

BRAZOS COUNTY

TEXAS

CAPITAL IMPROVEMENTS PROGRAM

FISCAL YEARS 2027 · 2031


PEOPLE



HERITAGE

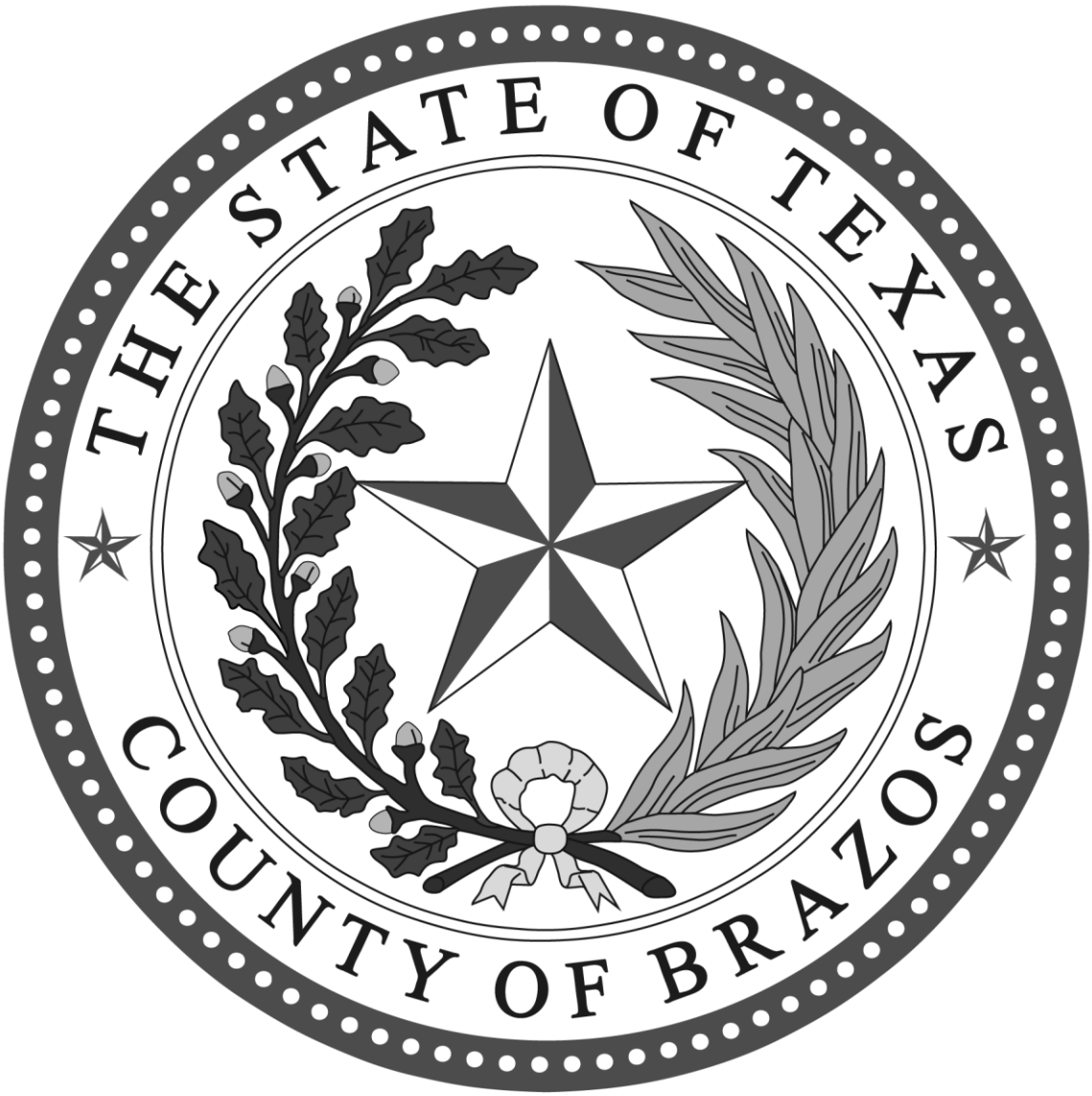

PROGRESS


OPPORTUNITY

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Prepared by the Brazos County Budget Office

BRAZOS COUNTY
TEXAS


THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED CAPITAL IMPROVEMENT PLAN
For The Fiscal Year Ending September 30, 2027

TABLE OF CONTENTS

Page No.

Table of Contents i

Executive Summary ..... ii – vi

Adopted Capital Improvement Summary by Fund

Adopted FY 27 Capital Improvement Plan Summary ..... 1 - 4

Fund 43260 - General Obligation Bonds, Series 2026

On System Road Bond – TXDOT (Fund 43230) ..... 5 – 6

Fund 43261 – Certificates of Obligation, Series 2026

County Administration Building ..... 7 – 8

101 North (Courthouse Annex) ..... 9 – 10

Fund 45000 – General Permanent Improvement Fund

Road and Bridge Renovations 11– 12

Commissioner's Court ..... 13 – 18

Fleet Maintenance Service ..... 19 – 21

Elections Administration ..... 22 – 25

Information Technology ..... 26 – 32

County Attorney ..... 33 – 35

District Clerk ..... 36 – 38

County Administration Building ..... 39 – 40

Juvenile Services ..... 41 – 42

County Agriculture Extension ..... 43 – 44

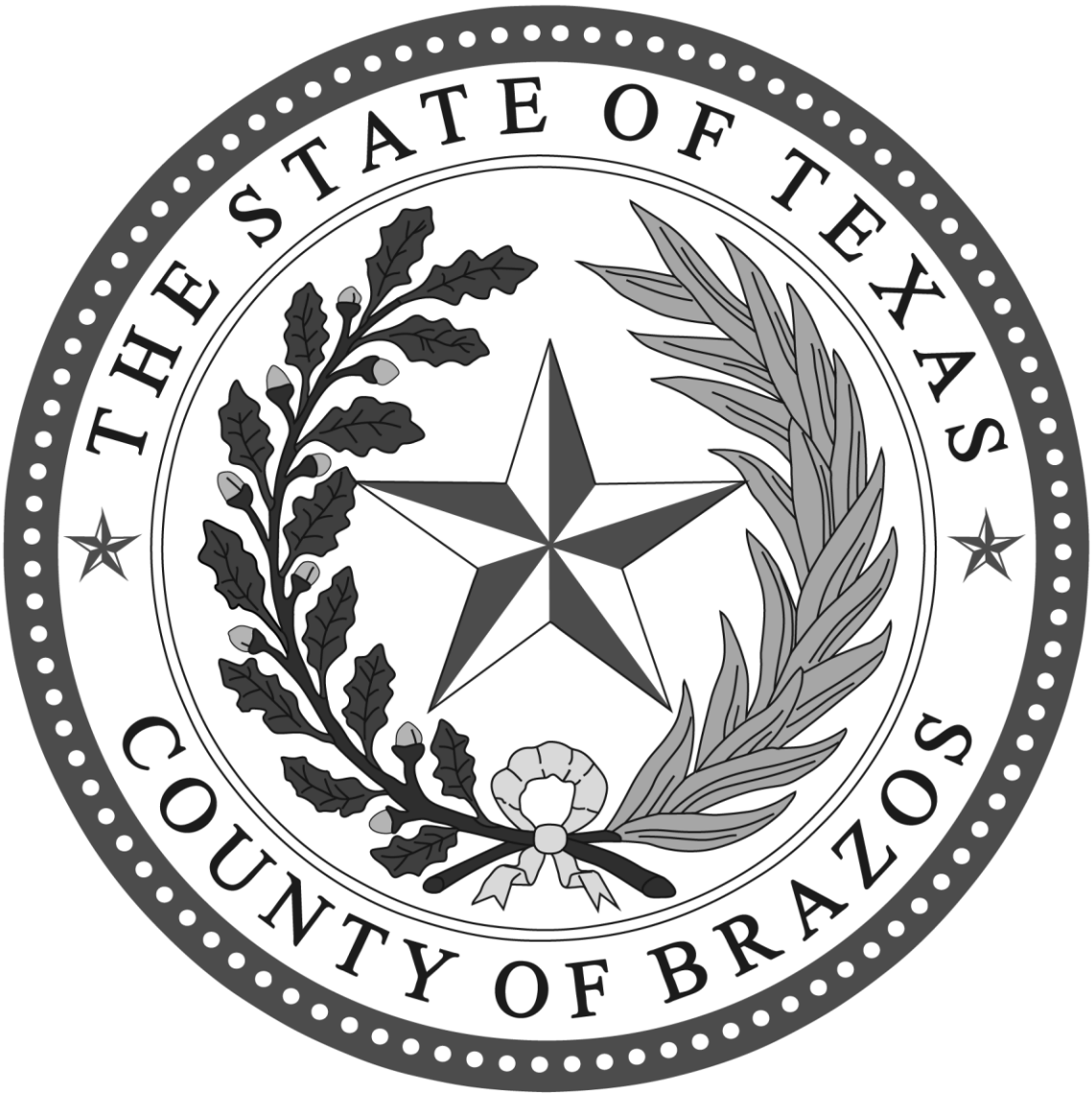
Road & Bridge ..... 45 – 46

Fund 45100 – Deferred Maintenance

Deferred Maintenance ..... 47 – 48

Glossary

Glossary ..... 49 – 53


THE STATE OF TEXAS
COUNTY OF BRAZOS

Capital Improvement Program

Fiscal Years 2027 through 2031

Executive Summary

Brazos County's Capital Improvement Program (CIP) provides a five-year plan for maintaining and improving the facilities, roads, equipment, and technology needed to deliver County services. The FY 2027–2031 plan aligns the County's highest-priority capital needs with available and anticipated funding while considering the long-term cost of operating and maintaining these investments.

The CIP is updated annually in conjunction with the County's budget. FY 2027 is the funded first year of this planning cycle. Estimates for FY 2028 through FY 2031 guide future decisions and remain subject to reevaluation, available resources, and Commissioners Court approval. Inclusion in a future year does not authorize spending or guarantee funding. Projects may begin only after the required approval and funding are in place.

The County's long-range capital planning process began in 2009. The Capital Improvement Plan Policy revised in December 2025 provides the framework for evaluating, prioritizing, financing, and monitoring projects. The Budget Office coordinates this process with County departments, subject matter experts, and executive leadership. The Budget Officer presents final recommendations to the Commissioners Court, which determines funding and approves the capital budget.

FY 2027 Capital Investment

The FY 2027 capital spending budget totals $109,859,812, a decrease of $6,217,869 from the FY 2026 capital budget of $116,077,681. This is the annual capital budget, rather than a total for all five years of the plan. Major investments include road improvements, the County Courthouse Annex, the County Administration Building, and the future 911 Communications facility.

Capital investments are supported primarily by annual cash appropriations, including available General Fund resources, and long-term debt. Grants, intergovernmental revenues, and other designated revenues may also support eligible projects. Funding decisions consider project timing, useful life, restrictions on funding sources, and the County's ability to meet both capital and ongoing operating costs.

FY 2027 Capital Program Highlights

General of Obligations 2026

The Commissioners Court issued general obligation bonds in the spring of 2026. Proceeds are designated for permanent public improvements, including the design, acquisition, construction, improvement, and maintenance of roads, bridges, and highways within Brazos County.

A total of $6.9 million is set aside for On-System Roads – TxDOT projects and related improvements.

Certificates of Obligations 2020

The Commissioners Court issued certificates of obligation in the spring of 2026. Proceeds are designated for the design, planning, acquisition, construction, furnishing, renovation, and equipping of public property and designated infrastructure, including improvements to the County Courthouse Annex and County Administration Building, as well as contractual obligations for professional services associated with these projects, including financial advisory, legal, architectural, and engineering services.

Included in the FY 2027 capital plan is $8.9 million for construction of the County Administration Building and $52.6 million for construction of the County Courthouse Annex.

General Capital Improvements

Established in 1994, the General Capital Improvement Fund provides accountability for equipment and capital assets that support departmental operations and replace aging assets. The FY 2027 allocation totals $21,318,483.

Highlights of projects funded through the General Capital Improvement Fund include:

$3.1 million is set aside for Road and Bridge renovations.

A total of $14.8 million has been set aside under the direction of the Commissioners Court. Of this amount, $2,385,000 is allocated for the purchase of the property at 1003 N. Earl Rudder Freeway and related building renovations; $150,000 is designated for building renovations at 108 San Jacinto; and $10,330,970 is earmarked for the design and construction of the future 911 Communications facility at 2504 Kent Street. The remaining $2 million is held in contingency to address emergencies and unforeseen capital needs, including cost inflation on current projects, replacement of patrol vehicles or Road and Bridge equipment damaged in accidents, and unexpected building maintenance not anticipated when the annual budget was adopted.

Fleet Shop – Light Equipment was appropriated $576,000 for replacement vehicles and equipment.

A total of $321,075 has been set aside for Election Administration, including $22,838 for an Elections Asset Tracking System and $298,237 for a Voter Registration System.

A total of $653,840 is included for Patch Management, Vulnerability Management, and Radio Replacement. Additional funding has also been included in the General Fund for ongoing maintenance of computer-related security, hardware, and software.

The County Attorney was appropriated $50,000 for Axon Attorney Premier.

A total of $147,660 was set aside for Tyler Enterprise Jury Manager for use by the District Clerk's Office.

$1 million is set aside for the County Administration Building Renovation Project.

$400,000 is set aside for the Juvenile Expansion Project.

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

$82,000 has been set aside for Road and Bridge for an additional compact track loader and trailer.

Total amount that is allocated in the General Capital Improvement Fund is $21,318,483.

Deferred Maintenance
Resolution 26-014, approved by the Commissioners Court on July 28, 2026, committed $20 million of General Fund balance for deferred maintenance and major repairs of Brazos County buildings in accordance with Governmental Accounting Standards Board Statement No. 54.

Planning for County Capital Needs

Purpose of the Five Year Plan
The CIP connects current capital requests with future facility, infrastructure, fleet, and technology needs. It allows the County to schedule investments, coordinate work across departments, and evaluate the financial impact before projects become urgent. Project schedules and estimates are reviewed each year as needs, costs, and funding availability change.

The five-year plan supports the Commissioners Court by making capital priorities and funding needs visible to the public. It also helps the County anticipate future debt requirements, coordinate improvements identified through master plans and condition assessments, and account for ongoing staffing, maintenance, licensing, utilities, and other costs associated with new or expanded assets.

Project Categories
Requests are assigned to five categories under the CIP Policy: land and land improvements; buildings and building improvements; improvements other than buildings; infrastructure; and machinery, equipment, and computer software. The County Auditor evaluates projects against the Capital Asset Policy and Debt Policy. Applicable asset classification and capitalization requirements remain governed by those policies.

Planning Period and Project Timing
FY 2027 covers October 1, 2026, through September 30, 2027. FY 2028 through FY 2031 provide the remaining four years of this plan. Immediate projects are in progress or expected to begin within one year; short-term projects are expected within two to three years; and long-term projects are expected within four to five years. Needs beyond that period may be identified as future projects. These timing descriptions are separate from the policy's high, medium, and low priority rankings.

