

The background of the cover features a close-up of the Texas state flag, showing the large white star on a blue field and a portion of the red and white stripes. In the foreground, there are bluebonnet flowers in bloom, with some in sharp focus and others blurred.

# **Brazos County, Texas Proposed Budget For Fiscal Year 2013**

**August 14, 2012**

**Prepared by the Brazos County Budget Office**



**BRAZOS COUNTY, TEXAS**  
**PROPOSED BUDGET**  
**For The Fiscal Year Ending September 30, 2013**  
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**Brazos County, Texas  
Proposed 2013 Budget  
Statement Required by Local Government Code  
Section 111.003**

This budget will raise more total property taxes than last year's budget by \$1,001,670 or 1.89%, and of that amount \$1,162,691 is tax revenue to be raised from new property added to the tax roll this year.







**BRAZOS COUNTY**  
**BRYAN, TEXAS**

*Duane Peters*

Office of the County Judge  
200 S. Texas Ave., Ste. 332  
Bryan, TX 77803

Phone: (979) 361-4102  
Fax: (979) 361-4503  
Email: dpeters@co.brazos.tx.us

**August 14, 2012**

**TO: MEMBERS OF THE COMMISSIONERS COURT, ELECTED & APPOINTED OFFICIALS,  
EMPLOYEES AND CONSTITUTENTS:**

Respectfully, I am pleased to present the Brazos County Proposed Budget for Fiscal Year 2013. This document is a compilation of many hours of projection and planning by the Commissioners Court, the Budget Office, the elected and appointed officials and their staff in consideration of the many services Brazos County is responsible for delivering to its citizens.

The financial decisions contained within this document are intended to be representative of the county as a whole and not one individual. This document is submitted in accordance with all statutory requirements and will serve as a platform for the Commissioners' Court to receive comments from the public and carefully deliberate on the contents prior to final adoption. The final budget is scheduled for adoption by the Commissioners' Court at 10:00 a.m. on Tuesday, September 11, 2012.

Brazos County, like most governmental agencies across the country, continues to feel the effects of the national economic downturn. Economic forecasts continue to indicate a fragile recovery. While the local economy shows signs of stabilization, the FY 13 budget was prepared in a conservative manner with an emphasis on maintaining current service levels and rebuilding reserves.

The Chief Appraiser for Brazos County has certified the 2012 Brazos County Tax Roll at \$11.2 billion compared to the 2011 certified value of \$10.8. This includes \$239.7 million in new taxable value that was not on the appraisal roll in 2011.

The FY 2013 Proposed Budget is balanced at the existing tax rate of 48.5 cents per \$100 of valuation. The average home value is \$175,817. If Commissioners Court adopts the proposed rate, the amount of taxes imposed this year on the average home will be \$852.71.

The budget appropriates \$126 million towards operating, capital, and debt service expenditures. Also included is a 2% Cost of Living Adjustment for all full-time and part-time employees along with a 1%

merit pool for staff only. Additionally, the workforce is budgeted at 802 which are 4 more than in FY 2012.

In recent years, expenditures in the County's self-insurance fund have increased. During FY 2012 the Commissioners Court increased medical and dental premiums to all the employees to help set the increasing cost of providing health care to employees. This budget proposes to increase the County's contribution to \$8,586 from \$8,496 per employee with no increase to employee premiums.

Brazos County has developed a 5 Year Capital Improvement Plan in 2013 as the first step in planning for facilities and infrastructure needs. The FY 13 Budget includes the first year proposed projects along with funding sources and will continue to be a guide for future planning and budgetary needs.

The Commissioners Court will be issuing \$10 million in Certificates of Obligation during the fall of 2012. This funding will allow for the IV & V Phase of the Courthouse Remodeling project during FY 2013. Additionally, it will provide for building and equipping a new Tax Office Building which will be located within the County seat, as required by law, yet be more centrally located for all citizens and will alleviate the parking issues in its' current location.

Technology advances continue to be a priority in an effort to provide our users and citizens with the most efficient and effective means of service delivery. The County continues to work towards the replacement of the judicial software used by law enforcement, courts, clerks, juvenile department and community supervision departments in Fiscal Year 2013. FY 13 will be the second year of the two year project. Approximately \$1.6 million has been set aside to fund the project.

Brazos County owns many buildings throughout the county, including the Courthouse, Administration Building, jails, JP Buildings, Brazos Center and various other offices. The maintenance and upkeep of the buildings has become a priority in an effort to identify and improve any unsightly or inefficient areas. Towards that effort \$397,000 is included to address some of the roof replacements and A/C units.

The 2013 Proposed Budget represents a balanced budget and demonstrates teamwork by the members of Commissioners Court, officials, employees and citizens in this extensive and complex budgeting process.

While the County still faces budgetary challenges for FY 2013, it does so by taking an active approach to control costs by make careful expenditures and implementing improved efficiencies while meeting the increasing demand for services in a growing community.

**Respectfully Presented,**



**Duane Peters**  
**Brazos County Judge**

# INTRODUCTORY SECTION



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# **BRAZOS COUNTY, TEXAS**

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**In compliance with Local Government Code, Section 111.002 through Section 111.006, this document has been prepared and has been properly delivered to the Commissioners of Brazos County and has been properly filed with the County Clerk of Brazos County for public inspection and review.**

## **BUDGET HIGHLIGHTS**

As required by the law, the FY 2012 -13 proposed budget is balanced and this is done within the County's existing property tax rate of \$0.4850/\$100 valuation.

## **FINANCIAL OVERVIEW**

This Proposed Budget totals \$126 million for all funds, including \$81.2 million in General Fund appropriations, \$16.7 million for Capital Projects, \$ 11.2 million for Debt Service, \$3.6 million for Special Revenue, \$1.8 million in Grant Revenues and \$11.7 million for the Proprietary Fund. The Proposed Budget includes General Funds unreserved fund balance of \$12.9 million to meet our commitment to investors and rating agencies to maintain operating reserves of at least two months operating needs. In the Debt Service Fund \$2,512,000 is the minimum required fund balance. Approximately \$3.5 million fund reserves are included for Debt Service for FY 2012-2013. Reserves in other funds reflect Brazos County's commitment to maintain a strong financial position that will enable us to continue to address future unforeseen emergencies.

### **TAX BASE**

The 2012 certified appraised value for Brazos County is \$11,236,181,618. This represents a total increase of 3.42% from the 2011 certified value of \$10,864,866,796. The increase in taxable value for 2012 is primarily associated with an increase of 27.9% in mineral interest values. Land market value increased 6.1% and improvements increased 2.8%. However, these increases were offset by a total increase of 4.3% due to the homestead cap adjustment, loss of market productivity and loss due to Ag Use. Exemptions have increase by 7.4% as compared to 2011. The 2012 taxable values are used to fund the FY 12 budget. The average home value in Brazos County has increased from \$175,679 in 2011 to \$175,817. The average home owner will see an increase of \$15.84 per year if the current tax rate of \$0.485 is adopted.

### **TAX RATE**

The Brazos County 2012-2013 Proposed Budget is balanced at a tax rate of \$0.4850 per \$100 valuation which is .009008 more than the effective tax rate of .475992 per \$100 valuation. The "Effective Tax Rate" is the tax rate that would, on average, yield the same amount of taxes on existing property as the previous year. The Commissioners court enacted a Over -65 Homestead Exemption of \$75,000.

## **AD VALOREM TAX REVENUE**

As previously noted, the Brazos County 2012-13 Proposed Budget is balanced at a tax rate of \$0.485 per \$100 valuation.

Based on the current certified tax revenues, an ad valorem rate of \$0.485 per \$100 valuation will result in revenues of approximately \$47.3 million available for the General Fund. The FY 2013 Proposed Budget for all existing debt service payments totals \$125 million. The County anticipates issuing new debt in the amount of \$10 million in Certificates of Obligation to pay for new and existing capital improvement projects.

## **EMPLOYEE BENEFITS**

### **COMPENSTION**

The FY 2012-13 Proposed Budget compensation programs reflects the realities of the continuing difficult economic environment. Faced with declining revenues, even as demands for services continue to increase, Brazos County made some difficult choices in the FY 2011-12 Budget. Priority was given to protecting as many jobs as possible. This same posture is carried forward in the FY 2012-13 Budget. A two percent Cost Of Living Adjustment (COLA) is included for all full and part time employees. Additionally, a one percent merit pool available to staff only, excludes all elected officials, is also being proposed. Additionally, the workforce is budgeted at 802 which are 4 more than in FY 2012.

### **BENEFITS**

In recent years, expenditures in the County's self-insurance fund have increased. During FY 2012 the Commissioners Court increased medical and dental premiums to all the employees to help set the increasing cost of providing health care to employees. This budget proposes to increase the County's contribution to \$8,586 from \$8,496 per employee with no increase to employee premiums.

Over the past several years, Brazos County has reviewed multiple strategies to manage the continued increase in health care cost. Looking forward the Commissioners Court will study the feasibility of implementing wellness initiatives to include a Brazos County Employee Health and Wellness Clinic.

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## **Functions of County Government**

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Today there are 254 counties serving the needs of over seven million Texans- ranging in size from just 100 residents to over 3 million. Major responsibilities include building and maintaining roads, operating the judicial system operating and constructing jails, maintaining public records, collecting property taxes, issuing vehicle registration and transfers, and registering voters. Counties also provide law enforcement, conduct elections and provide health and social services to many indigent residents. Increasing, county governments are playing a vital role in the economic development of their local areas.

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## **Structure of County Government**

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

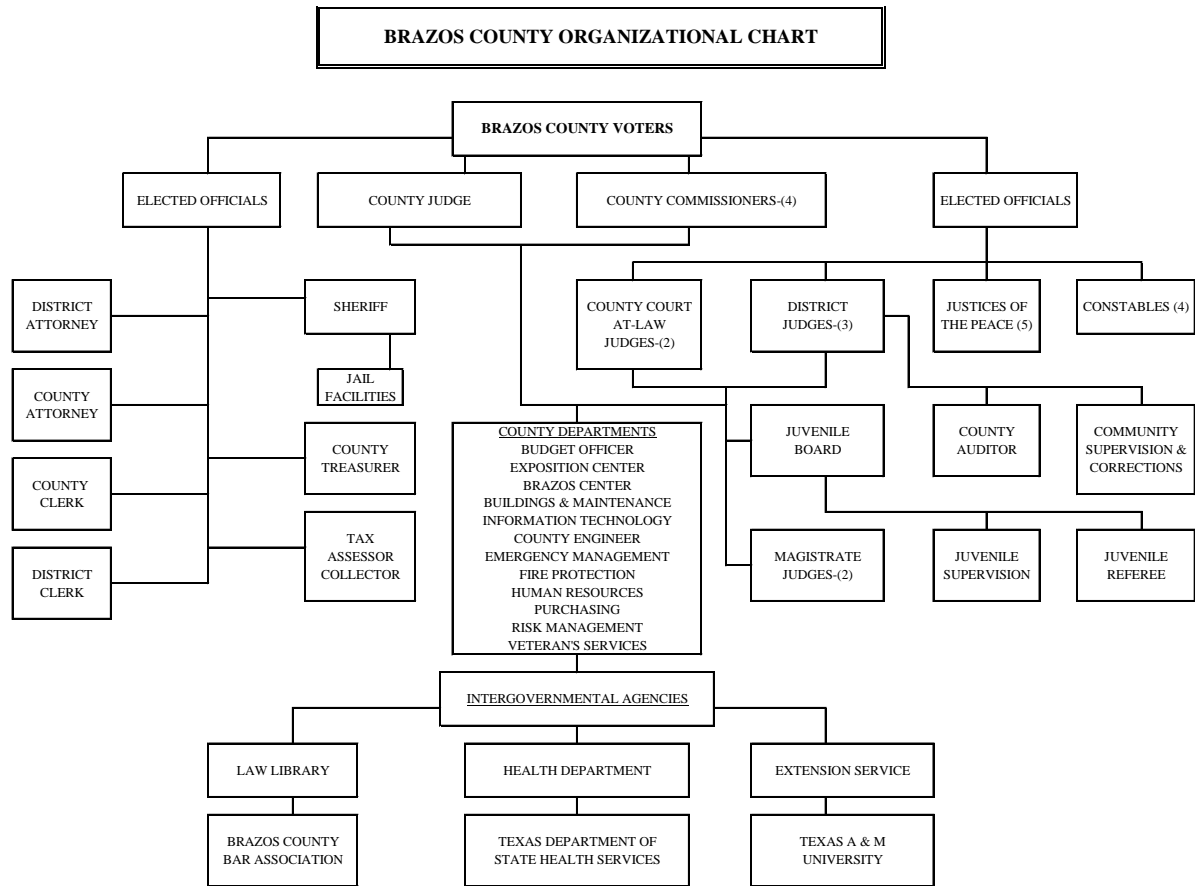
Brazos County shares organizational features with the other 253 counties in the State: a governing body (the Commissioners' Court) consisting of one member elected at large (the County Judge), and four Commissioners elected from respective precincts. The County Judge is so named because he has actual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

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

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

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

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





**BRAZOS COUNTY, TEXAS**  
**PRINCIPAL OFFICIALS**  
September 30, 2012

**Commissioners' Court:**

Duane Peters  
Lloyd Wassermann  
Sammy Catalena  
G. Kenny Mallard, Jr.  
Irma Cauley

County Judge  
Commissioner, Precinct 1  
Commissioner, Precinct 2  
Commissioner, Precinct 3  
Commissioner, Precinct 4

**District Court:**

J. D. Langley  
Travis Bryan, III  
Steve Smith

Judge, 85th Judicial District  
Judge, 272nd Judicial District  
Judge, 361st Judicial District

**County Court-at-Law:**

Amanda Matzke  
James Locke

Judge, County Court-at-Law No. 1  
Judge, County Court-at-Law No. 2

**Law Enforcement and Correction:**

Christopher C. Kirk  
Rodney Anderson  
Bill Turner  
Doug Vance \*  
John McGuire \*

Sheriff  
County Attorney  
District Attorney  
Chief Juvenile Probation Officer  
Chief Adult Probation Officer

**Financial Administration:**

Laura Davis  
Kristeen Roe  
Katie Conner \*

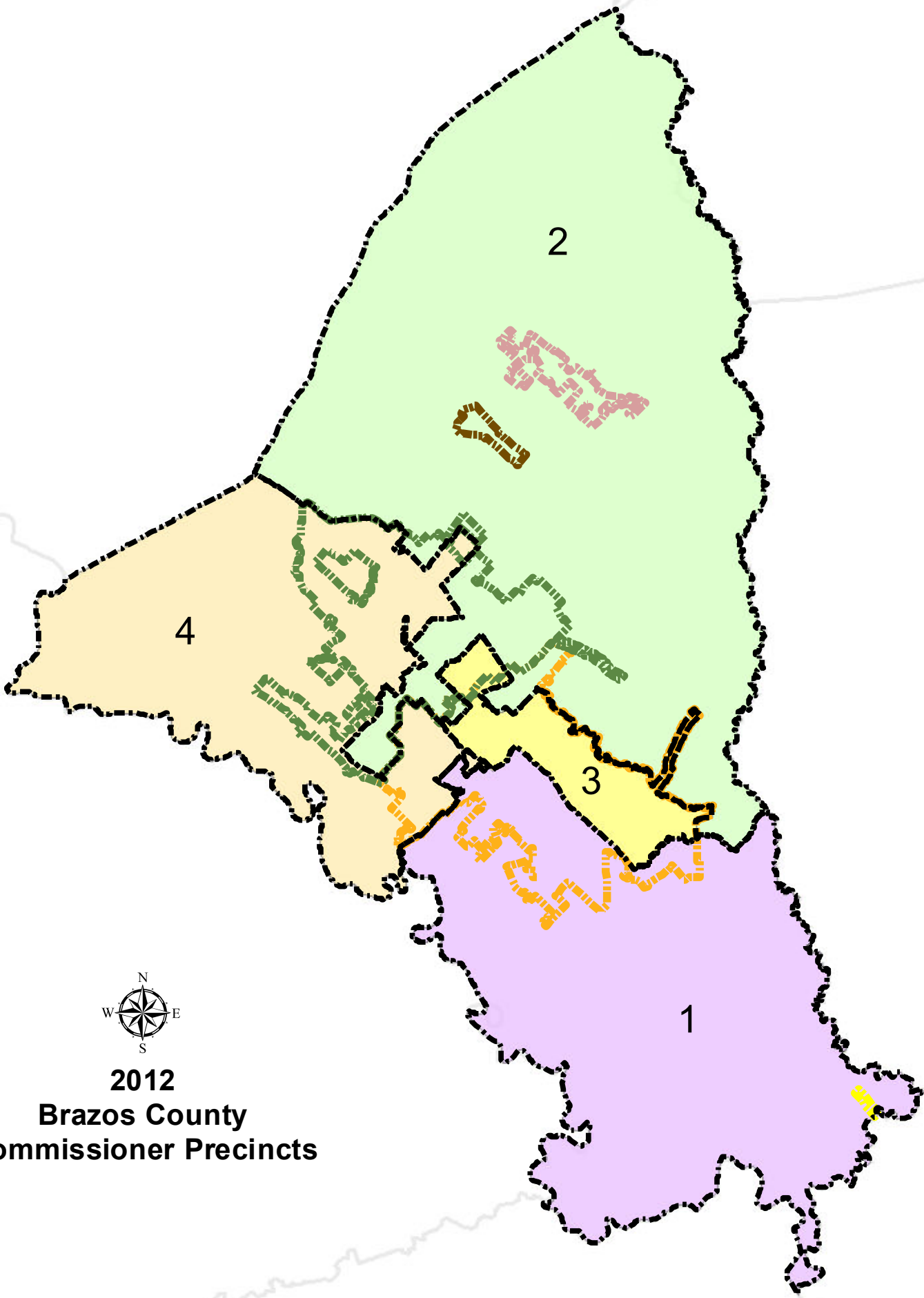
Treasurer  
Tax Assessor-Collector  
Auditor

**Recording Offices:**

Karen McQueen  
Marc Hamlin

County Clerk  
District Clerk

\* Designates appointed officials. All others listed are elected officials.



**2012  
Brazos County  
Commissioner Precincts**

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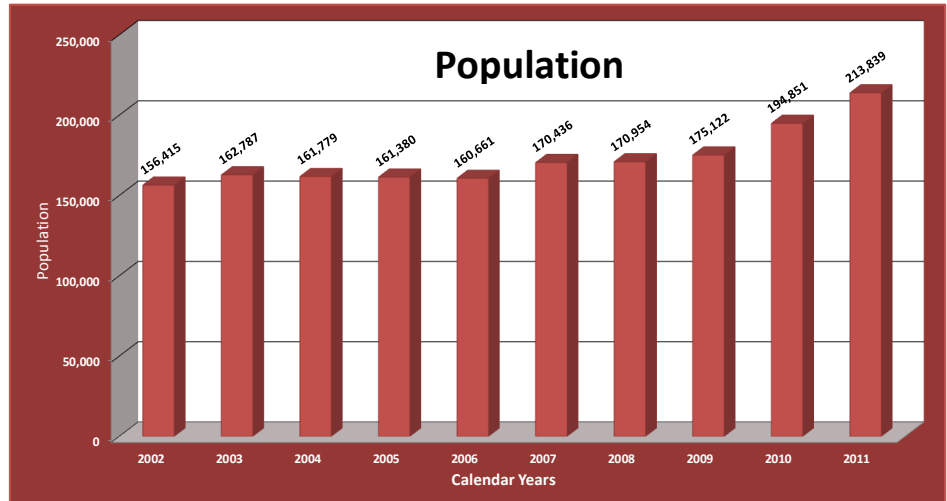
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# BRAZOS COUNTY PROFILE

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Brazos County is located in East Central Texas, in an area bounded on all sides by large metropolitan areas. Dallas-Ft. Worth is 180 miles to the north, Houston 95 miles to the southeast, Austin 104 miles to the west, and San Antonio 166 miles to the southwest. There are two major cities in the County that make up the business and cultural center, Bryan and College Station that have a combined population of approximately approximately 172,400. The City of Bryan is the county seat. The 2011 county population is projected at 213,839. Brazos County also includes the Cities of Wixon Valley and the towns of Kurten and Millican.



County services and responsibilities include:

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

2010 Census Population: 194,851

Median household income: \$37,468

Racial Composition: White – 81.1%  
Hispanic – 23.9%  
African American – 11.1%  
Other – 7.8%

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<sup>1</sup> For 2011, the projected population came from Texas Department of State Health Services.

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## THE BUDGET PROCESS

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The FY 2012-13 Proposed Budget covers a twelve-month period from October 1, 2012 through September 30, 2013. The purpose of the budget preparation process is to develop a work program and financial plan for Brazos County. The goal is to produce a budget document that clearly states which services and functions will be provided with the resources available.

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

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

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

### ***Budget Requests:***

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

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

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

1. Workload Decreases: If a department has had a workload decrease (including efficiencies created by technology improvements), or some other programmatic change which has resulted in a lower demand for service, then budget reductions may be recommended to reflect this decrease.
2. Changing Circumstance: If circumstances have changed in the community or in the customer base which no longer justifies the continuation of a department's program at its current level, then the budget reductions may be recommended to reflect this change.

3. Revenue Shortfalls: If a past program was fully or partially funded based on an expectation of additional revenue and that revenue has not materialized or continued as expected, then budget reductions may be recommended to bring expenses in line with the actual revenue.
4. Decrease in Non-General Fund Revenue: If a program was fully or partially funded by Non-General Fund revenue and that revenue has been reduced or eliminated, the increase to the General Fund will be evaluated as a Program Change.

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

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

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

### ***Budget Review***

*Commissioners' Court Workshops* – During this phase of the process the County Judge and Commissioners Court hold budget hearing workshops. Each department is given the opportunity to discuss the department's budget requests. The sessions are open to the public. The Budget Officer includes the Commissioners in each step of the process to ensure that specific requirements are accomplished; that goals are met; and issues are resolved. Elected officials and department heads are asked to highlight specific needs. In this manner the Commissioners' Court may then prioritize requests, prioritizing them against available funding.

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

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

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

Office will provide the Commissioners Court with a balanced budget in the Proposed Budget document.

### ***Adoption of the Budget***

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

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

### ***Implementation of the Adopted Budget***

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

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

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



**BRAZOS COUNTY, TEXAS**  
Fiscal Year Ending September 30, 2013  
**2012 - 2013 BUDGET CALENDAR**

<u>Tuesday, April 10, 2012</u>	Capital Improvement Requests Due to Budget Office
<u>April 16 - 20, 2012</u>	Departmental Meetings with Capital Improvement Committee
<u>Tuesday, May 1, 2012</u>	County Judge sends budget instruction letter, budget schedule and budget request forms to departments.  Budget Office delivers budget printouts.
<u>Friday, June 15, 2012</u>	<b>Deadline for departments to return completed budget request forms to the Budget Office.</b>
<u>June 18 - 29, 2012</u>	Budget Office enters data into system. <b>Deadline for departments to schedule budget meeting.</b>
<u>Monday, July 02, 2012</u>	Budget Office delivers budget requests worksheets to Commissioners and Department Heads.
<u>July 5 - July 27, 2012</u>	<b>Commissioners Court meeting with Elected Officials/Department Heads.</b>
<u>Wednesday, July 25, 2012</u>	Certified Values Available from Appraisal District
<u>Monday, July 30, 2012</u>	Publish Effective Tax Rate
<u>Tuesday, August 14, 2012</u>	County Judge presents proposed budget to Commissioners and files proposed budget with County Clerk.  Meeting of governing body to discuss tax rate, if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings.
<u>Thursday, August 16, 2012</u>	Publish Notice of Public Hearing on Budget and Elected Official Salaries <i>Publish Notice of Public Hearing on Tax Increase (if needed)</i>
<u>Friday, August 31, 2012</u>	3:00 p.m. Public Hearing on Proposed FY 2013 Brazos County Budget
<u>Friday, August 31, 2012</u>	3:30 p.m. 1st Public Hearing on Tax Increase (if rate proposed to increase)
<u>Thursday, September 06, 2012</u>	2nd Public Hearing on Tax Increase (if rate proposed to increase) <i>Publish Notice of Vote on Tax Rate</i>
<u>Tuesday, September 11, 2012</u>	Meeting to Adopt Fiscal Year 2013 County Budget

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## ACCOUNTING SYSTEM

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

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

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

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

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

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

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

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



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

The FY 2012-13 Proposed Budget appropriates funds using the following expenditure categories.

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

A) *Budget Adjustments*- Transferring funds between line items within each expenditure category for purpose of budget administration can be done by department head or elected officials and do not require further approval of the Commissioners Court prior to any expenditure of funds.

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

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## FUND STRUCTURE

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

- **The General Fund** – As a major fund, the general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue to the general fund are property tax, sales tax, fees, and charges for services.
- **Health Endowment Fund** – accounts for all financial resources associated with the establishment of the fund. The corpus of the fund was provided through the State’s distribution of a portion of the “Tobacco” settlement in 1999.
- **Special Revenue Funds** – Funds specifically required accounting for revenues and expenditures restricted for specific purposes. Special revenue funds include Hotel Occupancy, State Lateral Road, Unclaimed Property, Law Library, Alternative Dispute Resolution, Law Enforcement Education, County Records Management, County Clerk Records Management, County Clerk Archival, District Clerk Management, District Clerk Archival, Justice of the Peace Technology, County and District Court Tech, Forfeitures, D.A. Hot Check Collection, Bail Bond Board Fee, Voter Registration, Vehicle Inventory Tax Interest, Sheriff – Crime Fund, District Attorney – Crime Fund, Primary Election Services and Brazos County Housing Finance Corporation.
- **Grant Fund** – Funds specifically funded by state or federal agencies to be used to supplement budget allocations and/or in support of services provided by County offices and departments. Also serve as potential seed money for new programs and/or services, particularly within County priority areas of concern, identified gaps in service and other service needs.
- **Debt Services** – Fund is used to account for the payment of principal and interest on bonded long-term indebtedness. Primary sources of revenue include ad valorem taxes and interest income.
- **Capital Projects** – Funds specifically designed to account for the acquisition or construction of major capital facilities, major capital improvements, and/or the acquisition of equipment.
- **Proprietary Fund** – Fund created to account for the activity within the County’s self-insured health insurance program and its group life insurance plan.

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## FINANCIAL SUMMARY OVERVIEW

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

### REVENUES

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

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

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

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

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

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

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

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

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

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

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

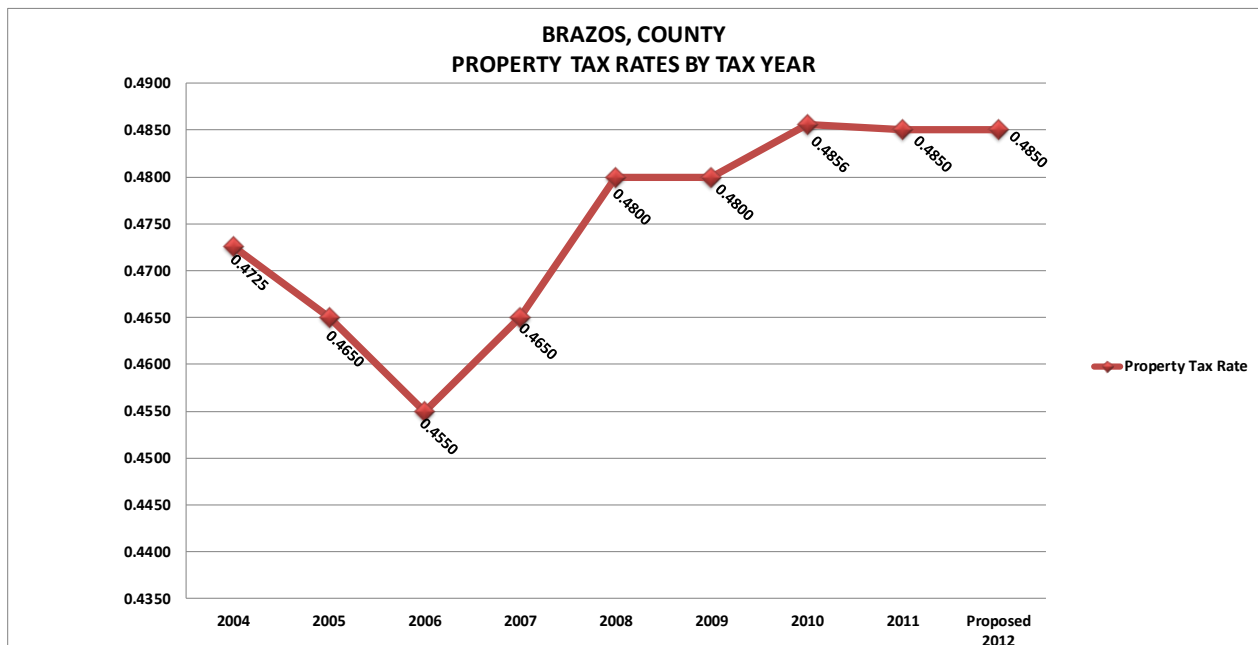
*Other Revenue* – Includes revenue not classified in another category.

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

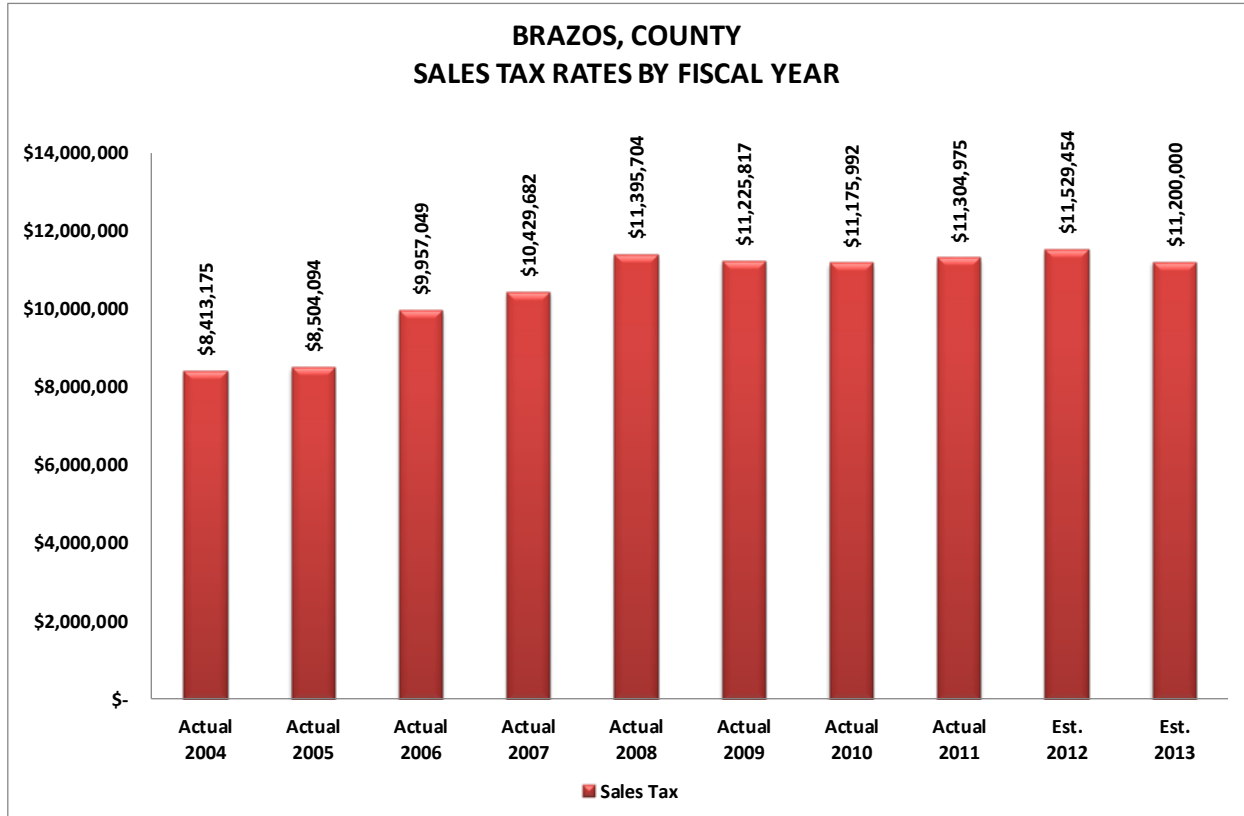
## MAJOR GENERAL FUND REVENUE HIGHLIGHTS

The FY 13 budget is based on projected receipts of taxes, fees and other revenues with a total of \$81,214,564. The General Fund of the County includes the majority of operational and service activities that the County is required to undertake. For the year ending September 30, 2013 approximately 72.92 % of the revenues used to resource General Fund activities are raised primarily from ad valorem, sales, fees, fines and other payments. Major categories of revenue and the projection assumptions are as follows:

**PROPERTY TAXES:** Comprising 47.8% of the County revenue, fiscal year 2013 total property tax receipts are estimated at 4.5% than the 2012 estimated amount. This revenue projection reflects property tax collected for the general fund and capital improvements. The general fund portion of the current tax rate is budgeted to increase from \$55.6 million in FY 2012 to \$59.2 million in FY 2013. Below are the historical tax rates for Brazos County. The FY 12 total tax rate is 0.4850 per \$100 valuation.



