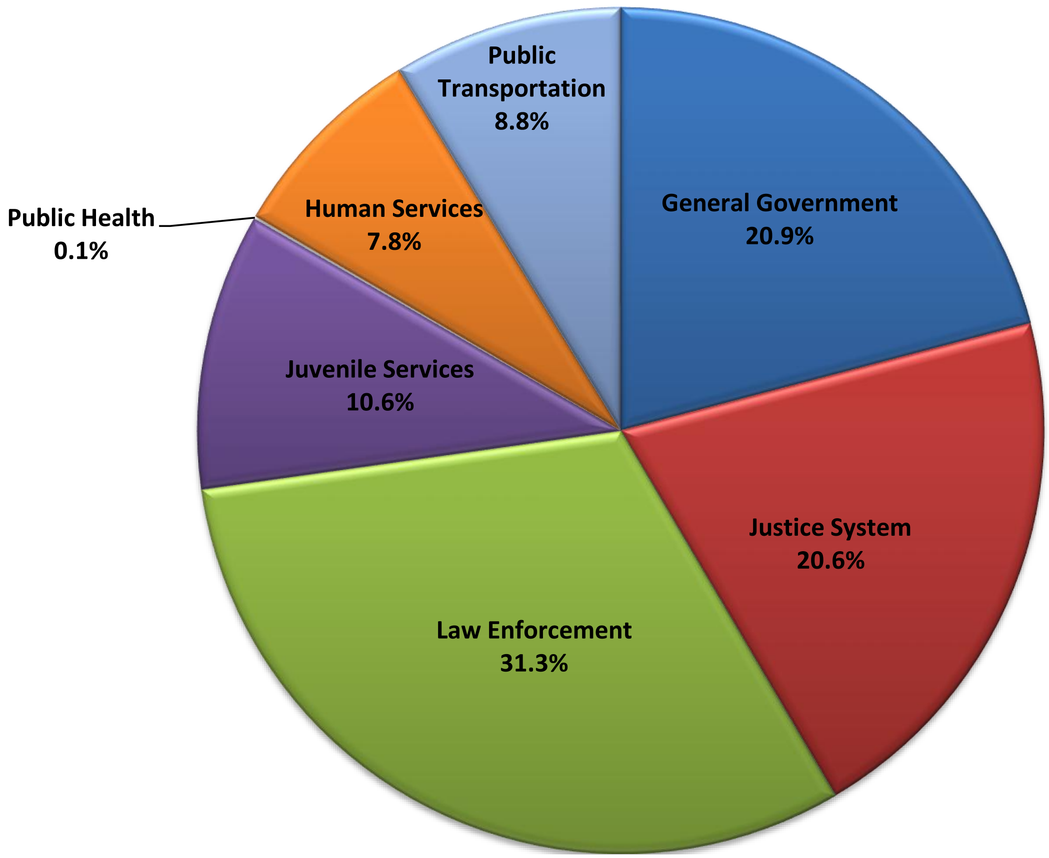
Count By Department

Adopted FY 26 Position History

THE STATE OF TEXAS

COUNTY OF BRAZOS

FY 2025 -2026 ADOPTED BUDGET
POSITION SUMMARY BY FUNCTION
1,059



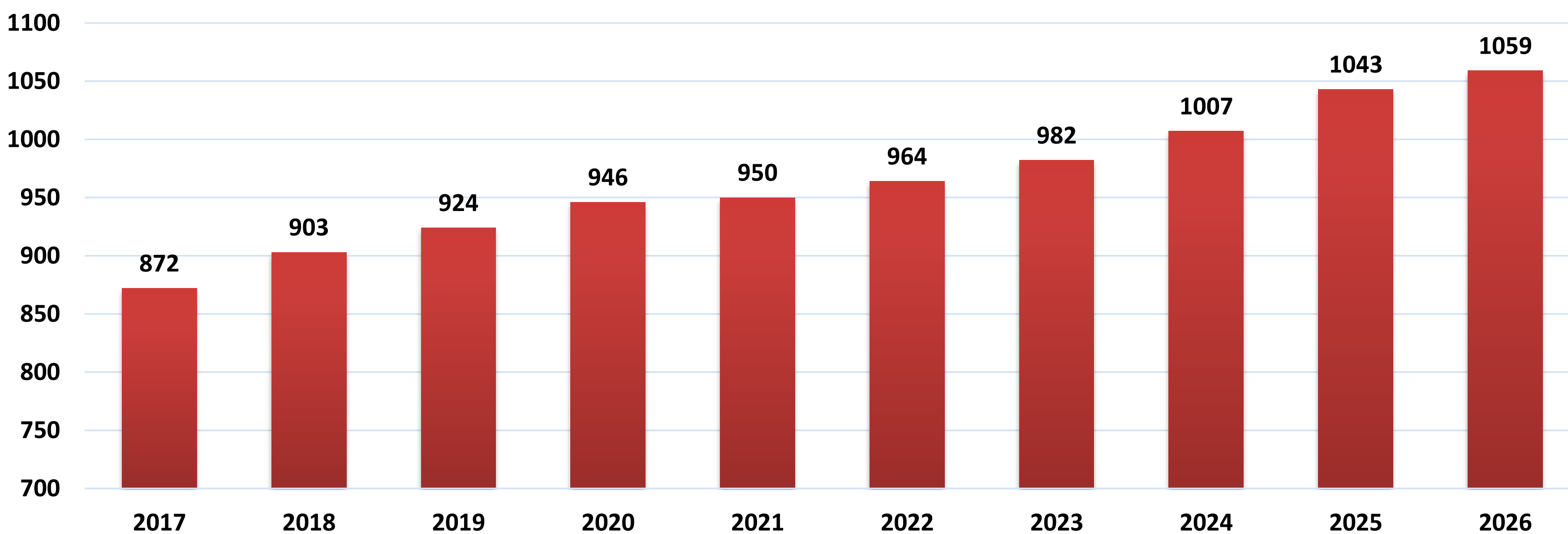
Brazos County, Texas

Brazos County, Texas

Ten Year Trend

Function	2017	2018	2019	2020	2021	2022	2023	2024	2025	Adopted FY 26
General Government	162	169	177	183	191	200	204	210	214	216
Justice System	179	183	185	191	188	185	196	207	211	220
Law Enforcement	282	294.75	300.75	306.75	306.75	307.75	311.75	316.75	340.75	343.75
Juvenile Services	101	104	104	105	105	105	105	106	107	107
Public Health	-	-	-	-	-	-	-	1	2	5
Human Services	69	70.25	70.25	73.25	73.25	78.25	77.25	78.25	79.25	79.25
Public Transportation	79	82	87	87	86	88	88	88	89	88
Total	872	903	924	946	950	964	982	1007	1043	1059