CIP Development and Funding Process

Project Requests and Technical Review

The Budget Office issues a Call for Projects to County departments and elected officials. Requests include a detailed description and scope, purpose and need, estimated cost, available resources, operating budget impact, potential revenues or efficiencies, and alternatives to capital outlay. Departments identify needs for the next fiscal year and provide a four-year projection. Incomplete requests may be disqualified under the policy.

Subject matter experts selected by the Budget Officer review feasibility and technical requirements. These may include representatives from information technology, engineering, facilities, fleet maintenance, legal, project management, and purchasing. Review proceeds through needs assessment, evaluation against the Capital Asset Policy, prioritization, and detailed cost and funding analysis.

Priority and Funding Evaluation

Projects are evaluated against public health and safety needs, mandates, asset preservation, service demand, overcrowding, and County goals. High-priority considerations include legal or contractual requirements, public safety, prevention of asset deterioration, replacement of obsolete equipment, and operating savings. Medium-priority projects may improve service delivery or have strong public support. Low-priority projects may support declining demand, introduce a new service, or improve a nonessential service.

The County considers annual cash funding and available fund balance alongside long-term debt for assets with useful lives exceeding five years and costs beyond annual revenue capacity. The Budget Office verifies the eligibility of designated revenue sources with the County Auditor before recommending capital funding. Cost estimates are refined as additional information becomes available, including ongoing operating costs and the effect on future budgets.

Recommendations and Court Approval

The Budget Officer may meet with departments for clarification. Subject matter experts and executive leadership review additional information and recommend project priorities and funding. Departments are notified of recommendations and may submit a written appeal and justification to the Budget Office by the specified deadline. The Commissioners Court considers the Budget Officer's final recommendations and approves funding through the annual budget process.

Implementation and Changes

After approval, the Budget Officer, County Auditor, and Capital Improvement Team monitor project progress and recommend revisions as needed. Modifications must follow the CIP Policy and applicable budget procedures. Requests for additional interim allocations require Commissioners Court approval and must meet the policy's criteria. Written requests must include justification and approval by the department head, elected official, or designee.

Departments must initiate purchasing by the published deadline. Requests to roll over remaining balances because of extenuating circumstances must be submitted in writing to the Budget Office

during the budget process. Future-year schedules and funding estimates are reviewed again during each annual update.

Project Management Checklist

The following checklist supports implementation of approved projects. It is a working guide to be used with the CIP Policy, purchasing requirements, and applicable budget procedures.

Getting Started

- Document the business case, service need, and connection to County priorities.
- Identify affected departments, project stakeholders, and major risks.
- Confirm the funding source with the Budget Office and obtain required Commissioners Court approval.

Defining and Planning the Project

- Document the project scope, deliverables, exclusions, and responsibilities.
- Assign a project lead and confirm necessary technical and departmental participation.
- Develop cost estimates, a procurement schedule, milestones, and a realistic completion date.
- Identify task dependencies, operating budget impacts, and risks; assign responsibility for each risk.
- Establish a communication plan and procedures for reviewing progress and requesting changes.

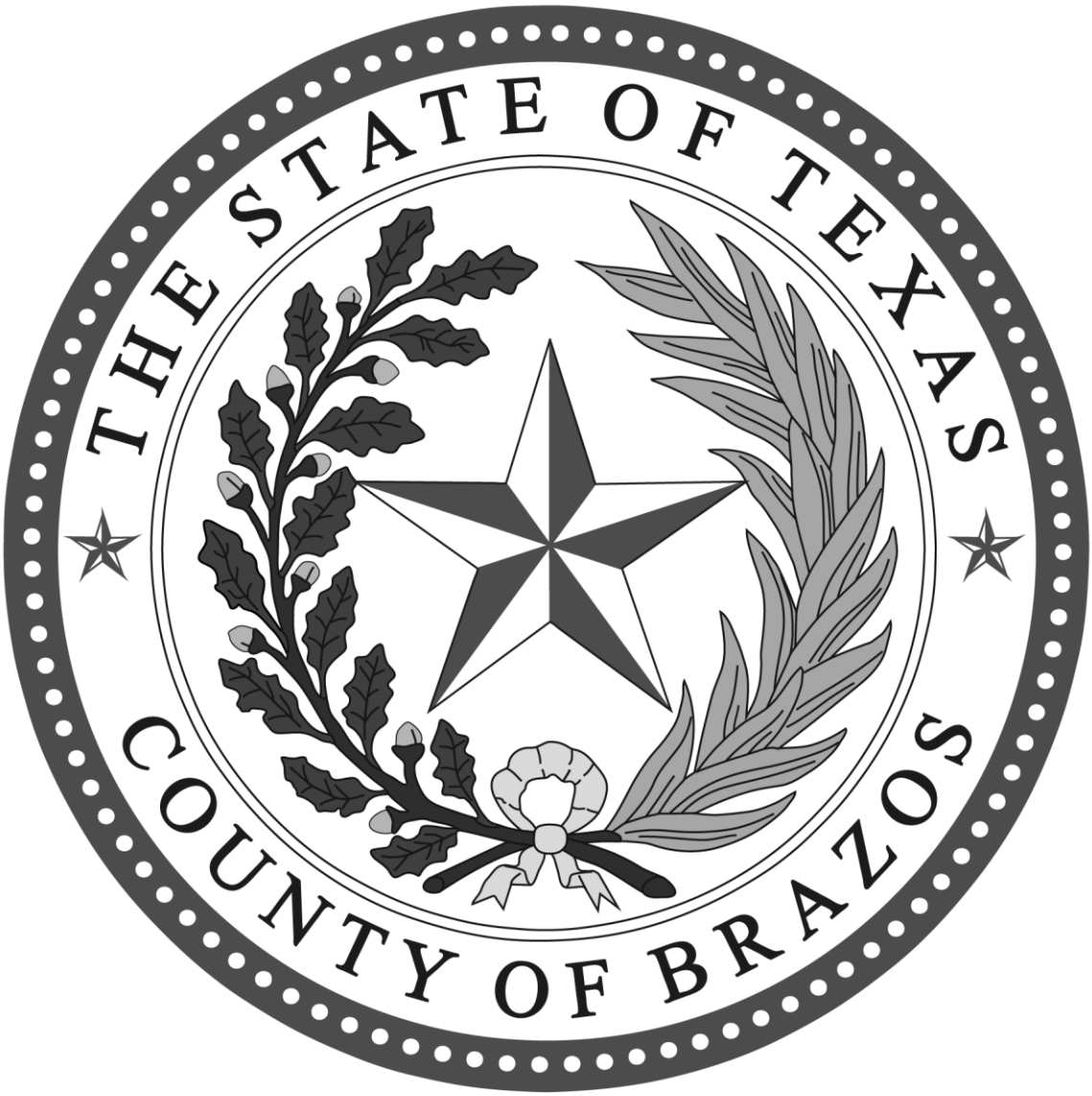
Monitoring Progress

- Track spending, commitments, available funding, and progress against milestones.
- Maintain project records and review quality with the requesting department.
- Report delays, cost increases, scope changes, and unresolved issues to the appropriate County officials.
- Obtain required approvals before implementing changes and follow the CIP Policy for additional funding.

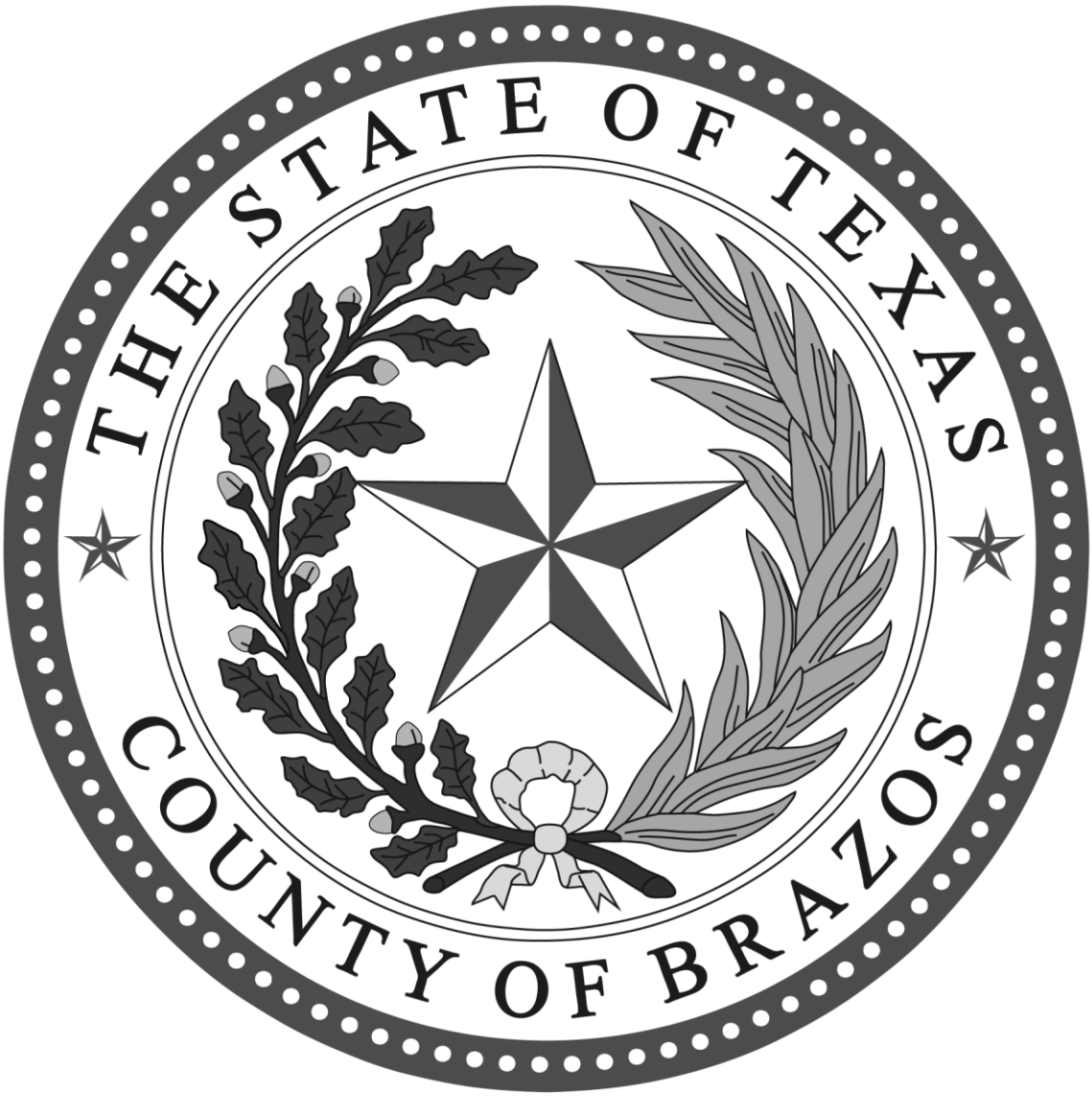
Closing the Project

- Confirm completion of deliverables and document outstanding work.
- Compare final costs, schedule, and results with the approved project.
- Coordinate final financial and asset records with the County Auditor and other responsible departments.
- Prepare a final report, communicate completion, and document lessons for future projects.

The Commissioners Court extends its appreciation to County departments and staff for identifying capital needs and maintaining the project information that supports responsible long-range planning.


THE STATE OF TEXAS
COUNTY OF BRAZOS

Fund Summary


THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS

ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43200 - Certifications of Obligation 2020	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
Commissioner's Court - Contingency - 11001500	$ 987,592	$ 3,038,134	$ 782,000	$ -	$ -	$ -	$ -	$ -	$ -
Facilities Services Building - 63432000	$ 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	$ 554,310	$ 941,419	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Information Technology - 63432140	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Facility Services - 63432170	$ -	$ 215,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Sheriff's Office - 63432280	$ 523,833	$ 272,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Jail - 63432282	$ 2,181,027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
JP & Constable #1 Building - 63432300	$ 2,000,000	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Constable Pct #3 - 63432303	$ 60,525	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Juvenile - 63432310	$ 559,952	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hail Repair - 63432400	$ 1,468,385	$ 921,947	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roof Repair Road and Bridge - 63432560	$ 304,814	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Roads - 63432600	$ 2,970,000	$ -	$ 2,300,000	$ 1,754,759	$ -	$ -	$ -	$ -	$ -
R & B Heavy Equipment - 63432700	$ 284,019	$ 330,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fund 43200 Total	**$ 12,235,000**	**$ 8,520,000**	**$ 6,082,000**	**$ 1,754,759**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43230 - On System Road Bond - TXDOT (General Obligation Bonds, Series 2023)	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
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**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43231 - Off System Road Bond (General Obligation Bonds, Series 2023)	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
Capital Roads - 63432356	$ -	$ 10,100,000	$ 6,051,000	$ 5,211,031	$ -	$ -	$ -	$ -	$ -
Fund 43231 Total	**$ -**	**$ 10,100,000**	**$ 6,051,000**	**$ 5,211,031**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

BRAZOS COUNTY, TEXAS

ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 43232 - 2023 Certificates of Obligation	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
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 43260 - On System Road Bond - TXDOT (General Obligation Bonds, Series 2026)	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
Rellis - 63432305	$ -	$ -	$ -	$ -	$ 120,450	$ -	$ -	$ -	$ -
Leonard Road - 63432306	$ -	$ -	$ -	$ -	$ 913,667	$ -	$ -	$ -	$ -
North 2818 - 63432307	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Bush/Wellborn - 63432308	$ -	$ -	$ -	$ -	$ 5,445,333	$ -	$ -	$ -	$ -
William D. Fitch - 63432309	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Harvey Road - 63432311	$ -	$ -	$ -	$ -	$ 459,455	$ -	$ -	$ -	$ -
Fund 43260 Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,938,905**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 43261 - Certificates of Obligation 2026	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
County Administration Building - 63270000	$ -	$ -	$ -	$ -	$ 8,905,549	$ -	$ -	$ -	$ -
101 North - 63432322	$ -	$ -	$ -	$ -	$ 52,696,875	$ -	$ -	$ -	$ -
Fund 43261 Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 61,602,424**	**$ -**	**$ -**	**$ -**	**$ -**