**SALES TAX:** Brazos County voters approved a ½% sales tax. Comprising 13.8% of the total revenue and is the second largest source of general fund revenue. Sales tax receipts for FY 13 are projected to be \$11.2 million which is lower than the FY 2011 actual of \$11.5 million a decrease of approximately \$300,000 million.



**FEES, FINES & OTHER PAYMENTS:** Comprising 12.45% of total revenues, fines and fees represent the third largest other revenue than the use of fund reserves. This category reflects fees charged for services such as copy fees, records management fees, administrative fees, and processing fees. Also included are fines assessed by the courts and bond forfeitures. The FY 13 estimated revenue of \$10.1 million is slightly lower than the FY 2012 estimate of \$10.5 million. However the actual amount received during FY11 at \$10,513,424 and the estimated FY 2012 of \$10,533,780 as revenue sources begin to stabilize.

**GENERAL FUND MAJOR EXPENDITURE HIGHLIGHTS**

Expenditures are divided into the following major categories:

- Salary and Wages
- Benefits
- Departmental Support
- Repairs and Maintenance
- Minor Acquisitions
- Contracts for Services
- Professional Services
- Community Contracts

- Capital Outlay
- Inter-fund Transactions

The FY 13 budget is proposed by category format and allows for the departments to adjust funds between accounts within the operating category without court approval. This process allows the department greater authority over the management of the funds. Funds requested for transfer from salaries, fringe benefits, or capital outlay requires court approval.

Salaries and fringe benefits comprise 56.47% of total expenditures, followed by 12.72% of departmental support, and 6.49% for professional services.

### **SPECIAL REVENUE HIGHLIGHTS**

Special Revenue funds are those funds for which the County collects revenues, fines, fees, etc. that must be used for a specific statutory activity. The Hotel Occupancy Tax fund represents 58.6% of the total special revenue funds, next largest is the County Clerk Records Management Fund at 8.97% , then the County Clerk Archival Fund at 8.2%. Each has been identified in the attached documents and the source of revenues has been disclosed, as well as the related budgeted expenditures.

### **GRANT REVENUE HIGHLIGHTS**

The Grant Funds specifically funded by state or federal agencies are to be used to supplement budget allocations and/or in support of services provided by County offices and departments. The TJPC – State Aid grant represents the majority of the funds at 51.6%, followed by the Metropolitan Planning Organization at 21.2% and then the BCS Mobility Initiative at 8.8%. Economic uncertainties have plagued the nation starting in 2008 and continue to decrease the level of grant funding from the federal and state levels. The County has had to make tough decisions regarding continuation of programs funded wholly or in part by federal and state grants.

### **DEBT SERVICE HIGHLIGHTS**

The Debt Service Fund accounts for the receipt of tax revenue and the disbursement of principal and interest associated with the County's debt. The tax rate set by Commissioners' Court is made up of two parts - "maintenance and operations" (M & O) and "interest and sinking" (I & S). M & O tax revenue may be used by the Commissioners' Court as deemed necessary. I & S tax revenue may only be used to pay principle and interest associated with County debt. A primary objective of the Commissioners' Court for several years has been to manage debt financing in a manner that would allow the County to maintain its debt service tax rate at less than \$0.08 cents per hundred dollars valuation. However, to address the increase in jail population a general obligation bond of \$55 million was approved by voters during the November 2007 election.

For the year ending September 30, 2013 the Debt Service tax rate is proposed \$0.779 cents per \$100 of valuation, a slight decrease of \$0.0034 cents per \$100 valuation from .0813 cents per \$100 valuation.

The total debt outstanding for FY 2013 is \$125,554,974 of that \$90,785,000 in principal and \$34,769,974 in interest on the debt. \$9,664,422 represents the total debt service requirement for FY 13 of that \$5,870,000 in principal and \$3,794,422 is the total interest due on the debt.

The estimated reserve fund balance for debt service for FY 2013 is estimated to increase by 4.86% from \$4,920,817 to \$5,160,032. The county is planning on issuing \$10 million in Certificates of Obligation during the fall of FY 2013. The proceeds will be used to fund the Phase IV Courthouse Renovation and build and equip a new Tax Office building. The County is planning to use some fund balance to make the first interest payment expected to be March 1. In anticipation of this transaction \$1 million of debt service fund balance will be set aside.

### **CAPITAL IMPROVEMENT PROGRAM HIGHLIGHTS**

Brazos County has been committed to developing a formal Capital Improvement Program (CIP). This program identifies the major capital needs for the county for the next five to ten years and provides a plan for funding present and future projects for roads, infrastructure, major repairs and upgrades to county facilities and the replacement of capital equipment including technological enhancements.

A Capital Improvement Committee (CIC) was formed and is responsible for reviewing departmental requests and proposing a five year Capital Improvement Program. The committee includes the following representatives:

- County Auditor
- Budget Officer
- County Engineer
- Director of Building Maintenance
- Director of Information Technology
- Purchasing Agent
- Commissioners Court – 2 Members

The overall goal of the CIC is to develop Capital Improvement Program recommendations that:

- Preserve the past by investing in the continued upgrade of county assets and infrastructure.
- Protect the present with improvements and/or additions to facilities, roads and capital investments.
- Plan for the future of the County.

The Capital Improvement Committee evaluates capital projects based on the urgency of the project, the readiness of the project, whether the project is suitable for separating into phases and whether the project is consistent with the overall CIP program.

#### **Capital Project Fund – General Capital Improvements:**

In 1994 The Commissioners' Court established a separate fund to provide accountability for the purchase of specific equipment to support departmental needs, and to replace existing equipment

as it wears down. During the capital improvement process, departments submit requests for funding for the next fiscal year. Each of these requests are reviewed, evaluated and prioritized.

Top priority items have received funding. A total of approximately \$397 thousand is set aside for Building Maintenance projects to replace building roofs and A/C units. Approximately \$209,000 is to fund a three year program to install a infrastructure for virtual desktops throughout the county departments. \$1.6 million is set aside to fund the replacement of integrated justice system. This new system will replace an outdated legacy system. It will allow users to instantly update and exchange information. The new system will have additional flexibility to adapt to the changing needs of the county.

The County allocated funds to continue its courthouse renovation project. The project will have at least five phases and is expected to be completed in 2015. To complete Phase III of the Courthouse Renovation project, \$1,060,069 has been appropriated.

### **Capital Project Fund – Jail Expansion 2007:**

The County received voter approval for a general obligation bond issue in November 2007. The issue was used expand the current jail and increasing the number of beds to approximately 684 beds. The 15,000 square foot jail expansion project was completed in fiscal year 2010. The County issued \$55 million general obligation bonds in May 2008 to fund the project. The cost of the jail expansion project totaled \$51 million. The remaining funds are to be used to support the Phase III, otherwise known as the remodeling of the inmate holding portion of the courthouse, which started in 2011. The estimated cost to complete the project in fiscal year 2013 is about \$305,000.

### **Capital Project Fund - Exposition Complex - Expansion:**

The County expanded expanding the facilities at the Brazos County Exposition Complex. In October 2009, certificates of obligation were sold to fund the expansion. Debt service for the expansion will be funded through Brazos County's share of the Hotel Occupancy Tax revenues.

The County's Expo Center expansion project was substantially completed during 2011. The County issued \$12 million certificates of obligation in November 2009 to fund the project. Some hotel occupancy tax revenues were also used to support the construction costs. The total cost of the project was about \$13 million. The project is designed to increase the capacity of the Expo Center to handle national events that have expressed interest in coming to the Brazos Valley. The expansion built a second covered arena, a stall barn, covered walkways between buildings, a covered warm-up area for horse shows and other events, additional parking and more offices. In FY 2013 \$100,500 is appropriated to expand the parking to accommodate the increasing growth in events scheduled. A mid-sized regional fair, the first annual Brazos Valley Fair & Expo event, is scheduled for September 6-9, 2012 at the County's Expo Center.



## **Capital Project Fund – Courthouse Renovation & Other 2012**

The County is planning to issue \$10 million in Certificate of Obligation bonds to finance Phase IV & V of the Courthouse Renovation project. The estimated cost for Phase IV and V is \$7.8 million. Once the renovation is finished, the courthouse building will provide more courtroom spaces and house three district courts, two county courts, the County Attorney's Office, the District Attorney's Office, the County Clerk's Office and the District Clerk's Office.

Additionally, the County will use \$2.8 million of the C.O.s to build and equip a new county Tax Office within the Park Hudson subdivision in Bryan.

### **PROPRIETARY HIGHLIGHTS**

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

### **SUMMARY**

Brazos County provides services to virtually all of its' approximately 194,000 residents. However, these services are more highly concentrated among individuals who find themselves in need of assistance or under the influence of the judicial system. Many services are provided directly through the various County offices. Others services are provided through cooperative arrangements with other non-profit organizations as well as the City of Bryan and the City of College Station. The Proposed Budget for fiscal year 2012-2013 provides adequate funding for all levels of service, while at the same time it provides for fiscally responsible reserves. The County moves forward into fiscal year 2013 with adequate funding to meet the challenges of a growing community.





**BRAZOS COUNTY  
RESOLUTION LEVING A TAX RATE  
FOR THE COUNTY OF BRAZOS  
FOR THE TAX YEAR 2012**

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

**NOW, THEREFORE, BE IT RESOLVED** that the Commissioners Court of Brazos County, Texas does hereby levy or adopt the tax rate on \$100 of valuation for the County of Brazos for the tax year 2012 as follows:

**\$0.4071** for the purpose of maintenance and operations  
**\$0.0779** for the payment of principal and interest on county debt  
**\$0.4850** **Total Tax Rate**

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

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

**ADOPTED** this the \_\_\_\_\_ day of \_\_\_\_\_ 2012.

\_\_\_\_\_  
**Duane Peters, County Judge**

\_\_\_\_\_  
**Lloyd Wasserman, Commissioner Precinct 1**

\_\_\_\_\_  
**Sammy Catalena, Commissioner Precinct 2**

\_\_\_\_\_  
**Kenny Mallard, Commissioner Precinct 3**

\_\_\_\_\_  
**Irma Cauley, Commissioner Precinct 4**

Attested: \_\_\_\_\_  
Karen McQueen, County Clerk



<b>BRAZOS COUNTY, TEXAS</b> <b>CALCULATION OF EFFECTIVE AD VALOREM TAX RATE</b> <b>For the Fiscal Year 2012-2013</b>
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**Valuation:**

Land Market Value	\$	4,404,658,800	
Improvements		9,438,618,413	
Personal Property		1,268,220,330	
Minerals		426,576,247	
		<b>15,538,073,790</b>	<b>100.00%</b>

**Adjustments:**

Homestead Cap Adjustment		(24,332,975)	
Exempt Property		(1,883,310,744)	
AG Use - Loss		34,167,279	
AG - Market Productivity		(1,030,946,160)	
Over 65		(541,016,801)	
Disabled Vet		(32,692,820)	

**Less Than \$500:**

Mineral and Personal		(1,023,321)	
Community Housing Dev.		(4,523,499)	
Abatements		(45,748,212)	
Freeport Exemption		(52,024,476)	
Pollution		(4,758,635)	
Charity Exemptions		(544,356)	
Proration		(529,653)	
		<b>(3,587,284,373)</b>	<b>23.09%</b>

<b>Net Taxable Value</b>	<b>\$</b>	<b>11,950,789,417</b>	<b>76.91%</b>
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<b>BRAZOS COUNTY, TEXAS</b> <b>CALCULATION OF EFFECTIVE AD VALOREM TAX RATE</b> <b>For the Fiscal Year 2012-2013</b>
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**Effective Tax Rate Calculation**

<b>2011 Total Taxable Value</b>	\$	<b>11,555,187,502</b>
2011 Tax Ceilings	\$	<b>(730,874,736)</b>
<b>Preliminary 2011 Adjusted Taxable Value</b>	<b>\$</b>	<b>10,824,312,766</b>
Add: 2011 Value Loss on Appeals of ARB		<b>3,337,489</b>
Less: Absolute Exemptions		<b>(3,456,907)</b>
Partial Exemptions		<b>(37,060,750)</b>
2011 Market Value due to Ag Appraisal		<b>(6,038,305)</b>
		<b>10,781,094,293</b>
		<b>0.4850</b>
2011 Total Tax Rate/\$100 Valuation		<b>0.4850</b>
2011 Adjusted Taxes	\$	52,288,307
Add: Taxes Refunded during 2011		27,047
Less: Taxes Paid into TIFs during 2011		(527,108)
Adjusted 2011 Taxes	<b>\$</b>	<b>51,788,246</b>
2012 Taxable Value	\$	11,950,789,417
Railroad Rolling Stock		5,381,006
Less: Captured Appraised TIF Property		(123,894,951)
Adjusted Taxable Value	<b>\$</b>	<b>11,832,275,472</b>
Add: Total value under protest or not certified	\$	-
Less: Taxable Value of 2012 "New" Improvements		<b>(239,730,146)</b>
2012 Tax Ceilings		<b>(712,494,102)</b>
	<b>\$</b>	<b>10,880,051,224</b>

<b>Effective Tax Rate</b>	<b>0.475993</b>
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**BRAZOS COUNTY, TEXAS  
PROPOSED 2012 TAX RATE  
CALCULATION OF TAX REVENUE**

**Budget Period Ending September 30, 2013**

**HISTORICAL DEMOGRAPHICS:**

TAX YEAR	NET TAXABLE VALUE	TAX RATE			TAXES LEVIED
		GENERAL FUND	DEBT SERVICE	TOTAL	
2002	5,738,197,523	0.3723	0.0423	0.4146	23,790,567
2003	5,885,485,757	0.3839	0.0511	0.4350	25,601,863
2004	6,661,121,332	0.4093	0.0632	0.4725	31,473,798
2005	7,334,859,241	0.3949	0.0701	0.4650	34,107,095
2006	7,934,129,172	0.3930	0.0620	0.4550	36,099,574
2007	8,798,540,643	0.4030	0.0620	0.4650	40,913,214
2008	9,639,130,856	0.3987	0.0813	0.4800	46,267,828
2009	9,958,033,650	0.3966	0.0834	0.4800	47,798,562
2010	10,281,394,248	0.4012	0.0844	0.4856	49,926,450
2011	10,864,866,796	0.4037	0.0813	0.4850	52,694,604
Proposed 2012	11,236,181,618	0.4071	0.0779	0.4850	54,495,481

	@ 100%	M & O I & S	@ 98%
	\$ 45,742,495		\$ 44,827,645
	\$ 8,751,889		\$ 8,576,852
Over 65 Ceiling	\$ 2,400,323		\$ 2,352,317
Disabled Person Ceiling	\$ 159,129		\$ 155,946
	<b>\$ 57,053,837</b>		<b>\$ 55,912,760</b>

**BRAZOS COUNTY, TEXAS  
 PROPOSED 2012 TAX RATE  
 CALCULATION OF TAX REVENUE  
 Budget Period Ending September 30, 2013**

**OVERVIEW OF CERTIFIED 2012 TAX ROLL**

Certified Tax Roll	\$	14,516,961,934
Exemptions		(2,566,172,517)
Certified Net Taxable		<b>11,950,789,417</b>
<b>Less:</b>		
TIF Captured Appraised Value		(123,894,951)
Taxable value of new improvement since 1/1/2011		(239,730,146)
2011 Tax Ceilings		(712,494,102)
 <b>Add:</b>		
Rolling Stock		5,381,006
Value of properties under protest		-
<b>Adjusted Taxable Value</b>	<b>\$</b>	<b>10,880,051,224</b>
 <i>Net Valuation Increase Over 2011</i>		
	<b>\$</b>	<b>922,017,574</b>
<i>% Valuation Increase Over 2011</i>		<b>9.57%</b>

**RECAP OF ROLL BACK CALCULATION**

2011 Maintenance & Operations Tax Rate		<b>0.4037</b>
2011 Adjusted Taxable Value	<b>\$</b>	<b>10,781,094,293</b>
2011 M & O Taxes		<b>43,523,278</b>
<b>Add:</b>		
Criminal Justice Mandate		<b>59,186</b>
Enhanced IHC Expenditures		-
TIF Payments 2010		<b>(527,108)</b>
Taxes Refunded		<b>22,347</b>
2011-2012 Sales Tax		<b>11,854,637</b>
Adjusted 2011 M & O Taxes	<b>\$</b>	<b>54,932,340</b>
2012 Adjusted Taxable Value	<b>\$</b>	<b>10,880,051,224</b>
<b>2012 Effective M &amp; O Rate</b>		<b>0.504890</b>
<b>2012 M&amp;O Roll Back Rate</b>		<b>0.545282</b>



**BRAZOS COUNTY, TEXAS  
PROPOSED 2012 TAX RATE  
CALCULATION OF TAX REVENUE**

**Budget Period Ending September 30, 2013**

2012 Debt To Be Paid With Property Taxes	<b>9,664,422</b>	
Refunding Savings/ Penalties and Interest Collected	<b>(1,000,000)</b>	
	<b>8,664,422</b>	
Certified 2011 Anticipated Collection Rate	<b>100%</b>	
2012 Debt Adjusted For Collections	<b>8,664,422</b>	
2012 Total Net Taxable Value	<b>11,119,781,370</b>	
2011 Debt Tax Rate	<b>0.077919</b>	
<b>2011 Tax Roll Back Rate</b>	<b>0.623201</b>	

**RECAP OF ROLLBACK WITHOUT TIF ADJUSTMENTS**

<i>Effective Tax Rate</i>	<b>0.47599</b>	Per \$100 of Appraisal Evaluation
<i>Calculated M&amp;O Rate</i>	<b>0.50489</b>	Per \$100 of Appraisal Evaluation
<i>M&amp;O Roll Back Rate</i>	<b>0.54528</b>	Per \$100 of Appraisal Evaluation
<i>Debt Service Rate</i>	<b>0.07792</b>	Per \$100 of Appraisal Evaluation
<i>Overall Roll Back Rate</i>	<b>0.62320</b>	Per \$100 of Appraisal Evaluation
<i>Sales Tax Adjustment Rate</i>	<b>0.10660</b>	Per \$100 of Appraisal Evaluation
<i>Adjusted Roll Back Rate</i>	<b>0.51660</b>	Per \$100 of Appraisal Evaluation

**BRAZOS COUNTY, TEXAS  
PROPOSED 2012 TAX RATE  
CALCULATION OF TAX REVENUE**

**Budget Period Ending September 30, 2013**

**2011 & 2012 Certified Roll**

	<b>2011 Units</b>	<b>2012 Units</b>	<b>2011 Value</b>	<b>2012 Value</b>	<b>% Change</b>
<b>Number of Properties:</b>	<b>120,548</b>	<b>120,555</b>			
<b>Valuation:</b>					
<b>Land Market Value</b>	-	-	\$ 4,152,540,181	\$ 4,404,658,800	6.1%
<b>Improvements</b>	-	-	9,178,096,470	9,438,618,413	2.8%
<b>Personal Property</b>	<b>8,329</b>	<b>7,822</b>	1,254,822,514	1,268,220,330	1.1%
<b>Minerals</b>	<b>46,449</b>	<b>45,497</b>	333,395,935	426,576,247	27.9%
			<b>14,918,855,100</b>	<b>15,538,073,790</b>	4.2%
<b>Less:</b>					
<b>Homestead Cap Adjustment</b>			(38,541,818)	(24,332,975)	-36.9%
<b>Market Productivity</b>			(993,329,289)	(1,030,946,160)	3.8%
<b>Ag Use Loss</b>			33,909,358	34,167,279	0.8%
			<b>13,920,893,351</b>	<b>14,516,961,934</b>	4.3%
<b>Exemptions:</b>					
<b>Exempt</b>	<b>1,901</b>	<b>1,968</b>	(1,710,798,482)	(1,883,310,744)	10.1%
<b>Over 65</b>	<b>7,604</b>	<b>7,893</b>	(518,920,068)	(541,016,801)	4.3%
<b>Disabled Vet</b>	<b>992</b>	<b>1,030</b>	(28,754,440)	(32,692,820)	13.7%
<b>House Bill 366</b>	<b>21,599</b>	<b>21,088</b>	(1,053,237)	(1,023,321)	-2.8%
<b>Abatements</b>	<b>10</b>	<b>14</b>	(23,611,208)	(45,748,212)	93.8%
<b>Freeport Exemption</b>	<b>28</b>	<b>35</b>	(44,520,900)	(52,024,476)	16.9%
<b>Pollution</b>	<b>16</b>	<b>15</b>	(4,569,887)	(4,758,635)	4.1%
<b>Charity</b>	<b>7</b>	<b>7</b>	(550,476)	(544,356)	-1.1%
<b>Prorated Exempt Property</b>	<b>29</b>	<b>13</b>	(876,369)	(529,653)	-39.6%
<b>Over 65 freeze</b>	<b>7,449</b>	<b>7,281</b>	(720,125,914)	(712,494,102)	-1.1%
<b>Disabled Person Freeze</b>	<b>51</b>	<b>51</b>	(2,118,474)	(2,113,697)	-0.2%
<b>Community Development</b>	<b>4</b>	<b>6</b>	(127,100)	(4,523,499)	3459.0%
			<b>(3,056,026,555)</b>	<b>(3,280,780,316)</b>	7.4%
<b>Certified Tax Roll</b>			<b>10,864,866,796</b>	<b>11,236,181,618</b>	3.42%

**BRAZOS COUNTY, TEXAS**  
**COMPARABLE SALES TAX ANALYSIS**  
For The Periods Indicated

MONTH	Estimated 2012-2013	Estimated 2011-2012	Actual		
			2010-2011	2009-2010	2008-2009
October	\$ 1,000,000	\$ 1,040,899	\$ 831,472	\$ 1,001,403	\$ 1,091,831
November	900,000	912,796	874,948	799,992	\$ 958,454
December	900,000	939,748	887,768	808,004	\$ 902,697
January	1,200,000	1,208,155	1,220,180	1,137,866	\$ 1,185,659
February	900,000	912,083	865,410	918,322	\$ 938,048
March	875,000	904,155	817,632	883,043	\$ 816,547
April	1,000,000	1,123,739	1,063,453	1,040,809	\$ 1,012,516
May	900,000	929,826	907,718	873,179	\$ 825,217
June	900,000	933,053	886,211	836,384	\$ 821,651
July	<b>900,000</b> *	<b>900,000</b>	1,039,351	1,044,178	\$ 983,581
August	<b>775,000</b> *	<b>775,000</b>	857,478	831,472	\$ 802,583
September	<b>950,000</b> *	<b>950,000</b>	1,053,354	1,001,338	\$ 887,034
<b>TOTALS</b>	<b>\$ 11,200,000</b>	<b>\$ 11,529,454</b>	<b>\$ 11,304,975</b>	<b>\$ 11,175,992</b>	<b>\$ 11,225,817</b>
<b>INCREASE (DECREASE) FROM PREVIOUS YEAR</b>	\$ (329,454)	\$ 224,479	\$ 128,983	\$ (49,825)	\$ (169,887)
<b>% INCREASE (-) DECREASE</b>	-2.86%	1.99%	1.15%	-0.44%	-1.49%

\* Represents estimated amounts



**COMBINING  
STATEMENTS  
ALL FUNDS**



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

	Anticipated Cash and Cash Equivalents Balances At September 30, 2012	Actual Cash and Cash Equivalents Balances At October 1, 2011	Actual Cash and Cash Equivalents Balances At October 1, 2010	Actual Cash and Cash Equivalents Balances At October 1, 2009	Actual Cash and Cash Equivalents Balances At October 1, 2008
<b>General Fund</b>	\$ 25,500,000	\$ 23,606,390	\$ 25,967,361	\$ 28,222,937	\$ 32,287,567
<b>Health Endowment Fund</b>	303,000	260,997	2,694,109	2,766,672	2,747,255
<b>Special Revenue Funds</b>	4,500,000	5,062,123	1,284,206	4,046,628	2,471,362
<b>Grant Funds</b>		-	-	-	-
<b>Debt Service Fund</b>	5,010,000	4,686,218	3,887,018	3,321,107	2,816,281
<b>Capital Project Funds</b>					
<b>Jail Expansion 2007</b>	325,000	2,485,366	6,480,050	32,197,241	53,394,235
<b>Judicial Software Program</b>	-			-	-
<b>General Improvement</b>	6,500,000	9,548,432	7,545,748	4,799,120	2,163,000
<b>Exposition Center</b>	110,000	244,000	6,280,980	-	-
<b>Proprietary Fund</b>	2,250,000	2,315,822	2,171,694	2,081,686	1,432,774
	<b>\$ 44,498,000</b>	<b>\$ 48,209,348</b>	<b>\$ 56,311,166</b>	<b>\$ 77,435,391</b>	<b>\$ 97,312,474</b>
<i>Percentage Increase (Decrease - ) Over Prior Period</i>	<b>-7.698%</b>	<b>-14.388%</b>	<b>-27.280%</b>	<b>-20.426%</b>	<b>96.358%</b>

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

**BRAZOS COUNTY, TEXAS**  
**COMPARATIVE ANALYSIS - REVENUES**  
**Proposed Budget for Fiscal Year Ending September 30, 2013**  
**And Comparative Information For Prior Years**

	<b>Proposed Revenues** Budget For The Year Ending 9/30/2013</b>	<b>Approved Revenues** Budget For The Year Ending 9/30/2012</b>	<b>Approved Revenues** Budget For The Year Ending 9/30/2011</b>	<b>Approved Revenues** Budget For The Year Ending 9/30/2010</b>	<b>Approved Revenues** Budget For The Year Ending 9/30/2009</b>
<b>General Fund</b>	\$ 81,214,564	\$ 74,304,921	\$ 76,804,923	\$ 75,202,094	\$ 74,252,350
<b>Health Endowment Fund</b>	40,000	75,500	2,570,000	200,000	215,000
<b>Special Revenue Funds</b>	3,624,300	3,472,053	3,671,795	4,234,165	4,374,691
<b>Grant Funds</b>	1,832,566	2,079,757	2,452,568	2,121,026	2,295,461
<b>Debt Service Fund</b>	11,221,582	10,661,800	9,998,400	9,589,400	7,840,000
<b>Capital Project Funds</b>					
<b>General Improvement</b>	6,359,921	9,827,160	14,224,516	9,431,390	6,929,551
<b>Jail Expansion 2007</b>	305,000	3,900,000	3,300,000	29,400,000	53,156,127
<b>Exposition Center - Expansion</b>	100,500	167,000	5,415,000	12,790,000	4,500,000
<b>Courthouse Renovations &amp; Other</b>	10,000,000	-	-	-	-
<b>Proprietary Fund</b>	11,731,500	9,199,850	7,783,750	6,749,850	6,577,850
<b>Totals</b>	<b><u>\$ 126,429,933</u></b>	<b><u>\$ 113,688,041</u></b>	<b><u>\$ 126,220,952</u></b>	<b><u>\$ 149,717,925</u></b>	<b><u>\$ 160,141,030</u></b>

\*\* Includes reserve fund balance and transfers.



**BRAZOS COUNTY, TEXAS**  
**COMPARATIVE ANALYSIS - EXPENDITURES**  
**Approved Budget for Fiscal Year Ending September 30, 2011**  
**And Comparative Information For Prior Years**

	<b>Proposed Expenditures Budget For The Year Ending 9/30/2013</b>	<b>Approved Expenditures Budget For The Year Ending 9/30/2012</b>	<b>Approved Expenditures Budget For The Year Ending 9/30/2011</b>	<b>Approved Expenditures Budget For The Year Ending 9/30/2010</b>	<b>Approved Expenditures Budget For The Year Ending 9/30/2009</b>
<b>General Fund</b>	\$ 81,214,564	\$ 74,304,921	\$ 76,804,923	\$ 75,202,094	\$ 74,252,350
<b>Health Endowment Fund</b>	40,000	75,500	2,570,000	200,000	215,000
<b>Special Revenue Funds</b>	3,624,300	3,472,053	3,671,795	4,234,165	4,374,691
<b>Grant Funds</b>	1,832,566	2,079,757	2,452,568	2,121,026	2,295,461
<b>Debt Service Fund</b>	11,221,582	10,661,800	9,998,400	9,589,400	7,840,000
<b>Capital Project Funds</b>					
<b>General Improvement</b>	6,359,921	9,827,160	14,224,516	9,431,390	6,929,551
<b>Jail Expansion 2007</b>	305,000	3,900,000	3,300,000	29,400,000	53,156,127
<b>Judicial Software</b>	-	-	-	-	-
<b>Exposition Center</b>	-	-	-	-	-
<b>R&amp;B IG&amp;N Project</b>	-	-	-	-	-
<b>Exposition Center-Expansion</b>	100,500	167,000	5,415,000	12,790,000	4,500,000
<b>C.O. Funds 2003</b>	-	-	-	-	-
<b>C.O. Funds 2004</b>	-	-	-	-	-
<b>C.O. Funds 2005</b>	-	-	-	-	-
<b>Courthouse Renovations &amp; Other</b>	10,000,000				
<b>Proprietary Fund</b>	11,731,500	9,199,850	7,783,750	6,749,850	6,577,850
<b>Totals</b>	<b><u>\$ 126,429,933</u></b>	<b><u>\$ 113,688,041</u></b>	<b><u>\$ 126,220,952</u></b>	<b><u>\$149,717,925</u></b>	<b><u>\$ 160,141,030</u></b>



# GENERAL FUND

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



**BRAZOS COUNTY, TEXAS  
GENERAL FUND  
ANTICIPATED UNRESERVED FUND BALANCE**

**For The Year Ending September 30, 2012**

**Fund Balance at October 1, 2011** **\$ 24,829,802**

**Reserved Balances:**

<b>For Prepaid Expenditures</b>	-
<b>For Vital Statistics</b>	35,787
<b>For Booneville Cemetery</b>	6,429
<b>For Title IV-E Programs</b>	383,010
<b>For Indigent Health Care</b>	904,141
<b>For Incentives for Research Valley</b>	258,653
<b>For Family Protection Services</b>	34,772
<b>For Inventories</b>	841,697

**Total Reserved Fund Balance** 2,464,489

**Restricted Balances:**

<b>For Operations and Emergency</b>	9,000,000
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**Total Restricted Balances** 9,000,000

**Unreserved, Unrestricted Fund Balance** **\$ 13,365,313**

**For The Year Ending September 30, 2011:**

<b>Anticipated Revenues</b>	<b>67,692,126</b>
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<b>Anticipated Expenditures</b>	<b>(70,539,335)</b>
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<b>Anticipated Unreserved and Unrestricted Fund Balance (September 30, 2012)</b>	<u><u><b>\$ 10,518,104</b></u></u>
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Anticipated Revenues for the FYE September 30, 2012 is based on the current revenue budget less reserve fund balances.

Anticipated Expenditures for FYE September 30, 2011 is based on 95% of budgeted expenditures.