Total Position Count



BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

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

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

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

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26
Misdemeanor Associate Court - 22600100										
Full-Time	3	3	3	3	3	3	3	4	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	3.60	3.60	3.60	3.60	4.50	4.50	4	4
County Court At Law #1 - 23000100										
Full-Time *	5	5.50	5.95	5.95	5.95	5.95	6.50	6.50	7.50	5
Part-Time	0.50	-	-	-	-	-	-	-	-	-
County Court At Law #2 - 23100100										
Full-Time *	5	5.50	5.95	4.95	4.95	4.95	5.5	6.5	6.50	5
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 3 - 24301100										
Full-Time	6	6	6	6	6	6	7	7	7	7
Justice Of The Peace, PCT 4 - 24401100										
Full-Time	4	4	4	4	4	4	4	4	5	5
Public Defender's Office - Administration - 27000100										
Full-Time	-	-	-	-	-	-	-	1	1	1
Texas Indigent Defense Commission Grant - 212-25-C03 - 272300										
Full-Time	-	-	-	-	-	-	10	10	10	10
T.I.D.C. Public Defender Juvenile & Appellate Expansion 212-26-C14 - 272400										
Full-Time	-	-	-	-	-	-	-	-	-	8
T.I.D.C. Public Defender Mental Health Division Expansion MH-26-002 - 272500										
Full-Time	-	-	-	-	-	-	-	-	-	2
Sheriff's Administration - 28000100										
Full-Time	66	67	69	70	70	70	72	80	82	80
Part-Time	-	-	-	-	-	-	-	-	1	1
S. O. Jail Administration - 28002000										
Full-Time *	159	163.75	164.75	166.75	166.75	166.75	168.75	169.75	190.75	192.75
Temporary	7	7	7	7	7	7	7	7	7	7
S. O. Jail Medical Services - 28003000										
Full-Time	12	12	13	15	15	15	15	15	15	-
Part-Time	4	4	4	4	4	4	4	4	4	-
Temporary	2	2	-	-	-	-	-	-	-	-
S. O.- CSISD School Security - 28004000										
Full-Time	-	6	9	9	9	9	9	9	9	9
S. O. Inmate Commissary - 28006000										
Full-Time *	1	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Part-Time	-	-	-	-	-	3	3	3	3	3
Temporary	2	3	3	3	3	-	-	-	-	-
BV Human Trafficking Task Force Development - 283700										
Full-Time	-	-	-	-	-	-	-	2	2	2
Jail Correctional Medicine - Administration - 29002800										
Full-Time	-	-	-	-	-	-	-	-	-	22
Juvenile Correctional Medicine - Administration - 29003100										
Full-Time	-	-	-	-	-	-	-	-	-	1

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

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department		ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26
TJJD - Pre & Post Adjudication - 312130											
	Full-Time *	4	4.54	4.54	3.54	-	-	-	-	-	-
TJJD - Pre & Post Adjudication - Detention - 312132											
	Full-Time *	-	-	-	-	4	4	4	4	4	4
TJJD - Commitment Diversion - 312140											
	Full-Time *	3.95	3.92	3.87	3.85	-	-	-	-	-	-
TJJD - SA Commitment Diversion - Community Based - 312143											
	Full-Time	3.95	3.92	3.87	3.85	4	4	4	4	4	4
TJJD - Mental Health Services - 312150											
	Full-Time *	3.03	2.47	2.47	2.46	-	-	-	-	-	-
TJJD - SA Mental Health Services - Community Based - 312154											
	Full-Time	-	-	-	-	1	1	1	1	1	1
TJJD - SA Aid Mental Health Services - Residential Programs - 312157											
	Full-Time	-	-	-	-	1	1	1	1	1	1
American Rescue Plan Revenue Replacement - R U OK Program											
	Part-Time	-	-	-	-	-	-	-	1	-	-
Forensic Services - 34200100											
	Full-Time	-	-	-	-	-	-	-	-	2	5
Emergency Management - 35500100											
	Full-Time	2	2	2	2	2	2	3	3	3	3
Exposition Complex - 36000100											
	Full-Time *	11.66	11.66	11.66	12.66	12.66	16.66	19.66	23.66	23.66	23.66
	Part-Time	-	-	-	-	1	5	8	5	5	5
	Temporary	16	16	16	16	15	12	4	4	4	4
Fair Administration - 36100100											
	Full-Time *	3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.34	3.34	3.34
Brazos Center - 36500100											
	Full-Time	7	7	7	8	8	8	8	8	8	8
	Part-Time	-	-	-	-	-	-	2	2	2	2
	Temporary	3	3	3	5	5	5	2	2	2	2
Extension Agency - 37000100											
	Full-Time	6	6	6	6	6	6	7	7	8	8
	Part-Time	3	3	3	3	3	3	2	2	1	1
MPO - 424100											
	Full-Time	2	2	2	2	3	3	3	3	3	3
	Part-Time	1	1	1	1	-	-	-	-	-	-
	Temporary	-	-	-	-	-	-	-	-	1	-
Records Management - 50000100											
	Full-Time *	2.34	2.34	2.34	2.34	3.34	4.34	5	5	5	5
	Temporary	2	1	-	1	-	-	-	-	-	-
Courthouse Security Fund - 51000100											
	Full-Time	5	5	5	5	5	6	6	0	-	-
Road & Bridge - 56001000											
	Full-Time	66	68	74	74	74	76	76	76	76	76
	Part-Time	-	1	1	1	1	1	1	1	1	1
	Temporary	3	3	2	2	1	1	1	1	1	1
Fleet Shop - Heavy Equipment - 56002000											
	Full-Time	7	7	7	7	7	7	7	7	7	7

BRAZOS COUNTY, TEXAS
POSITION COUNT BY DEPARTMENT

Department	ADOPTED FY 17	ADOPTED FY 18	ADOPTED FY 19	ADOPTED FY 20	ADOPTED FY 21	ADOPTED FY 22	ADOPTED FY 23	ADOPTED FY 24	ADOPTED FY 25	ADOPTED FY 26
Health and Wellness Clinic - 64005100										
Full-Time	4	4	4	4	4	4	4	4	5	5
Three-Quarter Time	-	-	-	-	-	-	-	1	1	1
Part-Time	-	-	-	1	1	1	1	0	-	-
Total										
Full Time	793	824	850	865	872	891	918	942	979	1001
Three-Quarter Time	4	4	4	4	4	5	6	7	7	7
Part-Time	24	25	25	27	27	34	36	33	37	32
Temporary	51	50	45	50	47	34	22	25	20	19
	872	903	924	946	950	964	982	1007	1043	1059

Notes:

* Employees are split funded in other departments

** See Court Order

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
10000100	Digital Services Officer - County Judge	B1224	-	-	-	-	-	-	-	-	-	1.00
	County Judge	B0201	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Department of Public Safety Clerk	B0209	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Assistant - County Judge	0211	1.00	1.00	1.00	-	-	-	-	-	-	-
	Transition Training - Temporary	B0213	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Transition Training - Part Time	B0218	-	1.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Transition Training	B0219	1.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Project Manager	B0222	-	-	1.00	1.00	1.00	1.00	1.00	2.00	-	-
	Administrative Specialist	B0223	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Special Project Administrator - County Judge	B0224	-	-	-	1.00	1.00	1.00	-	-	-	-
	Administrative Assistant - County Judge	B0226	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Public Communication Officer	B0225	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief of Staff - County Judge	B0240	-	-	-	-	1.00	1.00	1.00	1.00	-	1.00
	General Counsel - County Judge	B0241	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant General Counsel - County Judge	B0242	-	-	-	-	-	-	-	1.00	1.00	1.00
	Economic Development Coordinator	B0243	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Support Specialist - County Judge	B0245	-	-	-	-	1.00	-	-	-	-	-
	Total:		7.00	10.00	13.00	17.00	20.00	20.00	20.00	22.00	19.00	21.00
10002000	Veterans Administration Officer	B5001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Veterans Administration Officer - Part Time	B5002	-	-	-	-	-	-	-	-	1.00	1.00
	Administrative Assistant - Veterans Services	B5003	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	3.00	3.00
10003000	Pre-Trial Bond Supervision	B0205	-	-	-	1.00	1.00	3.00	3.00	3.00	3.00	3.00
	Pre-Trial Bond Supervision - Part Time	B0207	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		2.00	2.00	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00
10500000	Budget Officer	B0212	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst	B0216	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst I - Budget Office	B0328	-	-	-	-	-	-	-	-	2.00	2.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00
11000100	County Commissioner - Pct 1	B0101	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 2	B0102	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 3	B0103	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	County Commissioner - Pct 4	B0104	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Assistant - Commissioners' Court	B0111	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - Commissioner's Court	B0116	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Receptionist - Commissioner's Court	B0117	-	-	-	-	-	-	-	1.00	1.00	1.00
	Special Project Admin Secty	0130	1.00	1.00	1.00	-	-	-	-	-	-	-
	Chief of Staff/Legal Officer	B0240	-	-	-	-	-	-	-	-	1.00	-
	Director - Records Management Fund *	B8102	0.66	0.66	0.66	0.66	0.66	0.66	-	-	-	-
	Total:		7.66	7.66	7.66	6.66	6.66	6.66	6.00	7.00	8.00	7.00