Fund 45000 - General Capital Improvement Fund	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
2619 West Highway 21 Renovations - 63000510	$ -	$ -	$ -	$ 535,182	$ -	$ -	$ -	$ -	$ -
Road and Bridge Renovations - 63000511	$ -	$ -	$ -	$ 2,259,338	$ 3,171,938	$ -	$ -	$ -	$ -
Capital Projects - Commissioner's Court - 63000500	$ -	$ 6,162,654	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County Judge - 63100001	$ -	$ 13,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commissioners' Court - 63110001	$ 17,065,246	$ 13,863,500	$ 7,000,000	$ 2,801,768	$ 14,865,970	$ -	$ -	$ -	$ -
Fleet Maintenance - 63111000	$ 50,000	$ 74,000	$ 947,086	$ 800,000	$ 576,000	$ 900,000	$ 950,000	$ 1,000,000	$ 900,000
Elections Administrator - 63112101	$ -	$ 40,000	$ 5,800	$ -	$ 321,075	$ 65,697	$ 66,722	$ -	$ -
Sanctuary Renovation - 63115000	$ -	$ -	$ 8,995,000	$ -	$ -	$ -	$ -	$ -	$ -
Tax Office - 63130001	$ -	$ -	$ 80,300	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology - 63140001	$ 1,202,492	$ 205,276	$ 461,900	$ 2,441,190	$ 653,840	$ 68,840	$ 68,840	$ 45,380	$ 45,380
Project Management - 63145001	$ -	$ -	$ -	$ 38,000	$ -	$ -	$ -	$ -	$ -
Human Resources - 63150001	$ 6,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
North Wing Renovation - 63115100	$ -	$ -	$ 1,669,000	$ -	$ -	$ -	$ -	$ -	$ -
County Auditor - 63160001	$ 1,783,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

BRAZOS COUNTY, TEXAS

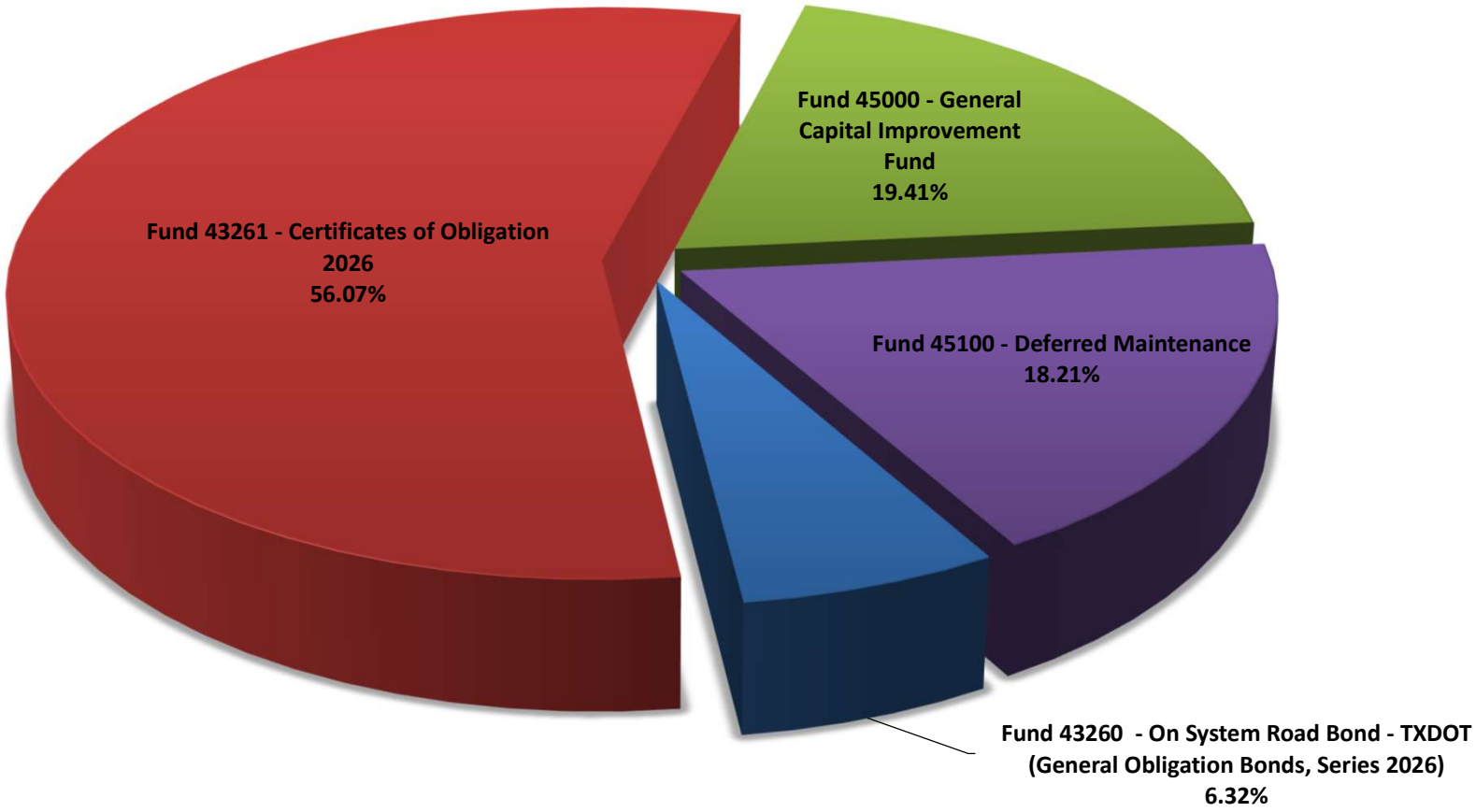
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN
SUMMARIZED BY FUND

Fund 45000 - General Capital Improvement Fund	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
Facilities Services - 63170001	$ 71,000	$ 436,900	$ -	$ 48,875	$ -	$ -	$ -	$ -	$ -
County Attorney - 63180001	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ -
District Clerk - 63200001	$ -	$ -	$ -	$ -	$ 147,660	$ 89,390	$ -	$ -	$ -
District Attorney - 63190001	$ 63,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
85th District Court - 63220001	$ 5,202	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
BISD Building Renovation - 63270000	$ -	$ 9,445,573	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administration Building Envelope - 63270000	$ -	$ -	$ 6,770,000	$ 18,500,000	$ 1,000,000	$ -	$ -	$ -	$ -
Sheriff's Office -Administration - 63280001	$ 1,482,000	$ 665,057	$ 1,261,000	$ 49,000	$ -	$ -	$ -	$ -	$ -
Sheriff's Office - Jail Division - 663280021	$ 183,000	$ 85,377	$ 53,200	$ 13,122	$ -	$ -	$ -	$ -	$ -
Jail Correctional Medicine - 63280021	$ -	$ -	$ -	$ 8,000	$ -	$ -	$ -	$ -	$ -
Constable Pct. #1 - 63301001	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Constable Pct. #2 - 63302001	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Constable Pct. #3 - 63303001	$ 43,000	$ 84,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Constable Pct. #4 - 63304001	$ 43,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Juvenile Services - 63310001	$ 16,000	$ 31,000	$ 200,000	$ 150,000	$ 400,000	$ -	$ -	$ -	$ -
Medical Examiner's Building - 63340500	$ -	$ 4,605,896	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Emergency Management - 63355001	$ -	$ -	$ -	$ 17,500	$ -	$ -	$ -	$ -	$ -
Expo Center - 63360001	$ 78,000	$ 7,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Brazos Center - 63365001	$ 9,760	$ 44,100	$ 225,000	$ -	$ -	$ -	$ -	$ -	$ -
County Agriculture Extension - 63370001	$ -	$ -	$ 150,000	$ 50,000	$ 50,000	$ -	$ -	$ -	$ -
County Records Management - 63500001	$ -	$ 13,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Road & Bridge Equipment - 63560001	$ 8,228,000	$ 492,400	$ 592,000	$ 222,000	$ 82,000	$ -	$ -	$ -	$ -
Fund 45000 Total	**$ 30,415,000**	**$ 43,762,133**	**$ 28,410,286**	**$ 27,933,975**	**$ 21,318,483**	**$ 1,123,927**	**$ 1,085,562**	**$ 1,045,380**	**$ 945,380**

Fund 45100 - Deferred Maintenance	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
Commissioners' Court - 63110001	$ -	$ -	$ -	$ -	$ 20,000,000	$ -	$ -	$ -	$ -
Fund 45100 Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000,000**	**$ -**	**$ -**	**$ -**	**$ -**

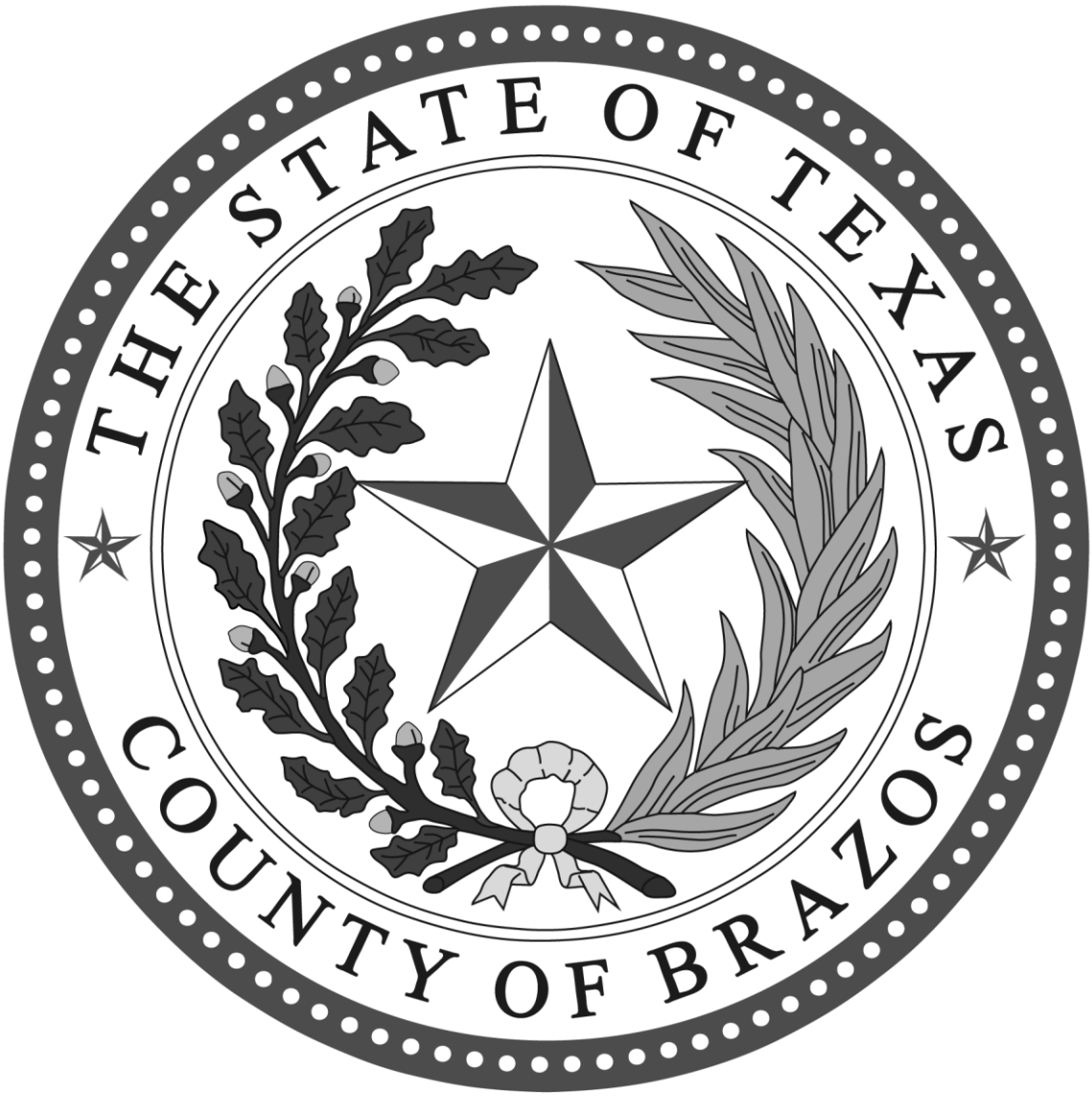
Total of All Funds	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Adopted	2027-2028	2028-2029	2029-2030	2030-2031
Total	**$ 42,650,000**	**$ 92,090,133**	**$ 118,881,286**	**$ 116,077,681**	**$ 109,859,812**	**$ 1,123,927**	**$ 1,085,562**	**$ 1,045,380**	**$ 945,380**

FY 27 Capital Improvement Projects
By Fund



General Obligation Bonds, Series 2026 (On System Road Bond – TXDOT and Off System Road Bond):

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


THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

					5-Year Fiscal Year Project Planning				
Department	**Project Priority**	**Project Title**	Adopted FY 26	Requested 2026-27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
On System Road Bond - TXDOT (General Obligation Bonds, Series 2026)									
		Rellis	$ -	$ 120,450	$ 120,450	$ -	$ -	$ -	$ -
		Leonard Road	$ -	$ 913,667	$ 913,667	$ -	$ -	$ -	$ -
		North 2818	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Bush/Wellborn	$ -	$ 5,445,333	$ 5,445,333	$ -	$ -	$ -	$ -
		William D. Fitch	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Harvey Road	$ -	$ 459,455	$ 459,455	$ -	$ -	$ -	$ -
		TOTAL	**$ -**	**$ 6,938,905**	**$ 6,938,905**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	On System Road Bond - TXDOT	Number:	DMND0001210
Category:	Strategic	Approved start date:	10/1/2026
Type:	Project	Approved end date:	9/30/2027
CIP Request:	Yes	Start date:	
Project:		Due date:	
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

$100 million bonds approved by voters in Nov 2022 to provide funding for professional services to get on TxDOT system projects ready for construction.
RELLIS - $120,450 (CIP #23-600-2)
Leonard Rd - $913,667 (CIP #23-600-3)
North 2818 - $0 (CIP #23-600-4)
Bush/Wellborn - $5,445,333 (CIP #23-600-5)
William Fitch - $0 (CIP #23-600-6)
Harvey Rd - $459,455 (CIP #23-600-7)

Details

Portfolio:		Priority:	1 - Critical
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:		Impacted Business Units:	
Demand manager:		Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Opex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