**BRAZOS COUNTY, TEXAS  
GENERAL FUND  
PROPOSED REVENUE BUDGET**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<u>SOURCE</u>	2011 Actual	2012 Approved Budget	2012 Year End Estimate	REVENUES September 30, 2013	Percent of Budget
<b>TAXES</b>					
Current Ad Valorem	42,601,989	\$ 45,480,000	\$ 44,014,906	\$ 47,355,000	
Delinquent Ad Valorem	513,314	440,000	455,575	440,000	
TIF Payments	(1,031,534)	(875,000)	(684,940)	(550,000)	
Tax Shortage/Overage	18,518	-	37,851	-	
Penalties & Interest on Taxes	333,228	275,000	277,744	275,000	
County Sales Tax	11,559,363	10,575,000	11,200,000	11,200,000	
Mixed Drink Tax	524,240	470,000	426,862	500,000	
<b>TOTAL TAXES</b>	<b>54,519,116</b>	<b>56,365,000</b>	<b>55,727,997</b>	<b>59,220,000</b>	<b>72.92%</b>

**FEES, FINES & OTHER PAYMENTS**

Contracted Detention Services	-	-	-	-	
JJAEP	34,991	35,000	52,756	37,500	
Contracted Jail Services	90,280	75,000	58,284	70,000	
Jail SSA Incentive	34,400	33,000	36,480	40,000	
Personal Bond Fee	-	-	-	-	
Fees - Administrative	40,592	40,000	32,963	38,000	
Fees - County Arrest	61,611	60,000	18,962	20,000	
Fees - Warrant	30,239	-	134,734	100,000	
Fees - Brazos Center	213,404	200,000	201,843	200,000	
Fees - Expo Center	563,859	500,000	797,006	800,000	
Fees - Bond Services	57,681	50,000	49,343	53,000	
Fees - Election Service	36,660	30,000	49,686	35,000	
Fees - County Clerk	965,846	950,000	865,048	950,000	
Fees - Time Payment Fees CO CLK	-	-	-	-	
Fees - Vital Stat/Preservation	6,258	5,000	5,466	5,000	
Fees - Dist Clk E-Filing	3,054	3,000	3,204	3,000	
Fees - County Attorney	55,259	60,000	44,336	48,000	
Fees - County Court at Law	-	-	-	-	
Fees - Hot Check Collection	5,705	3,500	6,426	4,000	
Fees - Constable Precinct 1	81,381	60,000	52,388	60,000	
Fees - Constable Precinct 2	75,064	70,000	57,400	63,000	
Fees - Constable Precinct 3	29,672	20,000	25,676	25,000	
Fees - Constable Precinct 4	37,093	30,000	40,543	35,000	
Fees - County Courts - Court Reporter	5,715	-	4,752	5,000	
Fees - District Courts - Court Reporter	31,620	28,000	29,214	30,000	
Fees - Magistrate	119,970	30,000	104,232	30,000	
Fees - District Clerk	370,645	400,000	367,074	375,000	
Fee- Time Payment DCLK	1,228	5,000	4,258	2,500	
Fees - District Clerk Redirected	-	-	36	-	
Fees - District Clerk Registry	1,343	500	1,290	750	
Fees - District Attorney	16,467	15,000	5,834	10,000	
Fees - Family Protection	8,820	8,000	7,470	8,000	
Fees - Motor Carrier Weight	26,642	15,000	25,515	20,000	
Fees - Inmate Medical	15,905	12,000	13,164	12,000	

**BRAZOS COUNTY, TEXAS  
GENERAL FUND  
PROPOSED REVENUE BUDGET**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<u>SOURCE</u>	2011 Actual	2012 Approved Budget	2012 Year End Estimate	REVENUES September 30, 2013	Percent of Budget
<b>FEES, FINES &amp; OTHER PAYMENTS (con't.)</b>					
Fees - Time Payment JP 1	257	750	603	500	
Fees - Time Payment JP 2.1	139	500	425	300	
Fees - Time Payment JP 2.2	137	300	583	300	
Fees - Time Payment JP 3	143	1,000	699	300	
Fees - Time Payment JP 4	124	250	405	300	
Fees - Justice of the Peace Precinct 1	717,820	700,000	525,018	500,000	
Fees - Justice of the Peace Precinct 2 Pl 1	270,972	230,000	242,824	225,000	
Fees - Justice of the Peace Precinct 2 Pl 2	286,471	230,000	232,685	225,000	
Fees - Justice of the Peace Precinct 3	414,582	425,000	302,742	335,000	
Fees - Justice of the Peace Precinct 4	189,627	150,000	168,434	180,000	
Fees - Admin - Justice of the Peace Precinct 1	14,069	14,000	9,103	10,000	
Fees - Admin - Justice of the Peace Precinct 2 Pl 1	4,141	4,000	3,275	4,000	
Fees - Admin - Justice of the Peace Precinct 2 Pl 2	5,796	5,500	5,607	5,500	
Fees - Admin - Justice of the Peace Precinct 3	5,733	6,000	4,231	4,700	
Fees - Admin - Justice of the Peace Precinct 4	4,361	4,000	3,697	4,000	
Fees - Juvenile Probation	8,094	8,500	16,262	10,000	
Fees - License & Weight	5,000	5,000	4,560	5,000	
Fees - County Drug Court	17,792	15,000	16,214	15,000	
Fees - Omnibus Crime Control	29,923	50,000	84,618	85,000	
Election Parties	-	-	-	-	
Judicial Support Fee	2,321	2,000	1,910	2,000	
Fees - Optional License	1,231,750	1,150,000	1,181,675	1,200,000	
Fees - Probate/Judicial	3,405	3,000	2,489	2,500	
Fees - R&B Road Maintenance	97	-	3,184	-	
Fees - R&B Culvert Installation	8,660	-	5,928	4,500	
Fees - School Crossing	23,499	20,000	23,908	22,000	
Fees - Sheriff	83,387	75,000	69,397	75,000	
Fees - Sheriff Videos	-	-	-	-	
Fees - Solid Waste	37,608	25,000	35,447	32,500	
Fees - TAC Postage	32,012	27,500	31,381	30,000	
Fees - Tax Assessor-Collector	575,506	550,000	566,792	570,000	
Fees - Vehicle Registration	680,631	850,000	750,776	700,000	
Motor Vehicle Sales Tax	508,137	375,000	798,097	500,000	
Forfeitures - County Courts	53,957	75,000	111,393	75,000	
Forfeitures - District Courts	38,664	35,000	58,990	50,000	
Forfeitures - Justice Courts	43	-	-	-	
Forfeitures - District Attorney	15,136	7,500	23,037	10,000	
License - Liquor and Beer	50,908	50,000	80,838	50,000	
Fees - Bond Supervision	34,850	35,000	55,063	45,000	
Fines - County Court At Law Number 1	907,975	800,000	818,167	900,000	
Fines - County Court At Law Number 2	739,723	700,000	712,421	700,000	
Fines - 85th District Court	163,415	150,000	148,010	150,000	
Fines - 272nd District Court	177,957	150,000	129,072	150,000	
Fines - 361st District Court	147,201	150,000	138,436	150,000	
<b>TOTAL FEES, FINES &amp; OTHER PAYMENTS</b>	<b>10,513,424</b>	<b>9,817,800</b>	<b>10,463,780</b>	<b>10,108,150</b>	<b>12.45%</b>

**BRAZOS COUNTY, TEXAS  
GENERAL FUND  
PROPOSED REVENUE BUDGET**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<u>SOURCE</u>	2011 Actual	2012 Approved Budget	2012 Year End Estimate	REVENUES September 30, 2013	Percent of Budget
<b>INTEREST</b>					
Interest - Accounts	162,616	150,000	153,739	150,000	
Interest - Administration	4,210	5,000	11,583	5,000	
Interest - Investments	2,997	3,000	1,886	3,000	
Interest - Miscellaneous	790	-	-	-	
<b>TOTAL INTEREST</b>	<b>170,612</b>	<b>158,000</b>	<b>167,207</b>	<b>158,000</b>	<b>0.19%</b>
<b>OTHER REVENUE</b>					
Donations - Juror	31,237	-	-	-	
Donations - Other	5,025	15,000	90	-	
Donations - Capital Asset	-	-	20,040	-	
Donations - Juror/Child Welfare	-	-	-	15,000	
Estray Animal Sales	2,428	500	923	500	
Fingerprint Sales	1,490	1,500	948	1,500	
NACo Trs Fees	-	-	1,406	-	
Informal Adjudication/Probate Fees	5,215	5,000	8,664	6,000	
Jail - Inmate Phones	219,819	160,000	200,315	200,000	
Joint Venture	-	-	-	-	
Leases - Oil and Gas	1,388	1,000	926	1,000	
Leases - County Property	9,932	10,000	9,708	10,000	
Tax Office Equipment Sublease	3,500	-	2,520	2,500	
Fees - ATM Machine	1,945	1,500	1,844	1,500	
Miscellaneous - Other	22,419	10,000	28,592	10,000	
Open Records Requests	198	250	12	250	
Juvenile SSI Reimbursement	-	-	-	-	
Refunds - Court Proceeding	-	-	-	-	
JP Court Appointed Attorneys	1,000	-	1,200	-	
Refunds - Court Appointed Attorneys	153,909	160,000	157,511	150,000	
Road Crossings	2,000	-	2,400	2,000	
Sale of Capital Assets	(24,350)	125,000	85,416	60,000	
Sale of Other Assets	49,643	7,500	11,001	50,000	
Sale of Scrap	2,706	2,000	13,672	5,000	
State Traffic Fees	2,796	10,000	8,288	8,500	
<b>TOTAL OTHER REVENUE</b>	<b>492,300</b>	<b>509,250</b>	<b>555,476</b>	<b>523,750</b>	<b>0.64%</b>
<b>RESERVES</b>					
Reserve Fund Balance	-	5,240,000	-	5,108,369	
Reserve Contingency	-	-	-	3,882,731	
Reserve Boonville Cemetary	-	6,000	-	6,000	
Reserve Family Protection	-	-	-	34,000	
Reserve Title IVE FC	-	10,000	-	30,000	
Reserve Juvenile Title IV-E	-	138,012	-	200,000	
Reserve Research Valley Partnership	-	258,653	-	220,653	
Reserve Indigent Health Care	-	904,141	-	904,141	
Reserve Vital Statistics	-	3,000	-	35,000	
<b>TOTAL RESERVES</b>	<b>-</b>	<b>6,559,806</b>	<b>-</b>	<b>10,420,894</b>	<b>12.83%</b>



**BRAZOS COUNTY, TEXAS  
GENERAL FUND  
PROPOSED REVENUE BUDGET**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<u>SOURCE</u>	2011 Actual	2012 Approved Budget	2012 Year End Estimate	REVENUES September 30, 2013	Percent of Budget
<b>INTERGOVERNMENTAL</b>					
MHMR	-	-	-	-	
County Attorney State Salary Supplement	62,500	62,500	75,000	62,500	
County Court At Law State Salary Supplement	150,000	137,500	135,000	150,000	
RVP - Economic Deveopment	144,000	-	-	-	
Shf Sexual Aslt Kit Reimbursement	259	-	1,726	-	
District Attorney Salary Supplement	22,967	17,050	40,307	33,000	
District Attorney - Longevity	38,053	40,000	54,128	45,000	
Secretary of State - HAVA	-	-	-	-	
Indigent Defense TF	81,894	60,000	44,414	40,000	
Title IV-E DFPS Foster Care	5,471	-	2,413	2,000	
Title IV-E CPS Maintenance	-	1,000	-	-	
Title IV-E Juvenile Maintenance	226,550	75,000	119,967	75,000	
Juror Reimbursement	85,578	60,000	31,010	45,000	
TJPC - Secure Placement	48,998	40,000	-	-	
TJPC - Diversionary Placement	53,874	50,000	-	-	
TJPC - JJAEP	9,875	20,000	26,070	22,500	
TDT Support Agreement	-	-	-	-	
Grant - T. J. P. C. Title IV-E	-	-	-	-	
Title IV-D - Constable PCT 1	277	-	325	-	
Title IV-D - Constable PCT 2	911	-	48	-	
Title IV-D -Constable PCT 4	198	-	214	-	
Title IV-D - District Clerk	85,510	75,000	36,592	40,000	
Title IV-D Sheriff	114,329	100,000	101,158	100,000	
Title IV-E CPS	30,527	15,000	22,648	18,000	
TCJD-Inmate Transport	17,499	17,500	15,758	17,500	
Federal Emergency Management Agency	48,277	47,965	-	47,000	
T. D. H. S. - Commodities	1,165	-	1,989	1,500	
T. D. H. S. - Special Nutrition- Lunch	25,547	15,000	27,409	20,000	
T. D. H. S. - Special Nutrition - Breakfast	16,324	10,000	18,246	15,000	
Texas Youth Commission	15,787	12,750	19,155	15,000	
Secretary of State	-	-	-	-	
Soil & Water Conservation Board	1,176	-	-	-	
USDJ-Criminal Alien Assistance	31,298	30,000	-	30,000	
FBI - Terrorist Investigation	3,685	3,000	4,090	3,000	
Tobacco Settlement	82,188	3,000	-	-	
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,404,716</b>	<b>892,265</b>	<b>777,666</b>	<b>782,000</b>	<b>0.96%</b>
<b>TRANSFER IN</b>					
Transfer from Primary Elections	-	5,800	-	1,770	0.00%
<b>TOTAL TRANSFER IN</b>	<b>-</b>	<b>5,800</b>	<b>-</b>	<b>1,770</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$ 67,100,168</b>	<b>\$ 74,307,921</b>	<b>\$ 67,692,126</b>	<b>\$ 81,214,564</b>	<b>100.00%</b>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED EXPENDITURE BUDGET SUMMARY**  
**BY CLASSIFICATION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DESCRIPTION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 YEAR-END ESTIMATE	FY 2013 PROPOSED BUDGET	% Of BUDGET
<b><u>SALARY AND WAGES</u></b>						
Salary - Elected Officials	\$ 1,704,019	\$ 1,720,432	\$ 1,710,743	\$ 1,710,743	\$ 1,750,612	
Salary - Appointed Official	284,499	292,231	325,043	325,043	332,506	
Salary - Department Heads	636,508	695,009	661,367	695,505	845,495	
Salary - Staff	4,520,004	4,554,787	5,363,290	5,363,290	5,310,476	
Salary - Agriculture Extension	72,976	49,144	57,658	57,658	59,134	
Salary - Juvenile Board	7,205	7,251	7,800	7,800	7,800	
Salary - Law Enforcement	499,965	601,626	788,883	788,883	807,265	
Hourly - Staff	9,294,387	9,244,852	10,728,845	10,728,845	11,063,637	
Hourly - Law Enforcement	6,840,523	6,774,172	7,924,639	7,924,639	8,084,864	
Hourly - Overtime	649,716	713,299	85,000	669,839	93,265	
Hourly - Part Time	366,579	440,629	546,313	546,313	594,414	
Hourly - Three Quarter Time	83,417	85,202	88,712	88,712	72,164	
Hourly - Temporary	405,174	410,204	622,083	622,083	626,590	
Paid Benefits	2,410,160	2,505,161	-	2,464,650	-	
Visiting Judges	9,873	8,177	2,300	5,899	15,131	
Visiting Bailiffs	10,477	12,225	2,000	12,051	15,600	
Certified Interpreter	908	2,500	2,500	2,423	2,500	
Vehicle Fringe Benefits	(123)	-	5,350	5,350	5,350	
Uniform Fringe Benefits	-	-	5,746	5,746	5,746	
Assignment Pay for Jailers	6,817	4,407	12,000	6,143	12,000	
Cell Phone Allowance	65,297	67,610	77,741	77,741	85,061	
Meal Reimbursement	9.00	-	-	24	-	
County Attorney State Supplement	62,495	60,572	62,500	62,500	62,500	
St. Supplement - TJPC - JPO	-	-	-	-	71,527	
St. Supplement - TJPC - Det	-	-	-	395	17,166	
Longevity Pay - County	141,600	158,508	161,248	161,248	172,839	
Longevity Pay - Law Enforcement	33,720	34,260	39,180	39,180	39,660	
Longevity Pay - State Prosecutor	46,800	45,920	51,660	51,660	57,660	
Merit Pay	-	-	-	-	1,230,603	
<b>SALARY AND WAGES</b>	<b>28,153,005</b>	<b>28,488,179</b>	<b>29,332,601</b>	<b>32,424,363</b>	<b>31,441,565</b>	<b>38.71%</b>
<b><u>OUTSIDE LABOR COSTS</u></b>						
Employment Services	-	-	-	-	-	
Contract Services	-	-	-	-	-	
Election Workers	81,901	67,138	87,580	125,137	87,580	
Primary Ballot Board	-	-	-	-	-	
Equipment Tabulators	219	688	-	1,163	-	
<b>OUTSIDE LABOR COSTS</b>	<b>82,120</b>	<b>67,826</b>	<b>87,580</b>	<b>126,300</b>	<b>87,580</b>	<b>0.11%</b>
<b><u>BENEFITS</u></b>						
Social Security	2,046,968	2,062,527	2,250,607	2,250,607	2,317,870	
Flex Administration Fee	18,187	18,477	20,826	20,826	22,648	
Retirement	3,292,733	3,344,734	3,583,131	3,583,131	4,857,372	
Employee Health Insurance	3,928,846	4,582,634	5,570,286	5,570,286	5,605,345	
Retiree Health Insurance	555,505	715,700	778,900	847,760	875,000	
Retiree Dental Insurance	7,864	10,334	11,340	11,790	15,000	
Employee Dental Insurance	55,156	68,099	80,896	80,896	80,078	

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED EXPENDITURE BUDGET SUMMARY**  
**BY CLASSIFICATION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DESCRIPTION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 YEAR-END ESTIMATE	FY 2013 PROPOSED BUDGET	% Of BUDGET
<b><u>BENEFITS (con't)</u></b>						
Inauguration	-	-	-	-	-	
Worker's Compensation	308,214	324,556	406,165	325,638	467,215	
Unemployment Insurance	-	88,399	87,999	87,995	90,534	
<b>BENEFITS</b>	<b>10,213,473</b>	<b>11,215,460</b>	<b>12,790,150</b>	<b>12,778,929</b>	<b>14,331,062</b>	<b>17.65%</b>
<b>TOTAL SALARY AND BENEFITS</b>	<b>38,448,597</b>	<b>39,771,464</b>	<b>42,210,331</b>	<b>45,329,592</b>	<b>45,860,207</b>	<b>56.47%</b>
<b><u>DEPARTMENTAL SUPPORT</u></b>						
Donated Property - No Tag	2,043	25.00	-	90	-	
Clothing/Uniforms	56,102	60,205	59,408	55,577	60,740	
Copier/Printer Supplies	120,337	118,712	122,699	108,681	122,675	
Crime Prevention	1,110	1,142	1,200	-	1,200	
Counseling Services	712	699	700	208	700	
Detention Supplies	19,429	20,345	20,000	18,423	11,000	
Education Supplies	7,317	3,805	3,700	1,690	4,000	
Election Supplies	10,957	4,631	7,000	8,643	11,050	
Event Supplies/Services	19,070	27,322	40,300	39,708	50,300	
Firearms Readiness	19,355	11,768	16,500	14,118	17,200	
Food and Food Supplements	616,024	646,522	665,290	610,563	674,715	
Furniture	23,979	31,228	14,590	5,984	12,050	
Health Program Supplies	2,666	2,668	2,800	3,638	3,400	
Investigation Supplies	10,288	9,507	15,100	11,125	16,100	
Jail Supplies	26,443	24,272	22,000	20,042	25,000	
Janitorial Supplies	120,771	130,277	138,050	118,237	160,000	
Juvenile Supplies	267	212	1,300	827	1,300	
Office Equipment	38,848	32,339	23,770	25,008	28,915	
Office Supplies	114,578	111,419	135,548	90,273	134,695	
Postage	283,772	207,418	281,800	224,726	281,300	
Reclamation	-	-	-	-	-	
Safety Recognition	2,548	3,048	3,000	1,286	3,000	
Tax Rolls	12,454	12,472	14,000	16,288	14,000	
Video System Supplies	-	-	250	-	250	
Voter Registration Supplies	-	-	-	-	-	
Advertising - Legal Notices	13,353	15,824	24,525	12,705	25,525	
Autopsy	252,794	293,590	270,000	221,994	295,000	
Awards	8,879	4,673	6,750	6,238	6,900	
Bonds	11,375	16,191	19,915	13,954	19,033	
Community Relations	622	931	2,200	940	2,200	
Conference and Seminar Fees	104,533	100,480	151,825	87,011	157,775	
Confidential Funds	-	505	2,500	2,760	2,500	
Contingency	-	-	3,356,153	-	3,882,731	
Court Costs	178,234	214,640	192,000	162,820	229,000	
Court Costs - Mental Case	-	-	40,000	51,430	55,000	
2nd Administrative Judicial Region	6,293	6,475	14,500	8,502	7,000	
Donations Expendable	-	-	-	-	-	
Drug Testing	5,347	5,293	8,000	5,650	9,920	
Dues	26,905	26,318	34,943	37,735	35,133	
Employment Investigations	606	523	1,800	602	1,800	

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED EXPENDITURE BUDGET SUMMARY**  
**BY CLASSIFICATION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DESCRIPTION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 YEAR-END ESTIMATE	FY 2013 PROPOSED BUDGET	% Of BUDGET
<b><u>DEPARTMENTAL SUPPORT (con't)</u></b>						
Estray Animal Expense	1,635	1,222	800	270	800	
Foster Care - County	17,440	14,604	26,000	13,697	24,000	
Equipment - Other	-	-	200	-	200	
Grand Jury Expense	1,266	680	1,000	643	1,500	
Inmate - Clothing	11,846	12,248	13,300	12,534	13,300	
Inmate - Health Care	32,330	33,975	27,000	27,709	28,300	
Insurance	339,774	351,297	404,850	381,928	409,775	
Jurors - Petit/Grand Jury/Commissioners	144,516	155,777	166,100	116,971	166,100	
Juvenile Board	-	-	-	-	-	
Miscellaneous Expend	3,887	-	-	8,412	-	
Pagers	1,044	1,057	1,736	205	170	
Polygraph Tests	200	225	675	-	450	
Prescriptions	119,004	110,974	383,900	73,461	112,832	
Prescriptions - Jail	429,878	437,915	500,000	312,384	400,000	
Penalties & Fines	-	-	-	-	-	
Petit Jury Expense	9,743	9,858	12,000	7,745	12,050	
Printing	61,975	52,848	66,270	56,163	70,560	
Recording & Scanning	74,035	73,093	85,000	87,883	85,000	
Recruiting	488	-	1,000	726	1,000	
Psychological Test Supply	3,140	1,989	3,900	3,255	3,900	
Subscriptions and Publications	69,124	79,079	79,561	67,904	76,859	
Training	13,101	7,862	21,450	7,881	20,400	
Telephone - Long Distance	11,072	7,828	11,676	4,860	11,195	
Telephone	146,834	134,338	231,010	114,927	200,610	
Telephone - Cellular	18,901	18,777	21,855	16,286	20,455	
Travel	211,007	201,943	230,145	186,313	233,565	
Travel - Inmate Transport	12,731	24,247	22,500	28,147	22,500	
Utilities	1,334,877	1,557,921	1,498,870	1,372,396	2,014,219	
Victim Assistance	1,638	1,146	1,500	1,780	1,500	
Visiting Court Reporters	37,288	6,482	20,600	3,720	20,600	
Visiting Judges	3,363	2,892	8,610	2,317	8,460	
Welfare Contribution	6,228	1,100	5,000	4,080	-	
Witness Reimbursement	7,517	1,523	8,500	930	8,500	
<b>TOTAL DEPARTMENTAL SUPPORT</b>	<b>5,243,895</b>	<b>5,448,376</b>	<b>9,569,124</b>	<b>4,903,000</b>	<b>10,331,907</b>	<b>12.72%</b>
<b><u>REPAIRS AND MAINTENANCE</u></b>						
Building Maintenance	212,341	228,592	277,000	224,949	303,500	
Cleaning Solvents	1,980	2,475	2,250	1,856	2,250	
Computer Maintenance	19,169	24,637	16,050	13,908	14,550	
Copier Maintenance	3,443	2,743	4,238	2,797	1,938	
Diesel	227,595	244,032	212,900	206,230	250,275	
Elevator Maintenance	23,775	21,241	42,500	26,280	50,000	
Other - Maintenance	-	-	-	-	-	
Equipment - Repairs/Maintenance	40,218	36,571	57,775	37,211	84,875	
Gasoline	408,724	521,438	460,100	478,638	490,350	
Grounds Maintenance	58,409	49,255	108,825	42,804	93,900	
Network Maintenance	19,517	13,982	15,300	9,157	13,800	

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED EXPENDITURE BUDGET SUMMARY**  
**BY CLASSIFICATION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DESCRIPTION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 YEAR-END ESTIMATE	FY 2013 PROPOSED BUDGET	% Of BUDGET
<b><u>REPAIRS AND MAINTENANCE (cont.)</u></b>						
Office Equipment Maintenance	2,460	2,630	6,610	2,969	6,210	
Oil and Lubricants	10,527	17,147	15,000	15,740	15,000	
Pest Control	10,376	11,676	12,000	10,800	14,000	
Printer Maintenance	6,463	11,165	7,200	6,332	6,500	
Radio Maintenance	103,662	60,650	60,112	9,668	38,612	
R&B - Blades	4,636	4,027	6,500	7,677	6,500	
Road & Bridge - Equipment Maintenance	167,141	178,505	185,000	112,151	185,000	
R&B - Field Supplies	23,772	24,729	26,000	21,482	26,000	
Road & Bridge - Maintenance - General	2,471,976	2,557,642	3,000,000	3,243,501	3,500,000	
Bridge Maintenance	10,771	6,346	28,000	4,650	28,000	
Road & Bridge - Road Signs	60,222	84,854	60,050	68,640	60,050	
Shop Supplies	14,992	13,687	15,500	11,522	15,500	
Small Tools	10,599	16,515	17,680	7,354	17,020	
Tires	52,784	30,354	46,675	23,298	46,675	
Vehicle Maintenance	105,593	116,489	124,991	116,947	148,800	
<b>TOTAL REPAIRS AND MAINTENANCE</b>	<b>4,071,144</b>	<b>4,281,383</b>	<b>4,808,256</b>	<b>4,706,562</b>	<b>5,419,305</b>	<b>6.67%</b>
<b><u>MINOR ACQUISITIONS</u></b>						
Donated Minor Property	-	5,000	-	-	-	
Appliances	2,868	1,316	-	4,151	-	
Minor Buildings	2,541	152,147	-	1,752	3,000	
Computer Hardware	119,618	-	224,070	226,645	189,130	
Network Costs	9,813	2,743	5,400	-	4,900	
Software	1,821	8,424	7,300	1,240	6,700	
Equipment - Electronic	24,547	16,810	2,030	15,244	2,425	
Equipment - Surveillance	-	-	-	-	500	
Equipment - Other	41,575	53,521	44,875	30,585	37,050	
Equipment - Telephone	-	-	-	-	-	
Equipment - Radios	7,270	9,918	8,600	12,562	3,500	
Furniture	16,153	5,806	6,300	2,037	6,600	
Printers	32,118	20,562	19,275	18,276	25,010	
Vehicle Equipment	-	-	1,500	-	1,500	
<b>TOTAL MINOR ACQUISITIONS</b>	<b>258,323</b>	<b>276,247</b>	<b>319,350</b>	<b>312,493</b>	<b>280,315</b>	<b>0.35%</b>
<b><u>CONTRACTS FOR SERVICES</u></b>						
Armored Courier Services	-	-	-	-	-	
Citizens Collections Sites	198,895	203,484	227,000	191,635	227,000	
Computer Contracts	516,798	494,769	610,350	477,062	643,145	
Contract Services	45,441	58,377	54,265	48,025	75,571	
Employment Services	-	-	8,000	9,441	8,000	
Contract Placement	909,973	981,069	600,000	1,052,734	600,000	
Contract Inmate Housing	221,546	-	-	-	-	
Contract Utility Construction	250,530	254,405	252,467	302,961	255,105	
GIS Support	11,634	7,007	12,000	6,589	12,000	
Grounds Maintenance	57,740	58,489	72,890	48,598	72,890	
Janitorial Services	18,860	23,064	26,205	17,002	25,035	
Maintenance	51,992	48,785	73,500	33,130	90,000	

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED EXPENDITURE BUDGET SUMMARY**  
**BY CLASSIFICATION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DESCRIPTION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 YEAR-END ESTIMATE	FY 2013 PROPOSED BUDGET	% Of BUDGET
<b><u>CONTRACTS FOR SERVICES (con't)</u></b>						
Microfilming	-	-	2,000	-	1,000	
Rental - Equipment	220,395	300,208	355,079	275,408	511,027	
Rental - Facility	104,620	25,675	31,540	34,455	31,540	
Rental - Land	2,400	2,400	2,400	2,880	2,400	
Rental - Office Space	105,649	188,687	194,279	206,227	199,441	
Rental - Uniforms	25,612	24,538	32,000	26,218	33,000	
Rental - Vehicles	821	159	700	66	600	
Solid Waste Hauling	39,182	45,654	52,650	56,666	61,950	
<b>TOTAL CONTRACTS FOR SERVICES</b>	<b>2,782,088</b>	<b>2,716,769</b>	<b>2,607,325</b>	<b>2,789,097</b>	<b>2,849,704</b>	<b>3.51%</b>
<b><u>PROFESSIONAL SERVICES</u></b>						
Attorneys - Civil	22,133	168	90,000	-	100,000	
Auditor - External	72,229	75,615	80,100	93,397	85,602	
Clinic Services	2,489	2,685	2,000	1,066	2,000	
Computer Consulting	-	1,150	-	16,915	-	
Counseling Services	4,370	5,550	7,000	5,928	7,000	
Court Appointed Attorneys - CPS Mediation	5,700	6,000	6,500	9,600	-	
Cluster Court Support	9,778	8,774	10,000	14,936	9,000	
Guardian Ad-Litem	40,000	40,050	45,000	54,000	40,000	
Court of Inquiry	-	-	-	-	-	
Court Appointed Attorneys	1,640,937	1,950,002	1,578,000	1,499,377	1,987,000	
Court Appointed Attorneys - Juvenile	153,000	165,240	165,000	171,000	200,000	
Court Appointed Interpreter	53,608	33,166	51,000	37,881	90,750	
Court Appointed Attorney - Capital	257,377	218,245	300,000	361,181	300,000	
Regional Public Defense	-	-	-	-	47,900	
Dental Services	778	966	750	1,920	1,500	
Hospital Services	766	1,868	1,000	-	1,000	
Hospital Services - Jail	128,552	223,447	200,000	70,745	200,000	
In-Patient Services	9,713	12,024	219,300	26,334	200,000	
Out-Patient Services	14,353	6,025	271,600	22,129	200,000	
Out-Patient Services - Jail	128,475	230,313	240,000	75,616	240,000	
Laboratory and X-Ray Services	66,613	34,505	203,000	11,336	153,000	
Laboratory and X-Ray - Jail	120,898	174,490	459,000	112,973	300,000	
Physician Services	183,809	156,991	261,860	131,539	208,360	
Physician Services - Jail	44,538	81,720	96,700	44,123	65,000	
Professional Fees - Other	156,547	176,320	598,800	151,060	794,050	
Psychiatric Services	16,655	25,375	22,000	21,929	32,000	
Psychological Services	-	-	500	-	500	
Security Services	1,170	1,574	2,400	-	3,000	
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>3,134,490</b>	<b>3,632,263</b>	<b>4,911,510</b>	<b>2,934,983</b>	<b>5,267,662</b>	<b>6.49%</b>
<b><u>CONTRACTS FOR COMMUNITY SUPPORT</u></b>						
African American Museum	-	-	-	-	-	
Big Brothers/Big Sisters	9,000	-	-	-	-	
Boys and Girls Club	45,000	45,000	45,000	45,000	45,000	
Brazos Beautiful, Inc.	15,000	15,000	15,000	15,000	15,000	

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED EXPENDITURE BUDGET SUMMARY**  
**BY CLASSIFICATION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DESCRIPTION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 YEAR-END ESTIMATE	FY 2013 PROPOSED BUDGET	% OF BUDGET
<b><u>CONTRACTS FOR COMMUNITY SUPPORT (con't)</u></b>						
B / CS Chamber of Commerce	-	-	-	-	10,000	
Brazos Animal Shelter	40,000	67,422	83,671	83,671	83,671	
Brazos Valley Arts Council	10,000	10,000	8,000	8,000	8,000	
Brazos Valley Community Network	3,600	4,000	4,000	4,000	4,000	
Brazos Valley Council of Government	124,200	124,200	124,200	124,200	124,200	
Brazos Valley Family Practice	-	-	-	-	-	
Brazos Food Bank	7,000	7,700	7,700	7,700	7,700	
Brazos County Historical Commission	10	5,641	5,000	5,000	5,000	
B.V. Veterans Memorial	-	-	-	5,000	25,000	
Bryan Animal Control	-	-	-	-	-	
Bryan EMS Protection	243,531	243,531	243,531	243,531	243,531	
College Station Animal Control	-	-	-	-	-	
College Station EMS Protection	273,531	216,230	273,531	161,648	161,648	
Central Appraisal District	590,917	486,584	541,386	541,386	549,819	
Childrens' Museum	-	-	-	-	-	
Community Public Health	160,000	70,000	-	-	-	
Easterwood Airport	58,768	58,768	58,768	58,768	65,400	
Family Health Dental Care	-	-	-	-	-	
Research Valley Partnership	300,000	300,000	300,000	300,000	325,000	
Economic Development Incentives	313,500	218,500	431,653	431,653	393,653	
Federal Soil Conservation District	5,000	4,000	4,000	4,000	4,000	
George Bush Library	-	-	-	-	-	
Health & Human Serv IGT	786,044	780,754	800,000	800,000	800,000	
Health Department - County Support	351,500	351,500	326,500	326,500	326,500	
Health For All, Inc.	27,000	25,000	25,000	25,000	25,000	
M. H. M. R. of Brazos Valley	105,000	90,000	90,000	90,000	90,000	
MPO - County Support	15,000	-	-	-	18,084	
Next Gen Park	(37,696)	134,971	141,827	175,101	178,429	
911 Emergency System	693,003	697,338	734,742	734,742	754,702	
Prenatal Care	67,500	67,500	67,500	67,500	67,500	
Regional Radio System	37,219	46,069	76,489	76,489	90,613	
Retired Senior Volunteer Program	3,500	3,000	-	-	2,000	
Rape Crisis Center	18,000	18,000	17,500	17,500	17,500	
Tex-21	-	-	-	-	-	
High Speed Rail Program	25,000	25,000	25,000	25,000	25,000	
10th Court of Appeals	1,624	1,624	1,700	1,700	1,700	
United Way	-	-	-	-	-	
Volunteer Fire Department - Precinct 1	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 2	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 3	29,000	29,000	29,000	29,000	29,000	
Volunteer Fire Department - Precinct 4	29,000	29,000	29,000	29,000	29,000	
<b>TOTAL CONTRACTS-COMMUNITY SUPPO</b>	<b>4,407,750</b>	<b>4,233,332</b>	<b>4,567,698</b>	<b>4,494,089</b>	<b>4,583,650</b>	<b>5.64%</b>
<b><u>CAPITAL OUTLAY</u></b>	<b>3,385,423</b>	<b>2,985,271</b>	<b>3,420,605</b>	<b>3,420,605</b>	<b>3,525,250</b>	<b>4.34%</b>
<b><u>INTERFUND TRANSFERS</u></b>						
Transfers to Alternative Dispute Resolution	7,500	7,500	7,500	-	7,500	
Transfers to General Permanent Improvement	6,707,300	7,355,749	1,047,160	1,226,813	1,344,701	
Courthouse Issue 2003	-	-	-	-	-	
Transfers to Courthouse Security	224,910	242,110	216,968	216,968	272,117	