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
11000500	Transition Training - Non Departmental	B0221	-	-	-	-	-	-	-	2.00	2.00	2.00
	Total:		-	-	-	-	-	-	-	2.00	2.00	2.00
11002500	Sales Manager - H.O.T. Fund	B0851	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
	Marketing & Sales Manager - Inside - H.O.T. Fund	B0852	1.00	1.00	1.00	1.00	1.00	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:		2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.00	2.00	2.00

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
11010000	Court Support - Criminal	B0221	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	-	1.00	1.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
11050000	Admin Secretary - Probate Guardian - Court Support - Guardianship	B0918	-	-	-	-	-	-	-	-	-	1.00
	Probate and Guardian Attorney - Court Support - Guardianship	B0920	-	-	-	-	-	-	-	-	-	1.00
	Probate & Guardianship Investigator - Court Support - Guardianship	B0922	-	-	-	-	-	-	-	-	-	1.00
	Admin Secretary - Probate Guardian - Court Support - Guardianship	B2210	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	4.00
** Position(s) are split between the Fair.												
11100000	Resource Specialist I - Fleet Services	B2655	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Mechanic - Fleet	2690	1.00	1.00	1.00	-	-	-	-	-	-	-
	Mechanic - Fleet Services	B2691	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Parts Coordinator - Fleet Services	B2692	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Shop Foreman - Fleet Services	B2695	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Director - Fleet Services	B2700	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Fleet Services	B2702	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00
11200200	Director - Collections	B1725	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Collections	B1727	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - Collections	B1729	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Clerk II - Collections	B1730	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Collections	B1731	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
11210020	Election Administrator	B0160	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Voter Registration Coordinator - Elections Administrator	B0161	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Election Coordinator - Elections Administrator	B0162	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Election Coordinator - Elections Administrator	B0163	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Voter Registration Coordinator - Elections Administrator	B0164	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Clerk I - Elections Administrator	B0165	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Elections Administrator	B0166	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Elections Administrator	B0167	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Elections Administrator	B0168	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Clerk - Temp - Elections Administrator	B0169	4.00	4.00	4.00	3.00	3.00	1.00	-	-	-	-
	Warehouse Manager - Elections Administrator	B0175	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
116001	Special Project Administrator - American Rescue Plan Act	B0250	-	-	-	-	-	1.00	1.00	-	-	-
	Special Project Administrator - Part Time - American Rescue Act	B0251	-	-	-	-	-	1.00	1.00	-	-	-
	Total:		-	-	-	-	-	2.00	2.00	-	-	-
12000100	Treasurer	B1001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Treasurer Investment	B1003	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Chief Deputy Treasurer	B1004	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	-	-	-	-	-	-	-
	Treasury Services	1007	3.00	-	-	-	-	-	-	-	-	-
	Clerk II - Treasury	B1010	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Total:		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
12500100	Risk Manager	B2211	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	ADA Coordinator - Risk Management	B2212	-	-	-	-	-	-	-	-	-	1.00
	Secretary - Risk Management	B2213	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Worker Comp Coord	2214	-	1.00	-	-	-	-	-	-	-	-
	Risk and Safety Coordinator	B2215	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Risk Analyst - Risk Management	B2217	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	5.00
13000100	Tax Assessor Collector	B2300	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy - Tax Office	B2303	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Staff Accountant -Tax Office	B2305	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Office Manager - Tax Office	B2310	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Motor Vehicle Supervisor - Tax Office	B2311	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Supervisor - Tax Office	B2312	-	-	-	-	-	-	-	-	1.00	1.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
13000100 Cont.	Administrative Clerk -Tax Office	B2313	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
	Property Tax Supervisor - Tax Office	B2321	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Staff Accountant - Tax Office	B2331	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bookkeeper I -Tax Office	B2333	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00
	Clerk II -Tax Office	B2343	6.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	6.00
	Clerk III -Tax Office	B2345	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
	Information and Supply Clerk - Tax Office	B2351	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Tax Office - Part Time	B2353	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - Temp - Tax Office	B2355	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Total:		35.00	35.00	37.00	37.00	37.00	38.00	37.00	37.00	38.00	38.00
14000100	Support Specialist - IT	B1212	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Senior Network Administrator - IT	B1213	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior System Analyst - IT	B1216	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Security Analyst I - IT	B1217	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Network Administrator - IT	B1219	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Support Specialist - IT	B1220	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - IT	B1221	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Trainer - IT	B1222	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Specialist - IT	B1223	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Senior Cabling Specialist	1223	-	-	-	-	-	-	-	-	-	-
	Web Content Administrator - IT	B1224	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
	System Analyst - IT	B1226	-	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Assistant Cabling Specialist	1227	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	-	-	-	-	-	-	-	-
	Network Engineer - IT	B1230	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Network Technician I - IT	B1231	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
	Network Technician II - IT	B1232	-	-	-	-	-	-	-	-	1.00	1.00
	Structured Cabling Technician - IT	B1234	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Audio Video Specialist - IT	B1235	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Audio Video Specialist - IT	B1236	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Applications Administrator - IT	B1238	2.00	3.00	5.00	5.00	7.00	7.00	7.00	7.00	7.00	7.00
	License Manager - IT	B1239	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Information Officer	B1240	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Chief Information Officer	B1241	-	-	-	-	-	-	-	-	1.00	1.00
	Services Manager - IT	B1242	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Communication Systems Administrator - IT	B1244	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Security and Compliance Analyst - IT	B1245	-	-	1.00	1.00	-	-	-	-	-	-
	Chief Information Security Officer - IT	B1246	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Services Manager - IT	B1248	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		26.00	28.00	30.00	31.00	33.00	35.00	37.00	37.00	38.00	37.00
14500100	Director of Project Management	B0220	-	-	-	-	-	-	-	-	1.00	1.00
	Project Manager - Project Management	B0222									1.00	1.00
	Project Coordinator - Project Management	B0224	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	2.00	3.00
15000100	Director - Human Resources	B0112	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resource Coordinator	B0113	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	1.00
	Leave Coordinator - Human Resources	B0114	-	-	-	-	-	-	-	-	-	1.00
	Compensation and Benefits Coordinator - Human Resources	B0115	-	-	-	-	-	-	-	-	-	1.00
	Compensation and Benefits Analyst	B0118	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	1.00
	Human Resource Assistant	B0119	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Assistant Director - Human Resources	B0120	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Leave Analyst - Human Resources	B0122	-	-	-	-	-	-	-	-	-	1.00
	Total:		5.00	5.00	6.00	6.00	7.00	8.00	9.00	9.00	9.00	9.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
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	2.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Assistant County Auditor III	B0316	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
	Assistant County Auditor II	B0317	3.00	3.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00
	Assistant County Auditor I	B0318	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	1st Assistant County Auditor	B0320	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Grant Writer	B0325	-	-	-	-	-	-	1.00	1.00	-	-
	Accounting Assistant - Level III	B0327	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Budget Analyst I - County Auditor	B0328	-	-	-	-	-	-	-	1.00	-	-
	Budget Analyst II - County Auditor	B0329	-	-	-	-	-	-	-	1.00	-	-
		Total:	10.00	11.00	11.00	11.00	12.00	12.00	14.00	16.00	13.00	13.00
16500100	Purchasing Agent	B1101	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Purchasing Agent	B1102	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Buyer - Purchasing	B1107	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Buyer II - Purchasing	B1108	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Buyer III - Purchasing	B1109	-	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
		Total:	6.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
17000100	Director - Facilities Services	B0700	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Facilities Services	B0702	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	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	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
	Supervisor I - Custodians - Facilities Services	B0706	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Jntr/Cstdn, 1040hr B&Y	0707	1.00	-	-	-	-	-	-	-	-	-
	General Maintenance Technician III - Facilities Services	B0710	1.00	2.00	2.00	2.00	2.00	2.00	1.00	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	5.00	5.00
	Maintenance Technician II - Facilities Services	B0713	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Maintenance Technician I - Facilities Services	B0715	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Prevention Maintenance Technician - Facilities Services	B0716	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant - Facilities Services	B0721	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Service Dispatcher - Facilities Services	B0722	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Carpenter - Facilities Services	B0730	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Painter - Facilities Services	B0731	-	-	-	-	-	-	1.00	1.00	1.00	1.00
		Total:	33.00	34.00	34.00	34.00	34.00	36.00	36.00	36.00	37.00	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	1.00
	1st Assistant CA / Chief Civil	0504	1.00	-	-	-	-	-	-	-	-	-
	Assistant County Attorney I	B0505	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
	Assistant County Attorney II	B0507	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
	Civil Attorney - County Attorney	B0508	1.00	2.00	2.00	2.00	-	-	-	-	-	-
	Bail Bond Attorney - County Attorney	B0509	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Admin Attorney - CA	0510	1.00	-	-	-	-	-	-	-	-	-
	Chief Prosecutor and Training - County Attorney	B0511	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	4.00	4.00	4.00	4.00	3.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
18000100 Cont.	Lead Investigator Warrant Officer - County Attorney	B0524	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Supervisor - Hot Check - County Attorney	B0531	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	-	-	-	-
	Senior Secretary - County Attorney	B0541	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Legal Secretary - County Attorney	B0543	3.00	4.00	4.00	4.00	4.00	6.00	5.00	5.00	5.00	5.00
	Receptionist / Secretary - C.A.	0545	1.00	-	-	-	-	-	-	-	-	-
	Evidence Technician - County Attorney	B0552	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk - County Attorney	B0555	2.00	2.00	3.00	3.00	3.00	3.00	1.00	1.00	1.00	1.00
	Investigator 1040 hrs. - C.A	0560	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	-	-	-	-	-	-	-	-
	Total:		34.00	34.00	34.00	34.00	32.00	32.00	28.00	28.00	28.00	27.00
18006000	Receptionist, Temp, Hot Check Fund	4349	1.00	1.00	-	-	-	-	-	-	-	-
	Total:		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	14.00	14.00	15.00	15.00	15.00	16.00	17.00	17.00	17.00
	Investigator Supervisor - District Attorney	B0419	3.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00	5.00	5.00
	Investigative Assistant - District Attorney	B0420	1.00	1.00	1.00	1.72	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	7.00	7.00	7.00	7.00	6.00
	Digital Evidence Coordinator - District Attorney	B0426	-	-	-	-	-	-	-	-	-	1.00
	Victim and Witness Coordinator - District Attorney	B0427	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	2.00	4.00	4.00
	Front Office Assistant - District Attorney	B0429	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk, 700hrs - DA	0431		-	-	-	-	-	-	-	-	-
	Clerk - District Attorney	B0432	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		36.00	39.00	39.00	39.72	39.72	39.72	40.72	43.72	44.72	44.72