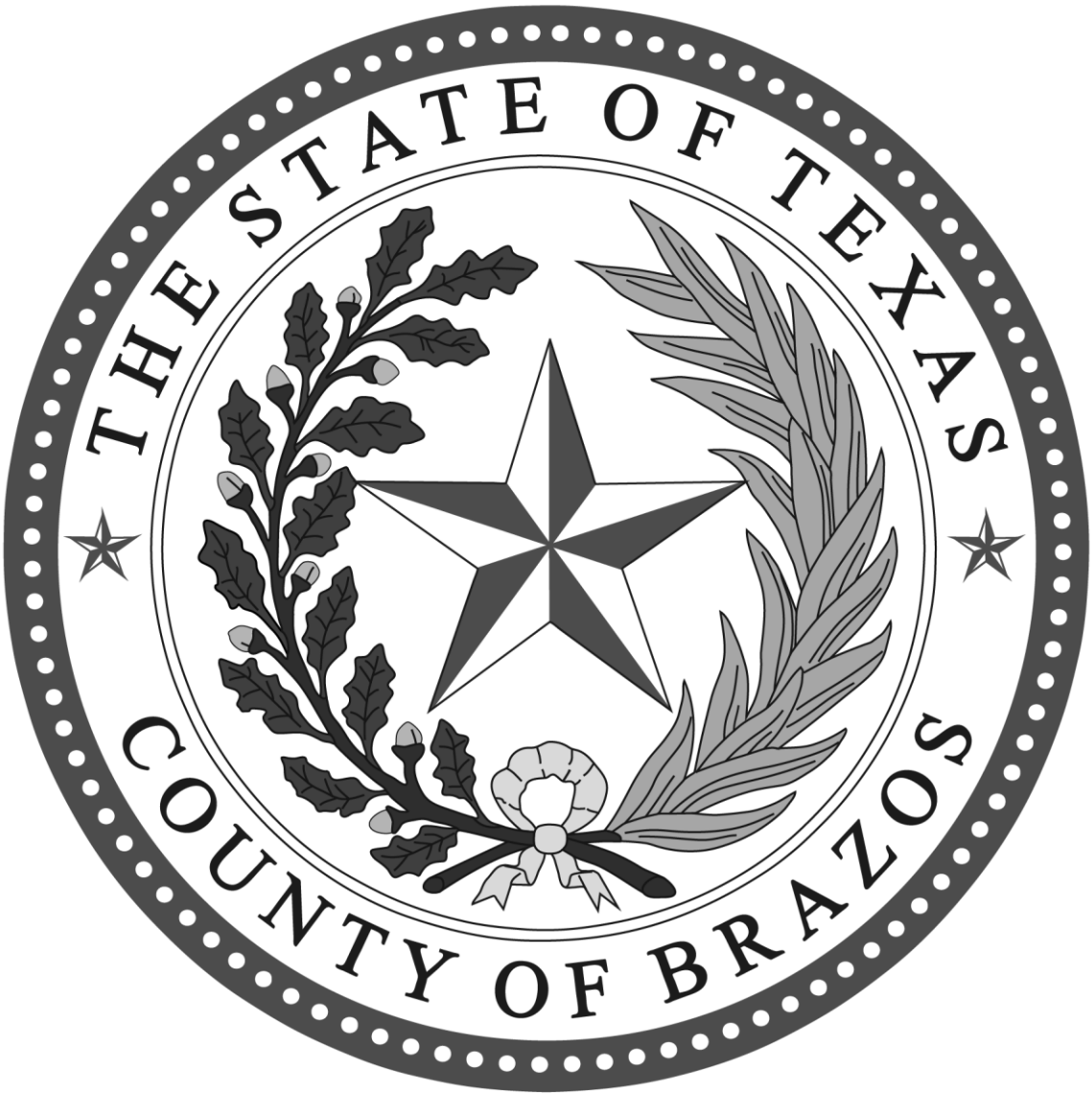
The Commissioners' Court issued General Obligation Bonds, Series 2026 of $7 million dollars in the spring of 2026 for (1) permanent public improvements, including designing, acquiring, constructing, improving, and maintaining roads, bridges, and highways within Brazos County, including the acquisition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

Financials

Capital expense:	$0	Capital budget:	$0
Operating expense:	$6,938,905	Operating budget:	$6,938,905
Total planned cost:	$6,938,905	Discount Rate %:	
Financial return:	($6,938,905)	Net present value:	
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	

Certificates of Obligation 2026:

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


THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

					5-Year Fiscal Year Project Planning				
Department	**Project Priority**	**Project Title**	Adopted FY 26	Requested 2026-27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
County Administration Building - 63270000									
		County Administration Building	$ -	$ 8,905,549	$ 8,905,549				
		TOTAL	**$ -**	**$ 8,905,549**	**$ 8,905,549**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	Brazos County Administration Building	Number:	DMND0001214
Category:	Strategic	Approved start date:	10/1/2026
Type:	Project	Approved end date:	9/30/2027
CIP Request:	Yes	Start date:	
Project:		Due date:	
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

This project will is a continuation of the FY25 project with the same name. The design for this project is complete. The County will be executing a contract for General Construction services to perform the following scope: remodel the existing Brazos County Admin North Wing space to serve as the new Brazos County Human Resources suite. It will also include a remodel of the existing Brazos County Admin Building Sanctuary space to serve several functions on the first floor including a new Commissioner's Courtroom, a new IT Training Room, and several medium-sized conference/training spaces for County use. The second floor will serve as the new office suite for the Budget Office, the Auditor's Office, and Project Management. There will be a rework of the Risk Management suite to allow for future growth and foot traffic to the newly remodeled office suites.

Details

Portfolio:		Priority:	1 - Critical
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:		Impacted Business Units:	
Demand manager:		Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

The current layout of the County Administration Building does not allow for growth of many of the departments that occupy its spaces. In addition, the County has added several departments over the last few years that have not had an official home. The build out of the new office spaces will allow for flexibility of the spaces being vacated to be used immediately, or to be part of an additional remodel in the future to better serve the County.

Financials

Capital expense:	$8,905,549.00	Capital budget:	$8,905,549
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$8,905,549.00	Discount Rate %:	0
Financial return:	($8,905,549.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

					5-Year Fiscal Year Project Planning				
Department	**Project Priority**	**Project Title**	Adopted FY 26	Requested 2026-27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
101 North (Courthouse Annex)- 63432322									
		101 North	$ -	$ 52,696,875	$ 52,696,875				
		TOTAL	**$ -**	**$ 52,696,875**	**$ 52,696,875**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	101 North (Courthouse Annex)	Number:	DMND0001215
Category:	Strategic	Approved start date:	10/1/2026
Type:	Project	Approved end date:	9/30/2027
CIP Request:	Yes	Start date:	
Project:		Due date:	
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

This project includes a new building, parking garage, and pedestrian bridge at the 101 N. Texas Ave. site. The current programming plan is for this new building to house the Public Defender's Office, Community Supervision and Corrections Department/Adult Probation, Justice of the Peace - Precinct 4, and Constable - Precinct 4 offices. The site will also include a parking structure for the public and our employees, as well as a pedestrian bridge connecting this new building to the Courthouse at a to-be-determined location. There will be future growth space allocated for each department, and 4th floor shell space for future use.

Details

Portfolio:		Priority:	1 - Critical
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:		Impacted Business Units:	
Demand manager:		Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

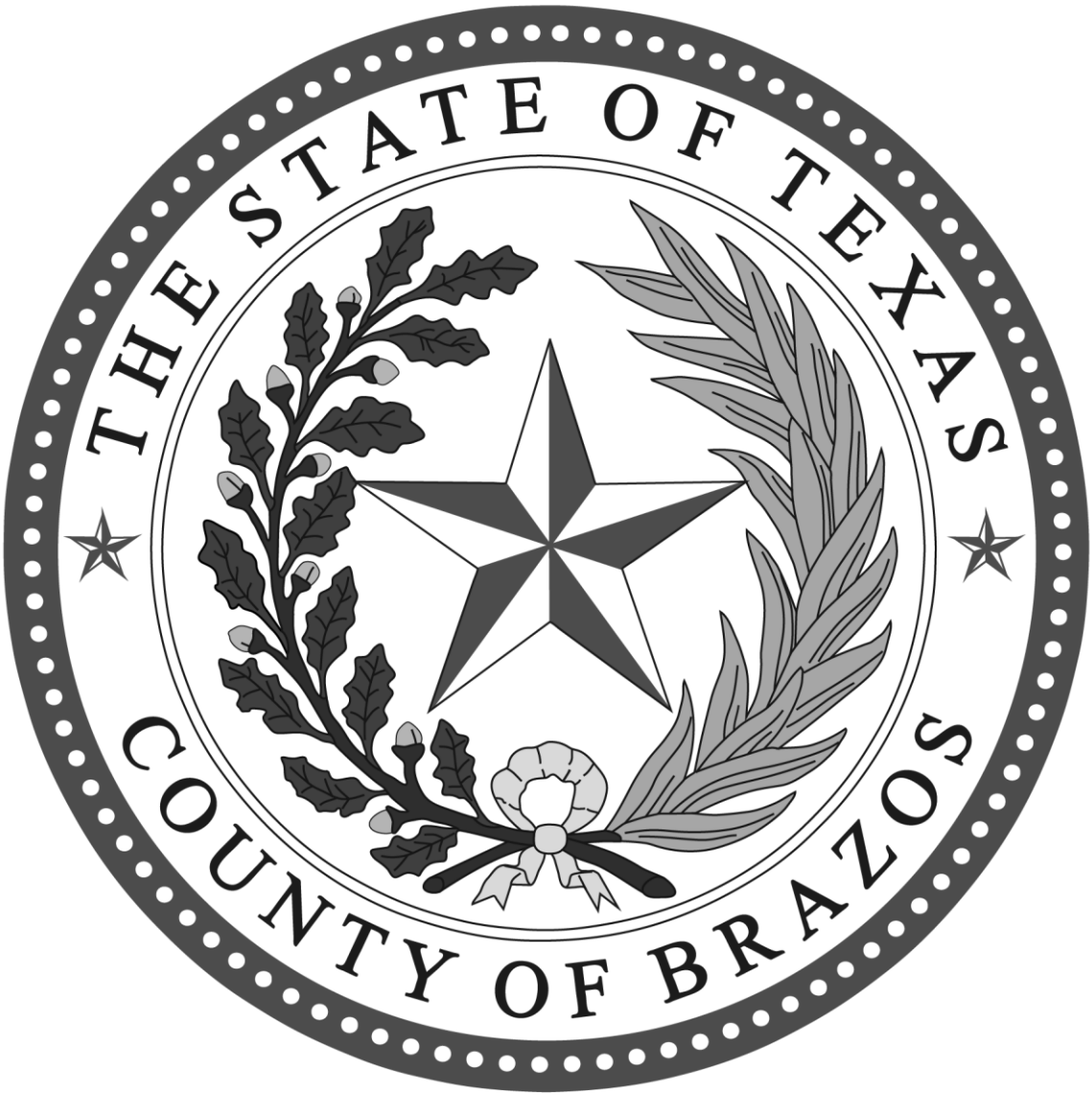
The new building will provide much-needed office space for the Public Defender, JP4/Constable 4, and Adult Probation while improving operational efficiency. Relocating these departments will free up space in the Courthouse for potential additional courtrooms. A pedestrian bridge will provide safe access across Texas Avenue, and 20,000 square feet of unfinished fourth-floor space will accommodate future County growth.

Financials

Capital expense:	$52,696,875.00	Capital budget:	$52,696,875.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$52,696,875.00	Discount Rate %:	0
Financial return:	($52,696,875.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

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
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

				5-Year Fiscal Year Project Planning				
Department	**Project Title**	Adopted FY 26	Requested FY 27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
Road and Bridge Renovations - 63000511								
	Road and Bridge Renovations	$ 2,259,338	$ 3,171,938	$ 3,171,938				
	TOTAL	**$ 2,259,338**	**$ 3,171,938**	**$ 3,171,938**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	Road and Bridge Renovations	Number:	DMND0001200
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2027-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

Renovate Road and Bridge office building to include office space, open-concept workstations, printing room, restrooms, conference areas, parking, utilities, and IT services. During construction, Road and Bridge staff will be temporarily relocated to on-site work trailers.

Details

Portfolio:	Capital Projects - Ideas	Priority:	2 - High
Program:		Department:	Road & Bridge - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:		Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

The existing Road and Bridge facility is aging and has limited office space, outdated HVAC systems, restrooms, and interior features. A new facility will provide adequate office space, improved meeting areas, and room for current and future staffing needs, allowing the department to operate more efficiently and better serve County residents.

Financials

Capital expense:	$3,171,938.00	Capital budget:	$3,171,938.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$3,171,938.00	Discount Rate %:	0
Financial return:	($3,171,938.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

				5-Year Fiscal Year Project Planning				
Department	Project Title	Adopted FY 26	Requested FY 27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
Commissioners' Court - 63110001								
	Contingency	$ 2,000,000	$ 2,000,000	$ 2,000,000				
	Agenda Software Upgrade	$ 51,768						
	Software Projects (Fleet, R&B, Facilities Services and Records Management)	$ 200,000						
	Parking Garage Camera Conversion or Replacement	$ 50,000						
	Brazos County Emergency Communication District Remodel Design - 2504 Kent St	$ 500,000	$ 10,330,970	$ 10,330,970				
	1003 N Earl Rudder Fwy Property Purchase		$ 1,885,000	$ 1,885,000				
	1003 N Earl Rudder Fwy Building Renovation		$ 500,000	$ 500,000				
	108 San Jacinto Property - Building Renovation		$ 150,000	$ 150,000				
	AI Agent for Enhanced Search and Self- Service on County Websites		$ 66,500					
	Architectural and Engineering Services - Tax Office and AgriLife		$ 300,000					
TOTAL		**$ 2,801,768**	**$ 15,232,470**	**$ 14,865,970**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	General Capital Improvement Fund - Contingency	Number:	DMND0001201
		Approved start date:	2026-10-01
Category:	Strategic	Approved end date:	2027-09-30
Type:	Project	Start date:	2026-10-01
CIP Request:	Yes	Due date:	2027-09-30
Project:		State:	Approved
Change:		Approval:	Approved
Stage:	demand		

Description:

Funding reserved for unforeseen capital needs, emergency replacements, and essential equipment or facility purchases that arise during the fiscal year and were not anticipated during the annual budget process.

Details

Portfolio:	Capital Projects - Ideas	Priority:	2 - High
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:		Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

Capital contingency funding provides the County with the flexibility to address unforeseen capital needs and emergency replacements during the fiscal year. Maintaining these funds allows the County to respond to critical equipment failures, facility issues, and other unanticipated capital expenditures without delaying essential services or disrupting planned capital projects.

Financials

Capital expense:	$2,000,000.00	Capital budget:	$2,000,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$2,000,000.00	Discount Rate %:	0
Financial return:	($2,000,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Demand

Name:	2504 Kent Street Design (911 Bldg)	Number:	DMND0001202
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2028-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	2028-09-30
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

The project includes architectural, engineering, and commissioning services for the renovation of the County-owned facility at 2504 Kent Street in Bryan. The renovated facility will serve as the primary location for the Brazos County Emergency Communications District (9-1-1) and a consolidated, 24/7 Emergency Communications Center (ECC) supporting 12 public safety agencies within Brazos County and the City of Bryan.

The facility will accommodate emergency dispatch operations, administrative and technical offices, training and meeting rooms, data centers, employee support areas, and secure parking.

Consolidating emergency communications into one facility will improve coordination among participating agencies, enhance emergency response capabilities, and reduce operating costs through shared facilities, technology, staffing resources, and infrastructure. The project will also provide space to support future operational needs and growth.

Details

Portfolio:	Capital Projects - Ideas	Priority:	2 - High
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:		Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

The renovation of the Kent Street facility will provide a centralized location for emergency communications and 9-1-1 operations serving Brazos County and the City of Bryan. Consolidating dispatch services for 12 public safety agencies will improve interagency coordination, streamline emergency response, and enhance public safety. Shared facilities, technology, and infrastructure will reduce duplication of resources and provide long-term operational efficiencies. The project will also accommodate current and future staffing needs while supporting reliable, 24/7 emergency communications services.