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**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED EXPENDITURE BUDGET SUMMARY**  
**BY CLASSIFICATION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DESCRIPTION	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2012 YEAR-END ESTIMATE	FY 2013 PROPOSED BUDGET	% OF BUDGET
<b><u>INTERFUND TRANSFERS (con't)</u></b>						
Transfer to Debt Service	178,870	277,559	244,625	128,184	250,675	
Transfers to Exposition Fund	-	-	-	-	-	
Transfers to Grants Fund	315,577	359,265	374,469	61,639	221,571	
Transfers to County Management	-	13,442	-	-	-	
Transfers to HLI Fund	200,000	-	-	-	1,000,000	
Transfers to Voters Registration	-	-	-	1,770	-	
Transfers to Primary Elec.	5,800	-	-	13,540	-	
<b>TOTAL INTERFUND TRANSFERS</b>	<b>7,639,957</b>	<b>8,255,625</b>	<b>1,890,722</b>	<b>1,648,914</b>	<b>3,096,564</b>	<b>3.81%</b>
<b><u>TOTAL GENERAL FUND</u></b>	<b>\$ 69,371,670</b>	<b>\$ 71,600,733</b>	<b>\$ 74,304,921</b>	<b>\$ 70,539,335</b>	<b>\$ 81,214,564</b>	<b>100.00%</b>



**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**BY FUNCTION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<u>FUNCTION</u>	<u>2010 ACTUAL</u>	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ORIGINAL BUDGET</u>	<u>FY 2013 PROPOSED BUDGET</u>	<u>Percent Change</u>
<b>GENERAL GOVERNMENT</b>					
COUNTY JUDGE	201,541	205,781	287,814	275,099	-4%
BUDGET OFFICE	139,521	149,754	171,262	184,450	8%
<b>COMMISSIONERS' COURT</b>					
Administration	1,145,424	1,349,184	1,435,417	1,549,667	8%
Non-Departmental	1,220,664	1,097,649	1,881,699	4,722,803	151%
Boonville Cementary	-	-	-	-	-
Contingency	-	-	1,736,979	2,500,000	44%
Community Support Contracts	2,731,945	2,710,118	3,037,936	3,165,771	4%
COUNTY TREASURER	408,631	418,261	434,535	449,890	4%
RISK MANAGEMENT	133,887	137,262	143,416	147,884	3%
TAX ASSESSOR-COLLECTOR	1,532,475	1,611,075	1,747,181	1,773,632	2%
INFORMATION TECHNOLOGY	2,041,021	2,012,208	2,384,115	2,503,275	5%
HUMAN RESOURCES	263,442	261,733	295,438	308,150	4%
AUDITOR	642,463	685,096	700,466	726,464	4%
PURCHASING	243,141	239,653	260,946	267,330	2%
BUILDING AND GROUNDS MAINTENANCE	1,509,527	1,526,936	1,669,984	1,799,621	8%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>12,213,681</b>	<b>12,404,711</b>	<b>16,187,188</b>	<b>20,374,036</b>	<b>26%</b>
<b>JUDICIAL SYSTEM</b>					
PRE-TRIAL OFFICER	-	-	-	48,047	-
COLLECTIONS	211,243	256,038	259,412	275,099	6%
COURT SUPPORT COSTS - CRIMINAL	-	1,912,135	1,666,000	2,088,400	25%
COURT SUPPORT COSTS - CIVIL	-	1,910,801	1,467,500	1,637,000	12%
COUNTY ATTORNEY	2,207,443	2,367,605	2,611,122	2,718,565	4%
<b>DISTRICT ATTORNEY</b>					
Administration	2,454,353	2,503,941	2,634,580	2,720,549	3%
Child Protective Services	101,424	114,677	109,857	112,880	3%
<b>DISTRICT CLERK</b>					
Administration	841,407	793,589	878,213	891,382	1%
Jury Services	276,218	294,218	307,216	310,126	1%
<b>COUNTY CLERK</b>					
Administration	641,437	666,887	694,074	715,290	3%
Vital Statistics Preservation	3,196	3,267	8,000	7,200	-10%
85TH DISTRICT COURT	288,351	294,056	310,545	317,930	2%
272ND DISTRICT COURT	281,724	274,213	294,336	300,030	2%
361ST DISTRICT COURT	281,252	293,898	306,312	313,339	2%
JUVENILE COURT REFEREE	121,651	130,709	133,472	136,990	3%
ASSOCIATE JUDGE # 1	224,407	232,719	242,891	251,501	4%
COUNTY DRUG COURT PROGRAM	14,702	8,204	21,556	21,639	0%
ASSOCIATE JUDGE # 2	190,173	220,794	246,557	256,372	4%
BRAZOS COUNTY FAMILY COURT ANNEX	170,254	185,341	215,931	204,855	-5%
COUNTY COURT AT LAW #1	437,611	447,404	459,405	472,767	3%
COUNTY COURT AT LAW #2	427,731	439,750	458,720	473,125	3%
JUSTICE OF THE PEACE - PRECINCT 1	297,257	300,827	323,563	330,937	2%
JUSTICE OF THE PEACE - PRECINCT 2 PI 1	194,334	205,849	218,852	224,820	3%
JUSTICE OF THE PEACE - PRECINCT 2 PI 2	204,653	218,529	219,413	224,437	2%
JUSTICE OF THE PEACE - PRECINCT 3	317,483	318,577	296,637	303,865	2%

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**BY FUNCTION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<u>FUNCTION</u>	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET	Percent Change
<b>JUDICIAL SYSTEM CONT.</b>					
JUSTICE OF THE PEACE - PRECINCT 4	168,239	206,255	226,656	231,815	2%
COMMUNITY SUPERVISION SUPPORT	30,168	63,043	58,100	81,700	41%
JUDICIAL COURT SUPPORT	3,408,172	-	-	-	
<b>TOTAL JUDICIAL SYSTEM</b>	<b>13,794,880</b>	<b>14,663,328</b>	<b>14,668,920</b>	<b>15,670,660</b>	7%
<b>LAW ENFORCEMENT</b>					
<b>SHERIFF</b>					
Patrol Division	4,222,273	4,588,235	4,679,343	4,803,635	3%
Jail Administration	10,128,368	10,194,410	10,263,272	10,487,243	2%
<b>JOINT TERRORISM TASK FORCE</b>	11,309	3,697	-	10,000	
<b>CONSTABLE PRECINCT 1</b>	380,392	314,183	324,509	342,528	6%
<b>CONSTABLE PRECINCT 2</b>	487,401	577,921	596,578	612,600	3%
<b>CONSTABLE PRECINCT 3</b>	299,386	301,848	311,750	321,409	3%
<b>CONSTABLE PRECINCT 4</b>	500,065	517,455	523,968	541,720	3%
<b>TOTAL LAW ENFORCEMENT</b>	<b>16,029,193</b>	<b>16,497,749</b>	<b>16,699,420</b>	<b>17,119,135</b>	3%
<b>JUVENILE SERVICES</b>					
<b>JUVENILE DEPARTMENT</b>					
Administration	3,080,027	3,400,770	3,601,693	3,787,421	5%
Texas Youth Commission Parole	155,560	152,909	199,468	206,427	3%
Juvenile Justice Alternative Education Program	181,500	188,939	195,739	200,999	3%
Juvenile (Title IV-E)	448,665	142,035	173,485	178,746	3%
State Commodity Program	3,975	1,165	3,000	3,000	0%
<b>TOTAL JUVENILE SERVICES</b>	<b>3,869,727</b>	<b>3,885,817</b>	<b>4,173,385</b>	<b>4,376,593</b>	5%
<b>PUBLIC TRANSPORTATION</b>					
<b>ROAD AND BRIDGE</b>	10,070,688	9,929,789	12,718,163	13,394,144	5%
<b>TOTAL PUBLIC TRANSPORTATION</b>	<b>10,070,688</b>	<b>9,929,789</b>	<b>12,718,163</b>	<b>13,394,144</b>	5%
<b>HEALTH and HUMAN SERVICES</b>					
<b>INDIGENT HEALTH CARE</b>	2,038,603	2,260,514	3,638,400	2,882,732	-21%
<b>COMMUNITY PUBLIC HEALTH</b>	160,000	70,000	-	-	
<b>VETERAN'S SERVICES</b>	17,938	27,208	44,678	51,429	15%
<b>BOONVILLE CEMETARY</b>	-	1,600	6,000	6,400	7%
<b>COUNTY EMS &amp; FIRE PROTECTION</b>	633,062	575,761	633,062	521,179	-18%
<b>COUNTY CLERK - ELECTIONS</b>	270,369	236,553	323,605	330,167	2%
<b>COUNTY WELFARE</b>	6,228	1,100	5,000	-	-100%
<b>HEALTH DEPARTMENT - SUPPORT</b>	56,137	57,595	55,800	61,227	10%
<b>EMERGENCY MANAGEMENT</b>	228,613	228,901	238,228	250,994	5%
<b>EXPOSITION CENTER</b>	932,702	1,086,666	1,405,045	1,454,619	4%
<b>BRAZOS CENTER</b>	800,520	815,507	920,443	913,874	-1%
<b>COUNTY AGRICULTURE EXTENSION</b>	330,835	313,069	374,162	381,611	2%
<b>CHILD PROTECTIVE SERVICES</b>	34,956	37,136	50,000	50,000	0%
<b>ENVIRONMENTAL PROTECTION</b>	243,577	252,104	272,700	279,200	2%
<b>TOTAL HUMAN SERVICES</b>	<b>5,753,539</b>	<b>5,963,713</b>	<b>7,967,123</b>	<b>7,183,432</b>	-10%

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**BY FUNCTION**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<u>FUNCTION</u>	<u>2010 ACTUAL</u>	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ORIGINAL BUDGET</u>	<u>FY 2013 PROPOSED BUDGET</u>	<u>Percent Change</u>
<b>OPERATING TRANSFERS</b>					
Alternative Dispute Resolution Fund	7,500	7,500	7,500	7,500	0%
Capital Improvement Fund	6,707,300	7,355,749	1,047,160	1,344,701	28%
Courthouse Issue 2003	-	-	-	-	
Courthouse Security	224,910	242,110	216,968	272,117	25%
Debt Service	178,870	277,559	244,625	250,675	2%
Exposition Fund	-	-	-	-	
Grants Fund	315,577	359,265	374,469	221,571	-41%
County Management	-	13,442	-	-	
HLI Fund	200,000		-	1,000,000	
Voter Registration					
Primary Elect	5,800	-	-	-	
<b>TOTAL OPERATING TRANSFERS</b>	<b>7,639,957</b>	<b>8,255,625</b>	<b>1,890,722</b>	<b>3,096,564</b>	<b>64%</b>
<hr/>					
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 69,371,670</b>	<b>\$ 71,600,733</b>	<b>\$ 74,304,921</b>	<b>\$ 81,214,564</b>	<b>9%</b>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET
<b>COUNTY JUDGE</b>				
Salary and Wages	\$ 154,900	\$ 153,009	\$ 205,077	\$ 196,548
Benefits	40,441	39,633	67,387	63,201
Departmental Support	3,158	8,739	12,150	12,150
Repairs and Maintenance	-	-	-	-
Minor Acquisitions	-	855	-	-
Contracts for Services	3,043	3,544	3,200	3,200
<b>TOTAL COUNTY JUDGE</b>	<b>201,541</b>	<b>205,781</b>	<b>287,814</b>	<b>275,099</b>
<b>PRE-TRIAL OFFICER **</b>				
Salary and Wages	-	-	-	32,612
Benefits	-	-	-	6,895
Departmental Support	-	-	-	8,540
<b>TOTAL BUDGET OFFICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,047</b>
<b>BUDGET OFFICE</b>				
Salary and Wages	105,594	113,178	123,512	134,072
Benefits	30,962	33,212	42,350	45,628
Departmental Support	2,965	3,364	5,400	4,750
<b>TOTAL BUDGET OFFICE</b>	<b>139,521</b>	<b>149,754</b>	<b>171,262</b>	<b>184,450</b>
<b>COMMISSIONERS' COURT</b>				
<u>ADMINISTRATION</u>				
Salary and Wages	437,700	455,721	454,816	468,564
Benefits	681,620	856,072	939,866	1,040,568
Departmental Support	22,949	34,452	36,635	37,435
Repairs and Maintenance	178	-	100	100
Minor Acquisitions	-	-	1,000	-
Professional Services	-	-	-	-
Contracts for Services	2,977	2,940	3,000	3,000
Capital Outlay	-	-	-	-
<b>TOTAL ADMINISTRATION</b>	<b>1,145,424</b>	<b>1,349,184</b>	<b>1,435,417</b>	<b>1,549,667</b>
<u>NON-DEPARTMENTAL</u>				
Salary and Wages	-	-	-	1,230,603
Benefits	-	-	-	1,000,000
Departmental Support	1,117,153	961,717	1,277,199	1,677,200
Repairs and Maintenance	(51)	-	24,000	-
Contracts for Services	27,816	36,334	30,500	50,000
Professional Services	75,746	99,597	550,000	765,000
<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,220,664</b>	<b>1,097,649</b>	<b>1,881,699</b>	<b>4,722,803</b>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET
<u>CONTINGENCY</u>				
Departmental Support	-	-	1,736,979	2,500,000
<b>TOTAL CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>1,736,979</b>	<b>2,500,000</b>
<u>COMMUNITY SUPPORT</u>				
Contracts for Community Support	2,731,945	2,710,118	3,037,936	3,165,771
<b>TOTAL COMMUNITY SUPPORT</b>	<b>2,731,945</b>	<b>2,710,118</b>	<b>3,037,936</b>	<b>3,165,771</b>
<u>COLLECTIONS ***</u>				
Salary and Wages	-	168,192	167,765	179,539
Benefits	-	69,966	77,088	80,801
Departmental Support	-	10,901	12,129	12,329
Minor Acquisitions	-	5,213		-
Contracts- Services	-	1,766	2,430	2,430
<b>TOTAL COLLECTIONS</b>	<b>-</b>	<b>256,038</b>	<b>259,412</b>	<b>275,099</b>
<u>COURT SUPPORT COSTS - CRIMINAL</u>				
Departmental Support	-	159,350	148,000	168,500
Professional Services	-	1,752,785	1,518,000	1,919,900
<b>TOTAL COURT SUPPORT COSTS - CRIMINAL</b>	<b>-</b>	<b>1,912,135</b>	<b>1,666,000</b>	<b>2,088,400</b>
<u>COURT SUPPORT COSTS - CIVIL</u>				
Departmental Support	-	293,590	277,500	307,000
Contracts for Services	-	981,069	600,000	600,000
Professional Services	-	636,142	590,000	730,000
<b>TOTAL COURT SUPPORT COSTS - CIVIL</b>	<b>-</b>	<b>1,910,801</b>	<b>1,467,500</b>	<b>1,637,000</b>
<u>COURT SUPPORT COST *</u>				
	3,408,172	-	-	-
	<b>3,408,172</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMISSIONERS COURT</b>	<b>8,506,205</b>	<b>9,235,925</b>	<b>11,484,943</b>	<b>15,938,740</b>
<b>BOONVILE CEMETARY</b>				
Repairs and Maintenance	-	1,600	6,000	6,400
<b>TOTAL BOONVILE CEMETARY</b>	<b>-</b>	<b>1,600</b>	<b>6,000</b>	<b>6,400</b>
<b>COUNTY TREASURER</b>				
Salary and Wages	292,446	290,596	295,810	306,024
Benefits	103,673	109,332	119,909	124,831
Departmental Support	9,237	12,274	15,031	15,175
Repairs and Maintenance	542	785	785	860
Minor Acquisitions	-	2,575		-
Contracts for Services	2,734	2,700	3,000	3,000
<b>TOTAL COUNTY TREASURER</b>	<b>408,631</b>	<b>418,261</b>	<b>434,535</b>	<b>449,890</b>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET
<b>RISK MANAGEMENT</b>				
Salary and Wages	89,159	89,887	91,372	95,171
Benefits	30,431	33,499	35,674	37,343
Departmental Support	8,658	8,474	12,370	11,370
Minor Acquisitions	3,317	1,324	-	-
Professional Services	2,322	2,578	4,000	4,000
Capital Outlay	-	1,500	-	-
<b>TOTAL RISK MANAGEMENT</b>	<b>133,886</b>	<b>137,262</b>	<b>143,416</b>	<b>147,884</b>
<b>TAX ASSESSOR-COLLECTOR</b>				
Salary and Wages	1,058,745	1,074,816	1,135,978	1,164,845
Benefits	410,468	453,758	528,853	545,537
Departmental Support	50,226	39,970	56,050	56,250
Repairs and Maintenance	1,424	1,495	1,800	1,000
Minor Acquisitions	3,256	1,243	-	-
Contract Services	8,357	13,724	18,500	6,000
Capital Outlay	-	26,070	6,000	-
<b>TOTAL TAX ASSESSOR-COLLECTOR</b>	<b>1,532,475</b>	<b>1,611,075</b>	<b>1,747,181</b>	<b>1,773,632</b>
<b>INFORMATION TECHNOLOGY</b>				
Salary and Wages	903,429	937,497	1,035,520	1,105,048
Benefits	272,641	296,744	365,544	406,288
Departmental Support	96,909	71,270	85,282	78,645
Repairs and Maintenance	48,160	47,421	41,118	37,238
Minor Acquisitions	165,122	164,764	252,755	224,545
Contracts for Services	515,358	488,354	598,696	630,261
Professional Services	-	1,150	-	-
Capital Outlay	39,402	5,010	5,200	21,250
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>2,041,022</b>	<b>2,012,208</b>	<b>2,384,115</b>	<b>2,503,275</b>
<b>HUMAN RESOURCES</b>				
Salary and Wages	175,054	170,801	184,280	189,042
Benefits	64,153	63,932	80,208	83,008
Departmental Support	19,499	20,533	25,450	25,600
Repairs and Maintenance	-	-	100	100
Minor Acquisitions	-	1,732	-	-
Contracts for Services	4,735	4,735	5,400	5,400
Professional Services	-	-	-	5,000
<b>TOTAL HUMAN RESOURCES</b>	<b>263,442</b>	<b>261,733</b>	<b>295,438</b>	<b>308,150</b>
<b>AUDITOR</b>				
Salary and Wages	473,005	497,764	496,593	513,020
Benefits	150,080	168,789	186,658	194,609
Departmental Support	13,705	14,521	13,115	14,735

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<b>AUDITOR CONT.</b>				
Repairs and Maintenance	-	-	-	-
Minor Acquisitions	1,486	-	-	-
Contracts - Service	4,188	4,021	4,100	4,100
<b>TOTAL AUDITOR</b>	<b>642,463</b>	<b>685,096</b>	<b>700,466</b>	<b>726,464</b>
<b>PURCHASING</b>				
Salary and Wages	170,642	162,035	171,643	178,296
Benefits	59,529	59,449	69,167	72,138
Departmental Support	9,595	9,242	15,450	12,210
Repairs and Maintenance	1,141	5,874	2,000	2,000
Minor Acquisitions	-	855	-	-
Contracts- Services	2,234	2,198	2,686	2,686
Professional Services	-	-	-	-
<b>TOTAL PURCHASING</b>	<b>243,141</b>	<b>239,653</b>	<b>260,946</b>	<b>267,330</b>
<b>BUILDING AND GROUNDS MAINTENANCE</b>				
Salary and Wages	853,567	840,326	854,217	873,766
Benefits	312,096	333,553	360,912	376,605
Departmental Support	56,998	62,379	64,300	78,350
Repairs and Maintenance	210,839	220,284	295,200	353,200
Minor Acquisitions	8,021	6,039	4,000	6,000
Contracts for Services	66,836	62,781	88,955	108,700
Professional Services	1,170	1,574	2,400	3,000
Capital Outlay	-	-	-	-
<b>TOTAL BUILDING/GROUNDS MAINTENANCE</b>	<b>1,509,527</b>	<b>1,526,936</b>	<b>1,669,984</b>	<b>1,799,621</b>
<b>COUNTY ATTORNEY</b>				
Salary and Wages	1,650,961	1,717,603	1,839,225	1,901,549
Benefits	495,790	553,724	636,079	663,698
Departmental Support	43,455	73,834	102,750	120,250
Repairs and Maintenance	11,765	17,762	24,032	24,032
Minor Acquisitions	-	-	-	-
Contract Services	5,472	4,682	9,036	9,036
Capital Outlay	-	-	-	-
<b>TOTAL COUNTY ATTORNEY</b>	<b>2,207,443</b>	<b>2,367,605</b>	<b>2,611,122</b>	<b>2,718,565</b>
<b>DISTRICT ATTORNEY</b>				
<u>ADMINISTRATION</u>				
Salary and Wages	1,769,509	1,796,385	1,833,957	1,881,400
Benefits	537,717	578,733	650,177	683,579

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<b>DISTRICT ATTORNEY CONT.</b>				
Departmental Support	130,943	107,625	130,976	133,100
Repairs and Maintenance	6,444	7,300	7,600	10,600
Minor Acquisitions	1,383	3,818	-	-
Contract Services	8,357	10,080	11,870	11,870
<b>TOTAL ADMINISTRATION</b>	<b>2,454,353</b>	<b>2,503,941</b>	<b>2,634,580</b>	<b>2,720,549</b>
<u>CHILD PROTECTIVE SERVICES (Title IV-E)</u>				
Salary and Wages	72,311	84,934	76,056	77,998
Benefits	21,592	26,097	24,901	25,982
Departmental Support	7,520	3,647	8,900	8,900
<b>CHILD PROTECTIVE SERVICES</b>	<b>101,424</b>	<b>114,677</b>	<b>109,857</b>	<b>112,880</b>
<b>TOTAL DISTRICT ATTORNEY</b>	<b>2,555,777</b>	<b>2,618,619</b>	<b>2,744,437</b>	<b>2,833,429</b>
<b>DISTRICT CLERK</b>				
<u>ADMINISTRATION</u>				
Salary and Wages	584,431	536,336	577,718	591,368
Benefits	208,873	206,181	241,577	241,096
Departmental Support	37,002	39,400	43,818	43,818
Repairs and Maintenance	850	-	100	100
Minor Acquisitions	-	544	-	-
Contract Services	10,251	11,128	15,000	15,000
Capital Outlay	-	-	-	-
<b>TOTAL ADMINISTRATION</b>	<b>841,407</b>	<b>793,589</b>	<b>878,213</b>	<b>891,382</b>
<u>JURY SERVICES</u>				
Salary and Wages	76,075	76,939	76,656	78,425
Benefits	27,895	30,718	32,660	33,801
Departmental Support	165,032	177,568	189,800	189,800
Repairs and Maintenance	278	278	400	400
Minor Acquisitions	-	-	-	-
Contract Services	6,938	8,715	7,700	7,700
<b>TOTAL JURY SERVICES</b>	<b>276,218</b>	<b>294,218</b>	<b>307,216</b>	<b>310,126</b>
<u>COLLECTIONS</u>				
Salary and Wages	143,987	-	-	-
Benefits	56,093	-	-	-
Departmental Support	9,814	-	-	-
Minor Acquisitions	-	-	-	-
Contracts- Services	1,349	-	-	-
<b>TOTAL COLLECTIONS</b>	<b>211,243</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DISTRICT CLERK</b>	<b>1,328,867</b>	<b>1,087,807</b>	<b>1,185,429</b>	<b>1,201,508</b>



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<b>COUNTY CLERK</b>				
Salary and Wages	394,197	398,487	400,580	414,210
Benefits	147,391	161,178	179,514	186,250
Departmental Support	96,069	93,571	109,360	110,210
Repairs and Maintenance	-	-	-	-
Minor Acquisitions	-	912	-	-
Contract Services	3,780	3,739	4,620	4,620
Capital Outlay	-	9,000	-	-
<b>TOTAL COUNTY CLERK - ADMINISTRATION</b>	<b>641,437</b>	<b>666,887</b>	<b>694,074</b>	<b>715,290</b>
<b>COUNTY CLERK - ELECTIONS</b>				
Salary and Wages	57,989	53,259	65,827	67,391
Outside Labor Costs	82,119	67,826	87,580	87,580
Benefits	23,780	26,693	37,398	38,446
Departmental Support	22,846	14,536	18,700	22,750
Repairs and Maintenance	6,679	-	14,000	14,000
Minor Acquisitions	-	855	-	-
Contracts for Services	1,984	1,545	3,100	3,000
Professional Services	74,972	71,839	97,000	97,000
<b>TOTAL COUNTY CLERK - ELECTIONS</b>	<b>270,369</b>	<b>236,553</b>	<b>323,605</b>	<b>330,167</b>
<b>COUNTY CLERK - VITAL STATISTIC PRESERVATION</b>				
Departmental Support	3,196	3,267	6,000	6,200
Minor Acquisitions	-	-	-	-
Contracts for Services	-	-	2,000	1,000
<b>TOTAL COUNTY CLERK - VITAL STATISTICS</b>	<b>3,196</b>	<b>3,267</b>	<b>8,000</b>	<b>7,200</b>
<b>TOTAL COUNTY CLERK</b>	<b>915,001</b>	<b>906,707</b>	<b>1,025,679</b>	<b>1,052,657</b>
<b>85TH DISTRICT COURT</b>				
Salary and Wages	198,992	200,152	200,574	205,402
Outside Labor Costs	-	-	-	-
Benefits	64,796	70,569	83,412	85,969
Departmental Support	24,008	22,466	23,825	23,825
Repairs and Maintenance	555	555	850	850
Minor Acquisitions	-	-	-	-
Contracts for Services	-	314	1,884	1,884
<b>TOTAL 85TH DISTRICT COURT</b>	<b>288,351</b>	<b>294,056</b>	<b>310,545</b>	<b>317,930</b>
<b>272ND DISTRICT COURT</b>				
Salary and Wages	174,937	192,813	198,980	203,369
Outside Labor Costs	-	-	-	-
Benefits	65,835	69,640	74,096	76,751
Departmental Support	38,612	9,475	18,700	17,350

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<b>272ND DISTRICT COURT CONT.</b>				
Repairs and Maintenance	-	-	-	-
Minor Acquisitions	325	-	-	-
Contract Services	2,015	2,284	2,560	2,560
<b>TOTAL 272ND DISTRICT COURT</b>	<b>281,724</b>	<b>274,213</b>	<b>294,336</b>	<b>300,030</b>
<b>361ST DISTRICT COURT</b>				
<u>ADMINISTRATION</u>				
Salary and Wages	193,631	195,353	195,027	199,993
Outside Labor Costs	-	-	-	-
Benefits	66,191	77,785	82,282	84,943
Departmental Support	4,731	5,144	5,600	5,450
<u>ADMINISTRATION CONT.</u>				
Repairs and Maintenance	325	-	100	100
Minor Acquisitions	-	-	-	-
Contract Services	3,281	3,285	3,822	3,822
Professional Services	-	-	-	-
<b>TOTAL ADMINISTRATION</b>	<b>268,159</b>	<b>281,567</b>	<b>286,831</b>	<b>294,308</b>
<u>JUDICIAL SUPPORT</u>				
Salary and Wages	-	-	351	351
Benefits	-	1	30	30
Departmental Support	10,017	9,492	12,150	11,650
<b>TOTAL JUDICIAL SUPPORT</b>	<b>10,017</b>	<b>9,493</b>	<b>12,531</b>	<b>12,031</b>
<u>STAFF SUPPORT</u>				
Departmental Support	3,076	2,838	6,950	7,000
<b>TOTAL STAFF SUPPORT</b>	<b>3,076</b>	<b>2,838</b>	<b>6,950</b>	<b>7,000</b>
<b>TOTAL 361ST DISTRICT COURT</b>	<b>281,252</b>	<b>293,898</b>	<b>306,312</b>	<b>313,339</b>
<b>JUVENILE COURT REFEREE</b>				
Salary and Wages	91,760	95,949	96,333	98,546
Benefits	24,724	30,361	32,469	33,774
Departmental Support	4,630	4,399	4,670	4,670
Minor Acquisitions	536	-	-	-
<b>TOTAL JUVENILE COURT REFEREE</b>	<b>121,651</b>	<b>130,709</b>	<b>133,472</b>	<b>136,990</b>
<b>ASSOCIATE JUDGE #1</b>				
Salary and Wages	167,810	172,162	171,728	175,806
Benefits	46,207	50,723	60,571	62,913
Departmental Support	4,716	5,280	5,432	7,782
Repairs and Maintenance	-	-	300	300
Minor Acquisitions	1,792	-	-	-
Contracts for Services	3,883	4,554	4,860	4,700
Professional Services	-	-	-	-
<b>TOTAL MAGISTRATE</b>	<b>224,407</b>	<b>232,719</b>	<b>242,891</b>	<b>251,501</b>

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<b>COUNTY DRUG COURT PROGRAM</b>				
Salary and Wages	7,744	6,289	12,007	12,007
Benefits	1,128	1,016	2,449	2,532
Departmental Support	5,830	900	6,330	6,330
Minor Acquisitions	-	-	770	770
<b>TOTAL COUNTY DRUG COURT PROGRAM</b>	<b>14,702</b>	<b>8,204</b>	<b>21,556</b>	<b>21,639</b>
<b>ASSOCIATE JUDGE # 2</b>				
Salary and Wages	142,807	167,860	169,227	177,026
Benefits	37,441	44,837	64,262	66,786
Departmental Support	5,882	5,817	8,208	7,700
<b>ASSOCIATE JUDGE # 2 CONT.</b>				
Repairs and Maintenance	60	-	-	-
Minor Acquisitions	1,996	-	-	-
Contracts for Services	1,758	2,280	4,860	4,860
Professional Services	230	-	-	-
<b>TOTAL MAGISTRATE #2</b>	<b>190,173</b>	<b>220,794</b>	<b>246,557</b>	<b>256,372</b>
<b>BRAZOS COUNTY FAMILY COURT ANNEX</b>				
Salary and Wages	4,561	20,476	37,018	38,617
Benefits	330	3,373	7,007	7,570
Departmental Support	22,456	13,869	13,500	13,100
Contracts for Services	87,430	92,798	96,906	96,568
Professional Fees	55,478	54,824	61,500	49,000
<b>TOTAL BRAZOS COUNTY FAMILY COURT ANNEX</b>	<b>170,254</b>	<b>185,341</b>	<b>215,931</b>	<b>204,855</b>
<b>COUNTY COURT AT LAW #1</b>				
<u>ADMINISTRATION</u>				
Salary and Wages	326,652	328,857	329,842	338,058
Outside Labor	-	-	-	-
Benefits	94,629	102,088	110,041	114,333
Departmental Support	3,855	5,033	4,000	4,600
Repairs and Maintenance	370	370	370	370
Minor Acquisitions	120	-	720	-
Contracts for Services	-	727	-	720
<b>TOTAL ADMINISTRATION</b>	<b>425,626</b>	<b>437,075</b>	<b>444,973</b>	<b>458,081</b>
<u>JUDICIAL SUPPORT</u>				
Salary and Wages	7,132	5,571	7,140	7,140
Benefits	555	451	582	586
Departmental Support	2,181	1,628	2,210	2,210
<b>TOTAL JUDICIAL SUPPORT</b>	<b>9,868</b>	<b>7,650</b>	<b>9,932</b>	<b>9,936</b>