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
19010000	Administrative Attorney - District Attorney CPS	B0408	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Legal Administrative Secretary - District Attorney CPS	B0409	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Asst DA I*	0415	-	-	-	-	-	-	-	-	-	-
	Legal Admin Secty - DA *	0425	-	-	-	-	-	-	-	-	-	-
	Total:		1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	3.00

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
19200100	Investigative Assistant - District Attorney	B0420	-	-	-	0.28	0.28	0.28	0.28	0.28	0.28	0.28
	Clerk - District Attorney Crime Fund	B0430	-	-	-	-	-	-	-	-	1.00	1.00
	Clerk - Temp - District Attorney Crime Fund	B0433	4.00	4.00	4.00	4.00	4.00	-	-	3.00	1.00	1.00
	Total:		4.00	4.00	4.00	4.28	4.28	0.28	0.28	3.28	2.28	2.28
191000	Assistant District Attorney I - Crime Against Women Grant	B0470	1.00	1.00	1.00	1.00	1.00	1.00	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	1.00
	Senior Bookkeeper - District Clerk	B1704	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - District Clerk	B1705	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Clerk II - District Clerk	B1707	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk IV	1708	2.00	2.00	2.00	1.00	-	-	-	-	-	-
	Clerk III - District Clerk	B1709	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00
	Clerk Temp 1040hr	1713	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	17.00	17.00	19.00	18.00	18.00	18.00	18.00	18.00	18.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
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	4.00
	Total:		-	-	-	-	-	-	2.00	4.00	4.00	4.00
20006000	Clerk -Temp - District Clerk Archival Fund	B1719	-	2.00	2.00	4.00	4.00	4.00	2.00	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	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Deputy County Clerk II	B1313	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00
	Deputy County Clerk III	B1314	3.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	6.00
	Clerk 1040HRS, % PD *	1325	0.50	0.50	0.50	-	-	-	-	-	-	-
	Total:		13.50	14.50	14.50	15.00	15.00	15.00	16.00	16.00	16.00	16.00
* Position is spilt with C.C. Records Management Fund.												
21005000	Clerk I - County Clerk Records Management	B1324	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk, 1040hrs, % PD-CO CLK *	1325	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	3.00	3.00	3.00	3.00	3.00	3.00	3.00
* Position is split with County Clerk.												
22000100	Court Reporter - 85th District Court	B2513	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - 85th District Court	B2515	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 85th District Court	B2517	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 85th District Court	B2519	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	85th District Judge	B2585	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22100100	Court Reporter - 272nd District Court	B2521	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - 1044 hrs.	2522	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	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22200100	Court Reporter - 361st District Court	B2530	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - 361st District Court	B2532	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff - 361st District Court	B2534	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - 361st District Court	B2536	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	361st District Judge	B2561	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
22300100	472nd District Judge	B2540	-	-	-	-	-	-	-	1.00	1.00	1.00
	Court Reporter - 472nd District Court	B2541	-	-	-	-	-	-	-	1.00	1.00	1.00
	Court Coordinator - 472nd District Court	B2542	-	-	-	-	-	-	-	1.00	1.00	1.00
	Bailiff - 472nd District Court	B2544	-	-	-	-	-	-	-	1.00	1.00	1.00
	Administrative Secretary - 472nd District Court	B2546	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	5.00	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	1.00	1.00
	Court Coordinator - Juvenile Referee Certified Interpreter	B2906	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	2.00	2.00
* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.												