Financials

Capital expense:	$10,330,970.00	Capital budget:	$10,330,970.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$10,330,970.00	Discount Rate %:	0
Financial return:	($10,330,970.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Demand

Name:	1003 N Earl Rudder Fwy Property - Purchase	Number:	DMND0001203
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2026-12-31
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	2026-12-31
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

The County is purchasing the property located at 1003 N. Earl Rudder Freeway in Bryan to provide a dedicated facility for the Brazos County Elections Department. The property will accommodate administrative offices, election equipment and supply storage, and space for election preparation and operations. This investment will provide the department with adequate space to improve operational efficiency, enhance election security, and support current and future election needs as Brazos County continues to grow.

Details

Portfolio:	Capital Projects - Ideas	Priority:	2 - High
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:		Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

The acquisition of 1003 N. Earl Rudder Freeway will provide the Brazos County Elections Department with a dedicated facility to support election administration, equipment storage, and operational needs. As the County continues to grow, additional space is needed to accommodate increasing election demands, improve workflow efficiency, and maintain secure storage of voting equipment and materials. This investment will support efficient election operations, enhance security, and provide flexibility for future growth.

Financials

Capital expense:	$1,885,000.00	Capital budget:	$1,885,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$1,885,000.00	Discount Rate %:	0
Financial return:	($1,885,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Demand

Name:	1003 N Earl Rudder Fwy Prop - Renovation	Number:	DMND0001204
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2027-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	2027-09-30
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

Renovation of the County-owned property at 1003 N. Earl Rudder Freeway to accommodate the Brazos County Elections Department. Improvements will include modifications to office space, secure election equipment and supply storage, work areas for election preparation and operations, and necessary upgrades to building systems, technology, and security. The renovations will provide a functional and efficient facility to support current operations and future departmental growth.

Details

Portfolio:	Capital Projects - Ideas	Priority:	3 - Moderate
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:	Nina Payne	Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

Renovating the property at 1003 N. Earl Rudder Freeway will provide the Brazos County Elections Department with a functional, secure, and efficient facility to support election operations. The improvements will allow for better organization of office space, secure storage of voting equipment and materials, and adequate workspace for election preparation. This investment will improve operational efficiency, enhance security, and accommodate future growth while maximizing the use of County-owned property.

Financials

Capital expense:	$500,000.00	Capital budget:	$500,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$500,000.00	Discount Rate %:	0
Financial return:	($500,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Demand

Name:	108 San Jacinto Property - Renovation	Number:	DMND0001206
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2027-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	2027-09-30
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

Renovation of the County-owned property located at 108 San Jacinto Street to accommodate future County operations and departmental needs. Improvements may include interior renovations, office and meeting space modifications, upgrades to HVAC, electrical, plumbing, and IT infrastructure, and necessary accessibility and safety enhancements. The project will maximize the use of existing County property while providing functional space to support current operations and future growth.

Details

Portfolio:	Capital Projects - Ideas	Priority:	4 - Low
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:	Nina Payne	Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:		Goals:	

Business case:

Renovating the property at 108 San Jacinto Street will allow the County to maximize the use of existing facilities while addressing current and future space needs. The improvements will provide functional office space, enhance building safety and efficiency, and reduce the need for additional leased or newly constructed facilities. This investment will extend the useful life of the property, improve operational efficiency, and provide flexibility to accommodate future County growth.

Financials

Capital expense:	$150,000.00	Capital budget:	$150,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$150,000.00	Discount Rate %:	0
Financial return:	($150,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

Department	Project Title	Adopted FY 26	Requested FY 27	5-Year Fiscal Year Project Planning: Adopted FY 27	2027-28	2028-29	2029-30	2030-31
Fleet Maintenance Service - 63111000								
	Fleet Vehicle Replacement and Equipment	$ 800,000	$ 576,000	$ 576,000	$ 900,000	$ 950,000	$ 1,000,000	$ 900,000
	TOTAL	**$ 800,000**	**$ 576,000**	**$ 576,000**	**$ 900,000**	**$ 950,000**	**$ 1,000,000**	**$ 900,000**

Demand

Name:	Replacement Vehicles and Equipment	Number:	DMND0001177
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2027-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	2027-09-30
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

This project provides for the scheduled replacement of aging and high-mileage County vehicles, including law enforcement patrol units, Road and Bridge trucks, maintenance vehicles, and other departmental fleet vehicles. Replacements will be prioritized based on vehicle age, mileage, maintenance costs, condition, and operational needs. The project will ensure departments have safe, reliable, and efficient vehicles to perform essential County services while reducing costly repairs, vehicle downtime, and disruptions to daily operations.

Details

Portfolio:	Capital Projects - Ideas	Priority:	3 - Moderate
Program:		Department:	Fleet Shop - Light Equipment
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:	Nina Payne	Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:	Replacement of Two Facility Service Vehicles		

Business Case

Strategies:	Cost Savings, Efficiency and Excellence in Government	Goals:	Operational Efficiency

Business case:

Brazos County maintains a fleet of vehicles used by various departments, including law enforcement, Road and Bridge, Facility Services, and other County operations. These vehicles are essential for providing public safety, infrastructure maintenance, and daily services to County residents.
As vehicles age and accumulate mileage, maintenance costs increase, reliability decreases, and the risk of mechanical failures grows. Replacing aging and high-mileage vehicles helps minimize service interruptions, improve employee safety, and ensure departments have reliable transportation and equipment to perform their duties.

Strategy:

Cost Savings: Replacing aging vehicles with newer, more efficient models will help reduce maintenance and repair expenses, improve fuel efficiency, and minimize costly downtime. A planned replacement schedule allows the County to better manage fleet expenditures and avoid unexpected emergency purchases.
Fleet Management: Prioritizing vehicle replacements based on age, mileage, condition, maintenance history, and departmental needs ensures County resources are used effectively while extending the useful life of existing vehicles when practical.

Goals:

Operational Efficiency: Provide County departments with safe and dependable vehicles to perform essential services without delays caused by mechanical failures or excessive maintenance.
Public Safety and Service Delivery: Ensure law enforcement, Road and Bridge, Facility Services, and other departments have reliable vehicles to respond to emergencies, maintain infrastructure, and serve County residents.
Long-Term Financial Planning: Establish a consistent vehicle replacement approach that reduces unexpected expenditures, improves budget planning, and supports responsible management of County assets.

Financials

Capital expense:	$576,000.00	Capital budget:	$576,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$576,000.00	Discount Rate %:	0
Financial return:	($576,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

Department	Project Title	Adopted FY 26	Requested FY 27	5-Year Fiscal Year Project Planning: Adopted FY 27	2027-28	2028-29	2029-30	2030-31
Election Administration - 63112101								
	Elections Asset Tracking System		$ 22,838	$ 22,838	$ 21,080	$ 22,105		
	Voter Registration System		$ 298,237	$ 298,237	$ 44,617	$ 44,617		
	TOTAL	**$ -**	**$ 321,075**	**$ 321,075**	**$ 65,697**	**$ 66,722**	**$ -**	**$ -**

Demand

Name:	Elections Asset Tracking System	Start date:	10/1/2026
Category:	Strategic	Due date:	

Description:

This project is to implement an asset tracking system for the thousands of pieces of election equipment tracked by our Elections Department, including voting system, ballot boxes, ballot bags, provisional bags, stands, bar code scanners, media and pollpads.

Business Case

Strategies:	Efficiency and Excellence in Government	Goals:	Operational Efficiency, Strengthen Trust, Improve Customer Service

Business case:

Brazos County owns over 1,000 pieces of election equipment (including voting system, ballot boxes, ballot bags, provisional bags, stands, bar code scanners, media and pollpads). We currently track with chain of custody paperwork and an excel spreadsheet.
Implementation of an asset tracking system will allow us to:

- Know where every piece of election equipment is
- Decrease chance of equipment being deployed to incorrect polling place
- Insure each polling place has all equipment needed
- Track when the equipment leaves warehouse, arrives at polling place and is returned to warehouse
- Ensure all equipment is accounted for efficiently
- Ensure all equipment sent for RMA is returned to warehouse

Financials

Rate Model:

Capital expense:	$22,838.00	Capital budget:	$22,838.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$22,838.00	Discount Rate %:	0
Financial return:	($22,838.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Fiscal Year	Capital budget	Operating budget	Budget	Selected for execution
FY27	12,355	10,483	22,838	
FY28	12,980	8,100	21,080	
FY29	13,630	8,475	22,105	
	Sum 38,965	Sum 27,058	Sum 66,023	

Demand

Name:	Voter Registration System - Elections Administration	Start date:	10/1/2026
		Due date:	
Category:	Strategic		

Description:

The County is seeking to implement VR Systems' Voter Focus, an Elections Management and Voter Registration system, to address significant operational and data reliability issues resulting from the Secretary of State's current voter registration system.

Business Case

Strategies:	Efficiency and Excellence in Government, Mitigation On Risk, Automation/Effort Reduction	Goals:	Continuous Improvement, Improve Customer Service, Operational Efficiency, Strengthen Trust

The Problem:

Brazos County is one of many Texas Counties that uses the Secretary of State's voter registration system. The Texas Secretary of State updated their system recently, after which counties across the state have reported software issues and data discrepancies.

Brazos County is experiencing operational challenges associated with the Secretary of State's updated voter registration system, including data inconsistencies, unreliable reporting, and inefficiencies in ballot-by-mail processing. These challenges require increased manual effort and create risk to timely and accurate election administration.

The Solution:

The proposed solution, Voter Focus, a Voter Registration and Elections Management system from VR Systems, provides a structured platform to support voter registration processing, election administration, and ballot-by-mail workflows. The system is designed to improve consistency, reduce manual processes, and support accurate and timely handling of election-related activities, while continuing to operate within State-established requirements for voter registration data.

This system supports the County's responsibility to maintain accurate voter records by providing tools to identify and resolve administrative inconsistencies, while ensuring that all updates follow established legal processes and remain subject to State oversight.

Additionally, the solution improves the County's ability to receive, process, and fulfill ballot-by-mail requests in a timely and consistent manner, reducing the risk of delays and improving service to voters.

This system provides better tools for managing election processes locally, while continuing to rely on the Texas Secretary of State's system as the official source of voter registration data.

Strategic Alignment:

This project directly supports the County's strategic goals of Mitigation on Risk, Automation/Effort Reduction, and Efficiency and Excellence in Government.

Financial Considerations:

We are requesting $266,500 in FY27 to implement VR Systems' Voter Focus, an Elections Management and Voter Registration system; this includes procurement of Voter Focus and SQL Server 2025, Voter Focus application configuration, testing, and staff training. We expect the ongoing cost to be $44,617. We have included estimates for FY28 and FY29 in the Budget.

Risk of performing:

1 - Transitioning systems may temporarily disrupt existing workflows and Staff productivity, resulting in:
- a) confusion during cutover
- b) short-term delays in processing

These risks can be mitigated by a phased implementation and testing approach, parallel use of systems during transition (if applicable), and a defined cutover plan outside critical election periods.

2 - Training and User Adoption
- a) Staff will need to learn new processes and adjust to new workflows which can also lead to delays in processing

Mitigation includes structured training and documentation with hands-on “dress rehearsals” prior to Go Live, plus ongoing support including refresher training.

3 - Security and Access Control

a) possible misconfigured permissions

Mitigation includes role-based controls, security review prior to Go Live, and ongoing, regular audits of user access.

4 - Vendor implementation and support

a) may result in delays in configuration and in issue resolution

Mitigation includes carefully defined implementation timeline and milestones, contract terms, and internal escalation procedures.

5 - Implementation timing relative to Election cycles can:

a) increase operational risks

b) reduce time needed for testing and stabilization of the implemented application

Mitigation includes scheduling implementation outside critical election periods and allowing a sufficient amount of stabilization time before use in live election.

6 - Public confidence as it relates to Elections is always high on our list of concerns

a) Misunderstanding the new system's role can lead to public concern about voter data handling

Mitigation includes clear communication that the Texas Secretary of State remains the official, authoritative source of voter data, and that all processes follow legal requirements. In addition, the use of clear, consistent, approved messaging is vital. Example messaging is attached to the project.

Risk of not performing:

Without a solution to the issues caused by the changes to the Secretary of State’s elections system, the County will continue to experience inefficiencies, increased manual workload, and potential delays in critical election functions, including reporting and ballot-by-mail processing.

Financials

Rate Model:

Capital expense:	$298,237.00	Capital budget:	$298,237.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$298,237.00	Discount Rate %:	0
Financial return:	($298,237.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Fiscal Year	Capital budget	Operating budget	Budget	Selected for execution
FY27	298,237	0	298,237	
FY28	0	44,617	44,617	
FY29	0	44,617	44,617	
	Sum 298,237	Sum 89,234	Sum 387,471	

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

Department	Project Title	Adopted FY 26	Requested FY 27	5-Year Fiscal Year Project Planning				
				Adopted FY 27	2027-28	2028-29	2029-30	2030-31
Information Technology - 63140001								
	IT - VoIP Phone System Replacement	$ 230,710						
	911 Computer Aided Dispatching (CAD) Upgrade	$ 180,000	$ 189,600					
	Log Management	$ 29,500						
	Opkey Automated Oracle Fusion Cloud Testin	$ 86,200						
	Radio Replacement (multi year) - Law Enforcement County Wide (All P25 BVWACS Radios)	$ 1,914,780	$ 585,000	$ 585,000				
	Patch Management		$ 23,460	$ 23,460	$ 23,460	$ 23,460		
	Vulnerability Management		$ 45,380	$ 45,380	$ 45,380	$ 45,380	$ 45,380	$ 45,380
	VMS Replacement		$ 312,000					
	Physical Access Control Upgrades		$ 74,300					
	Penetration Testing		$ 23,000					
	Associate Misdemeanor Courtroom AV Upgrades		$ 212,100					
	TOTAL	**$ 2,441,190**	**$ 1,464,840**	**$ 653,840**	**$ 68,840**	**$ 68,840**	**$ 45,380**	**$ 45,380**

Demand

Name:	Radio Replacement - Law enforcement county wide (APX N70) (IT Priority 1 - FY 2027)	Start date:	10/1/2026
		Due date:	
Category:	Strategic		

Description:

This project is to replace law enforcement radios that have reached end-of-life and are no longer supported by the manufacturer, a risk to first responder safety and reliable communication during critical incidents.

This request replaces all law enforcement radios that are end-of-life with Motorola APX N Series radios.

Business Case

Strategies:	Efficiency and Excellence in Government, Mitigation On Risk	Goals:	Continuous Improvement, Enhance Communications, Operational Efficiency

Business case:

Problem:

Our current law enforcement radios have reached end-of-life status and are no longer supported by the manufacturer. This creates increasing reliability issues and poses a risk to first responder safety and effective communication during critical incidents.

As the radio fleet ages, product failure starts to become more common as well as the need for repairs. Once the radios are end-of-life, parts and repairs are no longer available from the manufacturer and software updates are not provided. This creates issues keeping the radio fleet functional.

NOTE: This request is a continuation of the Radio Replacement CIP request for FY26. As such, it is IT's 2nd highest priority for FY27.