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<b>STAFF SUPPORT</b>				
Departmental Support	2,117	2,680	4,500	4,750
<b>TOTAL STAFF SUPPORT</b>	<b>2,117</b>	<b>2,680</b>	<b>4,500</b>	<b>4,750</b>
<b>TOTAL COUNTY COURT AT LAW #1</b>	<b>437,611</b>	<b>447,405</b>	<b>459,405</b>	<b>472,767</b>
<b>COUNTY COURT AT LAW #2</b>				
Salary and Wages	322,501	327,543	329,089	337,695
Outside Services	-	-	-	-
Benefits	93,411	101,478	109,731	113,850
Departmental Support	11,142	10,470	19,450	20,050
Repairs and Maintenance	304	259	450	100
Minor Acquisitions	372	-	-	1,430
<b>TOTAL COUNTY COURT AT LAW #2</b>	<b>427,731</b>	<b>439,750</b>	<b>458,720</b>	<b>473,125</b>
<b>JUSTICE OF THE PEACE - PRECINCT 1</b>				
Salary and Wages	185,600	184,115	190,869	195,668
Benefits	55,438	60,464	72,989	75,754
Departmental Support	23,876	23,951	27,590	27,400
Repairs and Maintenance	30	28	75	75
Minor Acquisitions	-	-	-	-
Contracts for Services	32,314	32,270	32,040	32,040
<b>TOTAL JUSTICE OF THE PEACE PRECINCT 1</b>	<b>297,257</b>	<b>300,827</b>	<b>323,563</b>	<b>330,937</b>
<b>JUSTICE OF THE PEACE - PRECINCT 2 Place 1</b>				
Salary and Wages	144,087	145,511	146,878	150,869
Benefits	41,735	50,460	64,014	66,251
Departmental Support	6,238	7,094	5,200	5,200
Minor Acquisitions	-	547	-	-
Contracts for Services	2,274	2,236	2,760	2,500
<b>TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 1</b>	<b>194,334</b>	<b>205,849</b>	<b>218,852</b>	<b>224,820</b>
<b>JUSTICE OF THE PEACE - PRECINCT 2 Place 2</b>				
Salary and Wages	151,015	158,026	146,131	148,301
Benefits	42,772	48,880	63,807	65,661
Departmental Support	8,874	8,933	7,100	8,100
Repairs and Maintenance	-	448	125	125
Minor Acquisitions	-	-	-	-
Contracts for Services	1,992	1,992	2,000	2,000
Professional Services	-	250	250	250
<b>TOTAL JUSTICE OF THE PEACE PRECINCT 2 Pl. 2</b>	<b>204,653</b>	<b>218,529</b>	<b>219,413</b>	<b>224,437</b>
<b>JUSTICE OF THE PEACE - PRECINCT 3</b>				
Salary and Wages	213,128	214,321	190,232	194,716
Benefits	81,045	81,077	81,360	84,104

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<b>JUSTICE OF THE PEACE - PRECINCT 3 CONT.</b>				
Departmental Support	17,495	19,080	17,945	17,945
Repairs and Maintenance	-	-	100	100
Contract Services	5,815	4,099	7,000	7,000
<b>TOTAL JUSTICE OF THE PEACE PRECINCT 3</b>	<b>317,483</b>	<b>318,577</b>	<b>296,637</b>	<b>303,865</b>
<b>JUSTICE OF THE PEACE - PRECINCT 4</b>				
Salary and Wages	120,841	143,876	149,827	153,416
Benefits	37,094	53,222	64,504	66,674
Departmental Support	8,657	7,808	10,575	9,875
Repairs and Maintenance	80	-	200	100
Minor Acquisitions	219	-	150	350
Contracts Services	1,349	1,349	1,400	1,400
<b>TOTAL JUSTICE OF THE PEACE PRECINCT 4</b>	<b>168,239</b>	<b>206,255</b>	<b>226,656</b>	<b>231,815</b>
<b>COMMUNITY SUPERVISION SUPPORT</b>				
Departmental Support	24,044	55,996	51,500	73,100
Repairs and Maintenance	-	-	100	100
Minor Acquisitions	611	538	-	2,000
Contracts Services	5,513	6,509	6,500	6,500
<b>TOTAL COMMUNITY SUPERVISION SUPPORT</b>	<b>30,168</b>	<b>63,043</b>	<b>58,100</b>	<b>81,700</b>
<b>SHERIFF</b>				
<u>ADMINISTRATION - PATROL</u>				
Salary and Wages	2,793,207	3,008,937	3,045,951	3,120,264
Outside Labor Cost	-	-	-	-
Benefits	950,337	1,112,615	1,203,871	1,256,217
Departmental Support	158,347	157,097	165,826	167,859
Repairs and Maintenance	265,034	280,591	228,425	238,425
Minor Acquisitions	10,904	10,331	6,700	2,300
Contracts for Services	15,348	15,388	15,520	15,520
Professional Services	4,095	2,600	13,050	3,050
Capital Outlay	63,440	676	-	-
<b>TOTAL ADMINISTRATION</b>	<b>4,260,713</b>	<b>4,588,235</b>	<b>4,679,343</b>	<b>4,803,635</b>
<u>JOINT TERRORISM TASK FORCE</u>				
Salary and Wages	-	-	-	8,265
Benefits	-	-	-	1,735
Personnel Services	11,309	3,697	-	-
<b>TOTAL JOINT TERRORISM TASK FORCE</b>	<b>11,309</b>	<b>3,697</b>	<b>-</b>	<b>10,000</b>

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<b>JAIL ADMINISTRATION</b>				
Salary and Wages	6,254,231	6,171,118	6,082,033	6,156,142
Benefits	2,301,889	2,435,548	2,788,199	2,876,261
Departmental Support	1,126,339	1,386,787	1,224,550	1,277,250
Repairs and Maintenance	76,753	88,236	82,400	91,500
Minor Acquisitions	29,264	29,888	-	-
Contract Services	233,626	13,676	13,840	13,840
Professional Services	67,827	69,158	72,250	72,250
Capital Outlay				-
<b>TOTAL JAIL ADMINISTRATION</b>	<b>10,089,928</b>	<b>10,194,410</b>	<b>10,263,272</b>	<b>10,487,243</b>
<b>TOTAL SHERIFF</b>	<b>14,350,642</b>	<b>14,786,342</b>	<b>14,942,615</b>	<b>15,290,878</b>
<b>CONSTABLE PRECINCT 1</b>				
Salary and Wages	238,197	193,217	193,921	198,485
Benefits	82,965	71,282	77,194	80,485
Departmental Support	16,027	15,700	17,700	19,139
Repairs and Maintenance	23,409	14,184	15,000	17,800
Minor Acquisitions	-	-	-	1,000
Contracts for Services	19,794	19,800	20,694	25,619
<b>TOTAL CONSTABLE PRECINCT 1</b>	<b>380,392</b>	<b>314,184</b>	<b>324,509</b>	<b>342,528</b>
<b>TxDot SUPPORT AGREEMENT</b>				
Salary and Wages	-	-	-	-
Benefits	-	-	-	-
Personnel Services	-	-	-	-
Supplies and Other Charges	-	-	-	-
<b>TOTAL TxDot SUPPORT AGREEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CONSTABLE PRECINCT 2</b>				
Salary and Wages	328,596	377,274	380,205	388,317
Benefits	115,348	142,388	152,842	160,963
Departmental Support	12,900	15,775	16,370	16,370
Repairs and Maintenance	28,922	39,203	40,191	41,100
Minor Acquisitions	1,635	1,410	3,520	2,000
Contract Services	-	1,871	3,450	3,850
<b>TOTAL CONSTABLE PRECINCT 2</b>	<b>487,401</b>	<b>577,921</b>	<b>596,578</b>	<b>612,600</b>
<b>CONSTABLE PRECINCT 3</b>				
Salary and Wages	193,935	195,858	194,161	198,725
Benefits	67,285	67,097	77,198	80,434
Departmental Support	15,386	15,351	17,265	17,340
Repairs and Maintenance	19,030	20,202	17,200	20,200
Minor Acquisitions	425	-	1,100	-
Contract Services	3,325	3,340	4,826	4,710
<b>TOTAL CONSTABLE PRECINCT 3</b>	<b>299,386</b>	<b>301,848</b>	<b>311,750</b>	<b>321,409</b>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET
<b>CONSTABLE PRECINCT 4</b>				
Salary and Wages	334,892	339,794	337,285	345,647
Benefits	114,941	126,279	135,133	140,918
Departmental Support	14,085	13,794	13,615	13,575
Repairs and Maintenance	30,348	32,381	32,200	39,200
Minor Acquisitions	4,450	3,526	3,565	-
Contracts - Services	1,349	1,682	2,170	2,380
<b>TOTAL CONSTABLE PRECINCT 4</b>	<b>500,065</b>	<b>517,455</b>	<b>523,968</b>	<b>541,720</b>
<b>JUVENILE SERVICES</b>				
<u>ADMINISTRATION</u>				
Total Administration	3,080,027	3,400,770	3,601,693	3,787,421
Capital Outlay	-	-	-	-
<b>TOTAL ADMINISTRATION</b>	<b>3,080,027</b>	<b>3,400,770</b>	<b>3,601,693</b>	<b>3,787,421</b>
<u>T. Y. C. PAROLE</u>				
Salary and Wages	93,222	79,985	93,697	98,733
Benefits	31,768	29,011	36,191	38,114
Departmental Support	2,334	2,394	2,300	2,300
Repairs and Maintenance	3,247	1,421	3,280	3,280
<u>T. Y. C. PAROLE CONT.</u>				
Minor Acquisitions	744	-	-	-
Contract Services	17,630	40,097	64,000	64,000
Capital Outlay	6,614	-	-	-
<b>TOTAL T. Y. C. PAROLE</b>	<b>155,559</b>	<b>152,909</b>	<b>199,468</b>	<b>206,427</b>
<u>JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM</u>				
Salary and Wages	130,007	131,685	133,380	136,631
Benefits	50,568	56,254	61,359	63,368
Departmental Support	925	1,000	1,000	1,000
<b>TOTAL JUVENILE JUSTICE ALTERNATIVE EDUCATION</b>	<b>181,500</b>	<b>188,939</b>	<b>195,739</b>	<b>200,999</b>
<u>JUVENILE FEDERAL TITLE IV-E</u>				
Salary and Wages	301,265	77,305	77,346	82,290
Benefits	101,494	31,128	32,839	34,656
Departmental Support	32,297	20,050	47,650	46,150
Repairs and Maintenance	5,086	4,073	5,250	5,250
Minor Acquisitions	-	-	-	-
Contract Services	8,523	9,480	10,400	10,400
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>TOTAL TITLE IV-E</b>	<b>448,665</b>	<b>142,035</b>	<b>173,485</b>	<b>178,746</b>

**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET
<b>TDHS - COMMODITIES</b>				
Departmental Support	3,975	1,165	3,000	3,000
<b>TOTAL TDHS - COMMODITIES</b>	<b>3,975</b>	<b>1,165</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL JUVENILE SERVICES</b>	<b>3,869,727</b>	<b>3,885,818</b>	<b>4,173,385</b>	<b>4,376,593</b>
<b>ROAD AND BRIDGE</b>				
<b>ADMINISTRATION</b>				
Salary and Wages	2,442,360	2,390,355	2,517,186	2,584,321
Benefits	921,969	979,325	1,123,673	1,157,043
Departmental Support	85,434	74,543	83,700	1,455,331
Contingency	-	-	1,610,074	-
Repairs and Maintenance	3,190,686	3,099,668	3,468,700	4,030,450
Minor Acquisitions	4,510	9,855	10,100	8,000
Contracts for Services	75,517	113,658	125,600	285,274
Professional Services	78,119	60,628	90,000	90,000
Capital Outlay	3,272,093	2,942,407	3,409,405	3,504,000
<b>TOTAL ADMINISTRATION</b>	<b>10,070,688</b>	<b>9,670,438</b>	<b>12,438,438</b>	<b>13,114,419</b>
<b>SHOP</b>				
Repairs and Maintenance	-	253,280	273,425	273,425
Minor Acquisitions	-	791	1,000	1,000
Contracts for Services	-	5,280	5,300	5,300
Capital Outlay	-	-	-	-
<b>TOTAL SHOP</b>	<b>-</b>	<b>259,351</b>	<b>279,725</b>	<b>279,725</b>
<b>ENVIRONMENTAL PROTECTION</b>				
Departmental Support	7,239	8,681	8,800	8,800
Repairs and Maintenance	-	-	500	500
Minor Acquisitions	2,541	-	-	-
Contracts for Services	233,797	243,423	263,400	269,900
<b>TOTAL ENVIRONMENTAL PROTECTION</b>	<b>243,577</b>	<b>252,104</b>	<b>272,700</b>	<b>279,200</b>
<b>TOTAL ROAD AND BRIDGE</b>	<b>10,314,264</b>	<b>10,181,893</b>	<b>12,990,863</b>	<b>13,673,344</b>
<b>INDIGENT HEALTH CARE</b>				
Departmental Support	540,636	543,386	876,600	506,032
Professional Services	615,224	839,674	1,865,100	1,480,000
Contracts for Community Support	882,744	877,454	896,700	896,700
<b>TOTAL INDIGENT HEALTH CARE</b>	<b>2,038,603</b>	<b>2,260,514</b>	<b>3,638,400</b>	<b>2,882,732</b>
<b>COMMUNITY PUBLIC HEALTH</b>				
Contract Services	160,000	70,000	-	-
<b>TOTAL COMMUNITY PUBLIC HEALTH</b>	<b>160,000</b>	<b>70,000</b>	<b>-</b>	<b>-</b>



**BRAZOS COUNTY, TEXAS**  
**GENERAL FUND**  
**PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET
<b>VETERAN'S SERVICES</b>				
Salary and Wages	14,555	21,775	28,747	34,056
Benefits	2,866	4,361	14,281	15,723
Departmental Support	406	961	1,500	1,500
Repairs and Maintenance	111	111	150	150
<b>TOTAL VETERAN'S SERVICES</b>	<b>17,938</b>	<b>27,208</b>	<b>44,678</b>	<b>51,429</b>
<b>COUNTY EMS &amp; FIRE PROTECTION</b>				
Fire/EMS City of Bryan	243,531	243,531	243,531	243,531
Fire/EMS City of College Station	273,531	216,230	273,531	161,648
VFD - Precinct 1	29,000	29,000	29,000	29,000
VFD - Precinct 2	29,000	29,000	29,000	29,000
<b>COUNTY EMS &amp; FIRE PROTECTION (con't)</b>				
VFD - Precinct 3	29,000	29,000	29,000	29,000
VFD - Precinct 4	29,000	29,000	29,000	29,000
<b>TOTAL COUNTY FIRE PROTECTION</b>	<b>633,062</b>	<b>575,761</b>	<b>633,062</b>	<b>521,179</b>
<b>COUNTY WELFARE</b>				
Departmental Support	6,228	1,100	5,000	-
<b>TOTAL COUNTY WELFARE</b>	<b>6,228</b>	<b>1,100</b>	<b>5,000</b>	<b>-</b>
<b>HEALTH DEPARTMENT - SUPPORT</b>				
Departmental Support	49,021	45,145	48,700	53,625
Minor Acquisitions	-	5,000	-	-
Professional Services	7,116	7,450	7,100	7,602
<b>TOTAL HEALTH DEPARTMENT - SUPPORT</b>	<b>56,137</b>	<b>57,595</b>	<b>55,800</b>	<b>61,227</b>
<b>EMERGENCY MANAGEMENT</b>				
Salary and Wages	104,803	105,676	105,515	111,029
Benefits	33,971	36,841	38,575	40,706
Departmental Support	15,926	14,551	17,195	18,650
Repairs and Maintenance	3,055	2,613	3,150	3,100
Minor Acquisitions	-	15	-	-
Contracts for Services	66,983	69,205	73,743	77,509
Professional Services	-	-	50	-
Capital Outlay	3,875	-	-	-
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>228,612</b>	<b>228,901</b>	<b>238,228</b>	<b>250,994</b>
<b>EMERGENCY RELIEF</b>				
Salary and Wages	-	-	-	-
Benefits	-	-	-	-
Supplies and Other Charges	-	-	-	-
Repairs and Maintenance	-	-	-	-
Contract for Services	-	-	-	-
<b>TOTAL EMERGENCY RELIEF</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**BRAZOS COUNTY, TEXAS  
GENERAL FUND  
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET
<b>EXPOSITION CENTER</b>				
Salary and Wages	359,235	420,781	564,538	592,268
Outside Labor Cost	-	-	-	-
Benefits	115,523	136,850	181,437	164,596
Departmental Support	154,865	218,617	264,203	292,200
Repairs and Maintenance	33,307	35,671	81,900	84,950
Minor Acquisitions	4,352	2,881	25,500	24,500
Contracts for Services	265,420	271,257	287,467	296,105
Professional Services	-	-	-	-
Capital Outlay	-	608	-	-
<b>TOTAL EXPOSITION CENTER</b>	<b>932,702</b>	<b>1,086,666</b>	<b>1,405,045</b>	<b>1,454,619</b>
<b>BRAZOS CENTER</b>				
Salary and Wages	399,095	401,024	424,533	435,325
Benefits	156,499	171,391	196,653	198,602
Departmental Support	96,359	98,316	96,372	96,532
Repairs and Maintenance	80,480	76,144	120,505	101,975
Minor Acquisitions	8,387	7,425	6,590	4,850
<b>BRAZOS CENTER CONT.</b>				
Contracts for Services	58,200	60,807	75,790	76,290
Professional Services	1,499	400	-	300
Capital Outlay	-	-	-	-
<b>TOTAL BRAZOS CENTER</b>	<b>800,520</b>	<b>815,507</b>	<b>920,443</b>	<b>913,874</b>
<b>COUNTY AGRICULTURE EXTENSION</b>				
Salary and Wages	197,048	177,218	189,901	193,944
Outside Labor Cost	-	-	-	-
Benefits	45,883	50,468	89,421	92,127
Departmental Support	52,047	46,795	50,300	50,600
Repairs and Maintenance	945	783	500	500
Minor Acquisitions	-	932	-	400
Contracts for Services	34,911	36,872	44,040	44,040
<b>TOTAL COUNTY AGRICULTURE EXTENSION</b>	<b>330,835</b>	<b>313,069</b>	<b>374,162</b>	<b>381,611</b>
<b>CHILD PROTECTIVE SERVICES</b>				
Departmental Support	34,956	37,136	50,000	50,000
Repairs and Maintenance	-	-	-	-
<b>TOTAL CHILD PROTECTIVE SERVICES</b>	<b>34,956</b>	<b>37,136</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL DEPARTMENTAL BUDGETS</b>	<b>61,731,713</b>	<b>63,345,108</b>	<b>72,414,200</b>	<b>78,118,000</b>

**BRAZOS COUNTY, TEXAS  
GENERAL FUND  
PROPOSED DEPARTMENTAL EXPENDITURE BUDGET  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

DEPARTMENT	2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ORIGINAL BUDGET	FY 2013 PROPOSED BUDGET
<b>OPERATING TRANSFERS OUT</b>				
Alternative Dispute Resolution Fund	7,500	7,500	7,500	7,500
Capital Improvement Fund	6,707,300	7,355,749	1,047,160	1,344,701
Courthouse Issue 2003	-	-	-	-
Courthouse Security	224,910	242,110	216,968	272,117
Exposition Fund	-	-	-	-
Debt Service	178,870	277,559	244,625	250,675
Grants Fund	315,577	359,265	374,469	221,571
Transfers to County Management	-	13,442	-	-
Transfers to Grants Fund	-	-	-	-
HLI Fund	200,000	-	-	1,000,000
Voters Registration	-	-	-	-
Primary Elect	5,800	-	-	-
<b>TOTAL OPERATING TRANSFERS</b>	<b>7,639,957</b>	<b>8,255,625</b>	<b>1,890,722</b>	<b>3,096,564</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 69,371,670</b>	<b>\$ 71,600,733</b>	<b>\$ 74,304,921</b>	<b>\$ 81,214,564</b>

\* Court Support Cost was together until FY 11, then it was split into two categories: Court Support Costs - Criminal and Court Support Costs - Civil

\*\* Pre-Trial Officer was part of the County Judge in FY 12.

\*\*\* Collections was part of the District Clerk in FY 10, then transferred under direction of Commissioners Court as separate department.

<b>ELECTED OFFICIALS</b> <b>PROPOSED COUNTY FUNDED ANNUAL SALARY</b> <b>Year Ending September 30, 2013</b>
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<u>Elected Officials</u>	<u>Base Salary</u>	<u>County Longevity</u>	<u>Other Supplements*</u>	<u>Annual Salary</u>
<b>County Judge</b>	\$ 88,943	\$ 720	\$ 2,040	\$ 91,703
<b>County Commissioner's</b>				
<b>Precinct 1</b>	69,378	240	840	70,458
<b>Precinct 2</b>	69,378	-	840	70,218
<b>Precinct 3</b>	69,378	240	840	70,458
<b>Precinct 4</b>	69,378	-	840	70,218
<b>County Treasurer</b>	69,378	480	480	70,338
<b>Tax Assessor-Collector</b>	69,378	480	-	69,858
<b>County Attorney</b>	83,348	1,200	480	85,028
<b>District Attorney</b>	15,000	1,440	-	16,440
<b>District Clerk</b>	69,378	720	480	70,578
<b>County Clerk</b>	69,378	1,440	480	71,298
<b>District Judge</b>				
<b>85th District Court</b>	13,800	1,200	1,200	16,200
<b>272nd District Court</b>	10,626	-	1,200	11,826
<b>361st District Court</b>	13,800	720	1,680	16,200
<b>County Court at Law #1</b>	144,338	720	1,200	146,258
<b>County Court at Law #2</b>	144,338	960	1,200	146,498
<b>Justice of the Peace</b>				
<b>Precinct 1</b>	64,153	240	840	65,233
<b>Precinct 2 Place 1</b>	64,153	1,200	840	66,193
<b>Precinct 2 Place 2</b>	64,153	960	840	65,953
<b>Precinct 3</b>	64,153	960	840	65,953
<b>Precinct 4</b>	64,153	-	840	64,993
<b>Sheriff</b>	104,018	1,440	480	105,938
<b>Constable</b>				
<b>Precinct 1</b>	64,153	720	480	65,353
<b>Precinct 2</b>	64,153	480	-	64,633
<b>Precinct 3</b>	64,153	-	480	64,633
<b>Precinct 4</b>	64,153	960	480	65,593
	<u>\$ 1,750,612</u>	<u>\$ 17,520</u>	<u>\$ 19,920</u>	<u>\$ 1,788,052</u>

\*Other Supplements include funds received from the State, cell phone allowance, vehicle allowance, and juvenile board supplement

<b>BRAZOS COUNTY, TEXAS</b> <b>PROPOSED BUDGET</b> <b>GENERAL FUND - CONTINGENCY PROVISIONS</b> <b>For The Year Ending September 30, 2013</b>
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	<b>Proposed 2013</b>
<b><u>GENERAL - COMMISSIONERS' COURT</u></b>	
<b>Court Appointed Attorneys</b>	\$ 100,000
<b>Capital Murder Trial</b>	750,000
<b>Autopsy</b>	100,000
<b>Court Support Cost</b>	200,000
<b>Utilities</b>	100,000
<b>Insurance</b>	150,000
<b>Worker's Compensation</b>	100,000
<b>Juvenile Placement</b>	200,000
<b>Discretionary Departmental Expenditure Accounts</b>	350,000
<b>Overtime</b>	100,000
<b>Gasoline/Diesel</b>	150,000
<b>Health and Life Fund Support</b>	200,000
<b>Total Contingency</b>	<b>\$ 2,500,000 *</b>

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

<b>BRAZOS COUNTY, TEXAS</b> <b>PROPOSED BUDGET</b> <b>GENERAL FUND - CONTINGENCY PROVISIONS</b> <b>For The Year Ending September 30, 2013</b>
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**Proposed  
2013**

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**DISTRICT ATTORNEY - CPS**

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

**ROAD AND BRIDGE DEPARTMENT**

<b>Allowance for Road Maintenance and Construction</b>	<b>\$ 1,373,631</b>
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The contingency provided for Road and Bridge expenditures represents residual unexpended budget funds resourced from the previous year. Once all expenditures have been accounted for, the contingency account will typically increase or decrease based on unexpended funds from the year before. However, this year the funds will not be increased as in previous years due lower than expected revenues.

**JUVENILE TITLE IV-E**

<b>Allowance for Unanticipated Expenditures</b>	<b>\$ 7,200</b>
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Juvenile Title IV-E has budgeted \$7,200 in the program for costs that can not be anticipated at the time the budget is being prepared. The funding will be provided from available reimbursements.

# COUNTY HEALTH ENDOWMENT FUND

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





**BRAZOS COUNTY, TEXAS  
COUNTY HEALTH ENDOWMENT FUND  
PROPOSED BUDGET**

**For The Year Ending September 30, 2012**

<b>Fund Balance at October 1, 2011</b>	<b>\$ 208,122</b>
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**For The Year Ending September 30, 2012**

<b>Anticipated Revenues</b>	<b>700</b>
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<b>Anticipated Expenditures</b>	<b>(40,000)</b>
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<b>Reserved Fund Balance, September 30, 2012</b>	<b><u>\$ 168,822</u></b>
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**BRAZOS COUNTY, TEXAS  
COUNTY HEALTH ENDOWMENT FUND (0200)  
PROPOSED BUDGET**

**For The Year Ending September 30, 2013**

<b>REVENUES (0200)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest	\$ 11,699	\$ 789	\$ 500	\$ 779	\$ 700
Tobacco Settlement	75,657	82,188	75,000	98,671	-
Reserved Fund Balance					39,300
<b>TOTAL REVENUES</b>	<b>\$ 87,357</b>	<b>\$ 82,978</b>	<b>\$ 75,500</b>	<b>\$ 99,450</b>	<b>\$ 40,000</b>

<b>EXPENDITURES (11002200)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Community Public Health	\$ 160,000	\$ 70,000	\$ 75,000	\$ 36,000	\$ 40,000
<b>TOTAL CONTRACT SERVICES</b>	<b>\$ 160,000</b>	<b>\$ 70,000</b>	<b>\$ 75,000</b>	<b>\$ 36,000</b>	<b>\$ 40,000</b>

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

The estimated cost for the Tax Office building and the infrastructure associated developing the site for construction of the building is approximately \$3 million. The Court has decided to finance the building with Certificate of Obligations anticipated to be sold during the fall of 2012. Approximately \$2.3 million is left from the initial transfer of the County Endowment Fund and will be used to fund general capital improvement projects instead of the Tax Office Building. Financing the building and infrastructure cost for the Tax Office follows the County's debt issuance practice.

# SPECIAL REVENUE FUNDS

Brazos County uses a special revenue fund to account for financial activity related to revenues and expenditures that are specifically the result of State legislative action. Each fund has established perimeters as to how revenues collected may be used, and the level of authority and control that commissioners' court may or may not have with regards to the funds. Fund accounting, therefore provides current as well as historic accountability. While the County anticipates that the funds available will be expended during the current period, it is not uncommon that funds will remain at the end of the fiscal period (fund balance). All funds remaining at year-end are appropriated to serve the next fiscal year's budget needs.



**BRAZOS COUNTY, TEXAS  
PROPOSED - SUMMARY  
SPECIAL REVENUE FUNDS**

**For The Year Ending September 30, 2013**

<b>BUDGETED FUNDS</b>	<b>Actual Fund Balance 10/1/2012</b>	<b>Budgeted Revenue Year Ending 9/30/2013</b>	<b>Transfers In/ (Out)</b>	<b>Budgeted Expenditures Year Ending 9/30/2013</b>	<b>Unreserved Fund Balance Year Ending 9/30/2013</b>
<b><u>SPECIAL REVENUE FUND</u></b>					
Hotel Occupancy Tax	\$ 806,711	\$ 1,002,700	\$ -	\$ 1,253,500	\$ 555,911
State Lateral Road	56,553	28,300	--	84,800	53
Unclaimed Property Fund	52,585	1,200	--	51,000	2,785
Law Library Fund	305,125	50,000	--	175,000	180,125
Alternative Dispute Resolution Fund	--	37,000	7,500	44,500	--
Law Enforcement Education Fund	8,372	--	--	8,372	--
County Records Management Fund	180,128	90,500	--	187,144	83,484
County Clerk Records Management Fund	470,674	153,500	--	204,927	419,247
County Clerk Archival Fund	112,917	140,300	--	160,000	93,217
Courthouse Security Fund	16,726	77,900	272,117	350,017	16,726
Justice Court Security Fund	27,077	9,550	--	36,627	--
District Clerk Management Fund	106,985	16,300	--	105,300	17,985
District Clerk Archival Fund	8,887	5,513	--	14,400	--
Justice of the Peace Technology Fund	155,065	40,000	--	158,000	37,065
County and District Court Tech Fund	7,720	7,180	--	14,900	--
Forfeitures Fund	37,000	--	--	37,000	--
D. A. Hot Check Collection Fund	100	--	--	100	--
Bail Bond Board Fee Fund	79,396	1,150	--	72,800	7,746
Voter Registration Fund	22,535	100	--	21,000	1,635
Vehicle Inventory Tax Interest Fund	119,895	3,000	--	118,176	4,719
Sheriff - Crime Fund	358,345	1,000	--	346,000	13,345
District Attorney - Crime Fund	52,034	100	--	27,429	24,705
Primary Election Services Fund	30,737	9,770	(1,770)	9,770	28,967
Brazos County Housing Finance Corp	155,979	--	--	143,538	12,441
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 3,171,546</b>	<b>\$ 1,675,063</b>	<b>\$ 277,847</b>	<b>\$ 3,624,300</b>	<b>\$ 1,500,156</b>

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
HOTEL OCCUPANCY TAX**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (1100)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Hotel, Motel Tax	\$ 1,064,670	\$ 1,130,582	\$ 975,000	\$ 1,000,972	\$ 1,000,000
Interest	4,446	3,983	3,500	2,717	2,700
Reserve Fund Balance	-	-	153,000	-	250,800
<b>TOTAL REVENUES</b>	<b>\$ 1,069,116</b>	<b>\$ 1,134,565</b>	<b>\$ 1,131,500</b>	<b>\$ 1,003,689</b>	<b>\$ 1,253,500</b>

<b>EXPENDITURES (11002500)</b>					
<b>Hotel Occupancy Tax (11002500)</b>					
Salary and Wages	\$ 87,218	\$ 87,946	\$ 87,611	\$ 78,864	\$ 100,267
Benefits	30,424	32,907	34,851	29,581	38,397
Departmental Support	55,220	31,011	58,238	35,903	83,596
Minor Acquisitions	341			-	9,080
Contract Services	-	-	5,000	-	-
Professional Fees	-	13,875	18,000	16,920	10,000
Community Contracts	25,000	225,000	75,000	75,000	110,000
Capital Outlay		21,285	-	-	100,000
	<b>\$ 198,202</b>	<b>\$ 412,023</b>	<b>\$ 278,700</b>	<b>\$ 236,268</b>	<b>\$ 451,340</b>

<b>Hotel Occupancy Tax - Marketing Reimbursement (11002600)</b>					
Salary and Wages	\$ 67,223	\$ 119,751	\$ 146,516	\$ 140,220	\$ 150,100
Benefits	22,755	40,370	54,155	48,319	56,214
Departmental Support	66,371	93,693	26,654	33,554	33,061
Repairs and Maintenance	14,274	15,288	-	7,008	7,800
Minor Acquisitions	1,865	1,235	-	3,068	500
Contracts for Services	6,381	7,222	13,300	1,906	3,000
Professional Services	-	-	4,000	-	-
	<b>\$ 178,870</b>	<b>\$ 277,559</b>	<b>\$ 244,625</b>	<b>\$ 234,075</b>	<b>\$ 250,675</b>

<b>Operating Transfers</b>					
Transfer to Debt Service Fund	\$ 588,014	\$ 624,011	\$ 621,485	\$ 489,486	\$ 551,485
	<b>\$ 588,014</b>	<b>\$ 624,011</b>	<b>\$ 621,485</b>	<b>\$ 489,486</b>	<b>\$ 551,485</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 965,086</b>	<b>\$ 1,313,593</b>	<b>\$ 1,144,810</b>	<b>\$ 959,829</b>	<b>\$ 1,253,500</b>
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The Tax Code Section §352.002 (a) allows for the County to adopt a resolution imposing a two percent tax on a person who pays for the use of a room that is a hotel/motel in Brazos County. The money in the fund is to be used in part on marketing projects that directly promote tourism, hotel, and convention activity. The funds will be also used to fund capital improvements as well as operations at the Brazos County Expo Complex.

Funding and expenditures are restricted by both State statute and Commissioner's Court.

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
STATE LATERAL ROAD**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (1200)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest - Accounts	\$ 472	\$ 224	\$ -	\$ 296	\$ 300
State of Texas - Lateral Road Fund	27,762	28,096	28,000	27,704	28,000
Reserve Fund Balance	-	-	56,000	-	56,500
<b>TOTAL REVENUES</b>	<b>\$ 28,234</b>	<b>\$ 28,320</b>	<b>\$ 84,000</b>	<b>\$ 28,000</b>	<b>\$ 84,800</b>

<b>EXPENDITURES (56006000)</b>					
Road & Bridge Projects	\$ -	\$ -	\$ 84,000	\$ -	\$ 84,800
Capital Outlay	100,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 84,000</b>	<b>\$ -</b>	<b>\$ 84,800</b>

Each year the County receives funds from the State to be expended on County road projects that intersect State highways and Farm-to-Market roadways.