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
22600100	Misdemeanor Associate Judge	B2201	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Program Monitor - Associate Judge 1	B2203	-	-	-	-	-	-	-	1.00	1.00	1.00
	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	4.00	4.00	4.00
22610100	Pre-Trial Coordinator - Pre-Trial Release Office	B2590	-	-	2.00	2.00	2.00	-	-	-	-	-
	Pre-Trial Coordinator - Part Time - Pre-Trial Release Office	B2591	-	-	1.00	1.00	1.00	-	-	-	-	-
	Total:		0.00	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	-	-
	Court Reporter - Family Law Associate Judge	B2207	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Bailiff - Family Law Associate Judge	B2208	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Family Law Associate Judge	B2209	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Admin Secretary - Probate Guardian - County Court at Law	B2210	-	-	0.10	0.10	0.10	0.10	-	-	-	-
	Family Law Associate Judge	B2905	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		3.50	3.50	3.60	3.60	3.60	3.60	4.50	4.50	4.00	4.00
* Class Code 2206 is split funded with Juvenile Court Referee and Associate Judge# 2.												
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:		5.50	5.50	5.95	5.95	5.95	5.95	6.50	6.50	7.50	5.00
* Position is split with County Court at Law #1 and County Court at Law #2												
23100100	County Court at Law 2 Judge	B0902	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - CCL 2	0913	1.00	1.00	1.00	-	-	-	-	-	-	-
	Court Coordinator - County Court at Law 2	B0915	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Reporter - County Court at Law 2	B0916	-	-	-	-	-	-	-	1.00	1.00	1.00
	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:		5.50	5.50	5.95	4.95	4.95	4.95	5.50	6.50	6.50	5.00
* Position is split with County Court at Law #1 and County Court at Law #2												
24101100	Clerk I - Justice of the Peace Pct 1	B0601	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Justice of the Peace Pct 1	B0612	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 1	B0621	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Justice of the Peace Pct 1	B0630	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of Peace Pct 1	B6012	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
24201100*	Justice of the Peace Pct 2	B0591	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk I - Justice of the Peace Pct 2	B0626	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk II - Justice of the Peace Pct 2	B0629	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 2	B0633	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Court Coordinator - Justice of the Peace Pct 2	B0640	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
*Division was changed from 24200100 to 24201100 effective 10/1/2019												
24301100	Clerk I - Justice of the Peace Pct 3	B0604	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Clerk II - Justice of the Peace Pct 3	B0606	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Court Coordinator - Justice of the Peace Pct 3	B0608	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 3	B0615	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of the Peace Pct 3	B6016	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
24401100	Clerk II - Justice of the Peace Pct 4	B0607	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk III - Justice of the Peace Pct 4	B0616	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Court Coordinator - Justice of the Peace Pct 4	B0624	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Justice of the Peace Pct 4	B6015	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
27000100	Receptionist - Public Defender's Office	B0135	-	-	-	-	-	-	-	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	-	1.00	1.00	1.00
272300	Chief Public Defender	B0130	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Public Defender II	B0131	-	-	-	-	-	-	2.00	2.00	2.00	2.00
	Public Defender I	B0132	-	-	-	-	-	-	3.00	3.00	3.00	3.00
	Investigator - Public Defender	B0133	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Case Worker - Public Defender	B0134	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Office Manager - Public Defender	B0136	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Paralegal - Public Defender	B0138	-	-	-	-	-	-	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	-	-	10.00	10.00	10.00	10.00
272400	Juvenile Chief Public Defender	B0140	-	-	-	-	-	-	-	-	-	1.00
	Juvenile Public Defender	B0141	-	-	-	-	-	-	-	-	-	2.00
	Appellate Public Defender	B0142	-	-	-	-	-	-	-	-	-	1.00
	Investigator - Juvenile and Appellate Public Defender	B0143	-	-	-	-	-	-	-	-	-	1.00
	Case Worker - Juvenile and Appellate Public Defender	B0144	-	-	-	-	-	-	-	-	-	1.00
	Legal Assistant - Juvenile and Appellate Public Defender	B0145	-	-	-	-	-	-	-	-	-	2.00
	Total:		-	-	-	-	-	-	-	-	-	8.00
272500	Public Defender - Mental Health	B0150	-	-	-	-	-	-	-	-	-	1.00
	Case Worker - Mental Health	B0152	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	2.00
28000100	County Sheriff	B1401	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Deputy Sheriff	B1403	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Sheriff's Administration	B1405	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Support Manager - Sheriff's Administration	B1406	-	-	-	-	-	-	-	-	1.00	1.00
	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	-	-	-	-	-	-
	Support Service Division Lieutenant - Sherriff's Administration	B1412	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Lieutenant - Sheriff's Administration	B1414	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
	Deputy - Sheriff's Administration	B1415	21.00	22.00	21.00	21.00	21.00	21.00	32.00	38.00	38.00	38.00
	Crime Analyst - Sheriff's Administration	B1418	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Recruiting Specialist - Sheriff's Administration	B1419	-	-	-	1.00	1.00	1.00	1.00	1.00	2.00	-
	Lieutenant Criminal Investigator - Sherriff's Administration	B1420	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Deputy Sheriff - Recruiting	1421	1.00	1.00	1.00	-	-	-	-	-	-	-
	Senior Investigator - Sheriff's Administration	B1422	1.00	2.00	1.00	1.00	1.00	1.00	-	-	-	-
	Investigator - Sheriff's Administration	B1423	7.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Sergeant - Sheriff's Administration	B1424	4.00	4.00	5.00	5.00	5.00	5.00	10.00	11.00	11.00	11.00
	Training Coordinator - Sheriff's Administration	B1425	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	-	-	-	-	-	-
	Crime Prevention Deputy - Sheriff's Administration	B1429	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	-	-	-	-
	Process Server Deputy - Sheriff's Administration	B1433	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	-	-	-	-
	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	6.00	6.00	6.00
	Clerk II - Sheriff's Administration	B1445	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
	Clerk II - Evidence - Sheriff's Administration	B1446	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	Special Services Sergeant - Sheriff's Administration	B1448	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
	R U OK Coordinator - ARPA Revenue Replacement	B0251	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		66.00	67.00	69.00	70.00	70.00	70.00	72.00	80.00	83.00	81.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
28002000	Recruiting Specialist - SO Jail Administration	B1419	-	-	-	-	-	-	-	-	-	2.00
	Chief Deputy - Jail	B1501	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Officer - Classification - SO Jail Administration	B1502	2.00	2.00	2.00	2.00	2.00	2.00	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	20.00	20.00	20.00
	Detention Officer - SO Jail Administration	B1511	76.00	81.00	77.00	77.00	77.00	77.00	77.00	93.00	103.00	103.00
	Detention Officer - Transport Deputy - SO Jail Administration	B1512	11.00	11.00	11.00	11.00	11.00	11.00	11.00	0.00	-	-
	Detention Officer - Work Crew - SO Jail Administration	B1513	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	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Detention Deputy - SO Jail Administration	B1518	-	-	-	-	-	-	-	41.00	52.00	52.00
	Detention Officer - Temp - SO Jail Administration	B1519	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Food Service Manager - SO Jail Administration	B1520	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-
	Cook - SO Jail Administration	B1521	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	0.00	-	-
	Detention Officer - Court Officer - SO Jail Administration	B1543	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	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	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	0.75
	Program RE-Entry Case Worker - SO Jail Administration	B1564	-	-	-	-	-	-	-	1.00	1.00	1.00
	Detention Officer - Compliance Officer - SO Jail Administration	B1565	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	0.00	-	-
	Crisis Intervention Sergeant - SO Jail Administration	B1571	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-	-
	Total:		166.00	170.75	171.75	173.75	173.75	173.75	175.75	176.75	197.75	199.75
* Position is split with Sheriff - Jail and Jail Commissary												
28003000	Sergeant Jail Nurse - Jail Medical Services	B1507	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
	Correctional Hlth Prof Temp	1508	2.00	2.00	-	-	-	-	-	-	-	-
	Correctional Health Professional - Jail Medical Services	B1509	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	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	-
	Medical Clerk - Jail Medical Services	B1559	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
	Total:		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	1.00
	School Resource Deputy - CSISD School Security	B1481	-	5.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	Total:		-	6.00	9.00	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	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Program Re-Entry Coordinator - So Jail Administration *	B1563	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
	Total:		3.00	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
* Position is split with Sheriff - Jail and Jail Commissary												
** Jail Commissary Funds support 100% of the listed positions. This fund is a Enterprise Fund.												
283700	Investigator - BV Human Trafficking Taks Force Grant	B1481	-	-	-	-	-	-	-	2.00	2.00	2.00
	Total:		-	-	-	-	-	-	-	2.00	2.00	2.00
29002800	Registered Nurse - Jail Correctional Medicine - Administration	B0290	-	-	-	-	-	-	-	-	-	4.00
	Licensed Vocational Nurse - Jail Correctional Medicine - Administration	B0291	-	-	-	-	-	-	-	-	-	8.00
	Medical Assistant - Jail Correctional Medicine - Administration	B0292										8.00
	Medical Clerk - Jail Correctional Medicine - Administration	B0293	-	-	-	-	-	-	-	-	-	1.00
	Nurse Manager - Jail Correctional Medicine - Administration	B0295	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	22.00
29003100	Licensed Vocational Nurse - Juvenile Correctional Medicine - Admin	B0270	-	-	-	-	-	-	-	-	-	1.00
	Total:		-	-	-	-	-	-	-	-	-	1.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
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	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Constable Pct 1	B1612	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Constable Pct 1	B1619	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
30201100	Administrative Secretary - Constable Pct 2	B1605	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Constable Pct 2	B1614	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 2	B1617	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Chief Deputy -Constable Pct 2	B1618	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
30301100	Chief Deputy - Constable Pct 3	B1601	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Constable Pct 3	B1606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy - Constable Pct 3	B1610	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Constable Pct 3	B1613	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	P/T Deputy Cont. Pct 3	1621	-	-	-	-	-	-	-	-	-	-
	Total:		5.00	6.00	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	-	-	-	-	-	-	-	-	-
	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Total:		9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
31000100	Director - Juvenile Administration	B1801	-	1.00	1.00	1.00	-	-	-	-	-	-
	Deputy Director - Juvenile Administration	B1803	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Professional Counselor - Juvenile Administration	B1810	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Juvenile Probation Officer I - Juvenile Administration	B1817	8.00	8.00	8.00	7.00	3.00	3.00	3.00	3.00	3.00	3.00
	Administration Services Manager - Juvenile Administration	B1856	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Secretary I - Juvenile Administration	B1861	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Juvenile Probation Officer - Juvenile Administration	B1883	-	1.00	1.00	1.00	-	-	-	-	-	-
	JPO-Title IV-E	1887	1.00	1.00	1.00	-	-	-	-	-	-	-
	Administrative Assistant - Juvenile Administration	B1891	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Deputy Director of Health Services - Juvenile Administration	B1895	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Assistant Director - Juvenile Administration	B2803	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Detention Counselor - Juvenile Administration	B2811	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Quality Assurance Administration - Juvenile TYC	B2812	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Probation Supervisor - Juvenile Administration	B2816	3.00	3.00	3.00	3.00	1.00	1.00	1.00	1.00	1.00	1.00
	Volunteer Coordinator - Juvenile Administration	B2830	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Training Coordinator - Juvenile Administration	B2831	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	1.00
	Secretary - Juvenile TYC	B2865	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Total:		25.00	28.00	28.00	27.00	5.00	7.00	7.00	7.00	7.00	7.00
31000110	Director - Juvenile Administration	B1801	-	-	-	-	1.00	1.00	1.00	0.00	-	-
	Administration Services Manager - Juvenile Administration	B1856	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary I - Juvenile Administration	B1861	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
	Juvenile Probation Officer - Juvenile Administration	B1883	-	-	-	-	1.00	1.00	1.00	2.00	2.00	2.00
	Administrative Assistant - Juvenile Administration	B1891	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Director - Juvenile Administration	B2803	-	-	-	-	1.00	1.00	1.00	0.00	-	-
	Deputy Director - Juvenile Services - Court	B2807	-	-	-	-	1.00	1.00	1.00	0.00	-	-
	Juvenile Probation Officer I - Juvenile Services - Court	B2813	-	-	-	-	1.00	1.00	1.00	0.00	-	-
	Probation Supervisor - Juvenile Services - Court	B2808	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	10.00	10.00	10.00	7.00	7.00	7.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
31000130	Deputy Director - Juvenile Administration	B1803	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Probation Supervisor - Juvenile Services - Mental	B2810	-	-	-	-	1.00	1.00	1.00	0.00	-	-
	Juvenile Probation Officer I - Juvenile Services - Mental	B2814	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
	Surveillance Officer	B2820	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
	Volunteer Coordinator - Juvenile Administration	B2830	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Training Coordinator - Juvenile Administration	B2831	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Probation Supervisor - Juvenile Administration	B2856	-	-	-	-	1.00	1.00	1.00	2.00	2.00	2.00
	Total:		-	-	-	-	8.00	9.00	9.00	9.00	9.00	9.00
31000140	Professional Counselor - Juvenile Administration	B1810	-	-	-	-	2.00	2.00	2.00	3.00	3.00	3.00
	Deputy Director of Health Services - Juvenile Administration	B1895	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Counselor - Juvenile Administration	B2811	-	-	-	-	1.00	1.00	1.00	0.00	-	-
	Total:		-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
31000200	Food Service Manager - Juvenile Detention	B1825	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Cook - Juvenile Detention	B1836	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Nurse - Juvenile Detention	B1841	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Custodian - Juvenile Detention	B1848	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Control Booth Operator - Juvenile Administration	B1873	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Assistant Detention Superintendent - Juvenile Detention	B2802	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Superintendent - Juvenile Detention	B2805	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Detention Manager - Juvenile Detention	B2809	3.00	3.00	3.00	3.00	-	-	-	-	-	-
	Detention Supervisor - Juvenile Detention	B2815	4.00	4.00	4.00	4.00	-	-	-	-	-	-
	Juvenile Supervision Officer - Juvenile Detention	B2821	29.00	30.00	30.00	31.00	-	-	-	-	-	-
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	-	2.00	2.00	2.00	-	-	-	-	-	-
	Total:		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	1.00
	Cook - Juvenile Detention	B1836	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
	Nurse - Juvenile Detention	B1841	-	-	-	-	1.00	1.00	1.00	1.00	1.00	-
	Custodian - Juvenile Detention Part Time	B1846	-	-	-	-	-	-	-	1.00	1.00	1.00
	Custodian - Juvenile Detention	B1848	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Control Booth Operator - Juvenile Administration	B1873	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
	Assistant Detention Superintendent - Juvenile Detention	B2802	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Juvenile Supervision Officer	B2804	-	-	-	-	-	-	-	-	1.00	2.00
	Superintendent - Juvenile Detention	B2805	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Manager - Juvenile Detention	B2809	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
	Detention Supervisor - Juvenile Detention	B2815	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
	Juvenile Supervision Officer - Juvenile Detention	B2821	-	-	-	-	31.00	31.00	31.00	31.00	31.00	30.00
	Juvenile Supervision Officer - Juvenile Detention Part Time	B2822	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
	Total:		-	-	-	-	49.00	49.00	49.00	50.00	51.00	50.00
31000300	Superintendent - Juvenile Academy	B2806	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Supervision Officer - Juvenile Academy	B2839	3.00	3.00	3.00	3.00	-	-	-	-	-	-
	Probation Supervisor - Juvenile Academy	B2860	-	1.00	1.00	1.00	-	-	-	-	-	-
	Total:		4.00	5.00	5.00	5.00	-	-	-	-	-	-
31000330	Superintendent - Juvenile Academy	B2806	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Supervision Officer - Juvenile Academy	B2839	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
	Probation Supervisor - Juvenile Academy	B2860	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	5.00	5.00	5.00	5.00	5.00	5.00
31010000	Quality Assurance Administration - Juvenile TYC	B2812	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Parole Aide - Juvenile TYC	B2829	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Secretary - Juvenile	B2865	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Total:		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	-	-	-	-	-