Solution:

This request is for updating the radio fleet to the Motorola APX N Series. To keep programming and functionality consistent across the fleet, our goal is to replace all radios en masse for the groups shown below. By replacing all of these radios together, rather than in phases, we reduce risk to a shorter, controlled window and eliminate it faster. We also reduce operational complexity, ensuring:

1 - Consistent feature availability

2 - Simplified training, support, and maintenance

Radios to be replaced include:

(8) - IT Spares and Future Growth(12) - SO Admin/CID/Lieutenants(18) - Jail Admin(6) - County Attorney(5) - District Attorney(4) - CSCD(15 EOC(2) - Juvenile STARR Team

Strategic Alignment:

This project supports the County's goals of Continuous Improvement, Operational Efficiency, and Enhanced Communications with the following strategies:

1 - Mitigation on Risk - This project reduces operational and public safety risk by replacing unsupported equipment with a standardized, reliable communication platform.

2 - Efficiency and Excellence in Government - This project enhances efficiency and service quality by streamlining support, reducing downtime, and providing a consistent, reliable communication platform.

These upgrades will put the latest technology in the hands of our first responders, providing them with new equipment and features such as mapping, FirstNet cellular connectivity, Wi-Fi, and over-the-air programming.

Financial Considerations:

We are requesting $534,560 in FY27 to purchase 70 Motorola N70 radios. This purchase will have on-going subscription and warranty costs of $31,630.

Demand Details - Radio Replacement - Law Enforcement County Wide - General Capital Improvements Fund

Risk of performing:

1 - Implementation and Transition Risk
a) temporary downtime during deployment
b) learning curve for new features
Mitigation: carefully planned and scheduled cutover, coordinated with departments outside peak activity periods with contingency communication plans.
2 - Training Risk
a) new features to learn may result in user error early on
Mitigation: hands-on training, quick reference guides and field support, and standardized programming system-wide
3 - Configuration and Programming Risk
a) radios must be properly programmed and tested
Mitigation: pre-deployment testing, standardized programming templates, technical review
4 - Implementation Timing Risk
a) Deployment timing could impact daily operations and staff availability for training
Mitigation: careful scheduling around operational needs

Risk of not performing:

1 - Lack of support
a) a) because these radios are end-of-life
i. i. we no longer have vendor support, meaning there are no firmware updates
ii. ii. the radios are older and subject to hardware failure with no replacement parts
iv. hardware issues can lead to reduced signal performance, missed or unclear transmissions, and inconsistent connectivity
2 - Public Safety
a) Reliable communication is critical for law enforcement and emergency response
3 - Security and Encryption Risk
a) outdated radios may be more vulnerable to interception
4 - Risk of Rapid, Unplanned Emergency Replacement
a) a major failure could force rapid procurement with limited vendor options and higher costs

In scope:

Radios to be replaced include:
(8) - IT Spares and Future Growth(12) - SO Admin/CID/Lieutenants(18) - Jail Admin(6) - County Attorney(5) - District Attorney(4) - CSCD(15) - EOC(2) - Juvenile STARR Team

Financials

Rate Model:

Capital expense:	$585,000.00	Capital budget:	$585,000.00
Operating expense:	$0.00	Operating budget:	$0
Total planned cost:	$585,000.00	Discount Rate %:	0
Financial return:	($585,000.00	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Related List Title: Project Funding List
Table Name: project_funding
Query Condition: Demand/Project = DMND0001174
Sort Order: Fiscal Year in ascending order

Fiscal Year	Capital budget	Operating budget	Budget	Selected for execution
FY27	585,000		585,000	
	Sum 585,000	Sum 28	Sum 585,000	

Demand

Name:	Patch Management	Start date:	10/1/2026
		Due date:	
Category:	Strategic		

Description:

This project is to replace our current desktop Patch management tool with a cloud-based, policy-driven, patch governance and compliance platform.

Business Case

Strategies:	Mitigation On Risk, Audit Outcome Compliance, Automation/Effort Reduction, Efficiency and Excellence in Government	Goals:	Operational Efficiency, Strengthen Trust, Continuous Improvement

Business case:

Purpose

Our current processes and tools rely heavily on manual tasks, and are not designed for the centralized visibility, automation, or audit-ready reporting required to demonstrate compliance with regulations governing access to Criminal Justice Information Systems (CJIS). Consequently, the County faces elevated operational and regulatory risks which could lead to negative audit results, restricted access to CJIS, and in the worst case, loss of access to critical law enforcement and justice systems.

This project is to implement a tool that will help IT ensure compliance with new FBI and Texas DPS requirements for accessing CJIS.

Benefits

This project is expected to improve operational efficiency and help existing staff manage increasing compliance and security demands. The proposed solution, NinjaOne Advanced Pro Batch Management, will establish a centralized, policy-driven batch management methodology that will enable us to:
1 – enforce timely and consistent patching across relevant systems
2 – continuously monitor for and remediate vulnerabilities
3 – produce audit-ready reports verifying our compliance with CJIS requirements
4 – reduce reliance on manual processes and individual intervention

Strategic Alignment:

This project directly supports the County's strategic goals of Mitigation on Risk, Audit Outcome Compliance, Automation/Effort Reduction, Efficiency and Excellence in Government. Most importantly, it protects the County's ability to maintain uninterrupted access to CJIS systems essential to law enforcement operations, public safety, and judicial processes.

Financial Considerations:

We are requesting $23,460 in FY27 to implement NinjaOne Advanced Pro Batch Management, including procurement, integration with existing infrastructure and staff training. We expect the ongoing cost to be $23,460 annually. NOTE: we have included estimates for FY28 and FY29 in the Demand Budget.

Risk of performing:

1 - Initial deployment, configuration, and rollout activities could temporarily increase workload for IT staff and will require coordination with departments to avoid disruption to end users.

2 - Automated or centrally managed patch deployment introduces the possibility that software updates could conflict with existing applications, legacy systems, or specialized departmental software, potentially causing service interruptions or requiring rollback procedures.

3 - Because the platform is cloud-based, management capabilities may be temporarily impacted during vendor outages, internet connectivity interruptions, or service degradation events.

4 - Implementation could require changes to existing IT operational procedures, maintenance windows, and governance practices. Staff training and process adjustments will be necessary to ensure effective adoption.

Mitigation includes careful and ongoing planning with respect to effected parties and their applications, consistent and timely communication with impacted parties, and thoroughly documented checklists to ensure repeatable, positive outcomes.

Risk of not performing:

Failure to comply with CJIS standards could result in:
1 - Regulatory risk for the County
2 - Growing administrative overhead and reduced operational efficiency, as security and compliance demands continue to expand
3 - Increased cybersecurity exposure, as vulnerabilities on County systems are left unpatched.
4 - Risk to Public safety, since CJIS access is critical for law enforcement and justice operations

Financials

Rate Model:

Capital expense:	$23,460.00	Capital budget:	$23,460.00
Operating expense:	$0.00	Operating budget:	$46,920.00
Total planned cost:	$23,460.00	Discount Rate %:	0
Financial return:	($23,460.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Fiscal Year	Capital budget	Operating budget	Budget	Selected for execution
FY27	23,460	0	23,460	
FY28	0	23,460	23,460	
FY29	0	23,460	23,460	
	Sum 23,460	Sum 46,920	Sum 70,380	

Demand

Name:	Vulnerability Management	Start date:	10/1/2026
Category:	Strategic	Due date:	

Description:

This project is to implement a Vulnerability Management system for the County in order to strengthen our security governance, and, combined the requested NinjaOne Advanced Pro Batch Management (DMND0001186), help maintain compliance with FBI and DPS requirements for accessing Criminal Justice Information Systems (CJIS).

Business Case

Strategies:	Mitigation On Risk, Audit Outcome Compliance, Automation/Effort Reduction, Efficiency and Excellence in Government	Goals:	Operational Efficiency, Strengthen Trust, Continuous Improvement

Purpose:

The organization's technology environment continues to grow in complexity across servers, workstations, remote devices, applications, and cloud-connected systems. As cybersecurity threats and compliance expectations continue to evolve, manual or decentralized vulnerability tracking processes become increasingly difficult to manage consistently and efficiently.

This project is to implement a centralized exposure and vulnerability management platform that is expected to provide:

- improved visibility into security exposures,
- prioritization of high-risk vulnerabilities,
- more consistent governance processes,
- improved remediation tracking,
- enhanced reporting capabilities for operational and compliance purposes.

Benefits:

The proposed solution, InsightVM Vulnerability Management, will provide the vulnerability scanning, asset visibility, remediation prioritization, and centralized console management tools that will enable IT security staff to quickly identify and resolve vulnerabilities before exploitation, reducing the County's exposure to cybersecurity threats. When combined with another request, NinjaOne Advanced Pro Batch Management (DMND0001186), this will also improve our ability to meet regulatory requirements from the FBI and DPS to ensure continued access to our Criminal Justice Information System (CJIS).

Strategic Alignment:

This project directly supports the County's strategic goals of Mitigation on Risk, Audit Outcome Compliance, Automation/Effort Reduction, and Efficiency and Excellence in Government. As with DMND0001186, the request for a Batch Management tool, this solution will also protect the County's ability to maintain uninterrupted access to CJIS systems essential to law enforcement operations, public safety, and judicial processes.

Financial Considerations:

We are requesting $45,380 in FY27 to implement InsightVM, including procurement, integration with existing infrastructure, and staff training. We expect the ongoing cost to be $45,380 annually. NOTE: we have included estimated costs for FY28 and FY29 in the Financials section of this Demand.

Risk of performing:

Implementation of the platform introduces several manageable risks, including:

- initial deployment, configuration, and rollout activities could temporarily increase workload for IT staff and will require coordination with departments to avoid disruption to end users
- necessary adjustments to current policies and remediation workflows
- potential integration complexity with existing infrastructure
- reliance on vendor-hosted/cloud-connected services can introduce complexities such as vendor outages, planned or otherwise, internet connectivity issues, or service degradation events

Mitigation for these risks includes phased implementation, testing, and governance oversight.

Risk of not performing:

Without improved vulnerability governance and centralized exposure management capabilities:

- vulnerability identification and remediation activities will remain highly manual and decentralized
- remediation prioritization can be inconsistent across systems and from one security staff member to another
- compliance reporting can require significant staff effort
- the organization may experience reduced visibility into emerging cybersecurity risks

- As security and compliance expectations continue to evolve, maintaining effective vulnerability governance without centralized tools may become increasingly difficult to sustain operationally.

Financials

Rate Model:

Capital expense:	$45,380.00	Capital budget:	$45,380.00
Operating expense:	$0.00	Operating budget:	$90,760.00
Total planned cost:	$45,380.00	Discount Rate %:	0
Financial return:	($45,380.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Fiscal Year	Capital budget	Operating budget	Budget	Selected for execution
FY27	45,380	0	45,380	
FY28	0	45,380	45,380	
FY29	0	45,380	45,380	
	Sum 45,380	Sum 90,760	Sum 136,140	

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

				5-Year Fiscal Year Project Planning				
Department	**Project Title**	Adopted FY 26	Requested FY 27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
County Attorney - 63180001								
	Axon Attorney Premier		$ 50,000	$ 50,000				
	TOTAL	**$ -**	**$ 50,000**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	Axon Attorney Premier - County Attorney Office	Number:	DMND0001190
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2027-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

This project is to implement the Axon Attorney Premier application for the County Attorney's office. It is the same application currently in used by the District Attorney's office. This will support Discovery and Evidence intake and management.

Details

Portfolio:	Capital Projects - Ideas	Priority:	4 - Low
Program:		Department:	Project Management - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:	Kathy S. Pierson	Impacted Business Units:	
Demand manager:	Kathy S. Pierson	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:	Axon Attorney Premier - County Attorney's Office		

Business Case

Strategies:	Efficiency and Excellence in Government, Automation/Effort Reduction	Goals:	Operational Efficiency, Improve Customer Service, Continuous Improvement

Business case:

The County Attorney's Office prosecutes a significant volume of cases with limited staff resources. The ever-increasing amount of digital evidence associated with criminal cases can take weeks to process, organize, review, share, and extract actionable insights during trial preparation. Body-worn camera and in-car video, smartphone recordings, interview-room and surveillance video, photographs, audio recordings, and electronic documents provide valuable evidence for prosecution, but managing and processing the evidence is labor-intensive.

The purpose of this proposed solution is to address the growing disparity between available staff resources and the volume of digital evidence staff must review and manage for the County Attorney’s Office. Axon Justice Premier will provide the County Attorney’s staff with a centralized digital evidence management and prosecution platform resulting in the following key benefits:

Improved staff efficiency: Automated transcription, simultaneous video review, and centralized access to evidence can reduce time spent locating, organizing and reviewing digital evidence.Centralized digital evidence management: Digital evidence from various sources is manageable through a common platform rather than disparate processes.Improved evidence review: Prosecutors and authorized staff can more efficiently review increasingly large volumes of digital evidence associated with cases.Simplified evidence collaboration and sharing: Sharing evidence with authorized prosecution team members, partners, and other stakeholders is possible without relying on less efficient manual transfers and downloads.Improved evidence tracking: Comprehensive tracking provides better visibility into evidence associated with cases and supports consistent management throughout the prosecution process.Leverages an existing County platform: The District Attorney’s Office currently uses Axon Justice Premier. Extending the platform to the County Attorney's Office will allow both County prosecutorial offices to leverage a common technology platform for managing digital evidence while supporting the distinct responsibilities and workflows of each office.

The project supports the County's strategies to achieve efficiency and excellence in Government and to use automation to reduce effort; this will help the County Attorney’s office continue to deliver high-quality public services in spite of increasing workloads and limited staffing resources.

The Financials for this project include budget amounts for FY27 through FY35.

Risk of performing:

Implementation of Axon Justice Premier will require County Attorney staff to learn new workflows and adapt existing evidence-management and case-preparation processes to the new platform. During implementation and the initial adoption period, staff may experience temporary reductions in productivity as they complete training and become familiar with the system.

Configuration, user access, and evidence-sharing workflows must be properly designed and tested to ensure evidence remains accessible to authorized personnel only and is handled in accordance with applicable security, retention, discovery, and criminal-justice requirements. Insufficient configuration, training, or change management could result in inconsistent use of the system or reduce expected efficiency benefits.

We will mitigate these risks through appropriate project planning, testing, role-based access configuration, user training, documented procedures, and coordination with Axon and County IT. The County Attorney's office can also benefit from experience gained through the District Attorney's existing use of the platform.

Risk of not performing:

The volume and complexity of digital evidence associated with criminal cases will continue to place increasing demands on County Attorney staff. Continued reliance on existing processes may increase case-preparation time, place additional workload on staff, and reduce the time prosecutors can devote to substantive case analysis and prosecution activities.

Without tools designed to efficiently manage and review this evidence, prosecutors and support staff will continue to spend significant time locating, organizing, reviewing, tracking, and sharing body-worn camera footage, in-car and surveillance video, audio recordings, photographs, documents, and other digital evidence.

The County would also forego opportunities to use automated transcription, simultaneous video review, centralized evidence management, streamlined evidence sharing, and comprehensive evidence tracking to improve prosecution workflows. Maintaining separate or less efficient evidence-management processes between the County's prosecutorial offices may also result in unnecessary operational complexity when an established County platform is already available.