The County Engineer has oversight responsibility for the operations of the State Lateral Road Fund.

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

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
UNCLAIMED PROPERTY FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (1300)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest - Accounts	\$ 1,177	\$ 1,296	\$ 1,000	\$ 1,000	\$ 1,200
Reserve Fund Balance	-	-	50,000	-	49,800
<b>TOTAL REVENUES</b>	<b>\$ 1,177</b>	<b>\$ 1,296</b>	<b>\$ 51,000</b>	<b>\$ 1,000</b>	<b>\$ 51,000</b>

<b>EXPENDITURES (12005000)</b>					
Departmental Support	\$ -	\$ -	\$ 51,000	\$ -	\$ 51,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000</b>	<b>\$ -</b>	<b>\$ 51,000</b>

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

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

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

Commissioners' Court has oversight responsibility for the fund.



**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
LAW LIBRARY**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (1500)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees - County Clerk	\$ 7,802	\$ 7,874	\$ 8,000	\$ 7,411	\$ 7,000
Fees - District Clerk	41,580	42,175	40,000	44,000	42,000
Interest - Accounts	1,496	1,276	1,200	1,019	1,000
Reserve Fund Balance	-	-	125,800	-	125,000
<b>TOTAL REVENUES</b>	<b>\$ 50,878</b>	<b>\$ 51,324</b>	<b>\$ 175,000</b>	<b>\$ 52,430</b>	<b>\$ 175,000</b>

<b>EXPENDITURES (52000100)</b>					
Departmental Support - Subscriptions	\$ 69,351	\$ 73,355	\$ 100,000	\$ 76,640	\$ 100,000
Repairs and Maintenance	-	-	2,000	-	2,000
Minor Acquisitions	-	-	53,000	-	53,000
Contracts	7,400	7,800	20,000	8,380	20,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,751</b>	<b>\$ 81,155</b>	<b>\$ 175,000</b>	<b>\$ 85,020</b>	<b>\$ 175,000</b>

The County and District Courts assess a \$20.00 Law Library fee for each civil case filed in the County and District Courts. The fee is collected by the County and District Clerks. Funds are deposited into the County Law Library Fund to maintain and furnish a law library for the County. The funds collected are restricted for the use of the law library.

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

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
ALTERNATIVE DISPUTE RESOLUTION  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (1700)</b>	<b>2010</b>	<b>FY 2011</b>	<b>FY 2012 ORIGINAL</b>	<b>FY 2012 YEAR-END</b>	<b>FY 2013 PROPOSED</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
Fees for Service	\$ 36,945	\$ 37,515	\$ 45,000	\$ 29,640	\$ 37,000
Transfer From General Fund	7,500	7,500	7,500	7,500	7,500
<b>TOTAL REVENUES</b>	<b>\$ 44,445</b>	<b>\$ 45,015</b>	<b>\$ 52,500</b>	<b>\$ 37,140</b>	<b>\$ 44,500</b>

<b>EXPENDITURES (11070000)</b>					
Contracts for Community Support	\$ 44,445	\$ 45,015	\$ 52,500	\$ 37,140	\$ 44,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,445</b>	<b>\$ 45,015</b>	<b>\$ 52,500</b>	<b>\$ 37,140</b>	<b>\$ 44,500</b>

The County Clerk and the District Clerk collect a \$15.00 fee assessed on all civil and probate cases filed in the County. The fees collected are used to both establish and maintain an Alternative Dispute Resolution Center in Brazos County. The funds are transferred to the Resolution Center the month following collection. The General Fund does not retain any portion of the fee for administration costs.

Funding is restricted by Commissioners' Court.

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
LAW ENFORCEMENT EDUCATION  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (1800)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
State LEOSE - Training	\$ 17,264	\$ 16,873	\$ -	\$ -	\$ -
Reserved Fund Balance	3,492	14,812	10,000	-	8,372
<b>TOTAL REVENUES</b>	<b>\$ 20,756</b>	<b>\$ 31,685</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 8,372</b>

<b>EXPENDITURES (30000100)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
LEOSE Training - Constable Precinct 1	\$ 2,133	\$ 1,095	\$ 500	\$ -	\$ 550
LEOSE Training - Constable Precinct 2	295	795	1,500	-	1,900
LEOSE Training - Constable Precinct 3	919	2,836	600	(1,020)	1,800
LEOSE Training - Constable Precinct 4	2,810	-	700	-	550
LEOSE Training - County Attorney	275	150	3,500	-	2,050
LEOSE Training - District Attorney	2,461	204	-	-	-
LEOSE Training - Sheriff	11,863	26,605	3,200	(978)	1,522
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,756</b>	<b>\$ 31,685</b>	<b>\$ 10,000</b>	<b>\$ (1,998)</b>	<b>\$ 8,372</b>

All County, District and Justice of the Peace Courts collect a \$2.00 fee assessed on all criminal offense convictions. All monies collected are transmitted to the State of Texas each quarter. Not later than March 1 the Comptroller shall allocate to the counties based on the number of law enforcement personnel in a department (Occupations Code §1701.157).

The money received from the State may be used by the department to pay for continuing education for law enforcement personnel and any direct and indirect costs associated with obtaining the education.

Funding is restricted by State statute.

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
COUNTY RECORDS MANAGEMENT FUND**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (1900)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 97,886	\$ 102,172	\$ 100,000	\$ 93,682	\$ 90,000
Interest - Accounts	728	696	500	652	500
Transfer from General Fund	-	13,442	-	-	-
Reserve Fund Balance	-	-	98,500	-	96,644
<b>TOTAL REVENUES</b>	<b>\$ 98,613</b>	<b>\$ 116,310</b>	<b>\$ 199,000</b>	<b>\$ 94,334</b>	<b>\$ 187,144</b>

**EXPENDITURES (50000100)**

**County Records Management and Preservation**

Salary and Wages	\$ 39,153	\$ 64,419	\$ 54,669	\$ 54,669	\$ 58,435
Benefits	15,824	25,521	22,545	22,545	23,337
Departmental Support	1,251	2,099	6,600	3,787	5,100
Minor Acquisitions	-	-	1,000	4,180	15,000
Contracts for Services	-	669	1,000	1,664	2,272
Professional Services	-	-	18,186	-	-
Capital Outlay	64,400	-	70,000	-	38,000
	<b>\$ 120,629</b>	<b>\$ 92,708</b>	<b>\$ 174,000</b>	<b>\$ 86,844</b>	<b>\$ 142,144</b>

**EXPENDITURES (50000200)**

**County Record Preservation (Government Code: Section 51.708)**

Minor Acquisitions	\$ -	\$ -	\$ 25,000	\$ 45,000	\$ 45,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 120,629</b>	<b>\$ 92,708</b>	<b>\$ 199,000</b>	<b>\$ 131,844</b>	<b>\$ 187,144</b>
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The County collects a \$5.00 fee for each civil case filed in a County, District, or Probate Court to provide funding for the County's records management and preservation efforts.

The County collects a \$10.00 fee for each criminal conviction made in each County or District Court case. The fee is used to provide resources to assist in the County's efforts at record management and preservation.

The County collects a \$10.00 fee to digitize and preserve court records from natural disasters.

Funding is restricted by Commissioners' Court.

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
COUNTY CLERK RECORDS  
MANAGEMENT AND PRESERVATION**

**For The Year Ending September 30, 2012  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2000)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 163,079	\$ 155,504	\$ 150,000	\$ 153,080	\$ 152,000
Interest - Accounts	2,400	2,027	2,000	1,689	1,500
Reserve Fund Balance	-	-	88,616	-	51,427
<b>TOTAL REVENUES</b>	<b>\$ 165,479</b>	<b>\$ 157,532</b>	<b>\$ 240,616</b>	<b>\$ 154,769</b>	<b>\$ 204,927</b>

<b>EXPENDITURES (21005000)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Salary and Wages	\$ 66,859	\$ 68,663	\$ 69,709	\$ 67,711	\$ 72,933
Benefits	29,362	32,745	35,407	33,653	36,494
Departmental Support	1,517	1,071	54,500	2,409	14,500
Repairs and Maintenance	-	-	500	-	500
Minor Acquisitions	5,065	-	2,000	-	2,000
Contracts for Services	59,940	57,079	78,500	63,871	78,500
Professional Services	-	67,298	-	-	-
Capital Outlay	-	24,228	-	32,056	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 162,742</b>	<b>\$ 251,085</b>	<b>\$ 240,616</b>	<b>\$ 199,700</b>	<b>\$ 204,927</b>

The County Clerk collects a \$5.00 fee on all cases and records filed in the County Clerk's office for the specific purpose of providing funding for the maintenance and preservation, including automation of records in the County Clerk's office.

These funds are under the specific control of the County Clerk, but the Commissioners' Court retains oversight responsibility.

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
COUNTY CLERK ARCHIVAL FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<u>REVENUES (2001)</u>	<u>2010 ACTUAL</u>	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ORIGINAL BUDGET</u>	<u>FY 2012 YEAR-END ESTIMATE</u>	<u>FY 2013 PROPOSED BUDGET</u>
Fees for Service	\$ 151,876	\$ 150,714	\$ 140,000	\$ 147,845	\$ 145,000
Interest - Accounts	244	383	300	435	400
Reserve Fund Balance	-	-	19,700	-	14,600
<b>TOTAL REVENUES</b>	<b>\$ 152,120</b>	<b>\$ 151,097</b>	<b>\$ 160,000</b>	<b>\$ 148,280</b>	<b>\$ 160,000</b>

<u>EXPENDITURES (21006000)</u>					
Professional Fees	\$ 76,120	\$ 114,180	\$ 160,000	\$ 114,200	\$ 160,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,120</b>	<b>\$ 114,180</b>	<b>\$ 160,000</b>	<b>\$ 114,200</b>	<b>\$ 160,000</b>

**This fund is used to account for the collection of an archival fee of \$5 for the restoration, automation and preservation of records in the County Clerk's as provided by Section 118.025 of the Local Government Code.**

**The funds generated from the collection of fee under this section may be expended only for the preservation and restoration of the County Clerk's record archive.**

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
COURTHOUSE SECURITY FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2200)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 89,933	\$ 91,250	\$ 90,000	\$ 79,380	\$ 77,500
Interest - Accounts	488	555	500	472	400
Reserve Fund Balance	-	-	27,000	-	-
Transfer from General Fund	224,910	242,110	216,968	229,677	272,117
<b>TOTAL REVENUES</b>	<b>\$ 315,331</b>	<b>\$ 333,915</b>	<b>\$ 334,468</b>	<b>\$ 309,529</b>	<b>\$ 350,017</b>

<b>EXPENDITURES</b>					
<b>Sheriff Support (51000100):</b>					
Salary and Wages	\$ 228,413	\$ 230,654	\$ 231,110	\$ 225,801	\$ 241,749
Benefits	81,714	88,069	94,315	92,411	98,325
Departmental Support	4,389	3,006	4,643	2,762	4,643
Repairs and Maintenance	-	3,728	4,400	5,280	5,300
Minor Acquisitions	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 314,515</b>	<b>\$ 325,456</b>	<b>\$ 334,468</b>	<b>\$ 326,254</b>	<b>\$ 350,017</b>

The County collects a \$3.00 fee for each civil or misdemeanor case filed in a County Court At Law for the purpose of funding the operational cost of providing adequate court security (Code of Criminal Procedure §102.107)

An additional \$5.00 fee is charged on the conviction of a felon in District Court criminal cases. The fee collected is used to provide funding for the operational cost of providing adequate courthouse security.

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

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
JUSTICE COURT SECURITY FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2201)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 11,489	\$ 12,423	\$ 12,200	\$ 9,603	\$ 9,450
Interest - Accounts	39	85	100	109	100
Reserve Fund Balance	-	-	27,000	-	27,077
<b>TOTAL REVENUES</b>	<b>\$ 11,528</b>	<b>\$ 12,508</b>	<b>\$ 39,300</b>	<b>\$ 9,712</b>	<b>\$ 36,627</b>

<b>EXPENDITURES (51000300)</b>					
Repair and Maintenance	\$ -	\$ -	\$ 3,380	\$ -	\$ 200
Contracts for Services	-	-	1,620	1,980	5,000
Capital Outlay	-	-	34,300	-	31,427
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 39,300</b>	<b>\$ 1,980</b>	<b>\$ 36,627</b>

The County collects a \$3.00 fee for each misdemeanor case filed in a Justice of the Peace for the purpose of funding the operational cost of providing adequate court security (Code of Criminal Procedure §102.107) for justice courts located outside of the county courthouse.

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



**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
DISTRICT CLERK MANAGEMENT FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2300)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 18,797	\$ 17,907	\$ 15,000	\$ 16,650	\$ 16,000
Interest - Accounts	343	389	200	394	300
Reserve Fund Balance	-	-	90,100	-	89,000
<b>TOTAL REVENUES</b>	<b>\$ 19,141</b>	<b>\$ 18,296</b>	<b>\$ 105,300</b>	<b>\$ 17,045</b>	<b>\$ 105,300</b>

<b>EXPENDITURES (20005000)</b>					
Departmental Support	\$ -	\$ -	\$ 43,000	\$ 77	\$ 43,000
Minor Acquisitions	-	-	10,000	9,820	10,000
Contracts for Services	-	-	23,000	-	23,000
Professional Fees	-	-	29,300	-	29,300
				0	
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,300</b>	<b>\$ 9,897</b>	<b>\$ 105,300</b>

The District Clerk collects a \$5.00 fee on all cases and records filed in the District Clerk's office for the specific purpose of providing funding for the maintenance and preservation, including automation of records in the District Clerks' office.

These funds are under the specific control of the District Clerk, but the Commissioners' Court retains oversight responsibility.

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
DISTRICT CLERK ARCHIVAL FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2301)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 3,696	\$ 5,159	\$ 4,500	\$ 5,926	\$ 5,500
Interest - Accounts	7	25	-	38	13
Reserve Fund Balance	-	-	3,300	-	8,887
<b>TOTAL REVENUES</b>	<b>\$ 3,703</b>	<b>\$ 5,184</b>	<b>\$ 7,800</b>	<b>\$ 5,964</b>	<b>\$ 14,400</b>

<b>EXPENDITURES (20006000)</b>					
Professional Fees	\$ -	\$ -	\$ 7,800	\$ -	\$ 14,400
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,800</b>	<b>\$ -</b>	<b>\$ 14,400</b>

This fund is used to account for the collection of an archival fee of \$5 for the restoration and preservation, digital capture, storage and retention and management of archive records in the District Clerk's office provided by Section 51.317 (b) (5) of the Government Code.

The funds generated from the collection of fee under this section may be expended only for the preservation and restoration of the District Clerk's record archive.

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
JUSTICE OF THE PEACE TECHNOLOGY FUND**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2400)</b>	<b>2010</b>	<b>FY 2011</b>	<b>FY 2012 ORIGINAL</b>	<b>FY 2012 YEAR-END</b>	<b>FY 2013 PROPOSED</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
Fees for Service	\$ 46,774	\$ 50,122	\$ 48,500	\$ 40,614	\$ 39,500
Interest	624	613	500	560	500
Bryan ISD AIM Contribution	6,720	6,720	-	-	-
CIRA	-	-	-	4,057	-
Reserve Fund Balance	-	-	110,000	-	118,000
<b>TOTAL REVENUES</b>	<b>\$ 54,118</b>	<b>\$ 57,455</b>	<b>\$ 159,000</b>	<b>\$ 45,231</b>	<b>\$ 158,000</b>

<b>EXPENDITURES</b>					
<b>JP's (24005000)</b>					
Departmental Support	\$ 1,080	\$ 1,080	\$ 3,785	\$ 1,188	\$ 40,153
Minor Acquisitions	-	-	-	1,111	30,000
Contract Services	13,440	-	-	-	-
	<b>\$ 14,520</b>	<b>\$ 1,080</b>	<b>\$ 3,785</b>	<b>\$ 1,188</b>	<b>\$ 70,153</b>
<b>JP #1 (24005100)</b>					
Salary & Wages	\$ 464	\$ 482	\$ 840	\$ 408	\$ 840
Benefits	90	94	170	82	176
Departmental Support	6,450	8,650	15,200	5,465	15,575
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	4,364	819	3,000	5,304	4,237
Capital Outlay	-	-	10,000	10,000	-
	<b>\$ 11,368</b>	<b>\$ 10,046</b>	<b>\$ 29,210</b>	<b>\$ 21,258</b>	<b>\$ 20,828</b>
<b>JP #2-1 (24005210)</b>					
Salary & Wages	\$ 464	\$ 840	\$ 840	\$ 714	\$ 840
Benefits	90	164	170	143	176
Departmental Support	72	466	9,200	-	9,000
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	6,284	7,168	4,650	3,337	2,000
Capital Outlay	-	2,406	10,000	10,000	-
	<b>\$ 6,910</b>	<b>\$ 11,045</b>	<b>\$ 24,860</b>	<b>\$ 14,194</b>	<b>\$ 12,016</b>

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
JUSTICE OF THE PEACE TECHNOLOGY FUND**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2400)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
<b>JP #2-2 (24005220)</b>					
Salary & Wages	\$ 464	\$ 482	\$ 840	\$ 606	\$ 840
Benefits	90	94	170	121	176
Departmental Support	-	908	9,200	2,377	8,335
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	7,999	-	-	2,425	865
Contract Services	-	13,440	13,440	-	13,440
Capital Outlay	802	-	10,000	10,000	-
	<b>\$ 9,354</b>	<b>\$ 14,924</b>	<b>\$ 33,650</b>	<b>\$ 15,529</b>	<b>\$ 23,656</b>
<b>JP #3 (24005300)</b>					
Salary & Wages	\$ 524	\$ 831	\$ 840	\$ 714	\$ 840
Benefits	102	162	170	143	176
Departmental Support	796	548	10,700	-	10,500
Repair & Maintenance	-	-	-	-	600
Minor Acquisitions	2,337	-	10,175	2,541	4,990
Contract Services	-	-	10,000	-	-
Capital Outlay	-	-	10,000	10,000	-
	<b>\$ 3,759</b>	<b>\$ 1,541</b>	<b>\$ 41,885</b>	<b>\$ 13,398</b>	<b>\$ 17,106</b>
<b>JP #4 (24005400)</b>					
Salary & Wages	\$ 805	\$ 594	\$ 840	\$ 408	\$ 840
Benefits	157	116	170	82	176
Departmental Support	201	826	8,200	240	7,200
Repair & Maintenance	-	-	-	-	-
Minor Acquisitions	5,573	7,052	6,400	5,935	6,025
Capital Outlay	-	-	10,000	10,000	-
	<b>\$ 6,736</b>	<b>\$ 8,587</b>	<b>\$ 25,610</b>	<b>\$ 16,664</b>	<b>\$ 14,241</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 52,647</b>	<b>\$ 47,222</b>	<b>\$ 159,000</b>	<b>\$ 82,231</b>	<b>\$ 158,000</b>

**The Justices of the Peace collect a \$4.00 fee on all misdemeanor convictions. The fee is to be used by the Justices of the Peace to upgrade existing technology within their respective offices.**

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2401)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 1,474	\$ 6,226	\$ 4,500	\$ 7,244	\$ 7,155
Interest	2	18	-	37	25
Reserve Fund Balance	-	-	7,300	-	7,720
<b>TOTAL REVENUES</b>	<b>\$ 1,476</b>	<b>\$ 6,244</b>	<b>\$ 11,800</b>	<b>\$ 7,281</b>	<b>\$ 14,900</b>

<b>EXPENDITURES (25005000)</b>					
Departmental Support	\$ -	\$ -	\$ -	\$ -	\$ -
Minor Acquisitions	-	-	11,800	-	14,900
Contractual Services	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,800</b>	<b>\$ -</b>	<b>\$ 14,900</b>

**A defendant convicted of a criminal offense in a county court, statutory county court, or district court shall pay a \$4.00 county and district court technology fee as a cost of court. (Code of Criminal Procedure §102.0169)**

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
FORFEITURE FUND**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2500)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 21,698	\$ 8,171	\$ -	\$ 6,795	\$ -
Interest	112	122	-	118	-
Reserve Fund Balance	-	-	23,206	-	37,000
<b>TOTAL REVENUES</b>	<b>\$ 21,809</b>	<b>\$ 8,293</b>	<b>\$ 23,206</b>	<b>\$ 6,913</b>	<b>\$ 37,000</b>

**EXPENDITURES (28010000/30110000/30210000/30310000)**

County Attorney	\$ -	\$ -	\$ -	\$ -	\$ 729
Sheriff Forfeitures	-	1,216	21,475	-	27,164
Constable Pct. 1 Forfeitures	5,082	234	1,731	-	3,092
Constable Pct. 2 Forfeitures	-	-	-	-	1,214
Constable Pct. 3 Forfeitures	-	-	-	-	4,801
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,082</b>	<b>\$ 1,450</b>	<b>\$ 23,206</b>	<b>\$ -</b>	<b>\$ 37,000</b>

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

These funds are under the specific control of the Commissioners Court and the department awarded the forfeiture. Use of the funds must follow existing State and County purchasing requirements.

**BRAZOS COUNTY, TEXAS**  
**SPECIAL REVENUE FUND**  
**PROPOSED BUDGET**  
**D.A. HOT CHECK COLLECTIONS**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2600)</b>	<b>2010</b>	<b>FY 2011</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest - Accounts	\$ 11	\$ 20	\$ -	\$ 9	\$ -
Other Revenue	1,375	3,126	500	76	-
Reserve Fund Balance	-	-	3,500	-	100
<b>TOTAL REVENUES</b>	<b>\$ 1,386</b>	<b>\$ 3,145</b>	<b>\$ 4,000</b>	<b>\$ 85</b>	<b>\$ 100</b>

<b>EXPENDITURES (19006000)</b>					
Departmental Support	\$ -	\$ 2,753	\$ 4,000	\$ 3,823	\$ 100
Minor Acquisitions	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,753</b>	<b>\$ 4,000</b>	<b>\$ 3,823</b>	<b>\$ 100</b>

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
BAIL BOND BOARD FEE FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2700)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest - Accounts	\$ 332	\$ 309	\$ 300	\$ 281	\$ 150
Other Revenue	2,500	2,000	1,500	2,023	1,000
Reserve Fund Balance	-	-	75,600	-	71,650
<b>TOTAL REVENUES</b>	<b>\$ 2,832</b>	<b>\$ 2,309</b>	<b>\$ 77,400</b>	<b>\$ 2,304</b>	<b>\$ 72,800</b>

<b>EXPENDITURES (12006000)</b>					
Salary and Wages	\$ 278	\$ 142	\$ 4,000	\$ 470	\$ 4,000
Benefits	91	53	602	156	900
Departmental Support	882	103	72,798	-	67,900
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,251</b>	<b>\$ 298</b>	<b>\$ 77,400</b>	<b>\$ 626</b>	<b>\$ 72,800</b>

**This fund was established to account for the licensing fee received from bail bondsmen and for the expenditures for monitoring local bail bondsmen.**



**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
VOTER REGISTRATION**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (2800)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest - Accounts	\$ 96	\$ 89	\$ -	\$ 90	\$ 100
Secretary of State	-	1,051	-	38,448	-
Transfer from General Fund	-	-	-	13,540	-
Reserve Fund Balance	-	-	21,000	-	20,900
<b>TOTAL REVENUES</b>	<b>\$ 96</b>	<b>\$ 1,140</b>	<b>\$ 21,000</b>	<b>\$ 52,078</b>	<b>\$ 21,000</b>

<b>EXPENDITURES (13005000)</b>					
Departmental Support	\$ -	\$ 451	\$ 19,300	\$ 720	\$ 19,300
Minor Acquisitions	-	-	400	32,040	400
Professional Services	-	600	900	-	900
Capital Outlay	-	-	400	-	400
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,051</b>	<b>\$ 21,000</b>	<b>\$ 32,760</b>	<b>\$ 21,000</b>

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

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

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
APPROVED BUDGET  
VEHICLE INVENTORY TAX INTEREST FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<u>REVENUES (2900)</u>	<u>2010 ACTUAL</u>	<u>FY 2011 ACTUAL</u>	<u>FY 2012 ORIGINAL BUDGET</u>	<u>FY 2012 YEAR-END ESTIMATE</u>	<u>FY 2013 PROPOSED BUDGET</u>
P & I Taxes	\$ 1,264	\$ 2,643	\$ 2,000	\$ 2,329	\$ 2,000
Interest	1,712	1,830	1,000	1,269	1,100
Reserve Fund Balance	-	-	115,338	-	115,076
<b>TOTAL REVENUES</b>	<b>\$ 2,975</b>	<b>\$ 4,473</b>	<b>\$ 118,338</b>	<b>\$ 3,598</b>	<b>\$ 118,176</b>

<u>EXPENDITURES (13006000)</u>					
Salary and Wages	\$ -	\$ -	\$ 11,100	\$ -	\$ 11,100
Employee benefits	-	-	2,238	-	2,314
Departmental Support	2,456	1,987	75,000	4,422	78,700
Minor Acquisitions	-	820	10,000	-	10,000
Professional Fees	-	-	20,000	-	16,062
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,456</b>	<b>\$ 2,807</b>	<b>\$ 118,338</b>	<b>\$ 4,422</b>	<b>\$ 118,176</b>

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

This earned interest is specifically restricted by State statute. It may be used only by the Tax Assessor-Collector to provide funding for the efforts of the office in direct support of the collection and distribution of the Vehicle Inventory Tax.

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
SHERIFF - CRIME FUND**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3300)</b>	<b>2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>YEAR-END</b>	<b>PROPOSED</b>
			<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
Interest	\$ 1,482	\$ 1,385	\$ -	\$ 901	\$ 1,000
Other Revenue	114	1,210	-	147	-
Sheriff Crime Fund	-	-	-	-	-
Reserve Fund Balance	-	-	352,000	-	345,000
<b>TOTAL REVENUES</b>	<b>\$ 1,596</b>	<b>\$ 2,594</b>	<b>\$ 352,000</b>	<b>\$ 1,048</b>	<b>\$ 346,000</b>

<b>EXPENDITURES (28050000)</b>					
Salary and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee benefits	-	-	-	-	-
Departmental Support	1,610	7,014	248,200	6,171	229,675
Repairs and Maintenance	-	-	43,500	-	3,400
Minor Acquisitions	-	-	22,800	5,750	70,800
Contract Services	-	-	37,000	-	-
Professional Services	-	-	500	-	-
Capital Outlay	-	-	-	-	42,125
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,610</b>	<b>\$ 7,014</b>	<b>\$ 352,000</b>	<b>\$ 11,920</b>	<b>\$ 346,000</b>

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

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
DISTRICT ATTORNEY - CRIME FUND  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3400)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest	\$ 183	\$ 220	\$ -	\$ 216	\$ 100
District Attorney - Crime Fund	38,225	18,209	7,500	31,269	-
Reserve Fund Balance	-	-	19,925	-	27,329
<b>TOTAL REVENUES</b>	<b>\$ 38,408</b>	<b>\$ 18,429</b>	<b>\$ 27,425</b>	<b>\$ 31,485</b>	<b>\$ 27,429</b>

<b>EXPENDITURES (19200100)</b>					
Salary and Wages	\$ 11,575	\$ 13,715	\$ 16,000	\$ 15,357	\$ 16,000
Benefits	901	1,070	1,299	1,299	1,303
Departmental Support	9,264	5,078	10,126	-	10,126
Contract Services	100	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,840</b>	<b>\$ 19,862</b>	<b>\$ 27,425</b>	<b>\$ 16,656</b>	<b>\$ 27,429</b>

The District Attorney's Crime Fund receives an equal cash contribution from the City of Bryan, City of College Station, and the Brazos County Sheriff's department.

**BRAZOS COUNTY, TEXAS**  
**SPECIAL REVENUE FUND**  
**PROPOSED BUDGET**  
**PRIMARY ELECTION SERVICES FUND**  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated

<b>REVENUES (3500)</b>	<b>2010</b>	<b>FY 2011</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	\$ 68,255	\$ 3,831	\$ 57,400	\$ 68,135	\$ 9,770
Interest	120	180	-	78	-
Transfer from General Fund	5,800	-	-	950	-
Reserve Fund Balance	-	-	30,000	-	-
<b>TOTAL REVENUES</b>	<b>\$ 74,175</b>	<b>\$ 4,011</b>	<b>\$ 87,400</b>	<b>\$ 69,163</b>	<b>\$ 9,770</b>

<b>EXPENDITURES (211200)</b>					
Outside Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Departmental Support	77	-	500	89	-
Contract Services	2,275	-	1,900	2,310	-
Professional Fees	52,033	-	49,200	42,278	-
	<b>\$ 54,385</b>	<b>\$ -</b>	<b>\$ 51,600</b>	<b>\$ 44,677</b>	<b>\$ -</b>

<b>EXPENDITURES (211300)</b>					
Departmental Support	\$ -	\$ -	\$ 30,000	1,954	\$ 7,000
Repairs and Maintenance	-	-	-	-	1,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 1,954</b>	<b>\$ 8,000</b>
<b>Operating Transfers</b>					
Transfer to General Fund			\$ 5,800	\$ 5,800	\$ 1,770
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,800</b>	<b>\$ 5,800</b>	<b>\$ 1,770</b>
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,800</b>	<b>\$ 7,754</b>	<b>\$ 9,770</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 54,385</b>	<b>\$ -</b>	<b>\$ 87,400</b>	<b>\$ 52,431</b>	<b>\$ 9,770</b>

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

**BRAZOS COUNTY, TEXAS  
SPECIAL REVENUE FUND  
PROPOSED BUDGET  
BRAZOS COUNTY HOUSING FINANCE CORPORATION  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3901)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Fees for Service	***	***	\$ 45,000	\$ 24,371	\$ -
Interest	***	***	400	5,337	-
Reserve Fund Balance	***	***	40,000	-	143,538
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,400</b>	<b>\$ 29,708</b>	<b>\$ 143,538</b>

<b>EXPENDITURES (39010000)</b>					
Departmental Support	\$ -	\$ -	\$ 2,675	\$ 3,156	\$ 3,675
Professional Fees	-	-	82,725	23,009	139,863
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,400</b>	<b>\$ 26,165</b>	<b>\$ 143,538</b>

**Brazos County, partnered with six neighboring counties incorporated the Brazos County Housing Finance Corporation on March 18, 1980. The Finance Corporation is public nonprofit corporation in accordance with the Texas Housing Finance Corporations Act, Texas LGC Chapter 394, as amended. It was created to provide decent, safe, and sanitary housing at affordable prices for residents of Brazos County and its**

\*\*\* During fiscal year 2012 the County determined the Housing Finance Corporation should be presented as a blended component unit of the county.

# FEDERAL & STATE GRANT FUNDS

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





**BRAZOS COUNTY, TEXAS  
PROPOSED BUDGET - SUMMARY  
GRANT FUNDS  
For The Year Ending September 30, 2013**

<u>GRANT FUNDS</u>	<u>Anticipated Fund Balance Oct. 1, 2011</u>	<u>Budgeted Revenue Year Ending Sept. 30, 2012</u>	<u>Transfers In</u> (1)	<u>Transfers Out</u>	<u>Budgeted Expenditures Year Ending Sept. 30, 2012</u>
TxDOT - Comprehensive Underage	--	60,893	64,401	--	125,294
Vine Program	--	--	--	--	--
TJPC - State Aid	--	809,562	135,289	(2)	944,851
TJPC - Z - Salary Adjustment	--	--	--	--	--
TJPC - F- Progressive Sanctions JPO	--	--	--	--	--
TJPC - G -Progressive Sanctions 1-2-3	--	--	--	--	--
TJPC - O -Progressive Sanctions ISJPO	--	--	--	--	--
TJPC - Community Corrections	--	--	--	--	--
TJPC - X -ICBF	--	--	--	--	--
TJPC - C - Commitmt Reduction	--	136,257	21,881	--	158,138
HAVA - General Compliance	--	--	--	--	--
Edward Byrne Justice Assistance Grant	--	13,825	--	--	13,825
State Homeland Security	--	39,826	--	--	39,826
Metropolitan Planning Organization	--	388,881	--	--	388,881
COPS Technology	--	--	--	--	--
JP Truancy	--	--	--	--	--
BCS Mobility Initiative	--	161,751	--	--	161,751
<b>TOTAL GRANT PROGRAMS</b>	<u>\$ --</u>	<u>\$ 1,610,995</u>	<u>\$ 221,571</u> (1)	<u>\$ --</u>	<u>\$ 1,832,566</u>

(1) Represents matching funds that are provided for support of the Grant

(2) Revenues for all TJPC grants combined due to TJPC/TYC combination at State level. Accounting for Expenditures will remain split.