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
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	-	-	-	-	-	-
	Teacher - Juvenile JJAEP	B1853	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Special Education Teacher - Juvenile JJAEP	B1854	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Supervision Officer - Juvenile JJAEP	B2850	1.00	1.00	1.00	1.00	-	-	-	-	-	-
		Total:	4.00	4.00	4.00	4.00	-	-	-	-	-	-
31040030	Secretary I - Juvenile JJAEP	B1852	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Teacher - Juvenile JJAEP	B1853	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Special Education Teacher - Juvenile JJAEP	B1854	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Supervision Officer - Juvenile JJAEP	B2850	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
		Total:	-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
312110	Director - Juvenile Svc	1801	1.00	-	-	-	-	-	-	-	-	-
	JPO I - Admin	1817	-	-	-	1.00	-	-	-	-	-	-
	Juvenile Probation Officer I - TJJD State Aid *	B1868	0.985	0.985	0.985	0.985	-	1.00	1.00	1.00	1.00	1.00
	Juvenile Parole Officer - TJJD State Aid *	B1877	-	-	1.00	0.985	-	-	-	-	1.00	1.00
	JPO - TJPC - F*	1883	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	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	1.00
		Total:	4.97	2.97	3.97	5.96	1.00	3.00	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	1.00
	Juvenile Parole Officer - TJJD State Aid	B1877	-	-	-	-	1.00	1.00	1.00	-	-	-
	Juvenile Probation Officer Title IV - TJJD State Aid	B1887	-	-	-	-	1.00	1.00	1.00	-	-	-
	Assistant Director - Juvenile Administration	B2803	-	-	-	-	-	-	-	1.00	1.00	1.00
	Deputy Director - Juvenile Services Court	B2807	-	-	-	-	-	-	-	1.00	1.00	1.00
	Juvenile Probation Officer - TJJD Basic Court	B2817	-	-	-	-	1.00	1.00	1.00	-	-	-
		Total:	-	-	-	-	3.00	3.00	3.00	3.00	3.00	3.00
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	-	-	-	-	-	-
	Juvenile Probation Officer I - TJJD State Aid *	1868	0.015	0.015	0.015	0.015	-	-	-	-	-	-
	Juvenile Parole Officer - TJJD State Aid *	B1877	1.92	1.92	0.97	1.015	-	-	-	-	-	-
	Juvenile Probation Officer - TJJD Grant F *	1883	0.015	0.015	0.015	0.015	-	-	-	-	-	-
	Probation Spvr - Com Cor *	2856	0.95	-	-	-	-	-	-	-	-	-
	Surveillance Officer - TJJD State Aid *	2858	0.05	0.05	0.05	0.05	-	-	-	-	-	-
	Probation Spvr - TJPC - F	2860	1.00	-	-	-	-	-	-	-	-	-
		Total:	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	1.00
		Total:	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
312130	Supervision Officer - TJJD State Aid	B2845	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Supervision Officer - Com Cor	2855	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Detention Spcr - Com Cor	2857	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	4.54	4.54	3.54	-	-	-	-	-	-