Ultimately, failure to provide tools capable of managing the increasing volume of digital evidence may make it more difficult for the County Attorney's Office to maintain current service levels as caseload and digital-evidence demands increase.

Financials

Capital expense:	$50,000.00	Capital budget:	$0.00
Operating expense:	$0.00	Operating budget:	$450,000.00

Total planned cost:	$50,000.00	Discount Rate %:	0
Financial return:	($50,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

				5-Year Fiscal Year Project Planning				
Department	Project Title	Adopted FY 26	Requested FY 27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
District Clerk - 63200001								
	Tyler Enterprise Jury Manager		$ 147,660	$ 147,660	$ 89,390			
	TOTAL	**$ -**	**$ 147,660**	**$ 147,660**	**$ 89,390**	**$ -**	**$ -**	**$ -**

Demand

Name:	Tyler Enterprise Jury Manager	Start date:	10/1/2026
Category:	Strategic	Due date:	

Description:

This project is to implement a new Jury Management System from Tyler Technologies that will replace the current application, BCJury. Prioritizing this change mitigates security risks and ensures long-term operational supportability.

Business Case

Strategies:	Efficiency and Excellence in Government, Customer Experience Enhancement	Goals:	Enhance Communications, Improve Customer Service, Operational Efficiency

Background:

Brazos County's current Jury Management application, BCJury, is a public-facing application that all County citizens who are summoned for jury duty may use to complete the juror questionnaire; it is also used by the County's Jury Services team for day-to-day jury management tasks.

The application was written internally with tools, utilities, and programming languages that are well beyond End of Support. This means that the components of this application are no longer maintained with updates that support operational enhancements and mitigate security vulnerabilities; this presents security, financial, operational, and organizational risks that will increase over time.

Upgrading the custom application is not an option because many of the components it depends upon are unsupported or deprecated due to major changes in functionality. To bring the application up to date, we would need to rewrite most, if not all, of the application. Our IT department has no in-depth experience with the programming language in which the application is written. Re-writing this application would be a major endeavor that would increase long term operational risk.

Solution:

We will implement Tyler Enterprise Jury Manager to eliminate the risks of continuing with BCJury, and to simplify summons creation and delivery, streamline data collection from jurors, increase efficiency of the jury process, and improve convenience and ease of use for a seamless juror experience.

Benefits:

In addition to eliminating the risks associated with BCJury, mentioned above, the proposed solution will provide tangible improvements for jurors, jury management staff, the District Clerk, and Information Technology. Juror access is provided by a fully online, self-service, easy to use, mobile-friendly portal that streamlines the juror questionnaire process, handles common requests, and offers communication options for text, email, and voice.

The ability for ad hoc juror summons questionnaire modifications allows for flexibility of questions at the discretion of the Court. Summonses are made more efficient by eliminating more than 90% of those that are undeliverable. Yield is increased by verifying juror addresses and confirming eligibility against the National Change of Address database prior to mailing out the summons. Automated messages may be used to remind jurors individually or in bulk. This solution was built with security features that safeguard the data.

A non-production environment will be included for testing purposes.

Strategic Alignment:

This project supports the County's strategic goals of Operational Efficiency, Enhancing Communication, Mitigation on Risk, and Improving Customer Service.

Financial Considerations:

We are requesting $147,670 in FY2027 funding to implement the Tyler Enterprise Jury Manager solution for the Brazos County Jury Services Department.
NOTE: Projected costs for FY28 and FY29 are included in the Demand Budget.

Risk of performing:

Implementation of the platform introduces a some manageable risks for the life of the implementation project:

- initial deployment, configuration, and rollout activities could temporarily increase workload for IT staff and Jury Services staff as well. This project will require coordination between IT, Jury Services, the County and the vendor to avoid disruption to the public

- there might be adjustments to current processes that will temporarily increase complexities for Jury Services staff while they become accustomed to the new application.

Mitigation for these risks includes carefully designed unit and user acceptance tests, thorough training, consistent and timely communication throughout the implementation project, and carefully documented checklists to ensure repeatable, positive outcomes post-implementation.

Risk of not performing:

Failure to replace BCJury ensures continued security vulnerabilities and cybersecurity exposure due to unsupported, unpatched components comprising the BCJury application. This could result in bad press for Brazos County.

Financials

Rate Model:

Capital expense:	$147,670.00	Capital budget:	$147,670.00
Operating expense:	$0.00	Operating budget:	$178,780.00
Total planned cost:	$147,670.00	Discount Rate %:	0
Financial return:	($147,670.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

Fiscal Year	Capital budget	Operating budget	Budget	Selected for execution
FY27	147,670	0	147,670	
FY28	0	89,390	89,390	
FY29	0	89,390	89,390	
	Sum 147,670	Sum 178,780	Sum 326,450	

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

				5-Year Fiscal Year Project Planning				
Department	**Project Title**	Adopted FY 26	Requested FY 27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
County Administration Building - 63270000								
	County Administration Building	$ 18,500,000	$ 1,000,000	$ 1,000,000				
	TOTAL	**$ 18,500,000**	**$ 1,000,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	County Admin Building Renovation - Furniture	Number:	DMND0001196
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2027-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	2027-09-30
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

Purchase and installation of furniture, fixtures, and workstations for the renovated County Administration Building. This project includes office furniture, conference room furnishings, and common area seating necessary to accommodate County departments, improve workspace functionality, and support efficient daily operations.

Details

Portfolio:	Capital Projects - Ideas	Priority:	4 - Low
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:	Nina Payne	Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:	Efficiency and Excellence in Government	Goals:	Operational Efficiency

Business case:

The purchase of furniture and workstations is necessary to fully equip the renovated County Administration Building and provide functional workspaces for County employees. Updated furnishings will improve space utilization, accommodate departmental needs, and support efficient daily operations. This investment will ensure the renovated facility is ready for occupancy while providing durable, functional furniture to meet current and future County needs.

Financials

Capital expense:	$1,000,000.00	Capital budget:	$1,000,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$1,000,000.00	Discount Rate %:	0
Financial return:	($1,000,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

Department	Project Title	Adopted FY 26	Requested FY 27	5-Year Fiscal Year Project Planning				
				Adopted FY 27	2027-28	2028-29	2029-30	2030-31
Juvenile Services - 63310001								
	Juvenile Expansion Project	$ 150,000	$ 400,000	$ 400,000				
	TOTAL	**$ 150,000**	**$ 400,000**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	Juvenile Expansion Project	Number:	DMND0001198
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2027-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

Funding for construction cost related to the Juvenile Expansion.

Details

Portfolio:	Capital Projects - Ideas	Priority:	4 - Low
Program:		Department:	Juvenile
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:	Nina Payne	Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Financials

Capital expense:	$400,000.00	Capital budget:	$400,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$400,000.00	Discount Rate %:	0
Financial return:	($400,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

				5-Year Fiscal Year Project Planning				
Department	Project Title	Adopted FY 26	Requested FY 27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
County Agriculture Extension - 63370001								
	Group/Club Storage	$ 50,000	$ 50,000	$ 50,000				
	TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	County Agriculture Extension - Group Club/Storage - Design Only	Number:	DMND0001199
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	2027-09-30
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	
Change:		State:	Approved
Stage:	demand	Approval:	Approved

Description:

This project will provide a centralized storage facility for the Brazos County Agriculture Extension Office, including its 21 growing 4-H clubs and various program committees. The facility will provide secure, organized storage for equipment, supplies, and program materials currently stored at volunteers' homes and other locations. Individual access controls will allow authorized club leaders and staff to retrieve equipment as needed, including after regular business hours. The facility will improve inventory management, reduce the burden on volunteers and families, and accommodate future program growth.

Details

Portfolio:	Capital Projects - Ideas	Priority:	4 - Low
Program:		Department:	AgriLife Extension
Investment Class:		Business Unit:	Brazos County
Investment Type:		Project Manager:	
Submitted by:	Nina Payne	Impacted Business Units:	
Demand manager:	Nina Payne	Business Capabilities:	
Collaborators:		Impacted Business Applications:	
Expense type:	Capex		
Idea:			

Business Case

Strategies:	Goals:

Business case:

The continued growth of the Brazos County 4-H Program has created an increasing need for secure, centralized storage. Over the past five years, the program has added several clubs and experienced increased enrollment, resulting in additional equipment and supplies for activities such as Food and Nutrition, Robotics, and other educational programs.

Currently, much of this equipment is stored at volunteers' homes or personal properties due to limited storage space. This creates challenges with accessibility, inventory management, and transferring equipment when club leadership changes.

A centralized storage facility will provide secure, organized, and accessible space for the 21 4-H clubs and Agriculture Extension program committees. This investment will reduce the burden on volunteers, improve operational efficiency, protect County and program assets, and provide adequate storage capacity to support future program growth.

Financials

Capital expense:	$50,000.00	Capital budget:	$50,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$50,000.00	Discount Rate %:	0
Financial return:	($50,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

				5-Year Fiscal Year Project Planning				
Department	Project Title	Adopted FY 26	Requested FY 27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
Road & Bridge Equipment - 63560001								
	Shoulder UP Attachment	$ 74,000						
	Herbicide Truck	$ 148,000						
	Shed to Cover Sand on Main Yard		$ 185,000					
	Walls for Cold Mix Stock Pile		$ 30,000					
	Equipment Shed for Kathy Flemming		$ 250,000					
	Additional Compact Track Loader and Trailer		$ 82,000	$ 82,000				
	TOTAL	**$ 222,000**	**$ 547,000**	**$ 82,000**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	Additional Compact Track Loader and Trailer- Road and Bridge	Start date:	10/1/2026
		Due date:	
Category:	Strategic		

Description:

The purpose of this project is to purchase a compact track loader (skid steer) to perform grading, loading, and debris removal tasks, all with one machine, rather than multiple different pieces of equipment. This will provide cost savings due to the variety of tasks the track loader can perform in the same time it would take another machine to perform one task. The use of this track loader will improve the department's ability to maintain county roads efficiently and support its ongoing responsibility to provide safe, well-maintained roadways for the traveling public.

Business Case

Strategies:	Cost Savings, Efficiency and Excellence in Government	Goals:	Operational Efficiency, Strengthen Trust, Continuous Improvement

Business case:

Road & Bridge staff are responsible for maintaining, repairing, and improving the County's transportation infrastructure. The department would like to add a CAT compact track loader (skid steer) & trailer for transporting to their assets. The department can use this equipment for the following reasons:

- Mow behind guard rails
- Crews will not have to wait in line to share one skid steer that the department currently has
- An enclosed cab will prevent the operator from getting struck by debris from mowing and attacked by bees and ground hornets
- Prevent operator from inhaling dust from mowing
- One skid steer can not keep up with maintaining brush/grass behind guard rails. We maintain over 50 bridges throughout the county.
- Skid steers are used for many projects besides just mowing also. Which includes spreading material, picking up brush, repairing erosion areas, etc.

Strategy:

Cost Savings: A compact track loader provides significant operational flexibility because one machine can perform multiple tasks that might otherwise require several different pieces of equipment.

By improving the efficiency of Road & Bridge crews, the equipment can reduce labor time on projects and allow crews to complete more maintenance work within the same time-frame. The improved capability also reduces the need to rent equipment for certain tasks, which can lead to long-term cost savings for the County.

Goals:

Operational Efficiency: The compact track loader allows crews to perform grading, loading, and debris removal tasks quickly and effectively, reducing project completion times.

Strengthen Trust: Maintaining county roads and drainage systems demonstrates responsible stewardship of public infrastructure and ensures safe travel for residents.

Financials

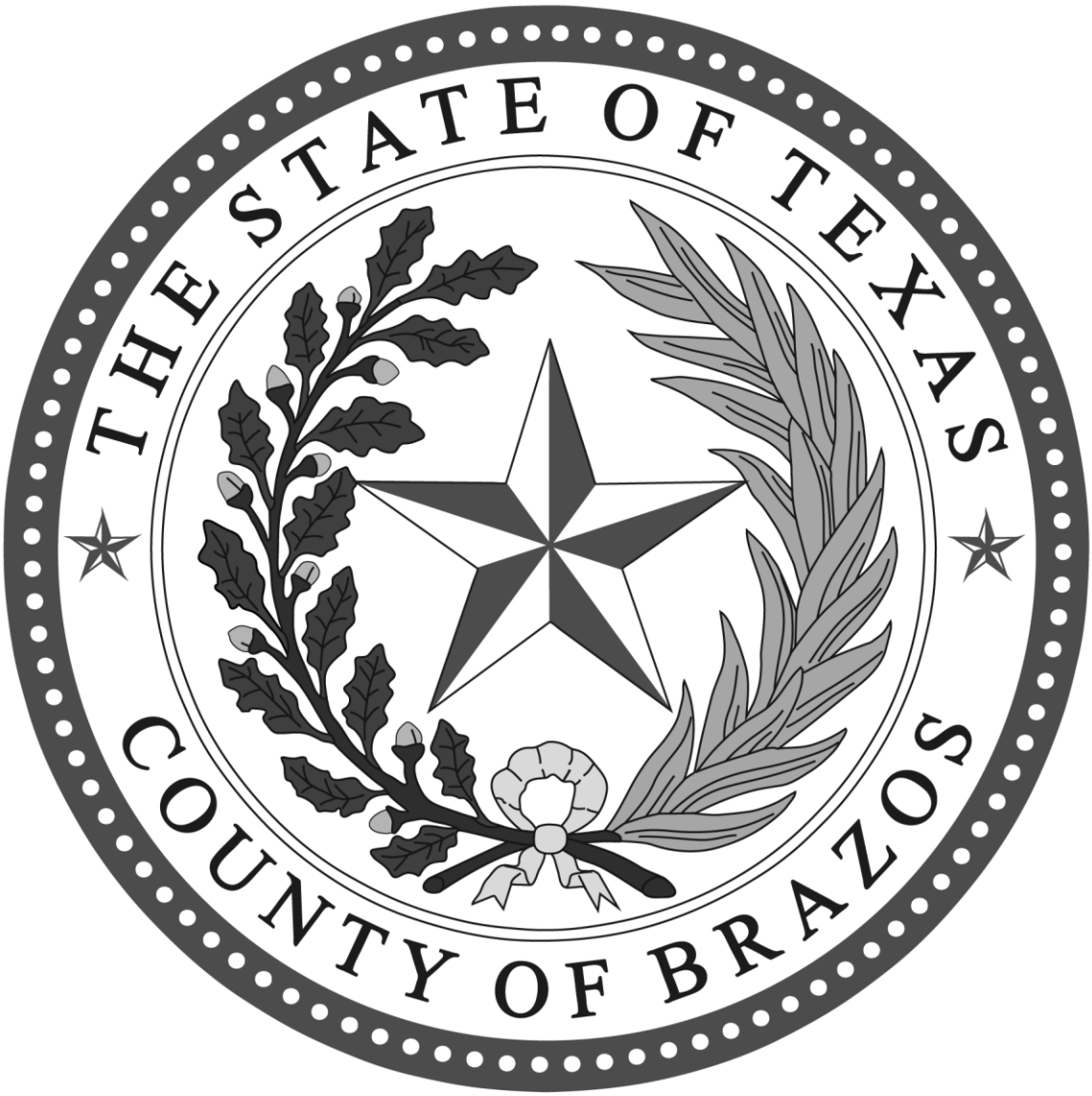
Rate Model:

Capital expense:	$82,000.00	Capital budget:	$82,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$0.00	Discount Rate %:	0
Financial return:	$0.00	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:		Demand Actual Cost:	$0.00

Fiscal Year	Capital budget	Operating budget	Budget	Selected for execution
FY27	82,000	0	82,000	
	Sum 82,000	Sum 0	Sum 82,000	

Deferred Maintenance:

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


THE STATE OF TEXAS
COUNTY OF BRAZOS

BRAZOS COUNTY, TEXAS
ADOPTED FY 2027 CAPITAL IMPROVEMENT PLAN

					5-Year Fiscal Year Project Planning				
Department	**Project Priority**	**Project Title**	Adopted FY 26	Requested 2026-27	Adopted FY 27	2027-28	2028-29	2029-30	2030-31
Deferred Maintenance									
		Deferred Maintenance	$ -	$ 20,000,000	$ 20,000,000	$ -	$ -	$ -	$ -
			$ -			$ -	$ -	$ -	$ -
		TOTAL	**$ -**	**$ 20,000,000**	**$ 20,000,000**	**$ -**	**$ -**	**$ -**	**$ -**

Demand

Name:	Deferred Maintenance	Number:	DMND0001217
Category:	Strategic	Approved start date:	2026-10-01
Type:	Project	Approved end date:	
CIP Request:	Yes	Start date:	2026-10-01
Project:		Due date:	
Change:		State:	Approved
Stage:	demand	Approval:	Not Yet Requested

Description:

This project provides funding for deferred maintenance, major repairs, and necessary improvements to existing Brazos County buildings and facilities. On July 28, 2026, Commissioners Court approved Resolution 26-014, committing $20 million of General Fund balance for deferred maintenance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54. Funding will be used to address aging building systems, structural repairs, HVAC, roofing, plumbing, electrical, and other critical facility needs. Projects will be prioritized based on facility condition, safety concerns, operational needs, and the long-term preservation of County assets.

Details

Portfolio:		Priority:	1 - Critical
Program:		Department:	Commissioners Court - Administration
Investment Class:		Business Unit:	Brazos County

Business Case

Strategies:		Goals:	

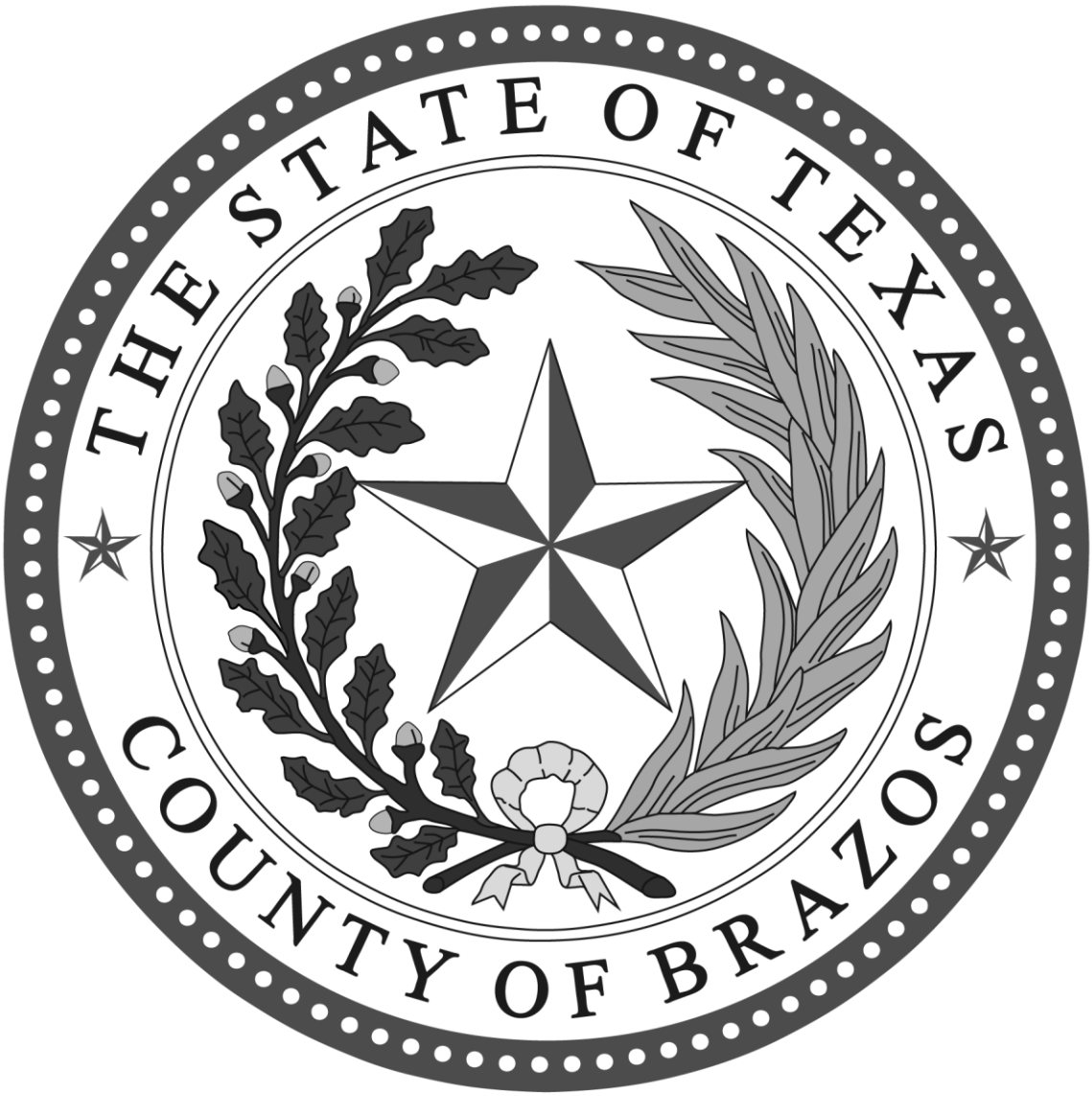
Business case:

Brazos County maintains numerous buildings and facilities that require ongoing maintenance and major repairs as they age. Deferring necessary improvements can lead to higher repair costs, unexpected equipment failures, safety concerns, and disruptions to County operations.
The $20 million committed through Resolution 26-014 provides a dedicated funding source to address critical facility needs, reduce the backlog of deferred maintenance, and prevent further deterioration of County-owned buildings. Prioritizing repairs based on facility conditions and operational needs will help extend the useful life of existing assets, reduce costly emergency repairs, and minimize disruptions to essential County services. This investment supports responsible long-term financial planning and protects the County's existing infrastructure.

Financials

Capital expense:	$20,000,000.00	Capital budget:	$20,000,000.00
Operating expense:	$0.00	Operating budget:	$0.00
Total planned cost:	$20,000,000.00	Discount Rate %:	0
Financial return:	($20,000,000.00)	Net present value:	$0.00
Financial benefit:	$0.00	Internal rate of return %:	
ROI %:	-100	Demand Actual Cost:	$0.00

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

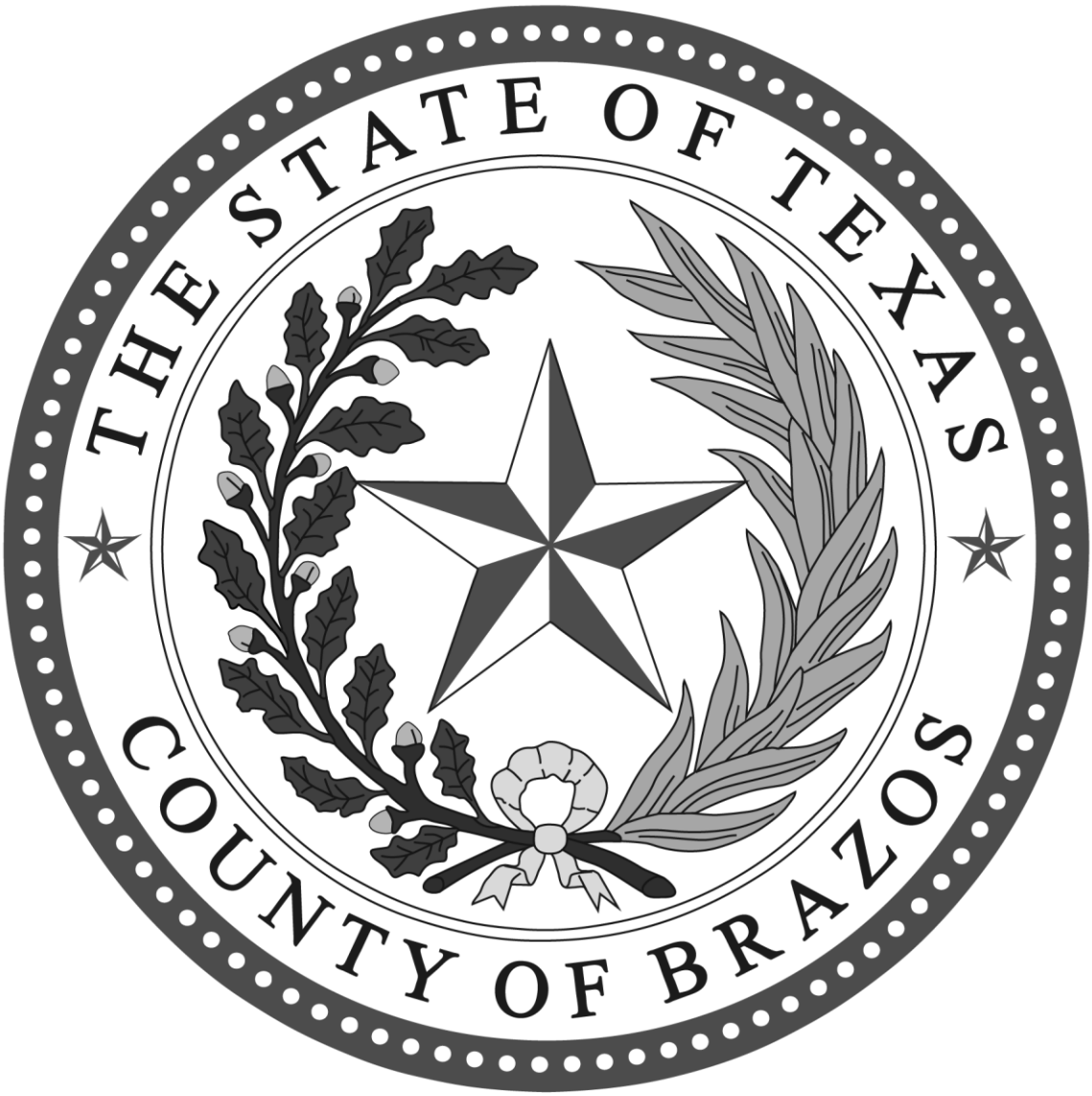
Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

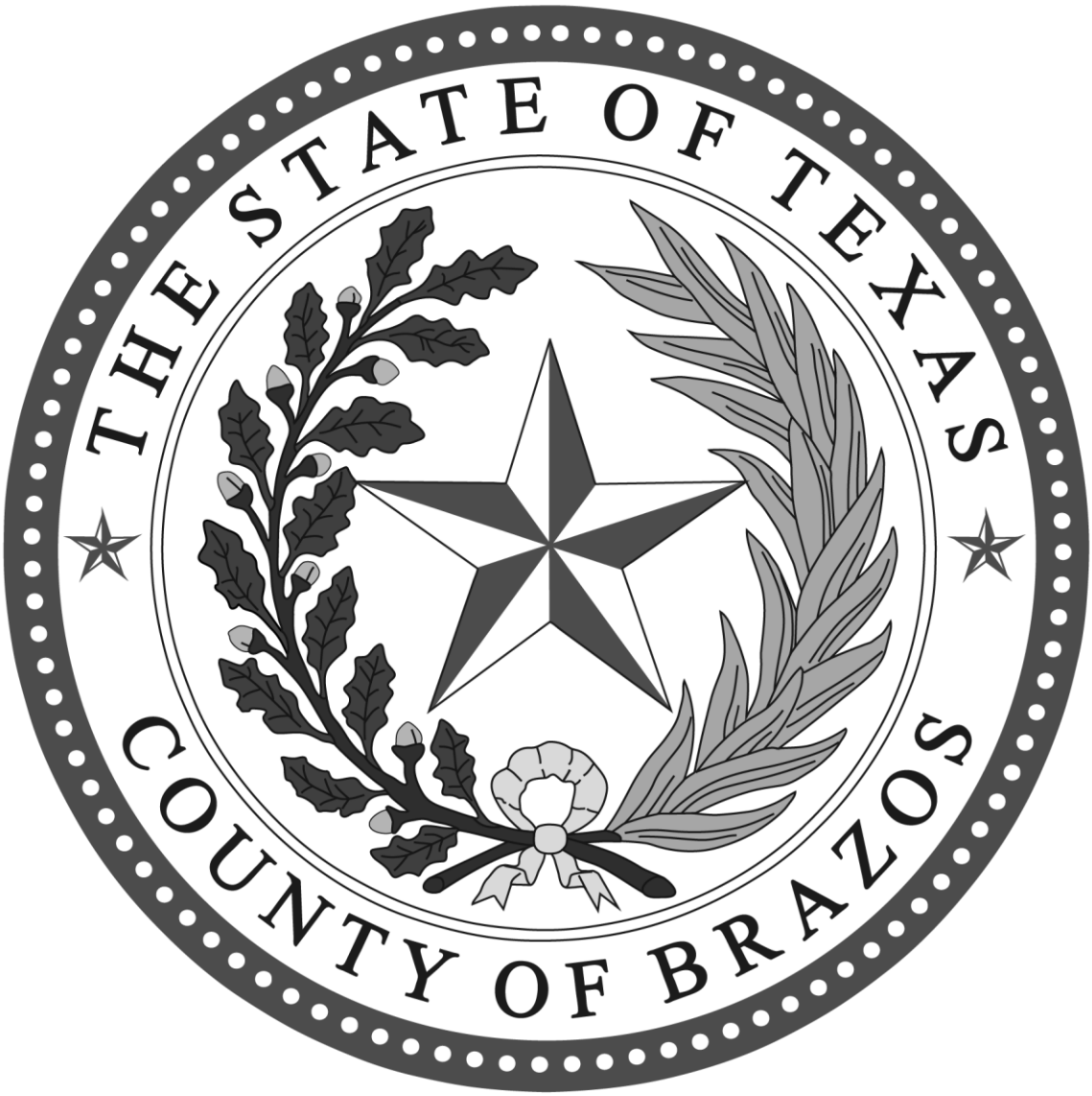
Unreserved Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

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


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