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**COMPREHENSIVE UNDERAGE DRINKING ENFORCEMENT PROGRAM**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant Funding	\$ 38,160	\$ 61,601	\$ 61,143	\$ 32,087	\$ 60,893
General Fund - Matching Funds	53,864	53,864	62,747	62,747	64,401
<b>TOTAL REVENUES</b>	<b>\$ 92,024</b>	<b>\$ 115,465</b>	<b>\$ 123,890</b>	<b>\$ 94,834</b>	<b>\$ 125,294</b>

<b>EXPENDITURES (183100)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Salary & Wages	\$ 65,804	\$ 76,064	\$ 83,289	\$ 69,793	\$ 90,475
Benefits	17,763	15,193	29,151	17,877	23,369
Departmental Support	8,457	23,348	11,450	7,165	11,450
Repairs and Maintenance	-	560	-	-	-
Minor Acquisitions	-	300	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 92,024</b>	<b>\$ 115,465</b>	<b>\$ 123,890</b>	<b>\$ 94,834</b>	<b>\$ 125,294</b>

The County has entered into a year to year program with the Texas Department of Transportation to provide assistance in interdiction for Kids under 21 purchasing alcohol. The Grant calls for a \$50,000 support from the State. If the State does not provide funding, there is no requirement on the part of the County to support the activity. The Grant is monitored through the County Attorney's office. The County is responsible for 50% matching funds. Any unfunded requirements will be provided through the funds available in the "County Attorney Hot Check Administration Funds".  
**BCS Mobility Initiative**

**BRAZOS COUNTY, TEXAS  
GRANT FUNDS  
PROPOSED BUDGET  
VINE PROGRAM**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - Funding *	\$ 30,108	\$ 30,710	\$ 30,710	\$ 30,710	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 30,108</b>	<b>\$ 30,710</b>	<b>\$ 30,710</b>	<b>\$ 30,710</b>	<b>\$ -</b>

<b>EXPENDITURES (286000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Contract Services	\$ 30,108	\$ 30,710	\$ 30,710	\$ 30,710	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,108</b>	<b>\$ 30,710</b>	<b>\$ 30,710</b>	<b>\$ 30,710</b>	<b>\$ -</b>

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**T. J. P. C. - STATE AID**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - T. J. P. C. - State Aid	\$ 141,508	\$ 119,859	\$ 155,332	\$ 160,894	\$ 809,562
General Fund - Matching Funds	34,174	38,841	4,570	-	135,289
<b>TOTAL REVENUES</b>	<b>\$ 175,682</b>	<b>\$ 158,700</b>	<b>\$ 159,902</b>	<b>\$ 160,894</b>	<b>\$ 944,851</b>

<b>EXPENDITURES (312100)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Salary and Wages	\$ 109,693	\$ 119,283	\$ 118,588	\$ 115,496	\$ 675,806
Benefits	43,229	39,417	41,314	36,998	269,045
Departmental Support	778	-	-	-	-
Minor Acquisitions	21,982	-	-	-	-
Contract Services	-	-	-	10,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,682</b>	<b>\$ 158,700</b>	<b>\$ 159,902</b>	<b>\$ 152,494</b>	<b>\$ 944,851</b>

**BRAZOS COUNTY, TEXAS  
GRANT FUNDS  
PROPOSED BUDGET  
T. J. P. C. - Z - SALARY ADJUSTMENT  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - T. J. P. C. - Salary Adjustment	\$ 122,106	\$ 123,975	\$ 123,975	\$ 159,037	\$ -
General Fund - Matching Funds	25,293	25,137	25,726	-	-
<b>TOTAL REVENUES</b>	<b>\$ 147,400</b>	<b>\$ 149,112</b>	<b>\$ 149,701</b>	<b>\$ 159,037</b>	<b>\$ -</b>

<b>EXPENDITURES (311100)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Salary and Wages	\$ 123,416	\$ 124,457	\$ 124,457	\$ 117,772	\$ -
Benefits	23,984	24,655	25,244	41,265	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 147,400</b>	<b>\$ 149,112</b>	<b>\$ 149,701</b>	<b>\$ 159,037</b>	<b>\$ -</b>

\* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**T. J. P. C. - F- PROGRESSIVE SANCTIONS JPO**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - T. J. P. C. - F-Progressive Sanctions	\$ 93,243	\$ 94,101	\$ 94,101	\$ 214,914	\$ -
General Fund - Matching Funds	114,199	128,042	130,777	-	-
<b>TOTAL REVENUES</b>	<b>\$ 207,442</b>	<b>\$ 222,143</b>	<b>\$ 224,878</b>	<b>\$ 214,914</b>	<b>\$ -</b>

<b>EXPENDITURES (318300)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Salary and Wages	\$ 140,106	\$ 158,949	\$ 158,344	\$ 153,845	\$ -
Benefits	67,335	63,194	66,534	61,069	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 207,442</b>	<b>\$ 222,143</b>	<b>\$ 224,878</b>	<b>\$ 214,914</b>	<b>\$ -</b>

\* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**T. J. P. C. - G - PROG SANCTIONS 1-2-3**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - T. J. P. C. - Progressive Sanctions 1-2-3	\$ 38,525	\$ 38,525	\$ 38,525	\$ 49,644	\$ -
General Fund - Matching Funds	41,027	12,873	13,589	-	-
<b>TOTAL REVENUES</b>	<b>\$ 79,552</b>	<b>\$ 51,398</b>	<b>\$ 52,114</b>	<b>\$ 49,644</b>	<b>\$ -</b>

<b>EXPENDITURES (318400)</b>					
Salary and Wages	\$ 49,719	\$ 36,311	\$ 36,171	\$ 35,067	\$ -
Benefits	16,415	15,087	15,943	14,578	-
Departmental Support	1,668	-	-	-	-
Professional Services	11,750	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 79,552</b>	<b>\$ 51,398</b>	<b>\$ 52,114</b>	<b>\$ 49,644</b>	<b>\$ -</b>

\* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**T. J. P. C. - O - PROGRESSIVE SANCTIONS ISJPO**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - T. J. P. C. - O - Progressive Sanctions ISJPO	\$ 27,024	\$ 27,240	\$ 27,240	\$ 34,537	\$ -
General Fund - Matching Funds	23,908	25,234	25,908	-	-
<b>TOTAL REVENUES</b>	<b>\$ 50,932</b>	<b>\$ 52,474</b>	<b>\$ 53,148</b>	<b>\$ 34,537</b>	<b>\$ -</b>

<b>EXPENDITURES (318500)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Salary and Wages	\$ 36,946	\$ 37,209	\$ 37,066	\$ 24,081	\$ -
Benefits	13,986	15,265	16,082	10,455	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,932</b>	<b>\$ 52,474</b>	<b>\$ 53,148</b>	<b>\$ 34,537</b>	<b>\$ -</b>

\* Revenues and Expenditures moved to 312100 and 318700



**BRAZOS COUNTY, TEXAS  
GRANT FUNDS  
PROPOSED BUDGET  
COMMITMENT REDUCTION  
For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - T. J. P. C. - C - Committ Reduction	\$ 143,183	\$ 153,300	\$ 136,257	\$ 155,272	\$ 136,257
General Fund - Matching Funds	4,580.80	-	11,649	91	21,881
<b>TOTAL REVENUES</b>	<b>\$ 147,764</b>	<b>\$ 153,300</b>	<b>\$ 147,906</b>	<b>\$ 155,363</b>	<b>\$ 158,138</b>

<b>EXPENDITURES (318700)</b>					
Salary and Wages	\$ 41,309	\$ 102,438	\$ 102,045	\$ 94,287	\$ 109,644
Benefits	14,750	43,929	45,861	42,574	48,494
Departmental Support	-	6,933	-	-	-
Minor Acquisitions	2,564	-	-	-	-
Contract for Services	89,140	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 147,764</b>	<b>\$ 153,300</b>	<b>\$ 147,906</b>	<b>\$ 136,860</b>	<b>\$ 158,138</b>

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**JUVENILE COMMUNITY CORRECTIONS BLOCK GRANT**  
**For The Year Ending September 30, 2013**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - T. J. P. C. - Community Corrections	\$ 243,439	\$ 225,994	\$ 225,994	\$ 263,631	\$ -
General Fund - Matching Funds	37,999	85,618	89,661	-	-
<b>TOTAL REVENUES</b>	<b>\$ 281,438</b>	<b>\$ 311,612</b>	<b>\$ 315,655</b>	<b>\$ 263,631</b>	<b>\$ -</b>

<b>EXPENDITURES (316100)</b>					
Salary and Wages	\$ 203,763	\$ 220,524	\$ 219,683	\$ 186,585	\$ -
Benefits	77,675	91,088	95,972	77,046	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 281,438</b>	<b>\$ 311,612</b>	<b>\$ 315,655</b>	<b>\$ 263,631</b>	<b>\$ -</b>

\* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS  
GRANT FUNDS  
PROPOSED BUDGET  
INTENSIVE COMMUNITY BASED FUNDING  
For The Year Ending September 30, 2012  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - T. J. P. C. - X - ICBF	\$ 57,307	\$ 54,395	\$ 54,395	\$ 57,619	\$ -
General Fund - Matching Funds	4,541	9,145	9,842	-	-
<b>TOTAL REVENUES</b>	<b>\$ 61,849</b>	<b>\$ 63,540</b>	<b>\$ 64,237</b>	<b>\$ 57,619</b>	<b>\$ -</b>

<b>EXPENDITURES (318600)</b>					
Salary and Wages	\$ 46,103	\$ 46,479	\$ 46,301	\$ 42,526	\$ -
Benefits	15,746	17,061	17,936	15,093	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,849</b>	<b>\$ 63,540</b>	<b>\$ 64,237</b>	<b>\$ 57,619</b>	<b>\$ -</b>

\* Revenues and Expenditures moved to 312100 and 318700

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**HELP AMERICA VOTE ACT - GENERAL COMPLIANCE**  
**For The Year Ending September 30, 2012**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Reserve Fund Balance	\$ 2,939	\$ 244,964	\$ 26,875	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 2,939</b>	<b>\$ 244,964</b>	<b>\$ 26,875</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES (212100)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Departmental Support	\$ 9,025	\$ 244,964	\$ 26,875	\$ -	\$ -
Minor Acquisitions	12,580	-	-	-	-
Contract for Services	4,040	-	-	-	-
Capital Outlay	17,025	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,670</b>	<b>\$ 244,964</b>	<b>\$ 26,875</b>	<b>\$ -</b>	<b>\$ -</b>

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**EDWARD BYRNE JUSTICE ASSISTANCE GRANT**  
**For The Year Ending September 30, 2012**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Criminal Justice Division Governor's Office	\$ 46,519	\$ 62,675	\$ 43,249	\$ 22,391	\$ 13,825
<b>TOTAL REVENUES</b>	<b>\$ 46,519</b>	<b>\$ 62,675</b>	<b>\$ 43,249</b>	<b>\$ 22,391</b>	<b>\$ 13,825</b>

<b>EXPENDITURES (288000 &amp; 288300 &amp; 288400)</b>					
Departmental Support	\$ -	\$ 6,317	\$ 5,749	\$ -	\$ -
Repairs and Maintenance	-	-	-	3,905	-
Minor Acquisitions	-	8,255	37,500	31,618	13,825
Capital Outlay	32,114	48,103	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 32,114</b>	<b>\$ 62,675</b>	<b>\$ 43,249</b>	<b>\$ 35,523</b>	<b>\$ 13,825</b>

**BRAZOS COUNTY, TEXAS  
GRANT FUNDS  
PROPOSED BUDGET  
STATE HOMELAND SECURITY GRANT  
For The Year Ending September 30, 2012  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
GDEM - Domestic Preparedness	\$ 169,263	\$ 341,350	\$ 24,485	\$ 29,892	\$ 39,826
<b>TOTAL REVENUES</b>	<b>\$ 169,263</b>	<b>\$ 341,350</b>	<b>\$ 24,485</b>	<b>\$ 29,892</b>	<b>\$ 39,826</b>

<b>EXPENDITURES (355400)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Departmental Support	\$ -	\$ -	\$ -	\$ 19,014	\$ 23,322
Repairs and Maintenance	-	-	-	820	-
Minor Acquisitions	2,597	153,303	24,485	-	-
Contract Services	13,364	28,047	-	43,281	16,504
Capital Outlay	153,303	160,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 169,263</b>	<b>\$ 341,350</b>	<b>\$ 24,485</b>	<b>\$ 63,115</b>	<b>\$ 39,826</b>

**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**METROPOLITAN PLANNING ORGANIZATION**  
**For The Year Ending September 30, 2012**  
**With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Grant - M. P. O.	\$ 278,278	\$ 480,125	\$ 480,125	\$ 207,958	\$ 388,881
General Fund - Matching Funds	15,000	15,000	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 293,278</b>	<b>\$ 495,125</b>	<b>\$ 480,125</b>	<b>\$ 207,958</b>	<b>\$ 388,881</b>

<b>EXPENDITURES (424100)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Salary and Wages	\$ 192,174	\$ 226,081	\$ 181,430	\$ 133,903	\$ 185,362
Benefits	60,480	74,967	62,660	45,964	63,688
Departmental Support	25,872	38,800	36,600	14,364	37,330
Repairs and Maintenance	3,275	10,000	25,000	11,518	5,000
Minor Acquisitions	10,116	10,000	20,723	2,048	10,000
Contracts for Services	17,318	24,000	26,500	19,035	26,500
Professional Services	4,030	111,277	127,212	-	61,001
Capital Outlay	10,015	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 323,278</b>	<b>\$ 495,125</b>	<b>\$ 480,125</b>	<b>\$ 226,831</b>	<b>\$ 388,881</b>

**BRAZOS COUNTY, TEXAS  
GRANT FUNDS  
PROPOSED BUDGET  
COPS TECHNOLOGY GRANT  
For The Year Ending September 30, 2012  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
U.S. Department of Justice	\$ -	\$ -	\$ 167,882	\$ 99,680	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 167,882</b>	<b>\$ 99,680</b>	<b>\$ -</b>

<b>EXPENDITURES (284000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Minor Acquisitions	\$ -	\$ -	\$ 13,541	\$ 1,250	\$ -
Capital Outlay	-	-	154,341.00	99,680	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 167,882</b>	<b>\$ 100,930</b>	<b>\$ -</b>



**BRAZOS COUNTY, TEXAS**  
**GRANT FUNDS**  
**PROPOSED BUDGET**  
**JP TRUANCY GRANT**  
For The Year Ending September 30, 2012  
With Comparative Data for the Year Ending as Indicated

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
JP Truancy Monitoring	\$ -	\$ -	\$ 15,000	\$ 13,440	\$ -
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 13,440</b>	<b>\$ -</b>

<b>EXPENDITURES (241000)</b>					
Contract - Services	\$ -	\$ -	\$ 15,000	\$ 13,440	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 13,440</b>	<b>\$ -</b>

**BRAZOS COUNTY, TEXAS  
GRANT FUNDS  
PROPOSED BUDGET  
METROPOLITAN PLANNING ORGANIZATION  
For The Year Ending September 30, 2012  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (3000)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
BCS Mobility Initiative	\$ -	\$ -	\$ -	\$ 119,171	\$ 161,751
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 119,171</b>	<b>\$ 161,751</b>

<b>EXPENDITURES (424200)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ORIGINAL BUDGET</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Contracts for Services	\$ -	\$ -	\$ -	\$ 42,425	\$ 161,751
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,425</b>	<b>\$ 161,751</b>

# DEBT SERVICE FUND

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



<p><b>BRAZOS COUNTY, TEXAS</b></p> <p><b>DEBT SERVICE FUND</b></p> <p><b>ANALYSIS OF RESERVED FUND BALANCE</b></p> <p><b>September 30, 2012</b></p>
---

<b>Fund Balance October 1, 2010</b>	<b>\$</b>	<b>4,075,186</b>
<b>Revenues - 2011</b>		<b>9,147,061</b>
		<hr/>
<b>Expenditures - 2011</b>		
<b>General Obligation Principal</b>		<b>3,545,000</b>
<b>C. O. Principal</b>		<b>1,490,000</b>
<b>General Obligation Interest</b>		<b>3,146,273</b>
<b>C. O. Interest</b>		<b>1,018,980</b>
<b>Fiscal Agent Fees</b>		<b>2,747</b>
		<hr/>
		<b>9,203,000</b>
		<hr/>
<b>Transfer In</b>		<b>901,570</b>
<b>Anticipated Fund Balance At September 30, 2011</b>		
<b>Reserved To Fund Future Debt Requirements</b>	<b>\$</b>	<b>4,920,817</b>
		<hr/> <hr/>
<b>For the Year Ending September 30, 2012</b>		
<b>Anticipated Revenues</b>		<b>9,890,807</b>
<b>Anticipated Expenditures</b>		<b>(9,651,592)</b>
<b>Anticipated Unreserved and Unrestricted Fund Balance ( September 30, 2012)</b>		<hr/> <hr/> <b>5,160,032</b>

**BRAZOS COUNTY, TEXAS  
PROPOSED BUDGET  
DEBT SERVICE FUND**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (4100)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Taxes	\$ 8,769,809	\$ 9,055,003	\$ 8,739,000	\$ 9,111,626	\$ 8,656,000
Penalty and Interest	59,453	63,851	50,000	47,501	50,000
Interest - Accounts	66,848	28,207	20,000	23,796	25,000
Reserved Fund Balance		-	1,000,000		1,688,422
Transfer from General Fund	178,870	277,559	244,625	216,327	250,675
Transfer from HOT Fund	588,014	624,011	608,175	491,557	551,485
Proceeds Fm Refunding Bonds	7,365,000	-	-		-
Bond Premium	307,439	-	-		-
<b>TOTAL REVENUES</b>	<b>\$ 17,335,433</b>	<b>\$ 10,048,631</b>	<b>\$ 10,661,800</b>	<b>\$ 9,890,807</b>	<b>\$ 11,221,582</b>

**EXPENDITURES (60000100/60002000)**

Refunded Debt	\$ 7,300,000	\$ -	\$ -	\$ -	\$ -
Debt Service - G. O. Interest	\$ 3,511,190	3,146,273	3,014,504	3,014,504	2,881,290
Debt Service - C. O. Interest	1,058,886	1,018,980	1,768,921	967,647	1,534,298
Debt Service - G.O. Principal	2,120,000	3,545,000	4,145,000	4,145,000	4,465,994
Debt Service - C.O. Principal	2,590,000	1,490,000	1,728,375.00	1,521,641	2,335,000
Bond Issuance Costs	107,110	-	-	-	-
Fiscal Agent Fees	1,948	2,748	5,000	2,800	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,689,134</b>	<b>\$ 9,203,001</b>	<b>\$ 10,661,800</b>	<b>\$ 9,651,592</b>	<b>\$ 11,221,582</b>



**BRAZOS COUNTY, TEXAS**  
**GENERAL LONG TERM DEBT**  
**SCHEDULE OF GENERAL LONG TERM DEBT PAYABLE BY ISSUE**  
**September 30, 2013**

Debt Issue	Interest Rates (%) And Dates	Final Issue Date	Debt Maturity Date	Debt Authorized And Issued
<b>General Obligation Bond</b>				
<b>2001 Series, Issued For:</b> Exposition Center	6.5/5.0/4.3/4.4/4.5/ 4.6/4.65/4.7/4.75/ 4.8/4.9/	12/1/2001	3/30/2013	8,000,000
<b>2002 Series, Issued For:</b> Electronic voting equipment, Information technology, Vehicles, Right-of-Way	3.0/2.8/3.2/3.45/3.6 3.7/3.85 3/1 and 9/1	10/15/2002	9/1/2013	2,995,000
<b>2003 Series, Issued For:</b> Real Estate Acquisition, Vehicles R & B Equipment, Communication Conversion	2.5/2.55/2.65/2.75/3.125/ 3.375/3.625/3.75/3.9/4.0/ 4.2/4.3/4.375/4.45/4.5/4.55 3/1 and 9/1	11/15/2003	9/1/2023	10,000,000
<b>2004 Series, Issued For:</b> Real Estate Acquisition, R & B Equipment, Building Improvements Right of Way Acquisition	2.6/4.0/3.75/3.8/3.9/ 4.0/4.2/4.25/4.3/4.4/ 4.5/4.55 3/1 and 9/1	8/15/2004	9/1/2014	5,000,000
<b>General Obligation Bond</b>				
<b>2005 Series, Issued For:</b> Exposition Center	6.0/5.5/5.0/4.0/4.125 4.25/4.375 3/1 and 9/1	Est. 8/31/2005	3/30/2022	10,500,000
<b>2005 Series, Issued For:</b> Buildings, Building Renovations, Capital Roads, Equipment, and Right-of-Way Acquisition	3.25/3.75/3.5/3.625 3/1 and 9/1	9/1/2005	9/1/2015	2,750,000
<b>Limited Tax Refunding Bonds</b>				
Refunding of the 1996 C.O.'s	4.0 3/1 and 9/1	12/1/2005	3/1/2016	6,005,000
<b>General Obligation Bond</b>				
<b>2008 Series, Issued For:</b> Jail Expansion	3.25/3.375/3.5/3.625 3.75/4.0/4.125/5.0/4.5 3/1 and 9/1	5/1/2008	9/1/2028	55,000,000
<b>2009 Series, Issues For:</b> Expansion of Exposition Center and Equipment	5.0	9/29/2009	9/01/2034	12,000,000
<b>Limited Tax Refunding Bonds</b>				
Refunding of the 1998 C.O.s and 2001 G.O.'s	3.0/3.0/3.0/4.0 4.0/4.0/4.0/4.0/4.0 4.0/4.0	10/15/2009	9/1/2021	7,365,000
<b>Total Long Term Debt</b>				<u><u>\$ 119,615,000</u></u>

**Note:**

(1) All debt obligations of Brazos County are payable both as to principal and interest solely from and secured by ad valorem taxes levied against all taxable property within the County.



<b>Debt Outstanding</b>			<b>Debt Service Requirements For Fiscal Year 2012-2013</b>		
<b>Principal</b>	<b>Interest</b>	<b>Totals</b>	<b>Principal</b>	<b>Interest</b>	<b>Totals</b>
455,000	10,465	465,465	455,000	10,465	465,465
195,000	7,508	202,508	195,000	7,508	202,508
6,365,000	1,766,448	8,131,448	475,000	267,632	742,632
3,735,000	1,129,750	4,864,750	240,000	155,932	395,933
8,315,000	2,655,490	10,970,490	505,000	346,344	851,344
920,000	69,938	989,938	295,000	34,500	329,499
2,820,000	232,200	3,052,200	655,000	99,700	754,700
52,195,000	22,208,260	74,403,260	2,300,000	2,240,356	4,540,356
10,940,000	5,750,304	16,690,304	375,000	447,560	822,560
4,845,000	939,611	5,784,611	375,000	184,425	559,425
<b>\$ 90,785,000</b>	<b>\$ 34,769,974</b>	<b>\$ 125,554,974</b>	<b>\$ 5,870,000</b>	<b>\$ 3,794,422</b>	<b>\$ 9,664,422</b>

**BRAZOS COUNTY, TEXAS  
GENERAL OBLIGATION DEBT  
SCHEDULED DEBT RETIREMENT BY YEARS**

**At October 1, 2012**

<b>Fiscal Year End</b>	<b>Total Required Principal</b>	<b>Total Required Interest</b>	<b>Total Requirements</b>
2012 - 13	5,870,000	3,794,421	9,664,421
2013 - 14	5,540,000	3,589,650	9,129,650
2014 - 15	5,795,000	3,387,938	9,182,938
2015 - 16	5,690,000	3,169,648	8,859,648
2016 - 17	5,145,000	2,967,123	8,112,123
2017- 18	5,350,000	2,767,408	8,117,408
2018 - 19	5,585,000	2,551,768	8,136,768
2019 - 20	5,820,000	2,324,565	8,144,565
2020 - 21	6,060,000	2,087,209	8,147,209
2021 - 34	39,930,000	8,130,245	48,060,245
	<u>\$ 90,785,000</u>	<u>\$ 34,769,974</u>	<u>\$ 125,554,974</u>

**BRAZOS COUNTY, TEXAS**  
**DEBT SERVICE FUND**  
**SCHEDULE OF ACTUAL REVENUES, EXPENDITURES,**  
**AND RESERVED FUND BALANCE**  
**AND RESPECTIVE DEBT SERVICE TAX RATES**

**By Years**

<b>Year Ended September 30,</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Reserved Fund Balance</b>	<b>Tax Rates**</b>
2003	2,519,076	2,867,509	1,612,877	4.23
2004	3,467,053	3,456,188	1,623,742	5.11
2005	4,435,858	4,177,895	1,881,705	6.32
2006	11,423,092	10,917,768	2,387,029	7.01
2007	5,351,133	4,829,535	2,908,627	6.20
2008	6,060,450	6,137,699	2,831,378	6.20
2009	8,237,284	7,639,774	3,428,888	8.13
2010	10,035,432	9,389,134	4,075,186	8.34
2011	10,048,631	9,203,000	4,920,817	8.44
2012*	9,890,807	9,651,592	5,160,032	8.13

\* Anticipated for fiscal year ending September 30, 2012

\*\* Tax Rates are presented as cents per \$100 of property valuation.

**BRAZOS COUNTY, TEXAS**  
**ANTICIPATED FUTURE DEBT SERVICE REQUIREMENTS**  
**For The Fiscal Years Shown**

Description		Est. Debt Requirements 09/30/13	Est. Debt Requirements 09/30/14	Est. Debt Requirements 09/30/15	Est. Debt Requirements 09/30/16	
2001 Bonds (12/1/01)	P	455,000	-	-	-	
(Issued \$8,000,000)	I	10,465	-	-	-	
2002 CO'S (10/15/02)	P	195,000	-	-	-	
(Issued \$2,995,000)	I	7,508	-	-	-	
2003 CO'S (11/15/03)	P	475,000	490,000	510,000	530,000	
(Issued \$10,000,000)	I	267,632	249,820	231,446	211,556	
2004 CO'S (8/15/04)	P	240,000	250,000	260,000	275,000	
(Issued \$5,000,000)	I	155,932	146,332	136,332	126,582	
2005 GO'S (9/1/05)	P	505,000	525,000	545,000	565,000	
(Issued \$10,500,000)	I	346,344	326,144	305,144	283,344	
2005 CO'S (9/1/05)	P	295,000	305,000	320,000		
(Issued \$2,750,000)	I	34,500	23,438	12,000		
2005 Refunding Bonds (12/1/05)	P	655,000	690,000	720,000	755,000	
(Issued \$12,000,000)	I	99,700	72,800	44,600	15,100	
2008 GO'S (5/1/08)	P	2,300,000	2,400,000	2,510,000	2,620,000	
Issued (\$55,000,000)	I	2,240,356	2,165,606	2,084,606	1,996,756	
2009 CO'S (10/15/09)	P	375,000	400,000	425,000	425,000	
Issued (\$12,000,000)	I	447,560	436,310	424,310	407,310	
2009 Refunding (10/15/09)	P	375,000	480,000	505,000	520,000	
(Issued \$7,365,000)	I	184,425	169,200	149,500	129,000	
<b>Certified O/S Debt</b>		<b>9,664,422</b>	<b>9,129,650</b>	<b>9,182,938</b>	<b>8,859,648</b>	
Tax Rate	\$	<b>0.0779</b>	\$	<b>0.0779</b>	\$	<b>0.0779</b>
<b>Less:</b>						
Amount to be paid from Fund Balance		(1,000,000)				
Total Qualified Debt for FYE 9/30/13						
To Be Paid with Property Tax Revenues		8,664,422				

**BRAZOS COUNTY, TEXAS**  
**ANTICIPATED FUTURE DEBT SERVICE REQUIREMENTS**  
**For The Fiscal Years Shown**

<b>Description</b>	<b>Est. Debt Requirements 09/30/13</b>	<b>Est. Debt Requirements 09/30/14</b>	<b>Est. Debt Requirements 09/30/15</b>	<b>Est. Debt Requirements 09/30/16</b>
Beginning Fund Balance	4,920,817	3,835,422	3,284,799	2,852,469
Tax Revenue (@ 98%)	8,579,027	8,579,027	8,750,607	8,925,620
Transfer From				
General Fund	-	-	-	-
Use of Fund Balance	(9,664,422)	(9,129,650)	(9,182,938)	(8,859,648)
<b>Fund Balance</b>				
<b>At End of Year</b>	<u>3,835,422</u>	<u>3,284,799</u>	<u>2,852,469</u>	<u>2,918,440</u>
<b>Available Taxable Value</b>	<b>11,236,181,618</b>	<b>11,236,181,618.00</b>	<b>11,460,905,250.36</b>	<b>11,690,123,355.37</b>
Estimated Appraised Value				
Increase (Decrease) as a %		2%	2%	2%



# CAPITAL PROJECT FUNDS

Brazos County at various times establishes Capital Improvement funds to tract the costs associated with programs that have been authorized by the Commissioners' Court. The budget appropriations and related resources have been provided for the following:

## **Capital Project Fund – Jail Expansion 2007:**

The County received voter approval for a general obligation bond issue in November 2007. The issue is to expand the current jail and increasing the number of beds to approximately 684 beds.

## **Capital Project Fund - Exposition Complex - Expansion:**

The County is expanding the facilities at the Brazos County Exposition Complex. In October 2009, certificates of obligation were sold to fund the expansion. Debt service for the expansion will be funded through Brazos County's share of the Hotel Occupancy Tax revenues.

The expansion will add an additional stall barn, covered arena, covered connection, modifications to existing covered arena, rv parking, expansion of exhibit hall, additional parking, fair ground site, and purchase of infrastructure and equipment.

## **Capital Project Fund – General Capital Improvements:**

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





**BRAZOS COUNTY, TEXAS**  
**CAPITAL PROJECT FUNDS**  
**COMBINING SCHEDULE OF REVENUES AND EXPENDITURES**  
**PROPOSED BUDGET**  
**For the Year Ending September 30, 2013**

<b>Revenues:</b>	<b>General Capital Improvements</b>	<b>Jail Expansion 2007</b>	<b>Expo Expansion 2009</b>	<b>Courthouse Renovations &amp; Other 2012</b>	<b>Totals</b>
Interest	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
Transfer From General Fund	1,344,701	-	-	-	\$ 1,344,701
Reserve Fund Balance	5,015,220	300,000	100,500	-	\$ 5,415,720
Total Revenues:	<u>\$ 6,359,921</u>	<u>\$ 305,000</u>	<u>\$ 100,500</u>	<u>\$ -</u>	<u>\$ 6,765,421</u>
<b>Other Financing Sources:</b>					
Transfer From HOT Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Bond Issue	-	-	-	10,000,000	10,000,000
Bond Issue Premium	-	-	-	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000,000</u>	<u>\$ 10,000,000</u>
<b>Total Revenues and Other Financing Sources:</b>	<u><u>\$ 6,359,921</u></u>	<u><u>\$ 305,000</u></u>	<u><u>\$ 100,500</u></u>	<u><u>\$ 10,000,000</u></u>	<u><u>\$ 16,765,421</u></u>
<b>Expenditures:</b>					
Building Maintenance	\$ 397,461	\$ -	\$ -	\$ -	\$ 397,461
Computer Maintenance	12,900	-	-	-	12,900
Grounds Maintenance	41,687	-	-	-	41,687
Network Maintenance	49,680	-	-	-	49,680
Appliances	2,115	-	-	-	2,115
Minor Computer Hardware	209,300	-	-	-	209,300
Equipment - Other	28,721	-	-	-	28,721
Equipment - Radios	3,500	-	-	-	3,500
Furniture	27,081	-	-	-	27,081
Maintenance Contract	58,320	-	-	-	58,320
Regional Radio System	31,042	-	-	-	31,042
Computer Hardware	106,770	-	-	-	106,770
Computer Network Costs	80,089	-	-	-	80,089
Software - Judicial	1,594,136	-	-	-	1,594,136
Equipment - Electronic	400,000	-	-	-	400,000
Equipment - Other	348,271	-	-	-	348,271
Equipment - R & B	314,412	-	-	-	314,412
Land	333,690	-	-	-	333,690
Vehicles - SO	161,191	-	-	-	161,191
Vehicles - Jail	89,750	-	-	-	89,750
Vehicles - R & B	59,736	-	-	-	59,736
Fleet Maintenance	750,000	-	-	-	750,000
Building Renovations - Courthouse	1,060,069	-	-	-	1,060,069
Building Renovations - Courthouse	-	-	-	7,200,000	7,200,000
Building- Tax Office	200,000	-	-	-	200,000
Building- Tax Office	-	-	-	2,800,000	2,800,000
Building - Sheriff Jail	-	305,000	-	-	305,000
Building - Expo Center	-	-	100,500	-	100,500
	<u><u>\$ 6,359,921</u></u>	<u><u>\$ 305,000</u></u>	<u><u>\$ 100,500</u></u>	<u><u>\$ 10,000,000</u></u>	<u><u>\$ 16,765,421</u></u>

**BRAZOS COUNTY, TEXAS**  
**JAIL EXPANSION 2007**  
**PROPOSED BUDGET**  
**For the Year Ending September 30, 2013**

<b>REVENUES (4308)</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>YEAR-END</b>	<b>PROPOSED</b>
			<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>
Interest	\$ 63,008	\$ 20,000	\$ -	\$ 5,000	\$ 5,000
Reserve Fund Balance			3,300,000		300,000
<b>TOTAL REVENUES</b>	<b>\$ 63,008</b>	<b>\$ 20,000</b>	<b>\$ 3,300,000</b>	<b>\$ 5,000</b>	<b>\$ 305,000</b>

<b>EXPENDITURES (63430800/63431000)</b>					
Building Sheriff Jail	\$ -	\$ -	\$ -	\$ -	\$ -
Courthouse Jail Holding	22,449,713	377,134	3,300,000	3,696,626	305,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,449,713</b>	<b>\$ 377,134</b>	<b>\$ 3,300,000</b>	<b>\$ 3,696,626</b>	<b>\$ 305,000</b>

**BRAZOS COUNTY, TEXAS  
EXPO EXPANSION 2009  
PROPOSED BUDGET  
For the Year Ending September 30, 2013**

<b>REVENUES (4309)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest	\$ 37,894	\$ 7,155	\$ 15,000	\$ 13,501	\$ -
Reserve Fund Balance	-	-	5,400,000	-	100,500
<b>TOTAL REVENUES</b>	<b>\$ 37,894</b>	<b>\$ 7,155</b>	<b>\$ 5,415,000</b>	<b>\$ 13,501</b>	<b>\$ 100,500</b>
<b>EXPENDITURES (63430900)</b>					
Bond Issuance Cost	\$ 132,745	\$ -	\$ -	\$ -	\$ -
Building - Expo Expansion	7,847,992	4,756,793	5,415,000	133,159	\$ 100,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,980,737</b>	<b>\$ 4,756,793</b>	<b>\$ 5,415,000</b>	<b>\$ 133,159</b>	<b>\$ 100,500</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer From HOT Fund	\$ 790,000	\$ -	\$ -	\$ -	\$ -
Proceeds from Bond Issue	12,000,000	-	-	-	-
Bond Issue Premium	146,133	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 12,936,133</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**The Commissioners Court sold \$12,000,000 certificates of obligation for the expansion of the Brazos County Exposition Complex during fiscal year 2010. The expansion project will include a covered arena, stall barn, covered connection, modifications to existing covered arena and stall barn, rv parking spaces, as well as expansion of the exhibit hall, the purchase of related equipment, road extension and a site for fairground.**

**BRAZOS COUNTY, TEXAS  
COURTHOUSE RENOVATIONS & OTHER 2012  
PROPOSED BUDGET  
For the Year Ending September 30, 2013**

<b>REVENUES (4312)</b>	<b>FY 2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Bond	-	-	-	-	10,000,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>

<b>EXPENDITURES (63000710/63000910)</b>					
Courthouse Renovation	\$ -	\$ -	\$ -	\$ -	\$ 7,200,000
Tax Office	-	-	-	-	2,800,000
<b>TOTAL EXPENDITURES</b>					<b>\$ 10,000,000</b>

<b>OTHER FINANCING SOURCES</b>					
Proceeds from Bond Issue	\$ -	\$ -	\$ -	\$ -	\$ 790,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 790,000</b>

The Commissioners Court plans to issue \$10 million dollars in Certificates of Obligation during the fall of 2012. The bond proceeds will be used for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, renovation, and/or rehabilitation of County-owned public property, specifically (1) the Courthouse; (2) Tax Office Building, (3) the Brazos Center, (4) Juvenile Detention Center, and (5) a Fleet Maintenance Building.