* Positions are split funded between the Juvenile Grants

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
312132	Supervision Officer - TJJD State Aid	B2845	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
	Operations Manager - TJJD State Aid	B2890	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Detention Manager - TJJD State Aid	B2895	-	-	-	-	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
312140	Juvenile Probation Officer - TJJD State Aid	B1832	2.00	2.00	2.00	2.00	-	-	-	-	-	-
	Prevention Specialist - TJJD State Aid *	B1834	0.90	0.90	0.90	0.90	-	-	-	-	-	-
	Juv Prl. Officer - TJPC CM Cor *	1877	0.07	0.07	0.02	-	-	-	-	-	-	-
	Probation Spvr - Com Cor *	2856	0.03	-	-	-	-	-	-	-	-	-
	Surveillance Officer - TJJD State Aid *	B2858	0.95	0.95	0.95	0.95	-	-	-	-	-	-
	Total:		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	2.00
	Prevention Specialist - TJJD State Aid	B1834	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Surveillance Officer - TJJD State Aid	B2858	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	4.00	4.00	4.00	4.00	4.00	4.00
312150	Juv Prl. Officer - TJPC CM Cor *	1877	0.01	0.01	0.01	-	-	-	-	-	-	-
	Professional Counselor - TJJD State Aid	B1878	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Psychologist - TJJD State Aid	B1890	1.00	1.00	1.00	1.00	-	-	-	-	-	-
	Professional Counselor	1892	1.00	-	-	-	-	-	-	-	-	-
	Probation Spvr - Com Cor *	2856	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	2.47	2.47	2.46	-	-	-	-	-	-
* Positions are split funded between the Juvenile Grants												
312154	Professional Counselor - TJJD State Aid	B1878	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
312157	Professional Counselor - TJJD State Aid	B1890	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
340520	R U OK Coordinator - ARPA Revenue Replacement	B0251	-	-	-	-	-	-	-	1.00	-	-
	Total:		-	-	-	-	-	-	-	1.00	-	-
34200100	Director of Forensic Services	B3001	-	-	-	-	-	-	-	-	1.00	1.00
	Medicolegal Death Investigator	B3002	-	-	-	-	-	-	-	-	-	2.00
	Forensic Lab Technician	B3004									-	1.00
	Forensic Operations Administrator	B3005	-	-	-	-	-	-	-	-	1.00	1.00
	Total:		-	-	-	-	-	-	-	-	2.00	5.00
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	1.00
	Total:		2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
36000100	Assistant Manager - Exposition Complex	B0825	-	-	-	-	-	-	-	-	-	1.00
	Administrative Assistant - Exposition Complex	B0828	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Receptionist - Exposition Complex	B0829	-	-	-	-	-	-	-	1.00	1.00	1.00
	Facility Operations Assistant - Exposition Complex	B0831	5.00	4.00	4.00	5.00	5.00	8.00	9.00	11.00	11.00	11.00
	Temporary Attendants - Exposition Complex	B0832	15.00	15.00	15.00	15.00	15.00	12.00	4.00	4.00	4.00	4.00
	Attendants - Exposition Complex	B0833	-	-	-	-	-	4.00	8.00	5.00	5.00	5.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
36000100 Cont.	Lead Operations Assistant - Exposition Complex	B0834	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Event Coordinator I - Exposition Complex	B0838	1.00	2.00	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	3.00
	General Manager - Exposition Complex & Brazos Valley Fair **	B0844	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Clerk III - Exposition Complex	B0848	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Temporary Clerk III - Exposition Complex	B0850	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	1.00
	Senior Manager, Exposition Complex	B0857	1.00	1.00	1.00	1.00	1.00	2.00	1.00	0.00	-	-
	Total:		27.66	27.66	27.66	28.66	28.66	33.66	31.66	32.66	32.66	32.66

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
36100100	Assistant Manager - Fair Administration	B0843	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	General Manager - Exposition Complex & Brazos Valley Fair **	B0844	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Manager - Fair Administration	B0846	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sponsorship Coordinator - Fair Administration ***	B0861	0.82	0.82	0.82	0.82	0.82	0.82	0.82	1.00	1.00	1.00
	Total:		3.16	3.16	3.16	3.16	3.16	3.16	3.16	3.34	3.34	3.34

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
36500100	Director - Brazos Center	B0801	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst. Mgr. - Brazos Center	0805	1.00	1.00	1.00	-	-	-	-	-	-	-
	Assistant Director - Brazos Center	B0806	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - Brazos Center	B0807	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Custodian - Brazos Center	B0809	2.00	2.00	2.00	2.00	2.00	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	2.00	2.00	2.00	4.00	4.00	4.00	4.00
	Building Event Worker- Brazos Center (Part-Time)	B0815	-	-	-	-	-	-	2.00	2.00	2.00	2.00
	Building Event Worker - Temp - Brazos Center	B0819	3.00	3.00	3.00	5.00	5.00	5.00	2.00	2.00	2.00	2.00
	Total:		10.00	10.00	10.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
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	3.00	3.00
	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	-	-
	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

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
424100	Director-MPO	B2001	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS and Modeler - MPO	B2004	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Secretary - MPO	B2006	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Special Project Coordinator - MPO	B2010	-	-	-	-	-	-	-	-	1.00	-
	Total:		3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
50000100	Director - Records Management Fund *	B8102	0.34	0.34	0.34	0.34	0.34	0.34	1.00	1.00	1.00	1.00
	Assistant Manager - Records Management Fund	B8107	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Clerk/scanner Temp	8108	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	2.00
	Bilingual Transcriptionist - Records Management Fund	B8110	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		4.34	3.34	2.34	3.34	3.34	4.34	5.00	5.00	5.00	5.00

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

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
51000100	Courthouse Security Sergeant	B1450	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
	Courthouse Security Officer	B1452	4.00	4.00	4.00	4.00	4.00	5.00	5.00	-	-	-
	Total:		5.00	5.00	5.00	5.00	5.00	6.00	6.00	-	-	-

Budget Unit	Job Class Title	Class Codes	Adopted FY 17	Adopted FY 18	Adopted FY 19	Adopted FY 20	Adopted FY 21	Adopted FY 22	Adopted FY 23	Adopted FY 24	Adopted FY 25	Adopted FY 26
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
	Operations Manager - Road and Bridge	B2604	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	General Superintendent - Road and Bridge	B2605	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant General Superintendent - Road and Bridge	B2606	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Area Supervisor - Road & Bridge	B2607	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Project Coordinator - Road and Bridge	B2608	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Shop Foreman - R&B	2609	-	-	-	-	-	-	-	-	-	-
	Capital Projects Manager	2610	1.00	1.00	-	-	-	-	-	-	-	-
	GIS Coordinator - Road and Bridge	B2611	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	R-O-W Agent - Road and Bridge	B2613	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Pavement Management Specialist and Inspector - R&B	B2614	1.00	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Floodplain Permit Specialist - Road and Bridge	B2616	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	2.00	2.00	2.00	2.00
	Multi Equipment Operator IV - Road and Bridge	B2636	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Multi Equipment Operator III - Road and Bridge	B2637	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Certified Herbicide Specialist - Road and Bridge	B2638	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Multi Equipment Operator II - Road and Bridge	B2639	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Multi Equipment Operator - Road and Bridge	B2640	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist - Road and Bridge	B2641	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist II - Road and Bridge	B2642	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Operator II - Road and Bridge	B2643	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Heavy Equipment Operator III - Road and Bridge	B2644	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00
	Heavy Equipment Operator I - Road and Bridge	B2645	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Heavy Equipment Operator IV - Road and Bridge	B2646	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Light Equipment Operator I - Road and Bridge	B2647	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Light Equipment Operator II - Road and Bridge	B2648	4.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00
	Light Equipment Operator III - Road and Bridge	B2649	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Light Equipment Operator IV - Road and Bridge	B2650	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Heavy Equipment Specialist III - Road and Bridge	B2652	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Resource Specialist - Road and Bridge	B2660	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary - Road and Bridge	B2661	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS - Part Time - Road and Bridge	B2662	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	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	7.00	8.00	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00
	Technician Temporary - Road and Bridge	B2666	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Temp Labor, Seasonal	2667	1.00	1.00	-	-	-	-	-	-	-	-
	Technician Part Time Temporary - Road and Bridge	B2668	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	1.00
	Total:		69.00	72.00	77.00	77.00	76.00	78.00	78.00	78.00	78.00	78.00
56002000	Shop Forman - Heavy Fleet	B2674	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
	Resource Specialist - Heavy Fleet	B2675	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Mechanic - Heavy Fleet	B2676	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Tire Specialist - Heavy Fleet	B2677	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lead Mechanic - Heavy Fleet	B2680	-	-	1.00	1.00	-	-	-	-	-	-
	Parts Manager - Heavy Fleet	B2681	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total:		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
64005100	Medical Director	0280	1.00	1.00	-	-	-	-	-	-	-	-
	Medical Manager - Health and Wellness Clinic	B0281	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Nurse Practitioner - PA - Health and Wellness Clinic	B0282	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
	Nurse Practitioner - PA - Three Quarter Time - Health and Wellness Clinic	B0283	-	-	-	1.00	1.00	1.00	1.00	1.00	-	-
	Nurse - Health and Wellness Clinic	B0284	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
	Nurse - Health and Wellness Clinic	B0285	-	-	-	-	-	-	-	-	1.00	1.00
	Medical Clerk - Health and Wellness Clinic	B0286	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
	Total:		4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
	Total Created Positions:		872.00	903.00	924.00	946.00	950.00	964.00	982.00	1007.00	1043.00	1059.00

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

GLOSSARY

THE STATE OF TEXAS

COUNTY OF BRAZOS

A

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

F

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

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

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

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

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

G

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

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

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

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

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

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

I

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

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

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

L

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

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

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

M

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

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

N

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

O

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

OEM – Office of Emergency Management

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

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

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

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

P

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

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

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

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

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

R

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

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

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

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

Revenue – Sources of income financing the operations of government.

S

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

T

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

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

U

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

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

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

V

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

THE STATE OF TEXAS

COUNTY OF BRAZOS

APPENDIX

THE STATE OF TEXAS

COUNTY OF BRAZOS

2025 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]		$ 30,199,261,127
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]		$ 3,756,097,841
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 26,443,163,286
4.	**Prior year total adopted tax rate.**		$ 0.419700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. Original prior year ARB values:	$ 1,453,781,537	
	B. Prior year values resulting from final court decisions:	- $ 1,325,010,895	
	C. Prior year value loss. Subtract B from A.[3]		$ 128,770,642
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 1,363,743,045	
	B. Prior year disputed value:	- $ 109,099,444	
	C. Prior year undisputed value. Subtract B from A.[4]		$ 1,254,643,601
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 1,383,414,243

[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.	$ 27,826,577,529
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** 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: .... $ 5,994,284 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 41,595,375 C. **Value loss.** Add A and B.[6]	$ 47,589,659
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:** .... $ 8,436,776 B. **Current year productivity or special appraised value:** .... - $ 126,827 C. **Value loss.** Subtract B from A.[7]	$ 8,309,949
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 55,899,608
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.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 27,770,677,921
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 116,553,535
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]	$ 1,154,807
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10]	$ 117,708,342
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:** .... $ 33,075,013,147 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 14,131,764 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 24 below.[12] .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 33,089,144,911

[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] .... $ 1,144,827,168 **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] .... + $ 1,007,676,849 **C. Total value under protest or not certified.** Add A and B.	$ 2,152,504,017
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]	$ 4,008,297,278
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 31,233,351,650
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 871,352,987
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 871,352,987
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 30,361,998,663
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.387683 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ 0.387683 /$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.

[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)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.381834 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 27,826,577,529
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 106,251,334
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.. + $ 1,038,706	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 1,038,706	
	E. Add Line 31 to 32D.	$ 107,290,040
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 30,361,998,663
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.353369 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	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. $ 1,795,072	
	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. – $ 928,049	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.002855 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.002855 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	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.. $ 1,846,615	
	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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.. – $ 1,608,484	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000784 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000784 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 5,239,858	
	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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.......... $ 4,349,017	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.002934 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.......... $ 0.000716 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000716 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	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, 2023 and ending on June 30, 2024. .... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.......... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.357724 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .... $ 26,030,800	
	B. Divide Line 41A by Line 33 and multiply by $100 .... $ 0.085734 /$100	
	C. Add Line 41B to Line 40.	$ 0.443458 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.458979 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
D42.	***Disaster Line 42 (D42):* 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 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses.		
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount	$ 10,696,932	
	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.		$ 9,446,932
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]		$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.		$ 9,446,932
46.	**Current year anticipated collection rate.**		
	A. Enter the current year anticipated collection rate certified by the collector. [33]	100.00 %	
	B. Enter the prior year actual collection rate.	98.31 %	
	C. Enter the 2023 actual collection rate.	99.66 %	
	D. Enter the 2022 actual collection rate.	100.22 %	
	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%. [34]		100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.		$ 9,446,932
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*		$ 31,233,351,650
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.		$ 0.030246 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.		$ 0.489225 /$100
D50.	***Disaster Line 50 (D50):* 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 D42. Add Line D42 and 49.		$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**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.	$ 0.489225 /$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
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- 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.	$ 26,030,800
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 31,233,351,650
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.083342 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.387683 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.387683 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.489225 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.405883 /$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
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 31,233,351,650
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.405883 /$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. [42] 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. [43]

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; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] 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. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.444141 /$100
	B. Unused increment rate (Line 67)	$ 0.031388 /$100
	C. Subtract B from A	$ 0.412753 /$100
	D. Adopted Tax Rate	$ 0.419700 /$100
	E. Subtract D from C	$ -0.006947 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 27,848,856,941
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 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
66.	**Year 1 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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 5,364,764 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ 0.017176 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.423059 /$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

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. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.357724 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 31,233,351,650
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.001600 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.030246 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.389570 /$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.[50]

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. [51]

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
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.419700 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 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 2024 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 2024, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 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
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 27,770,677,921
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 30,361,998,663
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.423059 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.387683 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 28

Voter-approval tax rate............ $ 0.423059 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 69

De minimis rate............. $ 0.389570 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

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

sign here [signature]
Taxing Unit Representative

8-4-25
Date

[54] 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