**BRAZOS COUNTY, TEXAS**  
**GENERAL CAPITAL IMPROVEMETNS FUND (4500)**  
**PROPOSED BUDGET**  
**For the Year Ending September 30, 2013**

<b>REVENUES (4500)</b>	<b>BUDGET</b>
Transfer From General Fund	\$ 1,344,701
Reserved Fund Balance	5,015,220
<b>TOTAL REVENUES</b>	<b>\$ 6,359,921</b>

<b>EXPENDITURES (4500)</b>	<b>BUDGET</b>
Auditorium Roof (Admin Building)	\$ 34,610
Gymnasium Paint (Juvenile Justice Center)	28,700
Roof Drains (Brazos Center)	7,500
Roof Replacement (Lilly Building - JP 4)	16,000
Brazos Center AHU Rebuild (Brazos Center)	160,000
Brazos Center HVAC Control System Replacement (Brazos Center)	50,000
HVAC Replacement (Health Department)	18,000
AC Unit Replacement (2) - (Juvenile)	27,000
AC Unit Replacement (2) - (IT)	21,000
Toilets (5) - (Juvenile)	14,000
Preservation of "Brazos Flower" Sculpture (Brazos Center)	20,651
Toughbook Arbitrator	\$ 12,900
Parking Lot Repairs (Brazos Center)	\$ 41,687
Fiber to Expo Complex - Jones Road (IT)	\$ 49,680
Jury Room Refrigerator (County Court at Law #2)	\$ 700
Toaster - Food Services (Jail)	1,415
Juvenile Servier (IT)	\$ 4,300
Virtual Desktop Infrastructure (IT)	205,000
Equipment - Other (Jail)	\$ 23,200
Striping Machine (Building Maintenance)	1,250
Armor Body Vest (3) - (Constable Pct. 2)	2,115
Armor Body Vest (4) - (Juvenile)	2,156

<b>BRAZOS COUNTY, TEXAS</b> <b>GENERAL CAPITAL IMPROVEMETNS FUND (4500)</b> <b>PROPOSED BUDGET</b> <b>For the Year Ending September 30, 2013</b>
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Equipment - Radios (Jail)	\$	3,500
Furniture (Associate Judge #1)	\$	25,181
Furniture (County Court at Law #2)		1,900
Gymnasium Roof (Juvenile Justice Center)	\$	37,960
Carpet Office/Meeting Spaces (Juvenile)		20,360
BVWACS Radio System	\$	31,042
Video Camera Storage (IT)	\$	14,250
AMCAD Servers (IT)		92,520
Courthouse Core Switch (IT)	\$	42,589
County Wireless Network (IT)		37,500
Replacement of Judicial Software (IT)	\$	1,594,136
Equipment - Electronic (Comm Court)	\$	400,000
Equipment - Other (Comm. Court)	\$	270,171
BVDC Freezer (Jail)		27,500
Hot Food Table - Food Services (Jail)		5,600
Spacesaver Filing System (CA)		45,000
Equipment - R & B	\$	314,412
Land (R&B)	\$	333,690
Replacement Vehicle: Unit 128 Dodge Charber (SO)	\$	37,140
Replacement Vehicle: Unit 146 Dodge Charber (SO)		32,565
Replacement Vehicle: Unit 159 Dodge Charber (SO)		30,515
Replacement Vehicle: Unit 160 Dodge Charber (SO)		30,456
Replacement Vehicle: Unit 161 Dodge Charber (SO)		30,515
Crisis Intervention Vehicle Equipment (2) - (Jail)	\$	24,750
Replacement Vehicle: Unit 163 Dodge Charger (Jail)		30,000
New Van for Workcrew - Expo/Brazos Center		35,000
Replace 3/4 Ton Heavy Duty Pick-up with Equipment (2) - (R&B)	\$	59,736

**BRAZOS COUNTY, TEXAS**  
**GENERAL CAPITAL IMPROVEMETNS FUND (4500)**  
**PROPOSED BUDGET**  
**For the Year Ending September 30, 2013**

Fleet Maintenance	\$	750,000
Courthouse Remodeling	\$	1,060,069
Tax Office Building	\$	200,000

<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>6,359,921</b>
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**ALL UNEXPENDED FUNDS FROM THE CURRENT YEAR WILL AUTOMATICALLY ROLL FORWARD INTO THE NEW BUDGET YEAR AND WILL BE APPROPRIATED AT THE DISCRETION OF COMMISSIONERS COURT.**

## Brazos County, Texas

### Proposed - FY 2013 Capital Improvement Plan Summarized by Department

Department	Approved FY 12	2012-13
Commissioner's Court - 11000100	\$ 400,000	\$ 400,000
Information Technology - 14000100	\$ 2,281,047	\$ 2,237,029
Building Maintenance - 17000100	\$ 101,270	\$ 345,000
County Attorney - 18000100	\$ 59,073	\$ 105,000
Associate Judge #1 - 22600100	\$ -	\$ 25,181
County Court at Law #2 - 23000100	\$ -	\$ 2,600
Justice of the Peace, Pct. 4 - 24401100	\$ -	\$ 1,000
Sheriff's Office -Administration - 28000100	\$ 47,046	\$ 405,481
Sheriff's Office - Jail Division - 28002000	\$ 31,100	\$ 189,808
Constable Pct. #1 - 30101100	\$ -	\$ 4,000
Constable Pct. #2 - 30201100	\$ -	\$ 75,939
Constable Pct. #3 - 30301100	\$ -	\$ 64,000
Constable Pct. #4 - 30401100	\$ -	\$ 76,624
Juvenile Services - 31000100	\$ -	\$ 248,316
Emergency Management - 35500100	\$ -	\$ 31,042
Expo Center - 36000100	\$ 6,490	\$ 170,000
Brazos Center - 36500100	\$ 30,651	\$ 53,337
Road & Bridge Equipment - 56001000	\$ 133,690	\$ 1,943,265
Courthouse Remodeling	\$ 3,671,437	\$ 6,500,000
Tax Office Building	\$ 2,842,231	\$ 160,000
Fleet Maintenance	\$ -	\$ 750,000
Equipment - Other (Commissioner's Court)	\$ 270,171	\$ -
<b>Total</b>	\$ 9,874,206	\$ 13,787,622



## Brazos County, Texas

### Proposed - FY 2013 Capital Improvement Plan Summarized by Department

2013-14	2014-15	2015-16	2016-17	FY 13 Proposed
\$ -	\$ -	\$ -	\$ -	\$ 400,000
\$ 152,690	\$ 152,690	\$ 159,940	\$ 77,940	\$ 2,052,875
\$ 146,300	\$ 21,000	\$ 21,000	\$ 21,000	\$ 442,270
\$ -	\$ -	\$ -	\$ -	\$ 45,000
\$ -	\$ -	\$ -	\$ -	\$ 25,181
\$ -	\$ -	\$ -	\$ -	\$ 2,600
\$ 3,500	\$ -	\$ -	\$ -	\$ -
\$ 228,565	\$ 305,485	\$ 203,555	\$ 136,150	\$ 161,191
\$ 212,030	\$ 95,000	\$ 140,000	\$ 215,000	\$ 124,715
\$ 35,000	\$ 70,000	\$ -	\$ -	\$ -
\$ 73,824	\$ 73,824	\$ -	\$ 3,102	\$ 2,115
\$ -	\$ 32,000	\$ 32,000	\$ -	\$ -
\$ 145,600	\$ -	\$ -	\$ -	\$ -
\$ 30,000	\$ 30,000	\$ 30,000	\$ 28,000	\$ 22,516
\$ 31,309	\$ -	\$ -	\$ -	\$ 31,042
\$ -	\$ 74,600	\$ 96,000	\$ 12,800	\$ -
\$ 89,155	\$ -	\$ 30,000	\$ -	\$ 62,338
\$ 711,806	\$ 121,285	\$ 50,290	\$ 50,290	\$ 707,838
\$ -	\$ -	\$ -	\$ -	\$ 1,060,069
\$ -	\$ -	\$ -	\$ -	\$ 200,000
\$ -	\$ -	\$ -	\$ -	\$ 750,000
\$ -	\$ -	\$ -	\$ -	\$ 270,171
\$ 1,859,779	\$ 975,884	\$ 762,785	\$ 544,282	\$ 6,359,921



# PROPRIETARY FUND

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

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

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



<p><b>BRAZOS COUNTY, TEXAS</b>  <b>HEALTH AND LIFE INSURANCE FUND</b>  <b>ANALYSIS OF RESERVED FUND BALANCE</b>  <b>September 30, 2012</b></p>
--

<b>Beginning Fund Balance, October 1, 2010</b>	<b>\$ 1,462,625</b>
<b>Revenues - 2011</b>	8,153,596
<b>Expenditures - 2011</b>	8,117,038
<b>Fund Balance At September 30, 2011</b>	<b>1,499,183</b>
<b>Estimated Revenues - 2012</b>	8,928,996
<b>Estimated Expenditures - 2012</b>	8,428,900
	<hr/>
<b>Anticipated Fund Balance At September 30, 2012</b>	<b><u><u>\$ 1,999,279</u></u></b>

**BRAZOS COUNTY, TEXAS  
PROPOSED BUDGET  
HEALTH AND LIFE INSURANCE FUND**

**For The Year Ending September 30, 2013  
With Comparative Data for the Year Ending as Indicated**

<b>REVENUES (5000)</b>	<b>2010 ACTUAL</b>	<b>FY 2011 ACTUAL</b>	<b>FY 2012 ORIGINAL BUDGET</b>	<b>FY 2012 YEAR-END ESTIMATE</b>	<b>FY 2013 PROPOSED BUDGET</b>
Interest - Accounts	\$ 9,333	\$ 9,356	\$ 8,500	\$ 7,109	\$ 7,800
Employee Dental - County	263,165	303,966	300,000	301,762	325,000
Employer Dental - County	57,713	71,771	75,000	65,430	70,000
Employer Payments - County	4,106,178	4,825,291	5,000,000	5,019,411	5,200,000
Employer - Medical - Health Dept.	154,395	186,048	190,000	169,190	190,000
Employer - Dental - Health Dept.	2,160	2,880	3,000	2,496	2,700
Employee - Medical - Health Dept.	27,000	40,700	40,000	36,784	40,000
Employee - Dental - Health Dept.	9,162	11,416	11,000	10,680	11,000
Employer - Medical - MPO	26,280	23,256	24,000	21,967	24,000
Employer - Dental - MPO	384	360	350	324	-
Employee - Medical - MPO	18,480	15,291	16,000	18,705	15,000
Employee - Dental - MPO	3,408	3,112	3,000	4,830	3,000
Employer - Medical - Rape Crisis	27,334	37,584	43,000	37,457	35,000
Medical - Employee Deductions	963,643	1,109,495	1,150,000	1,199,494	1,220,000
Medical - Retirees - County Pay	601,159	768,948	750,000	910,876	925,000
Dental - Retirees - County Pay	8,824	11,494	11,000	13,092	13,000
Medical - Retirees - Self Pay	125,973	149,061	140,000	183,704	204,000
Dental - Retirees - Self Pay	32,994	39,455	35,000	48,686	54,000
Excess Risk Benefit	32,441	131,119	-	47,171	-
COBRA	22,313	29,112	20,000	5,005	5,500
Employer - Dental - 911 District	12,852	18,312	18,000	22,526	25,000
Employer - Dental - Rape Crisis	1,233	2,014	2,000	1,465	1,500
Employer - Medical - 911 District	290,756	345,878	360,000	412,559	460,000
Refunds-Misc, Sundry, Prescriptions	76,146	17,677	-	20,473	-
Reserve Fund Balance	-	-	1,000,000	367,800	1,900,000
Transfer From General Fund	200,000	-	-	-	1,000,000.00
<b>TOTAL REVENUES</b>	<b>\$ 7,073,326</b>	<b>\$ 8,153,596</b>	<b>\$ 9,199,850</b>	<b>\$ 8,928,996</b>	<b>\$ 11,731,500</b>

<b>EXPENDITURES (64005000)</b>	<b>BUDGET</b>				
Administrative Fees	\$ 410,556	\$ 429,781	\$ 400,000	\$ 427,704	\$ 449,900
Claims - Prescriptions	1,259,335	1,267,220	1,150,000	1,267,305	1,500,000
Claims - Medical	3,972,045	4,991,109	6,399,850	5,392,820	7,305,600
Claims - Dental	360,164	370,882	400,000	379,390	400,000
Life Insurance	27,376	25,890	30,000	23,446	27,000
Stop Loss Premium	918,806	976,394	750,000	907,763	1,010,000
Contract Services	13,472	-	14,000	-	-
Professional Services	33,680	55,762	56,000	30,473	1,039,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,995,434</b>	<b>\$ 8,117,038</b>	<b>\$ 9,199,850</b>	<b>\$ 8,428,900</b>	<b>\$ 11,731,500</b>

**Commissioners' Court has approved a contract with a third party administrator to assist with monitoring and paying health insurance claims by employees and their dependents. In addition, employees are provided with a standard life insurance policy. The County is self insured.**

**To provide funding for this program, operational divisions are charged a monthly premium for each participating employee. Ad valorem taxes are used to fund this premium levy. Employees are required to pay for dependent coverage. There are participants additional to County staff who have elected affiliation with the program. These include retired employees, employees who have elected COBRA status, and employees of other governmental sub-divisions.**

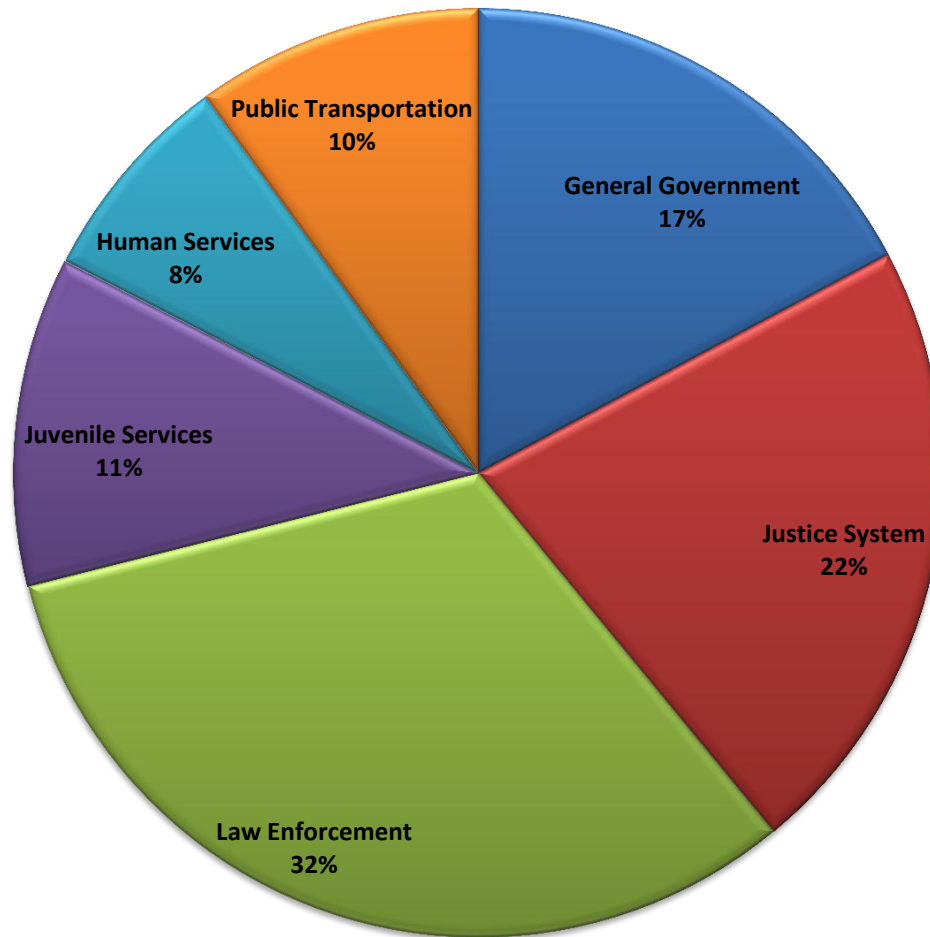
**In addition, the General Fund provides funding for all retiree health costs.**

# PERSONNEL





**FY 2012 -2013 PROPOSED BUDGET  
EMPLOYEE SUMMARY BY FUNCTION  
802 EMPLOYEES**

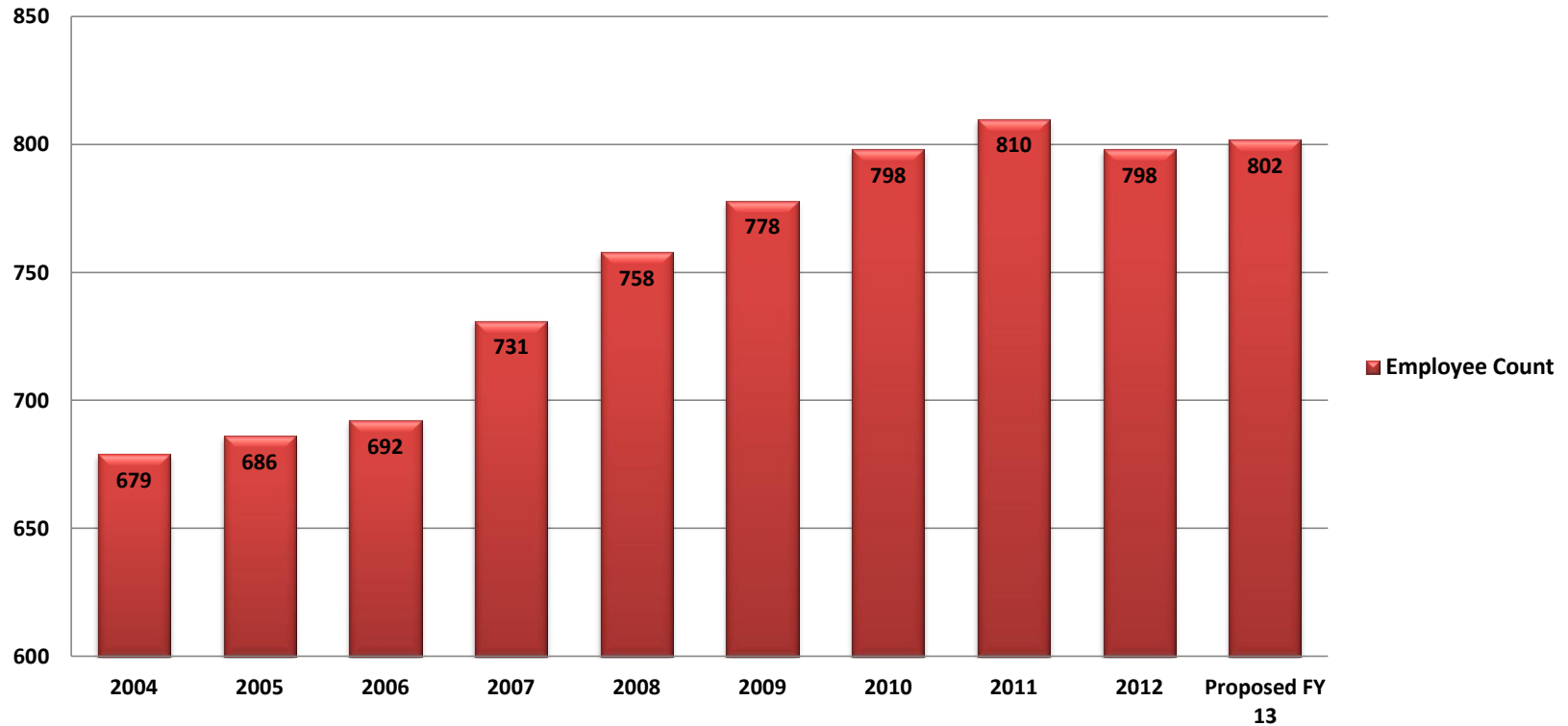


**Brazos County, Texas**

# Brazos County, Texas Ten Year Trend

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	Proposed FY 13
General Government	124	124	126	133	134	135	138	138	138	138
Justice System	153	153	158	164	171	168	172	176	173	175
Law Enforcement	217	222	223	234	249	257	265	264	256	257
Juvenile Services	90	91	89	91	91	97	98	93	92	92
Human Services	25	26	26	39	42	46	50	58	59	60
Public Transportation	70	70	70	70	71	75	75	81	80	80
Total	<u>679</u>	<u>686</u>	<u>692</u>	<u>731</u>	<u>758</u>	<u>778</u>	<u>798</u>	<u>810</u>	<u>798</u>	<u>802</u>

### Employee Count



**BRAZOS COUNTY, TEXAS  
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	2010	2011	2012	PROPOSED FY 13
<b>County Judge - 10000100</b>				
Full-Time	2	2	3	3
Part-Time	0	0	1	0
Temporary	2	2	2	2
<b>Veterans Administration - 10002000</b>				
Full-Time	0	0	1	1
Part-Time	1	1	0	0
<b>Pre-Trial Officer - 10003000</b>				
Part-Time	0	0	0	2
<b>Budget Officer Administration - 10500000</b>				
Full-Time	2	2	2	2
<b>Commissioner's Court - 11000100</b>				
Full-Time *	6.66	6.66	6.66	6.66
Temporary	1	1	1	1
<b>Hotel Occupancy Tax Fund - 11002500</b>				
Full-Time	2	2	2	2
<b>HOT - Marketing Reimbursement - 11002600</b>				
Full-Time *	2.35	2.85	2.85	2.85
<b>Collections - 11200200</b>				
Full-Time	5	5	5	5
<b>County Treasurer - 12000100</b>				
Full-Time	7	7	7	7
Temporary	0	0	0	0
<b>Risk Management - 12500100</b>				
Full-Time	2	2	2	2
<b>Tax Office - 13000100</b>				
Full-Time	35	35	35	35
Part-Time	3	3	3	3
Temporary	3	3	1	1

**BRAZOS COUNTY, TEXAS  
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	2010	2011	2012	PROPOSED FY 13
<b>Information Technology - 14000100</b>				
Full-Time	18	18	19	20
Part-Time	1	1	1	1
<b>Human Resources - 15000100</b>				
Full-Time	5	5	5	5
<b>County Auditor ** - 16000100</b>				
Full-Time	10	10	10	10
Part-Time	1	0	0	0
<b>Purchasing - 16500100</b>				
Full-Time	4	4	4	4
<b>Building Maintenance - 17000100</b>				
Full-Time	19	20	19	19
Part-Time	15	15	15	15
<b>County Attorney - 18000100</b>				
Full-Time	29	30	31	31
Part-Time	4	4	2	2
Temporary	1	1	1	1
<b>CUDEP - 183100</b>				
Full-Time	1	1	1	1
<b>District Attorney - 19000100</b>				
Full-Time *	31.90	31.90	31.90	31.90
Part-Time	2	1	1	1
Temporary	1	1	1	1
<b>D. A. Child Protective Services - 19010000</b>				
Full-Time *	1.10	1.10	1.10	1.10

**BRAZOS COUNTY, TEXAS  
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	2010	2011	2012	PROPOSED FY 13
<b>D. A. Crime Fund - 19200100</b>				
Temporary	4	4	4	4
<b>District Clerk - 20000100</b>				
Full-Time	17	15	14	14
Three-Quarter Time	2	2	2	2
Temporary	3	3	3	3
<b>D. C. Jury Services - 20010000</b>				
Full-Time	2	2	2	2
<b>County Clerk - 21000100</b>				
Full-Time *	12.50	12.50	11.50	12.50
Three-Quarter Time	0	1	1	0
<b>County Clerk Elections -21002000</b>				
Full-Time	2	2	2	2
Temporary	1	0	0	0
<b>C. C. Records Management Fund - 21005000</b>				
Full-Time *	2.50	2.50	2.50	2.50
<b>85th District Court - 22000100</b>				
Full-Time	5	5	5	5
<b>272nd District Court - 22100100</b>				
Full-Time	5	4	4	4
Part-Time	0	2	2	2
<b>361st District Court - 22200100</b>				
Full-Time	5	5	5	5
<b>Juvenile Court Referee - 22500100</b>				
Full-Time *	2	1.50	1.50	1.50
<b>Magistrate #1 - 22600100</b>				
Full-Time	3	3	3	3

**BRAZOS COUNTY, TEXAS  
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	2010	2011	2012	PROPOSED FY 13
<b>Magistrate #2 - 22800100</b>				
Full-Time *	3	3.50	3.50	3.50
<b>Court Annex - 22900100</b>				
Part-Time	0	0	1	1
Temporary	0	1	0	0
<b>County Court At Law #1 - 23000100</b>				
Full-Time	5	5	5	5
Temporary	0	0	0	0
<b>County Court At Law #2 - 23100100</b>				
Full-Time	5	5	5	5
<b>Justice Of The Peace, PCT 1 - 24101100</b>				
Full-Time	5	5	4	4
Part-Time	0	0	2	2
<b>Justice Of The Peace, PCT 2.1 - 24201100</b>				
Full-Time	4	4	4	4
Part-Time	0	0	0	0
<b>Justice Of The Peace, PCT 2.2 - 24201200</b>				
Full-Time	3	3	4	4
Part-Time	1	1	0	0
<b>Justice Of The Peace, PCT 3 - 24301100</b>				
Full-Time	6	6	5	5
<b>Justice Of The Peace, PCT 4 - 24401100</b>				
Full-Time	3	3	4	4
Part-Time	0	1	0	0
<b>Sheriff's Administration - 28000100</b>				
Full-Time	55	63	61	61

**BRAZOS COUNTY, TEXAS  
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	2010	2011	2012	PROPOSED FY 13
<b>S. O. Jail Adminsitration - 28002000</b>				
Full-Time	173	166	162	163
Part-Time	2	2	2	2
Temporary	3	3	3	3
<b>S. O. Inmate Commissary - 28006000</b>				
Full-Time	1	1	1	1
Temporary	1	1	2	2
<b>S. O. Crime Fund - 28050000</b>				
Full-Time	0	1	0	0
<b>Special Investigative Unit - 282300</b>				
Full-Time	1	0	0	0
<b>Constable, PCT 1 - 30101100</b>				
Full-Time	5	4	4	4
<b>Constable, PCT 2 - 30201100</b>				
Full-Time	7	9	8	8
<b>Constable, PCT 3 - 30301100</b>				
Full-Time	4	4	4	4
<b>Constable, PCT 4 - 30401100</b>				
Full-Time	7	7	7	7
Part-Time	0	0	0	0
<b>Juvenile Administration - 31000100</b>				
Full-Time	21	22	22	22
<b>Juvenile Detention - 31000200</b>				
Full-Time	27	28	28	28
Three-Quarter Time	1	0	0	0
Part-Time	4	5	5	5
Temporary	0	5	5	5

**BRAZOS COUNTY, TEXAS  
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	2010	2011	2012	PROPOSED FY 13
<b>Juvenile Academy - 31000300</b>				
Full-Time	3	3	4	4
Three-Quarter Time	1	1	1	1
Part-Time	2	2	0	0
<b>Juvenile TYC - 31010000</b>				
Full-Time	2	2	2	2
Three-Quarter Time	1	1	1	1
<b>Juvenile JJAEP - 31040000</b>				
Full-Time	4	4	4	4
<b>Juvenile Title IV-E - 31050000</b>				
Full-Time	8	2	2	2
<b>TJPC - State Aid - 312100</b>				
Full-Time	2	2	2	15
<b>TJPC - Community Corrections - 316100</b>				
Full-Time	6	6	6	0
<b>TJPC - F - 318300</b>				
Full-Time	4	4	4	0
<b>TJPC-G-Prog Sanc - 318400</b>				
Full-Time	1	1	1	0
<b>TJPC - O - 318500</b>				
Full-Time	1	1	1	0
<b>TJPC-X - 318600</b>				
Full-Time	1	1	1	0
<b>TJPC-C - 318700</b>				
Full-Time	0	3	3	3



**BRAZOS COUNTY, TEXAS  
COUNTY EMPLOYEE COUNT BY DEPARTMENT**

Department	2010	2011	2012	PROPOSED FY 13
<b>Emergency Management - 35500100</b>				
Full-Time	2	2	2	2
<b>Exposition Complex - 36000100</b>				
Full-Time *	9.65	9.15	9.15	9.15
Temporary	8	12	12	13
<b>Brazos Center - 36500100</b>				
Full-Time	12	12	12	12
Temporary	4	4	4	4
<b>Extension Agency - 37000100</b>				
Full-Time	7	7	6	6
Part-Time	2	2	3	3
<b>MPO - 424100</b>				
Full-Time	4	4	3	3
Temporary	2	2	2	2
<b>Records Management - 50000100</b>				
Full-Time *	1.34	1.34	1.34	1.34
Temporary	0	0	0	0
<b>Courthouse Security Fund - 51000100</b>				
Full-Time	5	5	5	5
<b>Road &amp; Bridge - 56001000</b>				
Full-Time	62	62	62	62
Part-Time	1	1	1	1
Temporary	12	12	12	12
<b>Total</b>				
Full Time	709	709	701	704
Three-Quarter Time	5	5	5	4
Part-Time	39	41	39	40
Temporary	46	55	53	54
	799	810	798	802

Notes:

\* Employees are split funded in other departments

\*\* See Court Order



# GLOSSARY



# GLOSSARY

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## 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 provided 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

## GLOSSARY

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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 City Council 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.

# GLOSSARY

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## 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 1<sup>st</sup> through the following September 30<sup>th</sup>.

**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.

## GLOSSARY

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**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.

### O

**Objective** – Something to be accomplished in specific, well-defined, 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 work 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



## GLOSSARY

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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 statute.

**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.

